



**TREES  
FOR THE  
FUTURE**

## **Trees for the Future Issue Reporting (Whistleblower) Policy**

V3.0 March 2023

Policy Owner: Senior Director HR

At TREES we are committed to operating at all times in keeping with our core values. Our values of integrity, respect, service, innovation, collaboration, and dreaming big are the foundation of our good work. Our success depends upon our unwavering commitment to conducting business ethically and in compliance with the laws and regulations where we operate.

### ***Employee Responsibilities***

Each of us must take personal responsibility for acting according to our company values and our Code of Conduct, even when this means making difficult choices. We must be committed to living our values and operating ethically with our client farmers, our fellow employees, partners, suppliers, third parties, government agencies, and communities. Accordingly, we have the responsibility to:

- Live TREES values and abide by all TREES policies and the laws and regulations that pertain to an individual's particular job responsibilities.
- Report concerns about possible violations of the Code, TREES policy, or laws and regulations.
- Complete all required employee training in a timely manner and keep up-to-date on current standards and expectations.

It is important to note that violations of our Code of Conduct, TREES policies, or laws and regulations may result in disciplinary action up to and including termination, or legal proceedings and penalties including, in some circumstances, civil or criminal prosecution for both the individual involved and the organization.

### ***Supervisor and Manager Responsibilities***

Leaders, supervisors, and managers have the following additional responsibilities:

- Lead by example and model the highest standards of ethical business conduct and our TREES values.

- Take the time to ensure your employees are aware of our policies and how to seek additional help.
- Help create a work environment that focuses on building relationships, recognizes effort, and values mutual respect and open communication.
- Be proactive. Look for opportunities to discuss and address ethics and challenging situations with others.
- Create an environment where everyone feels comfortable asking questions and reporting known or potential violations of the Code, policies, or the law.
- Strictly avoid acts of retaliation or behavior that may be perceived by others as retaliation, against those who report concerns.
- Respond in a timely and effective manner to concerns which are brought to your attention, but do not feel you must give an immediate response. Reflect, seek advice and respond later, if needed.
- Never ask or pressure anyone to do something that you would be prohibited from doing yourself.
- Hold employees accountable for completing all training requirements.

### ***Compliance with Laws and Regulations***

As a TREES employee, regardless of nationality or country location, you are responsible for being aware of relevant laws and regulations that apply to your work. You must be vigilant in compliance and alert to changes in the law or new requirements that may affect your responsibilities.

Working globally can raise additional ethics and compliance issues because local business and cultural practices may vary. While we respect the norms of our customers and colleagues throughout the world, we must comply with applicable laws and regulations. If you have questions, or if a conflict appears to exist between requirements, stop what you are doing and seek guidance from your supervisor.

### ***Making Ethical Decisions***

We all take pride in our work and in the choices we make on behalf of TREES. These choices may be more difficult to make when we encounter ethical challenges.

When faced with a difficult ethical decision, ask yourself the following questions to determine whether the action you are considering is appropriate:

- Am I adhering to the letter and spirit of TREES policies, and all applicable laws and regulations?
- Is my action consistent with TREES values and the principles set forth in our Code of Conduct?

- Would I be acting in the best interests of TREES, my co-workers, and our customers?
- What would my family, friends, or neighbors think of my action?
- Would I want my action reported on the front page of a newspaper or on the internet?

If you are unsure as to what action is appropriate, seek guidance by speaking with your supervisor or another leader you trust.

### ***Asking Questions and Raising Concerns***

**OUR STANDARD:** If you observe or suspect any illegal or unethical behavior or a violation of our Code of Conduct, you are expected to raise the issue to your management or one of the other resources listed below.

Staff is encouraged to first contact their supervisor to raise a concern. TREES has an open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with another leader or manager or escalate your discussion to the leader of Human Resources verbally or in writing. **If you feel uncomfortable with these options, you also have the option to report concerns using the Helpline telephone or through the Internet at:**

Web Address: [www.lighthouse-servcies.com/www.lighthouse-servcies.com/TREES](http://www.lighthouse-servcies.com/www.lighthouse-servcies.com/TREES)

Phone: 800.603.2869

EMAIL: [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com).

Reports may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Supervisors and managers are required to report complaints or concerns that they receive about suspected ethical and legal violations in writing to the Global Human Resource Director, who has the responsibility to review all reported complaints and where required, arrange for the necessary investigatory procedures. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Global Human Resource Director.

### ***Accounting And Auditing Matters***

TREES for the Future Global Human Resource Director shall immediately notify the Finance Committee of any concerns or complaints regarding corporate accounting practices, internal controls, or auditing and work with the committee until the matter is resolved.

### ***Safeguarding and Issues of Sexual Harassment, Exploitation or Abuse***

TREES has a strict zero-tolerance policy for any matter of sexual harassment, exploitation, or abuse. Such instances are reported immediately to the Board and specialist resources are retained by the organization for investigation and victim support and protection.

## ***Expectations when Using the Helpline***

**OUR STANDARD:** The Helpline and website are always available and all reports will be investigated thoroughly and confidentially.

The Helpline is available 24 hours, seven days a week. This independent third-party provider facilitates the documentation of your concerns and forwards them to the appropriate compliance contact within TREES to address. Issues reported in the hotline are handled by the TREES Ombudsperson or, if necessary, in the case of alleged involvement by senior management, directly to the Board.

When making a report, you are encouraged to identify yourself. Doing so facilitates communication and helps TREES resolve the situation. However, you may make a report anonymously. If you choose to report anonymously, it is important that you check back with Helpline as we may have posted additional questions to help us with our investigation or we may have provided feedback to you on your concern. All communications are facilitated by the third-party provider. Access to reported issues is restricted, secure, and confidential in a manner consistent with conducting a thorough investigation and meeting any legal requirements. All issues are thoroughly investigated and, if appropriate, corrective actions are implemented.

## ***Non-Retaliation***

**OUR STANDARD:** There is no tolerance of retaliation for those employees who, in good faith, report possible ethics or compliance violations.

You can report suspected ethical violations in confidence and without fear of retaliation. TREES will not tolerate any retaliation against an employee who, in good faith, asks questions, reports possible violations of our Code of Conduct, our policy, or law, or participates in an investigation. Retaliation is a violation of our policy and knowledge or suspicion of retaliation should be immediately reported.

## ***Good Faith Reporting***

Reporting "in good faith" means making a genuine attempt to provide honest, complete, and accurate information, even if it later proves to be unsubstantiated or mistaken. A person acting in good faith will have reasonable grounds for believing the information disclosed indicates a potential violation.

Allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## ***Cooperating with Inquiries and Investigations***

**OUR STANDARD:** Cooperate with all internal and external inquiries and investigations.

You are expected to fully cooperate with internal and external audits, investigations, and inquiries that are conducted by the TREES. In addition, withholding information or knowingly giving false or misleading information is a serious violation of our duties as employees.

In the course of business you may receive inquiries or requests for information from government officials. Although we are expected to fully cooperate, if you learn of a potential government investigation or inquiry, immediately notify your supervisor and Corporate/Local Counsel, prior to taking or promising any action.

With respect to all audits, investigations, and inquiries, you must NOT

- Destroy, alter, or conceal any document in anticipation of or in response to a request for these documents.
- Provide or attempt to influence others to provide incomplete, false, or misleading statements to a TREES or government investigator.
- Conduct an investigation yourself; appropriate resources will be assigned to conduct the investigation.

### *Ombudsperson*

TREES for the Future's Global Human Resource Director is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Global Human Resource Director will advise the Chief Executive Officer and The Board of Directors of all complaints and their resolution and will report at least annually to the Governance Committee on all matters reported. Any reports which may be directed to the Board due to the nature of the issue raised will be reviewed and investigated at the direction of the Chair.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_



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