



Whistle-Blower Policy of [Blue Action Fund, CNF, NTA, PONT]

This Whistle-Blower Policy is intended to encourage and enable employees of [Blue Action Fund, CNF, NTA, PONT] and others, including suppliers, consultants and interns, to raise any serious concerns that they might have within the organizations prior to seeking resolution outside the organizations. Each of the listed organizations have policies in place to avoid fraud or conflicts of interest (the “Code”) that requires Supervisory and Management Board Directors, Officers and employees of those organizations to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organizations recognize the need to practice honesty and integrity in fulfilling their responsibilities and agree to comply with all applicable laws and regulations that govern their organization.

Responsibility to Report

It is the responsibility of all Supervisory and Management Board Directors, Officers and employees to comply with their respective Code and to report violations or suspected violations in accordance with this Whistle-Blower Policy.

Scope of Reportable Concerns

Behavior or situations that are defined as concerning broadly fall into two categories:

The ***first category relates to behavior that could harm the reputation or financial health*** of [Blue Action Fund, CNF, NTA, PONT]. The list below provides guidelines on what should be reported, but it is not exhaustive, and employees or others are encouraged to use their best judgment if they witness concerning behavior that falls outside of the listed items.

- Fraud
- Theft
- Embezzlement
- Corruption
- Blackmail
- Bribery
- Financial malpractice
- Tax evasion
- Failure to comply with legal or professional obligations
- Failure to comply with regulatory requirements



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- Conduct that threatens an organization's reputation or financial well-being
- Actions that would endanger the health or safety of employees or the public
- Actions that cause damage to the environment
- The provision of false information to public officers
- A miscarriage of justice
- Unauthorized disclosure of confidential information

The ***second category includes actions or concerns related to the effectiveness and productivity of employees or others.*** This is a broader category of behaviors.

The organizations covered by this policy are committed to making the workplace as open, transparent, and safe as possible. Issues that could be addressed include, but are not limited to:

- Concerns about a colleague's emotional, mental, or physical health.
- Concerns about discrimination, exclusion, or other forms of unfair treatment.
- Concerns about a colleague's behavior, such as sexual harassment, threatening behavior, or behavior that makes employees or others uncomfortable.

How to Report a Violation

The Code of each organization [addresses that organization's open-door policy and] suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them appropriately. In most cases, an employee's supervisor is in the best position to address a concern. However, if an employee does not feel comfortable speaking with a supervisor or is not satisfied with their supervisor's response, they are encouraged to speak with NTA Head of Operations & HR. Supervisors and managers are required to report suspected violations of the Code to NTA's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee, supervisor or manager is not satisfied or is uncomfortable with following the organization's practice for addressing questions, concerns, suggestions or complaints, individuals should contact the NTA's Compliance Officer.

No Retaliation

No Supervisory or Management Board Director, Officer or employee who in good faith reports a violation of their Code shall suffer harassment, retaliation or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.



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Compliance Officer

The [NTA's Head of Operations & HR] Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at their discretion, advises the relevant Executive Director and/or if needed the organization's Audit Committee. The Compliance Officer has direct access to the Audit Committee of the Supervisory Board and is required to report to the Audit Committee annually in case of an incident.

Accounting and Auditing Matters

The Audit Committee of each Supervisory Board shall address all reported concerns or complaints regarding corporate accounting practices, internal control or auditing. The Compliance Officer immediately notifies the Audit Committee of any such complaint and works with the committee until the matter is resolved.

Acting in Good Faith

Anyone who files a complaint concerning a violation or a suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed does indicate a violation of the Code. Any allegations that prove not to be substantiated or that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Any written material related to a complaint or investigation will be kept in a secured location that meets standards designated by the Compliance Officer.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 15 business days. All reports will be properly investigated, and appropriate corrective action will be taken if warranted by the outcome of the investigation.