



# Whistleblower and Investigations Policy

## Introduction

**Turtle Survival Alliance Foundation** (the “Corporation”) requires all directors, officers, contractors, and employees of the Corporation to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the Corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all Corporation policies, and all applicable laws and regulations. This Whistleblower & Investigations Policy is intended to encourage and enable employees and others to raise serious concerns internally so that the Corporation can address and correct inappropriate conduct and actions. This specifically includes but is not limited to encouraging all persons affiliated with the Corporation to raise concerns about improper harassment or other forms of discrimination against persons employed by the Corporation.

### **Reporting of Concerns or Complaints**

It is the responsibility of all Board members, officers, employees, contractors, and volunteers to comply with the Corporation’s Code of Ethics and Conflicts of Interest Policy and applicable laws and regulations and to report concerns about violations or suspected violations.

### **Participation in Investigations**

It is the responsibility of all Board members, officers, employees, contractors, and volunteers to cooperate fully during any investigation into concerns/complaints raised under this Policy. Cooperation shall include, but not be limited to, making oneself available for interviews, providing copies of documents or electronic files upon request, and providing complete and candid information that is relevant to the investigation.

### **Confidentiality**

The Corporation will treat all communications under this Policy in a confidential manner, except to the extent necessary (i) to conduct a complete and fair investigation through the Corporation, including with the assistance of legal counsel and any investigator retained by legal counsel or (ii) for review of the Corporation’s operations by the Corporation’s Board of Directors and officers, the Corporation’s independent public accountants, and the Corporation’s legal counsel.

### **Retaliation**

It is contrary to the values of the Corporation for anyone to retaliate against any Board member, officer, employee, contractor, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, sexual harassment, or suspected fraud, or suspected violation of any law or regulation governing the operations of the Corporation. Retaliation in any form will not be tolerated. Any act of alleged retaliation should be reported to the President and Chief Executive Officer and/or Governance Committee Chair, EDI Committee Chair or the Chair of the Board immediately and will be promptly investigated. An officer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Policy is intended to encourage and enable employees, contractors, volunteers, and others to raise serious concerns within the Corporation prior to seeking resolution outside the organization.

It is also contrary to the values of the Corporation for anyone to retaliate against any Board member, officer, employee, contractor, or volunteer who participates in an investigation by providing information, supporting a complainant, or expressing views about issues covered by the investigation. Retaliation in any form will not be tolerated. Any act of alleged retaliation should be reported immediately to one of the officers referred to above and will be promptly investigated. An officer, director, or employee who retaliates against someone who has participated in an investigation is subject to appropriate counseling and to discipline, up to and including termination of TSA-related responsibilities. This Policy is intended to encourage and enable all individuals to participate freely in the investigation process without fear of retribution.

### **How To Report Concerns or Complaints**

The Corporation has an open-door policy and suggests that employees, contractors, and volunteers share their questions, concerns, suggestions or complaints with their supervisor. Board members should ordinarily share questions, concerns, suggestions, or complaints with the Chair of the Board. The Corporation is also committed to hearing concerns about its personnel or activities from other persons who interact with the programs or activities of the Corporation.

If an employee, contractor, or volunteer is not comfortable speaking to his or her supervisor, or is not satisfied with the supervisor's response, or if a concern is raised by someone not in an employee, contractor, or volunteer role, the concern may be directed to the President and Chief Executive Officer, [ceo@turtlesurvival.org](mailto:ceo@turtlesurvival.org), to the Chair of the EDI Committee, [EDIChair@turtlesurvival.org](mailto:EDIChair@turtlesurvival.org), to the Chair of the Governance Committee, [governance@turtlesurvival.org](mailto:governance@turtlesurvival.org), or to the Chair of the Board, [boardchair@turtlesurvival.org](mailto:boardchair@turtlesurvival.org) unless any such party is implicated in the allegation.

Supervisors and managers are required to report complaints or concerns received by them about suspected ethical or legal violations which are made to them, or which they have themselves, in writing to the President and Chief Executive Officer, unless that person is implicated in the allegations or the complainant prefers to report complaints or concerns to

another party. In that case, the supervisors and managers should report to the Chair of the Governance Committee, or the Chair of the EDI Committee, or the Chair of the Board, as they prefer. The individual who receives the report of the complaint or concern will have the responsibility to ensure that the Corporation takes appropriate steps to investigate it.

A complainant may choose to remain anonymous. Whether or not a complainant identifies themselves, it may be necessary to investigate. For a proper investigation to be conducted, the person receiving a complaint should take steps to learn relevant details about the allegations, including asking to receive as much information as possible, including where and when the incident occurred, names and titles of any individuals involved, and as much other detail as possible.

### **Illustrative Types of Concerns**

The following is a non-exhaustive list of the kinds of improprieties that should be reported:

- Providing false information of any sort to, or withholding material information from, the Corporation's Board of Directors, its officers, or its accountants.
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any books or records of the Corporation.
- Embezzling, self-dealing, private inurement (i.e., the Corporation's earnings inuring to the benefit of a director, officer, or senior management), private benefit (i.e., the Corporation's assets being used by anyone in the organization for personal gain or benefit), or otherwise misusing funds.
- Possible violation of the Corporation's Code of Ethics and Conflict of Interest Policy, including harassment or discrimination of any nature, or of applicable laws relating to the work that the Corporation is performing in any country.
- Facilitating or concealing any of the above or similar actions.

### **Acting in Good Faith**

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

### **Handling of Reported Violations**

The President and Chief Executive Officer, the Chair of the EDI Committee, the Chair of the Governance Committee, or the Chair of the Board, as applicable, will notify a person who submitted a complaint to them and acknowledge receipt of it. All reports will be promptly investigated by the party receiving the complaint and appropriate corrective action will be taken if warranted by the investigation.

The President and Chief Executive Officer, the Chair of the EDI Committee, the Chair of the Governance Committee, or the Chair of the Board, as applicable, will advise the Board of any

concerns or complaints received and their resolution, and will report at least annually to the Chair of the Audit and Finance Committee on compliance activity relating to accounting or alleged financial improprieties. The President and Chief Executive Officer, the Chair of the EDI Committee, the Chair of the Governance Committee or the Chair of the Board, as the applicable recipient of a concern or complaint, will immediately notify the Chair of the Audit and Finance Committee of any concerns or any complaint regarding corporate accounting practices, internal controls, or auditing and will work with that Committee until the matter is resolved.

If a complaint made under this Whistleblower Policy is directed against an individual who is not employed by the Corporation, but who is employed by an organization that receives funding from the Corporation or is otherwise affiliated in some manner with the Corporation, the person who receives the complaint or concern, on behalf of the Corporation, will advise the complainant to submit their complaint directly to the organization who employs the individual who is the subject of the complaint. In such event, however, the person will advise the President and Chief Executive Officer of the TSA to document the concern or complaint on behalf of the Corporation, and to attempt to take all appropriate and lawful steps to support the complainant in their efforts to get concerns addressed and to be protected against any form of mistreatment.