

# Whistleblower Policy



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## 1 Introduction

Preferred by Nature expects all employees and representatives to uphold high ethical standards and comply with laws, regulations, and company policies, including the Anti-Corruption Policy, Impartiality Policy, and Confidentiality Policy. This Whistleblower Policy outlines the process for reporting concerns related to unethical behaviour or violations.

## 2 Objective and Scope

This policy encourages employees, board members, volunteers, and other representatives to report concerns internally regarding violations of company rules, unethical behaviour, or suspected breaches of laws or regulations governing our operations.

## 3 Reporting procedure

### 3.1 Confidential Reporting

Reports of violations or suspicions can be submitted confidentially. We will keep such reports confidential, to the extent possible, while conducting an adequate investigation.

### 3.2 Acting in Good Faith

Complainants must act in good faith and have reasonable grounds to believe the reported information indicates a violation. Malicious or knowingly false allegations may lead to disciplinary action, including termination.

### 3.3 Handling of Reported Violations

Reports can be submitted orally or in writing to the Quality Manager, a member of the Management Team, or a Board member. An acknowledgment of receipt will be sent to the reporter.

### 3.4 Follow-up Actions

All reported violations will be promptly investigated, evaluating their scale and scope. This includes confirming the violation, identifying responsibility, assessing internal controls, suggesting improvements, and determining appropriate actions. The Quality Manager will report complaints and resolutions to the Executive Director and the Board at least annually.

## 4 Protection of Employees

Preferred by Nature supports those who report concerns in good faith, even if they are unfounded, and ensures confidentiality, especially in sensitive cases. Employees will not face detrimental treatment for reporting suspicions. Any employee experiencing such treatment should inform the Quality Manager or a member of the Management Team. If not resolved, employees can escalate the matter to a Board representative.