



PALMERA

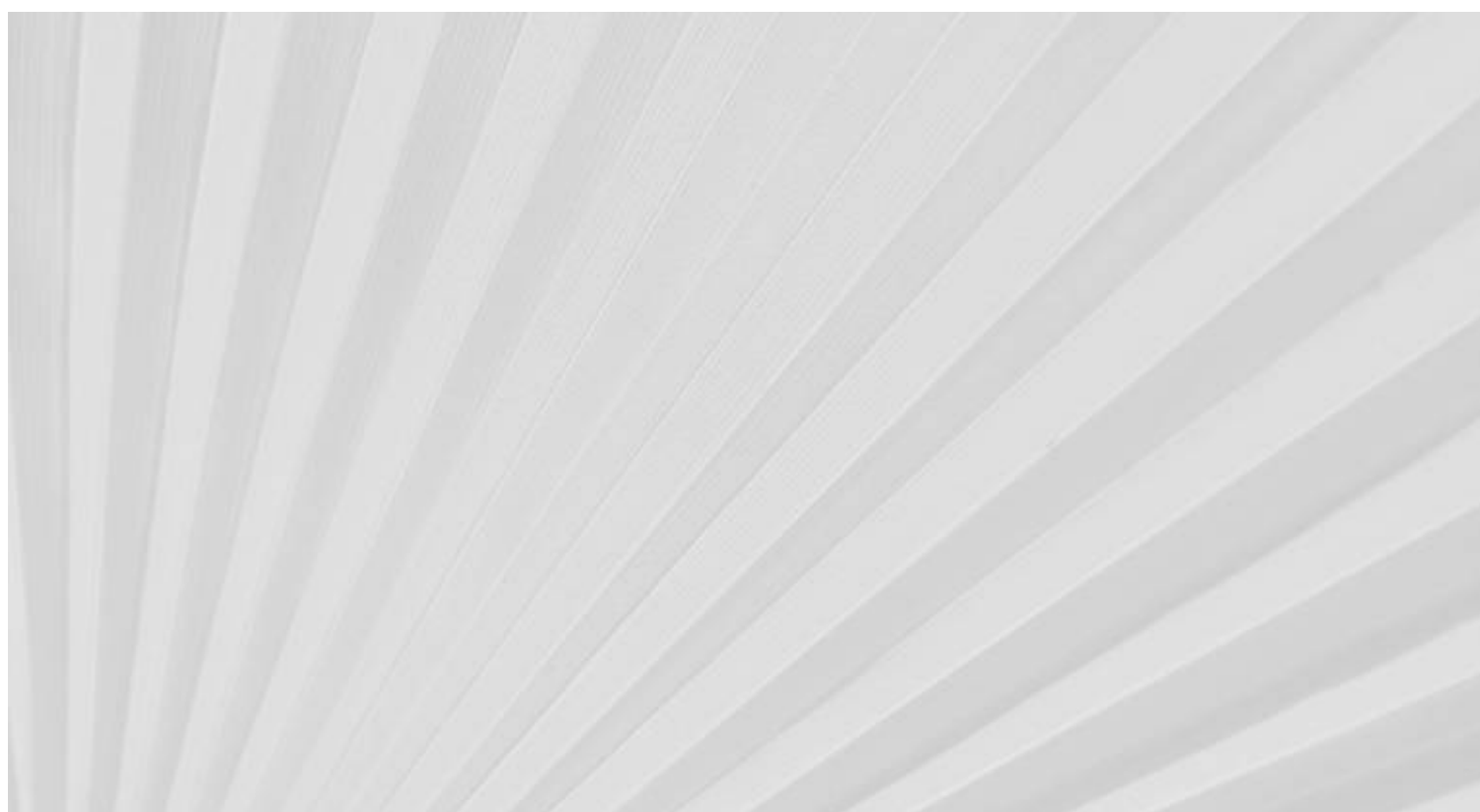
INNOVATING
FOR SUSTAINABLE
LIVELIHOODS



Whistleblowing Policy

Palmera

JUNE 2016, V3



INTRODUCTION

Palmera Projects (**Palmera**) is committed to operating in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent or corrupt practices by any of its board members, officers, employees, or volunteers. This policy should be read in conjunction with Palmera's other policies Anti-Fraud and Anti-Corruption Policy and Complaints Handling Policy.

PURPOSE

This policy outlines a procedure for staff and volunteers to report actions that they reasonably believe violates a law, or regulation or that constitutes fraudulent accounting or other corrupt practices.

DEFINITIONS

Compliance Officer	May be a board member, the Company Secretary, Executive Committee member, or a third party designated by Palmera to receive, investigate and respond to complaints.
Violation	Any act or omission that violates policies of Palmera, any applicable law, or regulation (including those concerning accounting and auditing), or constitutes a fraudulent or corrupt practice.

APPLICATION

This policy applies to any matter which is related to Palmera's business and does not relate to private acts of an individual not connected to the business of Palmera.

This Policy applies to all of the Palmera's staff and volunteers, to all who provide contract services, and to all officers and directors, each of whom shall be entitled to protection.

WHISTLEBLOWING PROCEDURES

1. Reporting Credible Information

If an employee has a reasonable belief that a staff member or volunteer of Palmera has engaged in any Violation, the staff member or volunteer is expected to immediately report such information to the Chief Executive Officer. If the employee does not feel comfortable reporting the information to the Chief Executive Officer, he or she is expected to report the information to the designated Compliance Officer.

2. Acting in Good Faith

Anyone reporting a Violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred. 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.

3. Investigation

All reports will be followed up promptly, and an investigation conducted. An investigation should be commenced by the Chief Executive Officer or Compliance Offer within 48 hours of a report being made. In investigating the report, the Compliance Officer shall prepare a written report to the Board of Directors. In connection with such investigation all persons entitled to protection shall provide the Compliance Officer with credible information. All

actions of the Compliance Officer in receiving and investigating the report and additional information shall endeavor to protect the confidentiality of all persons entitled to protection.

The Compliance Officer should seek to provide a written report of the Violation within 5-7 days of a report first being made. This may include taking firm corrective action where any wrongdoing is identified (for example, see the Anti-Fraud and Anti-Corruption Policy).

The complainant (whose identify is disclosed) shall be kept informed about the status of the complaint to the extent consistent with any privacy or confidentiality limitations.

4. Action

If, after receiving the report from the Compliance Officer, the Board of Directors is satisfied that a Violation has occurred, it will recommend the action that must be taken to prevent the Violation from continuing or occurring in the future. They may also recommend actions to be taken to remedy any harm or loss arising from the conduct.

5. Confidentiality

Palmera encourages anyone reporting a Violation to identify themselves when making a report in order to facilitate the investigation of the Violation. However, reports may be submitted anonymously by mailing it to the Palmera Projects registered address. In conducting its investigations, Palmera will strive to keep the identity of the complaining individual as confidential as possible, while ensuring fairness in conducting an adequate review and investigation.

5.6 Protection from Retaliation

Palmera will not retaliate against an employee in the terms and conditions of employment because that employee:

- (a) reports to a supervisor, to the Chief Executive Officer, the Board of Directors or to a federal, state or local agency what the employee believes in good faith to be a violation of the law; or
- (b) participates in good faith in any resulting investigation or proceeding, or
- (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

No person entitled to protection shall be subjected to retaliation, intimidation, harassment, or other adverse action for reporting information in accordance with this Policy. Any person entitled to protection who believes that he or she is the subject of any form of retaliation for such participation should immediately report the same as a violation of and in accordance with this Policy.

Any individual within Palmera who retaliates against another individual who has reported a Violation in good faith or who, in good faith, has cooperated in the investigation of a Violation is subject to discipline, including termination of employment or volunteer status.

6. Dissemination and Implementation of Policy

Palmera staff, volunteers, Board of Directors and Executive Committee will receive training on this policy.

Palmera shall adopt procedures for implementation of this Policy, which may include:

- (a) documenting reported Violations;
- (b) working with legal counsel to decide whether the reported Violation requires review by the Compliance Officer or should be directed to another person or department;
- (c) keeping the Board of Directors informed of the progress of the investigation;
- (d) interviewing staff/volunteers;
- (e) requesting and reviewing relevant documents, and/or requesting that an auditor or counsel investigate the complaint; and
- (f) preparing a written record of the reported violation and its disposition, to be retained for a specified period of time.

7. Reviewing the Whistleblowing Policy

This policy is to be reviewed every three years.

	Drafted By:	Reviewed By:	Approved By:	Next Review Date
Person	Nivedha Thiru	Abarna Suthanthiraraj	Abarna Suthanthiraraj	October 2016
Date	October 2013	October 2013	October 2013	
Person	Sagar Sritharan	Abarna Suthanthiraraj	Abarna Suthanthiraraj	1/6/19
Date	15/6/16	16/6/16	16/6/16	