



Ethical Conduct and Reporting/Whistleblower Policy

I. Purpose

D-tree expects its executives, employees, volunteers, and other representatives of D-tree to observe the highest standards of professional and personal ethics in the conduct of their duties and responsibilities on behalf of the organization. This policy outlines practice for reporting suspected misconduct.

II. Description and Procedure

D-tree operates in an environment where all employees are obliged to act with honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations in each of the countries where we work. It is the responsibility of all employees of D-tree to report observed or reasonably suspected misconduct by any executive, employee or other representative of D-tree. For purposes of this policy, “misconduct” includes, but is not limited to:

- Harassment or other inappropriate conduct
- Theft or other misappropriation or misuse of D-tree’s assets or the assets of any other entity or person
- Knowingly misstates and other irregularities concerning D-tree’s records, including but not limited to the intentional misstatement of financial, client, or other records
- Forgery or other alteration of documents or other records, including electronic records
- Misrepresentation on official documents or other records without authorization (i.e. signing the name of someone else without their explicit permission)
- Fraud or other unlawful acts
- Destruction or removal of documents or other materials, including electronic records, that are relevant to an investigation
- Impeding or interfering with any investigation

Reporting and Investigating Possible Misconduct:

Employees should report observed or reasonably suspected misconduct to his or her manager or directly to the CEO or her/his designee who will report the incident and resolution of it to the Board of Directors when appropriate. If the employee is not comfortable speaking with her/his manager or the CEO, or is not satisfied with the first response, the employee is encouraged to speak with D-tree's Chief Operating Officer or Board Chairperson. Serious complaints relating to fraud, accounting practices, internal controls or audit issues should be reported to D-tree's Board Treasurer.

The CEO, COO or Board member receiving a report of possible misconduct under this Policy (other than an anonymous report) will acknowledge receipt of the report to the person making the report within five business days of receipt. All reports will be promptly investigated, and appropriate corrective action or discipline, up to and including termination of employment, will be taken if warranted by the investigation.

While it is D-tree's desire to address matters internally whenever appropriate, nothing in this policy is intended to prohibit any person from reporting any illegal activity to the appropriate federal, state or local regulatory or law enforcement authority.

Acting in Good Faith:

Anyone making a report pursuant to this Policy must act in good faith and have reasonable grounds for suspecting that misconduct has occurred. An employee who makes a report that they know is false, or who otherwise makes a report maliciously or in bad faith, is subject to discipline up to and including termination of employment. This policy does not encourage or excuse knowingly providing false information.

Retaliation Prohibited:

No person who, in good faith, reports suspected misconduct pursuant to this policy shall suffer any harassment, retaliation or adverse employment consequence at D-tree. An employee who retaliates against someone who has reported suspected misconduct in good faith is subject to discipline up to and including termination of employment. This Policy is intended to encourage and enable employees to raise their concerns within D-tree prior to seeking resolution outside the organization.

Confidentiality:

Reports of suspected misconduct may be submitted on a confidential basis or anonymously. Reports of suspected misconduct will be kept confidential to the extent possible, (although D-tree cannot guarantee that a report will remain confidential) which is consistent with D-tree's obligations to conduct adequate investigations and to properly address any misconduct that may have occurred.

III. **Scope**

All employees, volunteers or any other representative of D-tree are covered by this policy.