



Puro Standard Whistleblower Policy

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Approved by	Board of Directors of Puro.earth Oy
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Frequency of review and approval	Every second year and when required
Policy owner	Compliance Director
Next review date	March 2026

I. Purpose:

This Whistleblower Policy is established to provide a safe and confidential avenue for employees and other stakeholders to raise concerns about any suspected, known or potential misconduct, unethical behavior, or violations of law or organizational policies without fear of retaliation.

This purpose is different from the Grievances Policy which deals with decisions taken by Puro.Earth Oy in matters related to Credit Eligibility, Registry services and in general the operation of the certification program.

This purpose is different from the Conflict of Interest Policy, where a conflict can exist but shall be disclosed and managed. The Reportable Conduct covered under the Whistleblower Policy shall be reported and corrective action taken if the allegation is found to have merits.

II. Scope

This policy applies to all employees, directors, officers, contractors, and volunteers of Puro.Earth Oy ("Members of the Organization").

III. Reporting Responsibility

It is the responsibility of all Members of the Organization to report concerns about misconduct, ethical violations, violations of laws, regulations, or organizational policies. This responsibility is regarded as a key element of the responsibility owed by all Members of the Organization.

IV. No Retaliation

The Organization prohibits any form of retaliation against individuals who report concerns in good faith. This includes but is not limited to termination, demotion, harassment, or any other form of adverse employment or contractual consequence.

V. Reportable Conduct

Any Member of the Organization shall report any conduct the individual had knowledge of that could be considered, under reasonable grounds, as any of the following:

- Dishonest, fraudulent, unethical or corrupt;
- Illegal
- A breach of the Organization's policies, including the General Rules, Methodologies, Standard Documents and Code of Ethics.
- Potentially damaging to the Company, its employees or a third party;

V. Reporting Procedure

Members of the Organization shall report any Reportable Conduct directly to the Compliance Director at the email address compliance@puro.earth. Reports should include all relevant details and, if possible, be supported by documentation or evidence to facilitate investigation. The Compliance Director will acknowledge receipt of the reported violation, ensure an appropriate investigation is conducted and recommend corrective action if warranted.

VII. Confidentiality

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation.

VI. Handling of Reported Violations

Initial Assessment: The Compliance Director will assess each report to determine the necessity and scope of an investigation.

Investigation Process: Investigations will be conducted promptly, discreetly, and professionally. The process may involve interviews, document reviews, and other appropriate investigative techniques.

Outcome: Upon conclusion of an investigation, a report will be issued by the Compliance Director with findings and recommendations directed towards the members of the organization involved in the issue and to Puro's Executive Team.

If in the judgment of the Compliance Director the nature of the issue raised makes it inappropriate to address directly with the Members of the Organization involved, it will be escalated to the Board of Directors for consideration.

If the Compliance Director deems that no corrective action is taken in a reasonable timeframe, they shall escalate the issue in a written report for consideration to the Board of Directors to be discussed in the next available Board of Directors' meeting.

VIII. Policy Distribution

All employees, volunteers, and contractors will receive a copy of this policy and be informed about its importance. The Compliance Director will be responsible for making sure the policy is widely understood within the organization.

IX. Policy Review and Amendments

This policy will be reviewed periodically and may be amended at the discretion of the Board of Directors.