



Associação NATURA

Whistleblower Protection Policy

NATURA is committed to a workplace and employees that upholds the highest standards of personal and professional integrity, and where wrongdoing can be reported. Our whistleblower policy is therefore a critical tool for reporting activities believed to be illegal, dishonest, unethical, or otherwise improper.

“Whistleblower” is defined by this policy as an employee who reports, to one or more of the parties specified in this policy, an activity that he/she considers to be illegal, dishonest, unethical, or otherwise improper. We encourage staff and volunteers to come forward with credible information on illegal practices or violations of the adopted policies of the organization. We do though expect employees to exercise sound judgment to avoid baseless allegations, and any employee who intentionally files a false report of wrongdoing will be subject to disciplinary action.

Reports of personal grievances, such as harassment or bullying, are not generally covered by this whistleblower policy and should instead be immediately reported to the Senior Management Team as outlined in our Preventing Sexual Exploitation, Abuse, and Harassment Policy.

Types of whistleblowing can include:

- Accounting fraud

- Bribery and any form of corruption
- Tax evasion
- Money laundering
- Financing of terrorist organizations
- Environmental damage
- Breaches of food and product safety regulations
- Breaches of public health and safety regulations
- Supply chain violations
- Sexual harassment, abuse, exploitation
- Violation of national or international law.

NATURA maintains an “open door” policy and a standard of “no retaliation” for raising concerns. Whistleblower protections are provided in two important areas: confidentiality and retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, your identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and/or to provide accused individuals their legal rights of defense.

NATURA will not retaliate against a whistleblower. This includes but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, poor work assignments, and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must report such retaliation immediately.

Whistleblowing Procedures

If an employee has knowledge of or a concern of illegal or dishonest/fraudulent activity, the employee can report the case with supporting evidence to NATURA's confidential reporting hotline at SafeguardingNATURA@gmail.com.

Once the report is logged, the Directors will be notified and all reports or concerns of illegal and dishonest activities will be promptly investigated and coordination of any

necessary corrective actions will be taken. The whistleblower is not responsible for investigating the alleged illegal or dishonest activity, or for determining fault or corrective measures. Only the appropriate management officials (Directors and Board of Directors) are charged with such responsibilities.