Whistleblower Policy

Policy Type: Board Policy
Board Approved Date: 2026-11-06
Supercedes: 2025-05-28
Status: Approved

I. General

Rainforest Trust is committed to honest and ethical conduct, and compliance with applicable laws, rules and regulations. In furtherance of these commitments, directors, officers, key persons, employees, Advisory Council members and volunteers of Rainforest Trust (each a “Covered Person” or “you”) must act in accordance with all applicable laws and regulations and Board-approved policies of Rainforest Trust at all times, and assist in ensuring that Rainforest Trust conducts its business and affairs accordingly.

This Whistleblower Policy (this “Policy”) is intended to encourage the communication of bona fide Concerns relating to the lawful and ethical conduct of Rainforest Trust’s business. It is also intended to encourage and enable Covered Persons to raise Concerns within Rainforest Trust prior to seeking resolution outside Rainforest Trust.

The Policy: (a) establishes procedures for reporting and handling “Concerns” defined as any action or suspected action taken by or within Rainforest Trust that is, appears to be, or the Covered Person reasonably believes is illegal, fraudulent, or in violation of any Rainforest Trust policy, as well as any other matter that could cause serious damage to Rainforest Trust’s reputation (each a “Concern”), and

(b) prohibits retaliation against any Covered Person who reports a Concern in good faith.

A copy of this Policy shall be distributed to all Covered Persons.

By appropriately responding to Concerns, Rainforest Trust can better support an environment where compliance is valued and ensure that Rainforest Trust is meeting its ethical and legal obligations.

II. How to Raise or Report a Concern

Concerns may be submitted either in writing or orally. No specific form is required, but you are encouraged to provide as much information and detail as possible so that the Concern can be properly investigated.

A Concern may be submitted using any of the following methods:

(a) To the administrator of this Policy (the “Policy Administrator”), currently designated as the organization’s CFO/COO at policyadmin@rainforesttrust.org or by phoning: +1 276-330-2126;

(b) By discussing it with a supervisor or manager, including, if you are an employee, the Human Resources Manager or the CEO,

(c) In writing (including by email) to the Chair of the Board of Directors (the “Board”) at boardchair@rainforesttrust.org, or the Chair of the Audit & Finance Committee at A&FChair@rainforesttrust.org.

Access to Concerns submitted through these channels is restricted to authorized personnel who have a legitimate need to access or review the information in order to assess, investigate, or respond to the Concern.

Concerns may be raised anonymously unless you are reporting your own violation.

III. Acting in Good Faith

Any good faith Concern raised by you is fully protected by this Policy, even if the Concern is not substantiated after investigation.

If you report or raise a Concern, you must be acting in good faith and have reasonable grounds for believing the information provided raises a Concern. An allegation that is not substantiated and was made maliciously or with knowledge that it was false will be viewed as a serious disciplinary offense and may result in appropriate disciplinary action, up to and including termination of employment or other relationship with Rainforest Trust.

IV. Confidentiality

You may request confidentiality when raising a Concern.

Rainforest Trust will protect your confidentiality and any request for anonymity to the extent reasonable and practicable under the circumstances.

This may depend on factors including: (a) the need to conduct a complete and fair investigation, including with assistance from legal counsel or an investigator retained by Rainforest Trust or legal counsel; and

(b) the need for review by a Committee of the Board, the Board, or Rainforest Trust’s independent public accountants and Rainforest Trust’s legal counsel.

V. Handling of Concerns Raised

Any supervisor, manager or other person at Rainforest Trust who receives a

Concern must contact the Policy Administrator who will coordinate further action. If the concern involves the Policy Administrator, the Concern should be referred to the Chair of the Audit and Finance Committee or the Chair of the Board.

The Policy Administrator will promptly conduct a preliminary review of each Concern to determine whether an investigation is required. The Policy Administrator will direct the investigation of any Concern and may request assistance from legal counsel or other outside parties as needed. In the event the Concern involves the Policy Administrator, the investigation will be conducted by the Chair of the Audit and Finance Committee or the Chair of the Board.

If the Concern relates to an audit, accounting, financial fraud or a similar matter that could implicate Rainforest Trust's financial reporting or statements, the Concern will be promptly forwarded to the Audit & Finance Committee for consideration, with notice provided to the Governance Committee.

If the concern relates to alleged illegal activity, potentially serious reputational harm, or involves any director or officer of Rainforest Trust, the Policy Administrator will promptly forward the Concern to the Governance Committee.

Any individual who is the subject of a Concern may not participate in handling the Concern. If the Policy Administrator is involved or implicated in the Concern, the Governance Committee shall investigate the Concern or appoint independent legal counsel to investigate the Concern.

All Covered Persons are expected to cooperate fully during any investigation of a Concern. This includes making oneself available for interviews, providing requested documents or electronic files and providing complete and candid information relevant to the investigation.

VI. Records of Concerns and Investigation Reports

The Policy Administrator will maintain a written record of all Concerns, summarizing in reasonable detail:

(a) the nature of the Concern, including any specific allegations made and the persons involved;

(b) the date the Concern was received;

(c) the status of any investigation, including steps taken, factual findings, and any recommendations for corrective action; and

(d) the final resolution of the Concern.

The Policy Administrator will distribute an update of this record to the Chair of the Governance Committee in advance of that Committee's regularly scheduled meetings.

VII. No Retaliation

No Covered Person who reports a Concern in good faith, assists in good faith with an investigation, or participates in developing or implementing corrective action related to a Concern shall experience intimidation, harassment, discrimination, coercion, retaliation, or, if an employee, any adverse employment consequence.

If a Covered Person believes they have experienced retaliation, they should report it using the process described in Section II.

Any Covered Person who violates the prohibition on retaliation in this Policy will be subject to appropriate disciplinary action, which may include termination of employment or other relationship with Rainforest Trust.

Appendix

Revision History

Version	Date	Summary
1.0	2009-05-13	Policy Created
2.0	2025-02-28	Reviewed to ensure compliance with IRS regulations and New York not-for-profit corporation law
3.5	2026-11-06)	Substantive revisions: ● Removes verbiage that binds RT to a higher standard of care than what is legally required. Doing so reduces Corp liability. ● Adds Chair of the Audit & Finance Committee to the list of individuals to whom concerns can be reported ● Defines “Concerns” ● Simplifies language for ease of understanding