



Whistleblower Policy

General

The Hand Up Network (HUN) Code of Ethics and Conduct ("Code") requires directors, officers and employees to observe high moral standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Hand Up Network, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations in each country we serve.

Reporting Responsibility

It is the responsibility of all directors, officers, and employees to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within HUN prior to seeking resolution outside the Organization.

Reporting Violations

The Code addresses HUN's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the CEO or

anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to HUN's CEO directly, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud individuals should contact the CEO or Chairman of the Board.

Compliance Officer – CEO

The CEO is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, and shall advise the Chairman of the Finance and/or the Finance committee. The Compliance Officer has direct access to the Finance committee of the board of directors and is required to report to the Finance committee at least annually on compliance activity. HUN's Finance Committee Chairman is the chair of the Finance committee.

Accounting and Financing Matters

The Finance Committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or Financing. The Compliance Officer shall immediately notify the Finance committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation

or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.