	<b>HUMAN RESOURCE MANUAL</b>	Manual Issue Date <b>March 15, 2011</b>	Document No. <b>HRM 4.4</b>
	<b>WHISTLE BLOWER</b>	Effectivity Date <b>March 31, 2011</b>	Revision No. <b>0</b>
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## I. POLICY


This policy addresses the commitment of TSPI to integrity and ethical behavior by helping to foster and maintain an environment where employees can act appropriately, without fear of retaliation. This policy is consistent with, and made part of the Company's Code of Business Ethics, as outlined in the HR Manual. Employees are strongly encouraged to discuss with their immediate supervisors, managers or other appropriate personnel, when in doubt, about the best and ethical course of action in a particular situation.

## II. PURPOSE

The purpose of this policy is to encourage all employees to disclose any wrongdoing that may adversely impact our Company, clients, shareholders, employees, funders or the public at large. This policy also sets forth (a) an investigative process of reported acts of wrongdoing and retaliation and (b) procedures for reports of questionable practice, auditing, accounting and internal control matters from employees or group on a confidential basis and from other interested third parties.

## III. DEFINITION OF TERMS:

- a. Good Faith. Good faith is evident when the report is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the report is true. Good faith is lacking when the disclosure is known to be malicious or false.
- b. Wrongdoing. Misconduct, unlawful activity and illegal behavior. This include, but are not limited to, fraud, violation of laws and regulations, violations of Company policies, unethical behavior or practices, endangerment to public health or safety and negligence of duty.
- c. Adverse Employment Action. Adverse employment action include, but are not limited to, demotion, suspension, termination, denial of promotions, denial of benefits, threats, harassment or denial of compensation as a result of the employee's report of wrongdoing, or any manner of discrimination against an employee in the terms and conditions of employment because of any other lawful act done by the employee pursuant to this policy. 

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#### **IV. PROCEDURE**


##### **A. General Guidance**


This policy presumes that employees will act in good faith and will not make false accusations when reporting of wrongdoing by co-employees and officers. An employee who knowingly or recklessly makes statements or disclosures that are not in good faith may be subject to disciplinary action, which may include suspension up to termination.

##### **B. Responsibilities with Respect to Specific Complaints**

1. The immediate supervisor or Manager or Group Head shall receive, investigate and act on complaints or concerns of employees, clients, general public regarding questionable matters, including those circumvention or attempted circumvention of internal controls or that would otherwise constitute a violation of the Company's Code of Business Ethics, HR policy and other Company policies.
2. In cases where the complaints or concerns cannot be elevated to the Manager or Group Head, the employee or client can direct their concerns with the HR Manager-Employee Relation.
3. In cases where the complaints or concern is an Officer or Executive level, the concerns must be elevated to the HRMS Deputy Director and the Executive Director.

##### **C. HR Procedures in Receiving Allegations**

1. Any Allegation that is made directly to the HR Department, whether openly, confidentially or anonymously, shall be promptly reported to the HR Manager-Employee Relations.
2. Each Allegation forwarded shall be reviewed and evaluated discretely. HR may consult with any member of management or employee whom they believe would have appropriate expertise or information to assist. HR shall determine whether the assistance of the Comptroller's Group or Internal Audit should investigate the allegation, taking into account the considerations below: 

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- a. If HR determines that the Comptroller's Group should investigate the allegation, the Comptroller shall thereafter promptly investigate the allegation and shall report the results of its investigation, in writing, to HR Department.
- b. If HR determines that it should be investigated by Internal Audit, the Internal Audit shall promptly investigate the allegation and determine what professional assistance, if any, it needs in order to conduct the investigation. The Internal Audit shall be free in its discretion to engage external auditors, counsel or other experts to assist in the investigation and in the analysis of results if needed.

#### **D. Considerations Relative to Whether the Comptroller's Group or Internal Audit Should Investigate an Allegation**


In determining whether the Comptroller or Internal Audit should investigate an allegation, HR shall consider, among any other factors that are appropriate under the circumstances, the following:

1. Who is the alleged wrongdoer? If a Rank & File, Supervisor, Manager or Officer is alleged to have engaged in wrongdoing, the HR Group, Comptroller or Internal Audit may conduct the investigation.
2. How serious is the alleged wrongdoing? The more serious the alleged wrongdoing, the gravity of the offense shall trigger who is the more appropriate to undertake the investigation.
3. How credible is the allegation of wrongdoing? In assessing credibility, the HR Group should consider all facts surrounding the allegation.

#### **E. Protection of Whistleblowers**

Any confidential and anonymous report, allegation, concern or complaint submitted by an employee or officer regarding questionable deviation from our internal control or any policies, procedures, guidelines or directives shall be protected at all times.

The identity of any employee who makes reports pursuant to this policy shall not be revealed to persons in the employee's department, section or work location.

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The Company will make good faith efforts to protect the confidentiality of employees making reports; provided, however, the Company or its employees shall be permitted to reveal the reporting employee's identity and confidential information to the extent necessary to permit a thorough and effective investigation, or required by law or court proceedings.

The Company will not tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a good faith any allegation anonymously.

Consistent with the policies of the Company, the HR Group, Comptroller's Group, or Internal Audit, shall not retaliate, and shall not tolerate any retaliation by Management or any other person or group, directly or indirectly, against anyone who, in good faith, makes an allegation or provides assistance to HR, Management or any other person or group, including any government regulatory or law enforcement body, investigating an allegation.

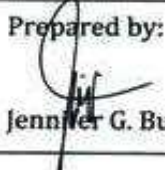
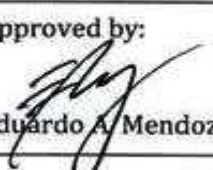
#### **F. Records**

HR shall retain for a period of five (5) years all records relating to any allegation and investigation report of any such allegation.

#### **G. Procedures for Making Complaints**

In addition to any other avenue available to an employee, any employee may report to HR Manager – Employee Relation openly, or the Deputy Director of HRMS confidentially or anonymously, any allegation.

Employees who become aware of any wrongdoing or suspected wrongdoing are encouraged to make a report as soon as possible by contacting either party stated above. Acts of wrongdoing may be disclosed in writing, thru email or by telephone or in person.

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