

PLAN INTERNATIONAL CANADA INC.

Policy Title: PROCEDURES FOR DECLARING AND RESOLVING CONFLICTS OF INTEREST

Date of Board Approval: October 24, 2008

PREAMBLE

These procedures are designed to provide timely, equitable and objective means to declare, report, investigate and resolve potential or actual conflicts of interest which may not be voluntarily resolved at the time that the conflict or potential conflict is identified.

These procedures are applicable to directors, employees and volunteers of Plan Canada.

Identification of Conflict:

In all respects, this procedure is to be read in conjunction with the provisions in By-Law No. 1 dealing with conflicts of interest. A conflict of interest arises if another interest or relationship may impair or may be perceived to impair the ability of the director, employee or volunteer to exercise independent judgment in carrying out his/her duties as a director, employee or volunteer of Plan Canada and to act solely in the best interests of Plan Canada. Individuals have an obligation to declare a conflict or potential conflict of interest or a concern with respect to another's conflict or potential conflict of interest as soon as they become aware of it.

An individual who either directly, or through one of his or her associates, believes themselves to be in conflict with respect to matters before the Board or any of its committees, or Plan Canada generally, shall immediately communicate such conflict or potential conflict to the Chair or Vice-Chair of the Board or to the Chair of any committee of the Board if the individual is a director or the CEO, or to the individual's immediate people leader or the Human Resources Director if the individual is an employee or a volunteer.

If an individual believes that any other person may be in conflict with any matter before the Board or any of the committees of the Board, or Plan Canada generally, such individual should communicate the conflict or potential conflict to the Chair or Vice-Chair of the Board or the Chair of any committee of the Board or to the CEO (as appropriate).

The report of a conflict, potential conflict or alleged conflict of interest by an individual as set out above shall be promptly reported to the CEO and to the Chair of the Governance and Nominating Committee by the person receiving the individual's report.

Disclosure Obligations:

If a conflict or potential conflict of interest is not voluntarily resolved, before any transaction or matter with or involving Plan Canada and related to the conflict or potential conflict of interest is considered, the Governance and Nominating Committee shall require the individual concerned to disclose in writing the facts and circumstances relating to the conflict or potential conflict of interest, including:

1. The material interests which may place the individual in conflict or potential conflict;
2. The material interests of any associate of the individual which may place the individual in conflict or potential conflict;
3. The relationship between the individual or his or her associate with the matter or transaction involving Plan Canada which may give rise to the conflict or potential conflict.

Duty of the Board

The Governance and Nominating Committee, following full disclosure as set out above and after due consideration, shall make a recommendation to the Board in respect of the resolution of any conflict or potential conflict of interest.

In all situations, and particularly in circumstances where the conflict of interest as disclosed cannot be resolved in accordance with the recommendation of the Governance and Nominating Committee, it is the responsibility of the Board to make a determination and take whatever action the Board deems appropriate to protect the interests or welfare of Plan Canada and ensure the fidelity of all directors, employees and volunteers of Plan Canada.

Where the Board acts in approving the recommendation of the Governance and Nominating Committee or makes an independent determination with respect to a conflict or potential conflict of interest, the Board shall record its consideration and determination.

If the Board decides that an individual has not declared and/or satisfactorily resolved a conflict of interest situation as determined by the Board, the Board will consider the extent to which the duty to act in good faith and in the best interests of Plan Canada has been breached by the director, employee or volunteer. Breaches which are deemed by the Board to be severe may result in the removal of the director from the Board or a Committee or may result in discipline (including termination) of an employee or a volunteer.