

Whistle blower policy

Introduction

This Whistle Blower Policy has been formulated to enable all employees to raise concern against any malpractice such as immoral, unethical conduct, fraud, corruption, potential infractions of the Code of Conduct of the organisation, breaches of copyright or patent and alike. This policy also outlines the reporting procedure and investigation mechanism to be followed in case an employee blows the whistle for any wrong-doing in the organisation.

Employees are given protection in two important areas - confidentiality and against retaliation. It is ensured that employees can raise concerns regarding any violation or potential violation easily and free of any fear of retaliation, provided they have raised the concern in good faith. An ombudsperson has been appointed to receive the complaints through email or letters who would investigate the complaints with an investigating team. The final decision would be taken by the Ombudsperson in consultation with the Management Committee. This Policy would help to draw the organisation's attention to unethical, inappropriate or incompetent conduct which has or may have detrimental effects either for the organisation or for those affected by its functions.

This policy shall be applicable to all employees of terre des hommes Germany – India Programme.

“Reportable Matter”: Reportable Matter includes:

1.General Malpractice

- Abuse of authority
- Breach of contract
- Negligence causing substantial and specific danger to public health and safety
- Manipulation of organisation data/records
- Financial irregularities, including fraud or suspected fraud or deficiencies in Internal Control and check or deliberate error in preparations of Financial Statements or Misrepresentation of financial reports
- Any unlawful act whether Criminal/ Civil
- Pilferation of confidential/propriety information
- Deliberate violation of law/regulation
- Wastage/misappropriation of TDH G-IP funds/assets
- Breach of Organisation Policy or failure to implement or comply with any approved Policy

2.Potential Infractions of the Code of Conduct

3.Breaches of copyright, patent and disclosure of confidential data/information to competitors/outside.

“Ombudsperson”: means a person appointed by the Board, who ensures with the fair and expeditious resolution of complaints in an impartial, confidential and independent manner.

Disqualifications

A Reportable Matter should not be confused with a grievance related to employment/superior-subordinate relationship/relationship with peers. Likewise, complaints associated with unsatisfactory

probation reports, performance evaluations, favouritism, and nepotism and alike would not be covered under this policy. Such cases shall be referred to the Regional Coordinator and redress sought through other mechanisms established within the system. As regards vendors reportable matter should not be confused with grievance related to delays/non-payment, dissatisfaction from T&C of contracts etc. Reportable matter may include concern like Kick Backs/seeking bribes, Forgery, Misuse of TDH's resources etc.

Investigation

Any such disclosure/complaint received by the Ombudsperson would be investigated confidentially in order to avoid discrimination against the complainant. The Ombudsperson would decide whether the complaint qualifies for further investigation under this policy or not.

If the Ombudsperson decides that the complaint qualifies for investigation under the Whistle blower Policy, initial enquiry would be conducted by the Ombudsperson. If the initial enquiry indicates that the concern has no basis, or if the matter is not to be pursued under this policy, it may be dismissed at this stage and the decision would be documented.

If initial enquiry indicates a necessity of further investigation, then that will be carried out by the Investigation Team. Investigation may involve study of documents and interviews, access system and other information required for the purpose of investigation. Full cooperation must be provided to Investigation team.

The Investigation Team would submit the report (Not Later than 90 days from date of receipt of concern/disclosure) to the Ombudsperson clearly indicating their findings as early as possible. Ombudsperson can allow additional time for submission of report based on the circumstances of the case.

The final decision will be taken by the Ombudsperson in consultation with the Management Committee.

The Whistle blower will be kept informed of the progress and the final outcome of the investigation, within the constraints of maintaining confidentiality.

Confidentiality of Identity of the Whistleblower

Whistle-blower protections are provided in two important areas - confidentiality and against retaliation. In so far as possible, the confidentiality of the Whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

Documentation

The whistle officer shall maintain documentation of all complaints or reports, subject to this Policy. The documentation shall include any written submissions provided by the complainant, any other organisation documents identified in the complaint or by TDH as relevant to the complaint, a summary of the date and manner in which the complaint was received by TDH and any response made to the complainant. All such documentation shall be retained by the organisation for a minimum of five (5) years from the date of receipt of the complaint or as required by law, whichever is higher.

Management Committee

The Audit Committee shall oversee the implementation of the whistle blower policy and shall have the right to periodically call for necessary reports from the ombudsperson or any other person in

relation to the whistle blower policy. Whistle officer shall place to Management Committee status of complaints.

Revision of Policy

Management reserves the right to revise this policy at any time and in any manner without notice. Any amendment to the Policy shall take effect from the date when it is approved by the Regional Coordinator/Zonal Heads. Any change or revision will be communicated appropriately.