

INPRF Whistleblower Policy

1 General

- 1.1 INPRF is committed to the highest standards of ethical conduct. This policy is designed to build confidence to report genuine concerns about fraud, bribery, or other types of misconduct and provide reassurance that those who speak up will be protected from reprisals or victimization for whistleblowing, including protections inspired by the Sarbanes-Oxley Act of 2002. For many cases of misconduct, someone reporting it is the only way it can be discovered and dealt with.
- 1.2 A whistleblower is a person who reports a suspicion of any activity that is deemed illegal or unethical or in violation of INPRF's policies.
- 1.3 A genuine concern is sincerely felt and based on information the reporting person believes to be true or trustworthy. Upon further investigation, a genuine concern may or may not turn out to be true. The motivation of the person reporting a genuine concern is not relevant to its definition as genuine or not.
- 1.4 INPRF's whistleblower lines should be used to raise any genuine concerns about relevant persons. "Relevant persons" means current and former employees, trustees, volunteers, contractors, consultants and other persons working for or on behalf of INPRF.
- 1.5 No action will be taken against a reporting person merely because a concern is not substantiated. However, where it is established under the relevant procedure that a reporting person deliberately fabricated evidence or made a false accusation by reporting information that they know to be false, appropriate action will be taken under the applicable disciplinary, contractual or governance arrangements, as described in Section 7.
- 1.6 A genuine concern should be reported when there is evidence or suspicion of misconduct in any of the following areas:
 - Fraud or bribery
 - Incorrect financial reporting

- Sexual misconduct or harassment
 - Unethical behavior or serious improper conduct
 - Any illegal act
- 1.7 Concerns may be reported using the following email address: concerns@INPRF.ORG. This secure email address can only be accessed by the Chair of INPRF's Board of Trustees and the Chair of INPRF's Finance and Audit Committee (FAC).
- 1.8 Any complaints regarding the FAC Chair may be directed specifically to the Chair Trustee at the secure email address: ConcernstoChairTrustee@INPRF.org. If the complaint is regarding the FAC Chair, the Chair Trustee will follow all relevant processes and procedures as noted in the policy below. Any complaints regarding the Chair of INPRF's Board of Trustees may be directed specifically to the FAC Chair at the secure email address: ConcernstoFACChair@INPRF.org, and the FAC Chair will follow all the relevant processes and procedures as noted in the policy below.
- 1.9 All persons are strongly encouraged to report genuine concerns. They should report as much detail as possible, including who, when, where, and how, and whether they have evidence for the basis of their suspicion.
- 1.10 Concerns may be reported anonymously, but people are encouraged to give their name and/or contact details. It is easier to investigate allegations when follow-up questions with the reporting person are possible.
- 1.11 A response with acknowledgement of receipt of the report and confirmation that the concern is being dealt with in accordance with this policy will be provided within 4 business days, assuming contact details have been provided. Every effort will be made to conduct and complete the investigation as quickly as possible, but investigations may vary greatly in length depending upon the nature of the allegation. To assure reporting persons that their concerns are taken seriously, a general status notice will be provided at least every 30 days.
- 1.12 Information about the whistleblower reporting process and contacts will be made available on the website and findable by site search.

2 Supporting Reporting Persons

- 2.1 INPRF has zero tolerance for any form of retaliation (for example, termination, demotion, and harassment) against reporting persons (also known as 'whistleblowers'). This applies not only to concerns reported through this policy, but any allegations made to a government agency or law enforcement regarding INPRF.
- 2.2 All persons who report genuine concerns will be properly protected and supported.
- 2.3 INPRF commits to take the support of whistleblowers seriously by:
 - Taking care not to underestimate or disregard the risk that a reporting person may be exposed to, or the level of fear or anxiety they may be experiencing.
 - Appointing someone with responsibility to support the reporting person (the 'support person').
 - Providing the support person with relevant information to share with the reporting person.
 - Assuring the reporting person that their concern is being handled and taken seriously.
 - Explaining that their identity will be protected to every extent possible but cannot be guaranteed.
 - Answering questions as appropriate but not sharing confidential information with the reporting person.
 - Informing the person of any decision to investigate or not, investigation outcome, and actions taken as appropriate.
- 2.4 Once a concern has been reported or otherwise identified, the responsibility to respond to that allegation will fall to the FAC Chair (unless the allegation goes to the Chair Trustee as noted in paragraph 1.8).
- 2.5 The roles and responsibilities of the FAC Chair are to:
 - Document meetings, decisions, and learnings.
 - Maintain confidentiality, especially concerning the reporting person and the person accused of alleged misconduct.

- Ensure the reporting person is supported and protected from harm.
- Take urgent steps to protect assets or information as needed.
- Communicate with donors and manage other internal and external communications as appropriate.
- Make preliminary investigations.

2.6 All reported or otherwise identified allegations, suspicions, or concerns should be brought to the attention of the Board. It is imperative to maintain confidentiality. Updates should be provided about actions taken until the issue is closed.

3 Reporting Fraud and Bribery to Donors

3.1 INPRF takes its contractual and fiduciary responsibility to report fraud and bribery to donors very seriously.

3.2 The FAC Chair's duty for communicating with donors should include the following actions:

- Channel all communication with the donor with respect to the suspected fraud or bribery.
- Consult the donor agreement concerning the terms and conditions about reporting suspected fraud or bribery and ensure that they are met. If in doubt, communicate within 48 hours if the fraud may impact a particular donor's funds.
- Protect the identity of the suspect and reporting person. Avoid sharing any confidential details.
- Reassure the donor by explaining the process being followed to handle the allegation.
- Confirm verbal communications in writing.
- Keep the donor updated with progress and the outcome of the investigation.

3.3 The full investigation report or disciplinary report should not be shared with the donor unless required to do so, and if so, only in an anonymous form.

3.4 Fraudulent losses that donors disallow can only be financed from unrestricted funds.

4 Conducting Investigations

- 4.1 The purpose of investigating is to gather evidence and facts to establish whether suspicions or allegations are true, and whether any proven incidents are isolated or more widespread.
- 4.2 All investigations should be impartial, thorough, timely, and confidential.
- 4.3 Any relevant persons investigated will be considered innocent until proven guilty.
- 4.4 All reported allegations or suspicions of misconduct should normally be investigated. This includes cases where:
 - There is a belief that the genuine concern may have been reported due to malicious motives.
 - The allegation relates to attempted fraud or bribery.
 - The accused staff member has since left INPRF.
- 4.5 The FAC Chair, in consultation with the Chair Trustee, may decide not to investigate in exceptional cases where a reported allegation or suspicion:
 - Is frivolous, trivial, or has clearly arisen from a misunderstanding.
 - Is wholly unbelievable, i.e., there is no conceivable way the facts it related to could have occurred.
 - If there is insufficient information to investigate.
- 4.6 Investigations may be carried out by in-house staff, an internal auditor (which may be an outsourced function), an audit firm, donor, or a specialist investigation firm, depending on the case.
- 4.7 Investigators should be objective and unbiased, thorough, able to maintain confidentiality, competent in investigative techniques, empowered with sufficient seniority and confidence, honest, and independent of any possible subsequent disciplinary process.
- 4.8 The FAC Chair should set clear terms of reference for the investigator including background, allegations made, the scope of investigation, and the timeline for expected work and reports.

- 4.9 A formal documented investigation report should be submitted to the FAC Chair, according to the agreed timing, which outlines the case's findings, facts, and conclusions.
- 4.10 The investigation report should make recommendations about weaknesses. It should avoid making any recommendations associated with disciplinary consequences.
- 4.11 At any point in the process of conducting or acting on an investigation, the FAC Chair and/or the Chair Trustee may choose to take independent legal or other advice and will keep each other informed (unless the allegation relates specifically to one of them).

5 Reporting and Acting on Findings of Investigations

- 5.1 The FAC Chair and the Chair Trustee will agree on the appropriate actions to be taken in light of the findings of an investigation.
- 5.2 Where fraud is collusive and involves more than one staff member, junior employees should never be used as scapegoats to protect more senior employees.
- 5.3 Once receiving the investigation report, the FAC may choose to take the following actions, as appropriate to the case:
 - Take legal advice if such advice is not taken during the process of conducting the investigation.
 - Pass the matter to INPRF's HR advisor to take action against guilty individuals, in accordance with the disciplinary policy.
 - Organize appeal hearings in accordance with disciplinary policy in case of individuals' appeal.
 - Clear the reputations of those accused but found innocent of wrongdoing.
 - Recover losses from individuals.
 - Prosecute in courts of law.
 - Make improvements to internal control systems to prevent similar breaches from happening again.
 - Implement recommendations from the investigation report.
 - Communicate with donors, staff, and public as necessary.

- Discuss with donors with respect to the treatment of fraudulent losses, making a repayment if required.
- Make a claim against the fidelity insurance policy.
- Initiate the recruitment to replace terminated staff.
- Initiate the revision of budgets and cash flow forecasts (by Finance department).

5.4 INPRF is organized as a US 501(c)(3) in the United States. While this policy is designed with U.S. federal governance standards in mind—including the accountability provisions of the Sarbanes-Oxley Act—INPRF recognizes that it operates across diverse international jurisdictions. This policy is intended to apply globally but may be interpreted, applied, or supplemented by local country addenda or regional procedures to ensure full alignment with mandatory local labor, privacy, and whistleblower protection laws.

5.5 All decisions and actions of the FAC Chair shall be documented and filed on an incident file.

5.6 A one-page summary of the case (allegation, response, and outcome) should be prepared, shared with the Board, and filed on the front of the incident file.

5.7 Incident files and related investigation records will be retained for a minimum of seven years from the date the case is closed, and must not be destroyed, altered, or concealed once a concern has been raised or an investigation is reasonably anticipated.

6 Induction, Training, and Awareness

6.1 All relevant persons should receive training in the definitions of fraud and bribery, with relevant examples, and this whistleblower policy.

7 Disciplinary Process

7.1 The disciplinary process applies not only to INPRF staff but to members of the Board of Trustees and volunteers.

7.2 Where evidence of fraud or bribery is discovered, appropriate disciplinary action should take place.

- 7.3 Staff members who commit or attempt to commit fraud or bribery or deliberately abuse the whistleblower reporting process (such as making a report which the reporting person knows to be false or fabricated) will be dealt with under the applicable employment disciplinary procedure, which may include dismissal with cause. Volunteers will also be subject to the applicable disciplinary or governance procedures, which may include being asked to resign.
- 7.4 All contractors, consultants, vendors, and third-party service providers are expected to adhere to the highest ethical and legal standards while conducting business with or on behalf of INPRF. If an investigation substantiates that a contractor, subcontractor, or any of their employees has engaged in unethical behavior, fraud, legal violations, or retaliation against a whistleblower, INPRF will take immediate and appropriate remedial action. Depending on the severity of the violation, this may include the formal issuance of a corrective action plan, the suspension of the contract, or the immediate and permanent termination of the vendor agreement, in addition to any legal remedies available.