

## **WHISTLEBLOWING POLICY**

### **General**

Stichting Children of Heroes of Ukraine ("Foundation") requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Foundation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **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 this Whistleblowing Policy.

### **Who does the Policy apply to**

The Whistleblowing Policy applies to all employees (including those designated as casual hours, temporary, agency, authorised volunteers), and it also covers suppliers and those providing services under a contract with the Foundation.

### **What type of concerns are covered in Whistleblowing Policy**

- all cases at start, conduct which is an offence or a breach of law.
- damage to the environment.
- data breach.
- the unauthorized use of Foundation's funds.
- possible fraud and corruption.
- sexual or physical abuse.
- violation of any clause of the Code of the Foundation
- corporate revenge.
- other unethical conduct.

### **Managers Responsibility and Authority**

Managers of the Foundation are expected to:

## **Stichting Children of Heroes of Ukraine**

Sonmansstraat 68 A 01 te Rotterdam

✉ [info\\_nl@childrenheroes.org](mailto:info_nl@childrenheroes.org)

🌐 [www.childrenheroes.org/en/nl/](http://www.childrenheroes.org/en/nl/)

📘 @children.of.heroes

📷 @childrenofheroescharity

- Report allegations whether reported as a protected disclosure by their subordinates or discovered in the course of performing their duties.
- Document oral reports by a written transcription. Internal communications regarding allegations of improper Foundation activities normally should be in writing.
- Consult with the Risk and Compliance Officer to make a determination, if the manager is not certain that an issue is appropriate for referral or reporting.
- Ensure that subordinate supervisors are aware of and comply with this policy.

### **Risk and Compliance Officer Responsibility and Authority**

The Foundation's Risk and Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and other issues that are covered by this Policy and, at his discretion, shall advise the CEO, officers and/or the audit committee (if available). The Risk and Compliance Officer has direct access to the board of directors and is required to report to the board of directors or audit committee of the board of directors at least annually on compliance activity.

if available acting as the whistleblower coordinator is expected to and is responsible for:

- Informing appropriate Foundation's officials of allegations.
- Ensuring proper reporting occurs as required by law and policy.
- Ensuring proper resources are brought to bear to cause timely and thorough review of allegations.
- Ensuring proper investigative channels are used.
- Ensuring there are no conflicts of interest in specific investigations.
- Facilitating and coordinating communications across investigative channels.
- Monitoring progress of investigations.
- Providing and coordinating advice on corrective or remedial actions.
- Determination if the complaint warrants further investigation internally or externally.
- Assigning the case to the appropriate investigative unit(s), based on the individual circumstance of each complaint.
- Communication allegations to the president, unless the allegations are against the president.
- Any appeals resulting from the decision making of the Risk and Compliance Officer shall be handled by the Foundation's board of directors or it's audit committee.

### **Whistleblower's Rights and Responsibility**

## **Stichting Children of Heroes of Ukraine**

Sonmansstraat 68 A 01 te Rotterdam

✉ [info\\_nl@childrenheroes.org](mailto:info_nl@childrenheroes.org)

📘 @children.of.heroes

🌐 [www.childrenheroes.org/en/nl/](http://www.childrenheroes.org/en/nl/)

📷 @childrenofheroescharity

A whistleblower's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the allegations or ensuing investigation.

- Whistleblowers, generally, will be informed of the outcome of their complaint.
- Whistleblowers must provide complete and accurate information and have a reasonable belief that improper activity has occurred.
- Intentional filing of a false report is, in itself, an improper Foundation activity upon which the Foundation has the right to act.
- Whistleblowers shall not obtain evidence for which they do not have a right of access.
- Whistleblowers should be prepared to be interviewed by internal or external investigators.

### **No Retaliation**

No director, officer or employee who in good faith reports a violation of the Code and other issues covered by this Policy 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 Whistleblowing Policy is intended to encourage and enable employees and others to raise serious concerns within the Foundation prior to seeking resolution outside the Foundation.

### **Reporting Violations**

The Code addresses the Foundation'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 report the violation in the following way:

- You may report the violation via Human Resource software/platform used by the Foundation which allows you to speak and raise your concern anonymously. In case you want your appeal to be non-anonymous you may always fill in your identifying information such as your name and surname. This will help to contact you directly in order to receive additional information necessary for the further investigation of your claim.
- For suspected fraud, or when you are not satisfied or uncomfortable with following the Foundation's open door policy and/or reporting procedure via Human Resource

## **Stichting Children of Heroes of Ukraine**

Sonmansstraat 68 A 01 te Rotterdam

✉ [info\\_nl@childrenheroes.org](mailto:info_nl@childrenheroes.org)

📘 @children.of.heroes

🌐 [www.childrenheroes.org/en/nl/](http://www.childrenheroes.org/en/nl/)

📷 @childrenofheroescharity

software/platform used by the Foundation, individuals can contact the Foundation's Risk and Compliance Officer directly.

In case the report of the potential violation is made by the third party, including, the beneficiaries, contractors etc. such report can be made via sending on the email [hotline@childrenheroes.org](mailto:hotline@childrenheroes.org) placed on the website of the Foundation.

If the suspected violation was made by Risk and Compliance Officer, the Whistleblower should report about the suspected violation directly to the board of directors of the Foundation.

### **Recommended steps**

All Foundation staff members and committee members must work together to ensure that the business of the Foundation is conducted with the highest professional and ethical standards. In situations where there is uncertainty:

- Make sure the whistleblower has all the facts.
- Ask yourself: What specifically am I being asked to do? Does it seem unethical or improper? This will enable the whistleblower to focus on the specific question and provide responses. Use your judgment and common sense.
- Clarify your responsibility and role. In most situations, there is shared responsibility. Are your colleagues informed? It may help to get others involved and discuss the problem.
- Discuss the problem with your supervisor, the Risk and Compliance Officer, human resources representative, or any member of management or the legal staff. This is the basic guidance for all situations. In many cases, these individuals will be more knowledgeable about the issues and will appreciate being brought into the decision-making process. It is our joint responsibility to help solve problems.
- Seek help from Foundation resources. In the rare case where it may not be appropriate to discuss an issue with your supervisor, talk with the Risk and Compliance Officer, human resources representative, any member of management, or the legal staff.
- You may report ethical violations in confidence and without fear of retaliation. If your situation requires that your identity is kept secret, your anonymity will be protected to the extent possible. The Foundation does not permit retaliation of any kind against employees for good-faith reports of ethical violations.
- Ask first, act later: If you are unsure of what to do in any situation, always seek guidance before you act.

## **Stichting Children of Heroes of Ukraine**

Sonmansstraat 68 A 01 te Rotterdam

✉ [info\\_nl@childrenheroes.org](mailto:info_nl@childrenheroes.org)

Facebook [@children.of.heroes](https://www.facebook.com/children.of.heroes)

🌐 [www.childrenheroes.org/en/nl/](http://www.childrenheroes.org/en/nl/)

Instagram [@childrenofheroescharity](https://www.instagram.com/childrenofheroescharity)

### **Accounting and Auditing Matters**

The board of directors or audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Risk and Compliance Officer shall immediately notify the audit 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 Risk and 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.

### **Policy effective date and review:**

This Whistleblowing Policy was prepared by and for the activity of the Stichting Children of Heroes of Ukraine (legal entity registered in the Netherlands, Fiscal number (RSIN): 865197519) and is effective as of January 2, 2024.

Whistleblowing Policy is reviewed every three years.

## **Stichting Children of Heroes of Ukraine**

Sonmansstraat 68 A 01 te Rotterdam

✉ [info\\_nl@childrenheroes.org](mailto:info_nl@childrenheroes.org)

📘 @children.of.heroes

🌐 [www.childrenheroes.org/en/nl/](http://www.childrenheroes.org/en/nl/)

📷 @childrenofheroescharity