

§ 1 Policy Statement

- It is Inter-Cultur's policy to promote transparency and good governing practices in accordance with international standards
- Inter-Cultur's staff and stakeholders are encouraged to report unethical, unsafe, and/or illegal activities without the fear of retaliation. Retaliation, mistreatment, or victimization against individuals who report concerns in good faith is strictly prohibited.
- All reports will be investigated promptly, thoroughly, and impartially, with appropriate action taken based on the findings to address any misconduct
- We guarantee the confidentiality of all whistleblower reports and offer the option for anonymous reporting to protect the identity of those who come forward

§ 2 Background

- Whistleblowing refers to the act of reporting unethical, illegal, or unsafe practices within an organization. It is a vital mechanism for upholding transparency, accountability, and ethical standards. Employees or stakeholders who observe misconduct are encouraged to report it, ensuring that the organization can address and correct issues that may harm individuals or the organization's integrity. This policy is designed to provide a safe and confidential environment for reporting concerns, protecting whistleblowers from retaliation, and ensuring that all reports are investigated thoroughly and fairly.

§ 3 Policy Details

- **Definition and Examples**

Whistleblowing refers to the act of reporting concerns about unethical, illegal, or unsafe activities within an organization. Inter-Cultur recognizes the importance of whistleblowing as a vital tool for maintaining transparency, accountability, and integrity. This policy encourages staff and partners to report any suspicious activities, including but not limited to, fraud, corruption, harassment, safety violations, or any actions that could harm the organization or its stakeholders. Whistleblowing can involve reporting on actions by colleagues, supervisors, or external partners, and is not limited to financial misconduct.

Whistleblowing is not about airing grievances or reporting minor workplace disputes; it is about raising concerns related to practices that may seriously affect the organization or public interest. Examples include the discovery of systematic fraud, corruption, safety hazards that have been ignored, or unethical behavior that violates Inter-Cultur's policies, legal regulations, or international standards.

- **Investigating and Reporting**

At Inter-Cultur, all whistleblowing reports are treated with the utmost seriousness and confidentiality. If the report presents credible concerns, a formal investigation is launched, following established procedures that ensure fairness and impartiality.

- Anyone who suspects unethical, illegal, or unsafe activities of Inter-Cultur may contact any board member of Inter-Cultur.
- For employees, the first point of contact should be the Executive Director, or the Board of Directors, and if they are being suspected of misconduct.

Investigations are conducted in a manner that protects the identity of the whistleblower to the fullest extent possible, and all findings are documented. In cases where the whistleblower opts for anonymity, additional measures are taken to safeguard their identity throughout the investigation. The outcomes of investigations are communicated to relevant stakeholders, with appropriate actions taken based on the findings.

- **Protection of Whistleblowers**

Inter-Cultur is committed to protecting whistleblowers from retaliation, including any form of harassment, discrimination, or adverse employment consequences. Retaliation against whistleblowers is strictly prohibited and will result in disciplinary action. Whistleblowers who report concerns in good faith, even if those concerns are later found to be unsubstantiated, will be supported and protected by the organization.

In some cases, whistleblowing can also be done anonymously. In these cases, Inter-Cultur will take action to ensure anonymity by putting in place a strict need-to-know basis.

- **Reporting and Addressing Issues within Partner Organizations**

It is crucial to encourage a culture of transparency and ethical behavior not only within Inter-Cultur but also among our partner organizations. We encourage partners to adopt their own whistleblowing policies and to feel confident in reporting concerns to Inter-Cultur without fear of reprisal. If a partner does not have an established whistleblowing procedure, Inter-Cultur is committed to providing guidance and support in developing one.

§ 5 Policy Dissemination

- To ensure thorough understanding and compliance, whistleblowing policy will be disseminated through the following channels:
 - Whistleblowing information details will be explained during employee onboarding.

- For developing cooperation partners, this policy is integral to the ethical principles to which we abide. A reference to this policy and its explanation shall be conducted during cooperation agreement negotiations.
- The whistleblowing policy document will be accessible on the company's intranet for all employees and partners.
- Annual reminders will be sent to reinforce the importance of whistleblowing compliance and highlight key aspects of the policy.

§ 6 Compliance with Policy

- The Executive Director is responsible for monitoring compliance.
- If lack of compliance with this policy is identified by the Executive Director, please report it immediately to the Audit Committee of the Board of Directors.

§ 7 Board of Directors (BOD)'s responsibilities

- The Board of Directors (BOD) holds the ultimate responsibility for reviewing and approving this policy.
- It is imperative that the BOD ensures Inter-Cultur's compliance with the policy and takes all necessary steps to protect the organization's assets, reputation, and stakeholders.
- BOD members, in conjunction with the Executive Director, will be held personally liable for any negligence or failure to uphold the standards outlined in this policy, resulting in financial loss, reputational damage, or harm to the organization and its stakeholders.
- It is incumbent upon the BOD to exercise due diligence in overseeing the implementation and enforcement of the policy to safeguard the organization's interests.