

Near East Foundation

Whistleblower and Grievance Policy

Area: Governance and Compliance

Approval Date: May 2014

Revised on: January 2015; January 2016; November 2018; December 2021, December 2024

Administrator: Legal

Policy Statement:

Near East Foundation ("NEF") requires its directors, officers, employees, and volunteers (each, a "Subject Person"), to observe high standards of business and personal ethics in the performance of their duties on NEF's behalf. As employees or representatives of NEF, Subject Persons are expected to practice honesty and integrity in fulfilling their responsibilities, are required to comply with all applicable laws and regulations and are encouraged to report complaints and grievances so that a fair, respectful and inclusive work environments can be achieved.

The objectives of this Policy are to encourage and enable Subject Persons as well as any other party such as vendors, project beneficiaries and the public, without fear of retaliation, to raise concerns on a confidential and, if desired, anonymous basis so that NEF can address and correct inappropriate conduct and actions.

Synopsis:

It is the responsibility of all Subject Persons to report in good faith any concerns they may have regarding actual or suspected activities which may be illegal or in violation of NEF's policies with respect to, without limitation, fraud, theft, embezzlement, extortion, accounting or auditing irregularities, bribery, kickbacks, and misuse of NEF's assets, as well as any violations or suspected violations of business and personal ethical standards as stated in NEF's Code of Conduct and Safeguarding Policy or report any concern or behavior within the workplace that may lead to hostile or uncomfortable environments (each, a "Concern").

Procedures:

No one who in good faith reports a Concern shall suffer intimidation, harassment, retaliation, discrimination or adverse (employment and/or non-employment) consequence because of such report. Any NEF employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment.¹

Reporting. Concerns should be reported as soon as shall be practicable to the designated Compliance Officer (the "Compliance Officer", the Vice President of People when applicable or to NEF Board of Directors through the NEF's Ethics Line, the NEF Online Suggestion box or any other direct means.

The Compliance Officer is responsible for assessing, investigating and resolving certain reported Concerns and, when required, advise the Audit and Executive Committees of the Board. The Compliance Officer is

¹ Notwithstanding anything contained herein to the contrary, this Policy is not an employment contract, and nothing contained herein is intended to provide any Subject Person with any additional rights or causes of action, other than those provided by law.

also required to report to the full Board of Directors at each regularly scheduled board meeting on any compliance-related activity. Human Resources is responsible for maintaining and responding to the anonymous online suggestion box provided by Suggestion Ox.

The **Audit Committee** of the Board of Directors shall address all reported Concerns regarding corporate accounting practices, internal controls or auditing ("Accounting Concerns"). The Compliance Officer shall immediately notify the Chief Executive Officer (when appropriate) and the Audit Committee of any Accounting Concern and shall work with the committee until its resolution. Promptly upon receipt, the Audit Committee shall evaluate whether a Concern constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Audit Committee will be free in its sole discretion to engage senior NEF staff, outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

The **Executive Committee** of the Board of Directors shall address all reported Concerns regarding potential criminal activities such as fraud, theft, embezzlement, extortion, bribery, kickbacks, and misuse of NEF's assets, as well as any violations or suspected violations of business and personal ethical standards as stated in NEF's Code of Conduct and Safeguarding Policy. The Compliance Officer shall immediately notify the Chief Executive Officer (when appropriate) and the Executive Committee of any concerns and shall work with the committee until its resolution. Promptly upon receipt, the Executive Committee shall evaluate whether a Concern constitutes a criminal concern or a breach of code of conduct and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Executive Committee will be free in its sole discretion to engage outside auditors, counsels or other experts to assist in the investigation and in the analysis of results.

The **Vice President of People** shall address all reported Concerns regarding the workplace, its safety and recommendations to improve such environment. The Vice President of People shall immediately notify the Chief Executive Officer and shall work with a designated committee to respond to the anonymous suggestions. Human Resources will be free to engage senior NEF staff and outside experts to assist in assessing the recommendations and resolving the concerns submitted through the anonymous feedback.

The Compliance Officer may delegate the responsibility to investigate a reported Concern, whether an Accounting Concern or otherwise, to one or more NEF employees or to any other individual, including persons not employed by NEF, such as external law firms or consulting firm, provided that the Compliance Officer may not delegate such responsibility to an employee or other individual who is or may be the subject of the reported Concern or in a manner that would compromise either the identity of an employee who reported the Concern anonymously or the confidentiality of the complaint or resulting investigation.

Should the designated compliance Officer be, or may be, the subject of a reported Concern, all reports should be sent via NEF Ethics line and will be directed to the Chief Executive Officer for follow up. In this instance, the scope, manner and parameters of any investigation of a reported Concern involving, or potentially involving, a Compliance Officer shall be determined jointly by the Audit and Executive Committees in their sole discretion and NEF and its employees shall cooperate as necessary in connection with any such investigation.

Confidentiality. NEF takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a Concern to identify him or herself so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Subject Person may request that such report be treated in a confidential manner (including for NEF to take reasonable steps to ensure that the identity of the reporting person remains anonymous). Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Anonymity. Concerns may be reported on an anonymous basis.

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing that the information disclosed may indicate a violation of law and/or ethical standards. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Handling of a reported Concern. The Compliance Officer will acknowledge receipt of each non anonymous reported Concern within five business days, but only to the extent the reporting person's identity is disclosed or a return address is provided. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the assessment or investigation. The Vice President of People will manage responses to the anonymous feedback received through the online portal or other means.

Records. NEF will retain on a strictly confidential basis for a period of seven years all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to NEF and such records will be considered privileged and confidential.

Distribution. NEF shall distribute this Whistleblower Policy to all Subject Persons. Given the areas of operation of NEF, this policy will be provided in its original form drafted in the English language along with translation in the language of operations for each given country where NEF operates.

Compliance Officer Contact Information: Adebola Aina, aaina@neareast.org

Toll Free Ethics Line: 1-866-921-6714 (US)
00-800-2002-0033 (Belgium & UK)
604-922-5953 (Global Collect)

Ethics Line Email: nef@integritycounts.ca

Ethics Line Website: www.integritycounts.ca/org/nef

Vice President of People Contact Information: Lezlie Blaski, lblaski@neareast.org

Anonymous Feedback Box: <https://app.suggestionox.com/r/NEF>

Adoption of Policy

This Whistleblower Policy was first approved and adopted by the NEF Board of Directors on May 9, 2014. This policy was last ratified by NEF's Board of Directors in December 2018.