

**APPROVED**  
**by Minutes No. 22**  
**of General Meeting**  
**of Charitable Organization**  
**“Charity Foundation “EAST-SOS”**  
**of December 16, 2024**  
**Executive Director**  
**\_\_\_\_\_ Yuliia KRASILNYKOVA**

**WHISTLEBLOWER POLICY**  
**OF CHARITABLE ORGANIZATION**  
**“CHARITY FOUNDATION “EAST-SOS”**

**Kyiv, 2024**

## 1. Purpose

The purpose of this Whistleblower Policy (hereinafter referred to as the “Policy”) is to establish a culture of transparency within the Charitable Organization “Charity Foundation “EAST-SOS” (hereinafter referred to as CO “CF “EAST-SOS” or the “Organization”). This Policy is mandatory for members of the management bodies and the Head of the Organization, employees, volunteers, engaged specialists, and other persons acting on behalf of the Organization.

By facilitating the reporting of inappropriate conduct and actions, the Policy enables the CO “CF “EAST-SOS” to promptly respond and correct any offences or unethical conduct. The Organization shall guarantee the confidentiality of all reports, which ensures fairness and maintains confidence in the Organization's adherence to its values and standards.

## 2. Definitions

- **Whistleblower** is a person who reports problems or suspicions of misconduct as defined in this Policy.
- **Confidentiality** means the principle of maximum protection of the whistleblower's identity, as well as any information provided during the reporting or investigation process, while conducting a thorough and effective investigation.
- **Investigation** refers to the process of gathering and examining evidence to determine the validity of a whistleblower's report, identify any wrongdoing and take appropriate corrective action.
- **Retaliation** means any action that causes harm to a whistleblower in response to reporting wrongdoing, including, but not limited to,

dismissal, reduction in salary, demotion, psychological pressure, discrimination, or any other adverse consequence causing personal, professional, or financial harm.

- **The Ethics Committee** is an independent body that considers complaints and reports of violations of ethical norms and conduct standards within the Organization. Its role is to ensure adherence to the principles of honesty, transparency and accountability, as well as to protect whistleblowers from possible adverse consequences.
- **Report** is a document prepared by the Ethics Committee that contains a detailed description of the incident and the whistleblower's account, provides recommendations, explains potential risks and possible corrective actions. The report shall ensure confidentiality and objectivity; adherence to the principle of neutrality shall be maintained throughout its preparation.

### **3. Applicability**

This Policy shall apply to all persons associated with the CO “CF “EAST-SOS”, including but not limited to employees, volunteers, engaged specialists, contractors, partners, interns, and any other stakeholders. The Policy shall cover all activities carried out on behalf of and with the participation of the CO “CF “EAST-SOS”, whether on-site or off-site (including virtual settings).

This Policy shall apply to all matters relating to potential violations of laws, regulations, ethical standards, or any other actions or conduct that may adversely affect the Organization's mission, objectives, reputation, or activities. Such issues may include, but are not limited to, financial irregularities, fraud, corruption, conflicts of interest, discrimination, retaliation, safety violations, environmental violations, or any other unethical conduct.

**Adherence to this Policy is essential for maintaining a culture of integrity, transparency, and accountability within CO “CF “EAST-SOS.”**

#### **4. Reporting Procedures**

1. **Reporting Method:** Persons who have concerns about possible violations of the law, the Organization's regulations or the Code of Conduct must report them immediately to the following email address: **compliance@east-sos.org**.
2. **Anonymous reporting:** If a person prefers to maintain complete anonymity instead of using email, they may submit their report via a **Google Form** available on the Organization's internal website (portal).

#### **5. Protection Against Retaliation**

The Organization strictly prohibits any form of retaliation against persons who report concerns in good faith. Retaliation against a whistleblower constitutes a serious breach of this Policy and may result in measures including, but not limited to, termination of any relationship with the Organization.

#### **6. Investigation and Resolution**

1. Upon receiving a report from a whistleblower(s), responsible persons and members of the Ethics Committee shall promptly conduct a thorough and impartial investigation into the circumstances of the incident, ensuring that all relevant information is gathered and verified. Such an investigation must commence no later than **7 business days** from the date of receiving the report.

2. The investigation shall be conducted confidentially, taking into account the gathering of necessary information and the protection of the rights of all parties involved. Confidentiality must be upheld to the maximum extent possible throughout the investigation.

3. If a violation is confirmed after the fact-finding process is completed, the Ethics Committee shall prepare a report with a description of the event, findings, and recommendations:

1. If the investigation concerns partners, contractors, or other persons who are not employees of the Organization, the Ethics Committee shall forward the report to the management of these organizations for appropriate action. The Ethics Committee shall be obligated to inform the Head of CO “CF “EAST-SOS” about the outcome of the investigation.
2. If the investigation concerns volunteers and engaged specialists who are not employees of the Organization, the Ethics Committee shall forward the report to the Head of the Organization, also informing the members of the General Meeting.
3. In internal investigations concerning employees of the CO “CF “EAST-SOS” who are not members of the General Meeting, the Supervisory Board, or the Head of the Organization, the report shall be forwarded to the Head of the Organization for appropriate corrective action, with the General Members members also being informed.
4. If the investigation concerns the Head of the Organization or a member of the Supervisory Board, the report containing the investigation outcomes shall be forwarded only to the members of the General Meeting for appropriate corrective action.

5. If the investigation concerns a member of the Organization's General Meeting, the report containing the investigation outcomes shall be forwarded to the members of the General Meeting, except for the General Meeting member against whom the investigation was conducted. At the same time, the Ethics Committee shall be obliged to inform the Head of the CO “CF “EAST-SOS” about the outcome of the investigation.
6. If the investigation is conducted against one of the members of the Ethics Committee or persons related to them, they shall be obliged to inform the other members of the Ethics Committee and the Head of the CO “CF “EAST-SOS” about it, and then receive further instructions from the Head of the Organization. This member must be excluded from any participation in the investigation, report preparation, and any information that may harm the whistleblower.

**Corrective Actions:** These may include disciplinary actions, adjustments to policies or procedures, or any other steps necessary to effectively remedy the problem. In addition, the investigation results and the actions taken will be communicated to the relevant stakeholders, while ensuring the confidentiality of the persons engaged in the report.

## **7. Record Keeping**

The CO “CF “EAST-SOS” shall ensure that records relating to all whistleblower reports, investigations, and actions taken in response to such reports are kept securely and confidentially for **at least 3 years** in accordance with the Regulations on the Retention of Written Documents. Access to these

data shall be strictly limited to maintain the confidentiality and anonymity of whistleblowers.

## **8. Compliance and Training**

All members of the management bodies and the Head of the Organization, employees, volunteers, engaged specialists, and other persons acting on behalf of the Organization shall receive training on this Policy and their rights and obligations under it and the Organization's Code of Conduct. Compliance with this Policy shall be mandatory for all persons associated with the CO “CF “EAST-SOS.”

## **9. Review and Modification**

This Policy shall be reviewed by the responsible person (designated by the Head of the Organization) at least annually and updated (as necessary) to ensure its effectiveness and compliance with applicable laws and regulations.

## **10. Contact Information**

Questions or concerns regarding this Whistleblower Policy may be directed to **[compliance@east-sos.org](mailto:compliance@east-sos.org)**.