OBJECTIVE

Himalayan Trust (HT) is committed to the highest standards of ethical, moral and legal business conduct. In line with this commitment, and HT's commitment to open communication, this policy aims to provide guidance and reassurance for HT's} employees, board members, contractors and third parties to raise concerns and complaints. This policy is intended as a reassurance that complainants will be protected from reprisals or victimisation for whistle-blowing (regarding complaints and concerns).

Complaints and concerns may include but are not limited to HT's accounting, auditing, and internal controls, practices and procedures; matters involving harassment, safety, child abuse or inappropriate behaviour towards a child, retaliation for raising complaints or concern, misconduct by employees, or other inappropriate behaviour by HT's Board, employees, volunteers, contractors or visitors.

PURPOSE

The Trust was established in 1966, in a spirit of friendship and goodwill, as a vehicle for charitable projects to assist the Himalayan peoples. This policy is founded upon HT's commitment to accountability and transparency. The purpose of this policy is to provide a supportive work-relationship environment where misconduct within or by HT's employees can be raised without fear of retribution.

This is achieved by:

1. Encouraging the reporting of serious misconduct

2. Providing protected misconduct reporting alternatives to remove inhibitions that may impede such disclosures

3. Establishing mechanisms which enable:

    a) protection for those that make serious misconduct disclosures
    b) independent internal inquiry/robust investigation of disclosures made
    c) resolution of the issue(s) identified
    d) taking appropriate corrective action where false or unsubstantiated claims are made and/or the whistleblowing process is abused.

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This policy is not intended to replace the normal internal reporting system for employment relation, discrimination, harassment, relationships at work and other less serious internal issues.

This policy is intended to apply to reports of alleged or suspected unacceptable conduct which is serious in nature. Generally, such reports would be regarded as being in the public interest. This policy must not be used for trivial or vexatious matters.

Himalayan Trust is committed to the highest standards of legal, ethical and moral behaviour. HT's recognises that people who have a working relationship with HT's are often the first to realise there may be concerns. However, for fear of appearing disloyal or concern about being victimised or the subject of other reprisals, they may be concerned about reporting this misconduct.

No person should be personally disadvantaged for reporting a wrongdoing. Not only may this misconduct be illegal, but it may directly oppose the values and mission of *HT's.*

The Protected Disclosures Act 2000 provides statutory protection for employees and other workers who report wrongdoing within the workplace (commonly referred to as "whistleblowers"). *HT's* is committed to maintaining an environment where legitimate concerns are able to be reported without fear of retaliatory action or retribution.

When a person makes such a disclosure, they are entitled to expect that:

a) their identity remains confidential at all times to the extent permitted by law or is practical in the circumstances,
b) They will be protected from reprisal, harassment or victimisation for making the report,
c) Should retaliation occur for having made the disclosure then *HT's* will treat it as serious wrongdoing under this Policy.

GUIDING PRINCIPLES

The Himalayan Trust will not tolerate retaliation, harassment, or victimization against its Board of Directors, employees, or contractors for reporting concerns or complaints in good faith. Retaliation means any direct or indirect detrimental action recommended, threatened, or taken towards an individual who has reported misconduct or provided

information concerning the same. When established, retaliation in itself constitutes misconduct, for which appropriate action will be taken.

Or can be communicated as a list of principles…

Guiding principles for Our Policy

HT's has adopted the following principles for our whistleblowing policy and procedures.

Principle 1: **Accessibility**

We will ensure that our whistleblowing process is as accessible as we can practically make it to all.

Principle 2: **Confidentiality**

We will observe utmost confidentiality in the whistleblowing process.

Principle 3: **Accountability**

We will ensure that accountability for and reporting on the actions and decisions with respect to whistleblowing is clearly established.

Principle 4: **Continual improvement**

Continual improvement of the whistleblowing process and the quality of services is one of our permanent objectives.

SCOPE

This policy applies to directors, employees, volunteers, contractors and consultants. It also applies to a person or organisation with a relationship with Himalayan Trust who reports serious misconduct within or by a HT's employee/s.

DEFINITIONS

Whistleblowing is:

The disclosure by or for a witness, of actual or suspected misconduct in an organisation that reveals fraud, corruption, illegal activities, gross mismanagement, malpractice or any other serious wrongdoing.

A Whistle-blower is:

A person who reports serious misconduct in accordance with this policy.

A Whistle-blower Protection Officer is:

The person responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved.

Misconduct includes behaviour that:

- is fraudulent or corrupt;
- is illegal;
- is unethical, such as acting dishonestly; altering company records; wilfully making false entries in official records; engaging in questionable accounting practices; or wilfully breaching HT's code of conduct of the CID Code of Conduct;
- is potentially damaging to HT's such as maladministration.
- is seriously harmful or potentially seriously harmful to a HT's employee or volunteer such as deliberate unsafe work practice or wilful disregard to the safety of others in the workplace;
- may cause serious financial or non-financial loss to HT's or damage its reputation; or be otherwise seriously contrary to HT's Whistle-blowing policy;
- involves any other kind of serious impropriety including retaliatory action against a whistle-blower for having made a wrongdoing disclosure.

PROTECTION AGAINST RETALIATION

HT's gives its assurance that no employee who makes a bona fide report under this Policy will be subjected to any detriment by Himalayan Trust as a result. In the event that an individual believes they are being subjected to a detriment by any person within Himalayan Trust as a result of their decision to invoke the procedure they must inform the Safeguarding Officer [or General Manager/ Chairperson] immediately and appropriate action will be taken to protect them from any reprisals.

Appropriate disciplinary action will be taken against any employee who violates this policy e.g. by violating a whistle-blower's anonymity or engaging in retaliation against a whistle-blower or where a disclosure was made in bad faith.

If it should become clear that the procedure has not been invoked in good faith, for example for malicious reasons or to pursue a personal grudge against another employee or manager,

this will constitute misconduct and will be dealt with in accordance with the terms of HT's Human Resources Policy.

CONFIDENTIALITY AND DATA PROTECTION

Confidentiality with respect to:

(i) the identity of the whistle-blower and,

(ii) the data revealed by the whistle-blower,

will be maintained to the fullest extent practicable, but subject to the overriding legal requirements. Where requested, anonymity with respect to the identity of the whistle-blower will be maintained by use of an independent third party.

Accused staff members will receive appropriate notification if named in an allegation. Anonymity will be maintained within the parameters of the Privacy Act 1993 & Protected Disclosures Act 2000.

TRAINING & TRANSPERANCY

All HT's staff will be made aware of this policy and their responsibilities to report wrongdoing to the General Manager. It is the responsibility of the General Manager to ensure all staff are adequately trained in understanding, identifying and (where possible) mitigating any activity that may breach the definitions of fraudulent or corrupt behaviour (as outlined in the Protected Disclosures Act 2000).

All HT's stakeholders will be notified of the Whistle-blower policy via the HT's website.

REPORTING PROCEDURES

1. A whistle-blower should report instances of, or suspicions of misconduct to Contact Point 1: the HT's General Manager. Reports must be made in good-faith and be as thorough as is possible. False or malicious allegations may result in disciplinary actions.
2. Where it is not possible or appropriate to report suspicion of misconduct to the General Manager (Contact Point 1), reports should be raised directly to any member

of the Board or other contacts mentioned in the contacts section of this policy (Contact Point 2).

3. Report lodgement:
    a) If the report is lodged with Contact Point 1, the officer will contact the chair of the audit and risk committee. Both parties will agree on the appointment of an appropriate delegate, who is not implicated in the report, to lead the investigation.
    b) If the report is lodged with Contact Point 2, the officer will contact the chairperson of the board. Both parties will agree on the appointment of an appropriate delegate, who is not implicated in the report, to lead the investigation.
4. The individual who leads the investigation will be referred to as the Whistle-blower Protection Officer and should either be a:
    a) qualified internal investigator who is independent of the area where the wrongdoing is alleged to have occurred, or
    b) qualified external investigator independent of HT's where considered necessary
5. The Safeguarding Officer will advise the General Manager and/or the Board of Directors of all complaints and their resolution within 5 days of receipt of occurrence of wrongdoing, and will report at least annually to the Chair of the Himalayan Trust Board on compliance activity relating to accounting or alleged financial improprieties.
6. The Safeguarding Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation within 5 days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. The Safeguarding Officer must keep the Contact Point and whistle-blower informed at least every two weeks of the investigation progress, subject to considerations of privacy of those against whom the allegations have been made.

Example of Role Description:

Mandate of the Safeguarding Officer:

The Safeguarding Officer (investigator) has direct, unobstructed access to independent financial, legal and operational advisers as required, and a direct line of reporting to the relevant Contact Point, as may be required to satisfy the objectives of this Policy. They must have internal independence of line management of the area affected by the wrongdoing disclosure. They are authorised to apply the powers granted by the Audit & Risk Committee. They may second the expertise of other officers in HT's to assist in the investigation and may seek the advice of internal or external experts as required.

SCOPE OF REPORTING

Scope:

HT's whistleblowing procedures are intended to address matters of a serious nature relating to conduct by HT's or its employees. These include conduct that constitutes a criminal offence, failure to comply with legal obligations, miscarriage of justice, health and safety danger, environmental risk or a concealment of any of these, whether the conduct has occurred, is occurring or is likely to occur. Examples include:

a) dishonesty, fraud or corruption;
b) instances of bribery or suspected terrorist engagement or involvement;
c) illegal acts (e.g. theft, drug sale or use, violence, harassment, criminal damage to property or other breaches of law);
d) unethical actions (e.g. dishonestly altering company records, engaging in questionable accounting practices or wilfully breaching the organisation's Code of Conduct);
e) actions that are potentially damaging to the organisation or dangerous to individuals connected with it (e.g. unsafe work practices, substantial wasting of resources);
f) actions likely to cause financial loss to Himalayan Trust and it's partner offices or damage its reputation or be otherwise detrimental to organisational interests;
g) any other kind of serious impropriety.

Content:

An allegation should contain as much specific factual information as possible including:

a) a clear statement that the allegation is being raised as a whistleblowing matter;
b) all facts describing the alleged event, issue or matter;

c) the name of each person involved;

d) dates, times and locations;

e) facts relevant to urgency; and

f) documentation, witnesses, or other supporting evidence.

GOOD FAITH

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code, HT's policy, or law. Any allegations that prove not to be substantiated and have been made maliciously or with knowledge that they were false will be treated as a serious disciplinary offense.

OBLIGATIONS

A Whistle-blower must provide information to assist any inquiry/investigation of the wrongdoing disclosed.

Even though a whistle-blower may be implicated in the wrongdoing they must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a report under this policy.

It is important to note that making a report may not protect the whistle-blower from the consequences flowing from involvement in the wrongdoing itself. A person's liability for their own conduct is not affected by their reporting of that conduct under this policy. However active cooperation in the investigation, an admission and remorse may be taken into account when considering disciplinary or other action.

CONTACT DETAILS

Contact details for the Himalayan Trust can be found online at:
https://himalayantrust.org/policies-and-complaints

EXTERNAL REPORTING

HT's would expect that in almost all cases, raising concerns internally would be the most appropriate action. However, should a HT's employee believe that an internal investigation has failed to produce a reasonable response or feels that they cannot raise their concerns

internally, further recourse can be sought in writing to one of several external legal institutions, provided that the employee honestly and reasonably believes the information and any allegations are true.

Contact details: As a final point of contact, once all other avenues have been exhausted, a whistle-blower may approach the NZ Charity Commission which provides the following mechanism for receipt of disclosures under the Act:

Monitoring & Investigations,
The Charity Commission,
PO Box 8024,
Wellington 6143.
Contact Centre: 0508 242 748.
By email at: online complaints form at www.charities.govt.nz.
You can also contact the Office of the Ombudsman through their website:
http://www.ombudsman.parliament.nz/make-a-complaint

POLICY REVIEW

This policy will be subject to a triennial review by HT General Manager and the Board of Trustees.

APPROVAL

This Policy was approved by The Himalayan Trust, with effect from 18 March 2024.



Signed _____

The Himalayan Trust

End of Document

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