



Whistleblower Policy

INTRODUCTION

Built By Nature (BbN) is committed to act lawfully, ethically, and with integrity. We consider all violations of our Code of Ethics seriously. Any stakeholder noticing a violation of our Code of Ethics is encouraged to report those concerns so that we can address and correct them.

Employees are expected to cooperate with the organisation in maintaining legal, proper, and ethical operations, if necessary by reporting non-compliant actions by other people. Correspondingly, employees who do assist in maintaining legal, proper, and ethical operations should not be penalised in any way.

PURPOSE

The purpose of this policy is to:

- Encourage the reporting of matters that may cause harm to individuals or financial or non-financial loss to BbN or damage to its reputation;
- Enable BBN to deal with reports from whistle-blowers in a way that will protect the identity of the whistle-blower as far as possible and provide for the secure storage of the information provided;
- Establish policies for protecting whistle-blowers against reprisal by any person internal or external to the entity;
- Provide for the appropriate infrastructure;
- Help to ensure BbN maintains the highest standards of ethical behaviour and integrity.

DEFINITIONS

- **Whistle-blowing:** the disclosure or reporting of information that relates to potential violations of our Code of Ethics, such as: financial mis-management, bribery or corruption, discrimination or harassment, non-compliance with operational policies, procedures or controls, improper use of assets, or potential violations of applicable law, including fraud.
- **Whistle-blower:** an individual who reports any suspected violation, as listed above. Whistle-blowers provide information based on a reasonably-held suspicion that a violation of the code of ethics or wrongdoing has occurred.
- **Retaliation:** any direct or indirect adverse action that is threatened, recommended or taken against the whistle-blower because he or she reported a suspicion of wrongdoing.

KEY PRINCIPLES

- Everyone should be aware of the importance of preventing and eliminating wrongdoing at work. Staff and others working on behalf of BbN should be watchful for illegal or unethical conduct and report anything of that nature that they become aware of.
- Any stakeholder noticing behaviour or actions in violation of the BbN's Code of Ethics or other of its core policies by any other stakeholders, may discuss the matter directly with that stakeholder to uncover the reason for that behaviour or action.
- If discussion with the suspicious stakeholder is not possible (e.g., there is a risk of retaliation) or the reporter does not want to have a direct discussion, the matter can be reported to the Head of Operations, who is familiar with and committed to ensuring compliance with BbN's Code of Ethics and other policies.
- If none of the above is possible, or when one wants to report anonymously, the matter can be reported directly to the email address complaints@builtbn.org, which can be accessed by the Head of Operation. Should the complaint concern said individual, the report will be shared with CEO. Should the report concern the CEO, the report will be shared with the Chair of the Board.
- Violations should be reported in writing, and where possible, within six months of the event. The report should be factual and must contain specific information to assess the nature, extent and urgency of the matter.
- These procedures do not authorise any employee to inform commercial media or social media of their concern, and do not offer protection to any employee who does so, unless it is not feasible for employees to report internally, or existing reporting channels have failed to deal with issues effectively.
- All reports of suspected or actual violations must be made in good faith. The whistle-blower must have reasonable grounds for believing that the information disclosed constitutes a potential violation.
- Reports of suspected violations will be kept confidential to the maximum extent possible, consistent with the need to conduct a proper investigation.
- The whistle-blower's identity will be kept confidential (to the extent permissible by local law) and s/he will be protected from retaliation.
- Every reported violation will be recorded in a central incident register. Depending on the nature of violation, an **investigation team** may be appointed by the Chief Executive Officer (CEO) or if the claim is made against the CEO, by the Chair of the Board.
 - Terms of reference for the investigation team will be drawn up to clarify the key issues to be investigated.
 - An investigation plan will be developed to ensure all relevant questions are addressed, the scale of the investigation is in proportion to the seriousness of the allegation(s) and sufficient resources are allocated.
- A formal **investigation report** of all whistle-blower incidents will be submitted to the CEO, except where reports were made against the CEO, which will be reported to the Chair of the board of BbN. This report will include:

- the allegations
- a statement of all relevant findings of fact and the evidence relied upon in reaching any conclusions
- the conclusions reached (including the damage caused, if any, and the impact on the organisation and other affected parties) and their basis
- recommendations based on those conclusions to address any wrongdoing identified and any other matters arising during the investigation.
- The whistle-blowing report (e.g. those received via email) will be acknowledged within five business days, and the whistle-blower can follow-up on the internal investigation within three months of the date of report.

DETAILS	
Foundation Function	Operations
Version	1.1
Owner	CEO
Board Approval	September 2023
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