

IDH Whistle blower policy

Approval of the employees' council was received on August 18th 2017.

The Executive Board has decided to adopt the following Whistle blower policy:

Article 1 - Definitions

1. In this policy the following definitions are used:

Employee: a person that has an employment contract, internship contract or a consultancy contract with IDH.

Employer: Stichting IDH Sustainable Trade initiative ("IDH")

Suspicion of a misconduct: the suspicion the Employee has that there are misconducts within the organization he is working for or did work for, to the extent that:

- a. The suspicion is based on reasonable grounds that follow from the knowledge the Employee has gained from its Employer or from activities from which the Employee has gained information about another company or organization; and
- b. The social interest is jeopardised by:
 - i. a (impending) violation of a legal provision, including a (impending) criminal offence;
 - ii. a (impending) danger for public health;
 - iii. a (impending) danger for the safety of people;
 - iv. a (impending) danger for a harm of the environment;
 - v. a (impending) danger for proper functioning of the organization due to unseemly behaviour or omit;
 - vi. a (impending) violation of other regulations than a legal provision;
 - vii. a (impending) waste of governmental funds;
 - viii. (the threat of) the conscious withholding, destroying or manipulating the information that is mentioned above under i – vii.

Suspicion of an irregularity: a suspicion based on reasonable grounds about an irregularity or injustice of general, operational or financial nature that takes place under the responsibility of the organization that is of such a severity that it falls outside regular processes and supersedes the responsibility of the direct manager.

Whistle blower: The Employee that has reported a Suspicion of a misconduct or a Suspicion of an irregularity based on this policy.

Advisor: a person that has sworn confidentiality based on his or her function, that can be consulted by an employee in confidence about the suspicion of a misconduct. For example, an attorney, an advisor of the Advice department of the house for Whistle blowers or a company doctor.

Confidential Advisor: the person that has been appointed by the Employer to serve in that role.

Advice department of the house for Whistle blowers: 'de afdeling advies van het Huis voor Klokkenuiders' has been set up by the Dutch government based on article 3a sub 2 of the law for whistle blowers. The advice department can be consulted by Whistle blowers to verify which steps can be taken and which protection is offered by the law. visit <https://www.adviespuntklokkenuiders.nl> or <https://huisvoorklokkenuiders.nl/> for more information or send an e-mail to advies@huisvoorklokkenuiders.nl.

Research department of the house for Whistle blowers: 'de afdeling onderzoek van het Huis voor Klokkenuiders' has been set up by the government based on article 3a sub 3 of the law for whistle blowers. Visit <https://huisvoorklokkenuiders.nl/> for more information or send an e-mail to advies@huisvoorklokkenuiders.nl.

2. Any reference herein to gender shall include all genders.

Article 2 - Information, advice and support employee

1. An Employee can consult an Advisor in confidence about the Suspicion of misconduct.
2. An Employee can consult the Confidential Advisor or the Advice department of the house for Whistle blowers with the request for information, advice or support with regards to the Suspicion of a misconduct.

Article 3 - Internal notification by an employee (of another organization)

1. The first point of contact for an Employee (of another organization) that wishes to report a Suspicion of a misconduct or irregularity, is the Confidential Advisor. The Confidential Advisor will forward the notification, in consultation with Employee, to the manager as referred to in sub 2 of this article or the supervisory board.
2. An Employee (of another organization) that has been involved with IDH that has a Suspicion of a misconduct or irregularity can also notify every manager of IDH that has the same or higher hierarchical ranking. If the Employee (of another organization) has the suspicion that the highest manager of IDH has been involved in the misconduct or irregularity, he can also notify the supervisory board directly.

Article 4 - Processing of an internal notification by the Employer

1. When the Employee notifies a Confidential Advisor or a manager about a Suspicion of misconduct or irregularity during a conversation, the Confidential Advisor or the manager will draft a written record of this notification and will share the written record with the Whistle blower for approval and signing. The Whistle blower receives a copy of this report.
2. The Confidential Advisor or the manager will immediately forward the notification to the Executive Board. When there are reasonable grounds to suspect that the Executive Board is involved with the misconduct, the Supervisory Board will be informed instead. In that situation, all reference to the Executive Board in this policy should be read as Supervisory Board.
3. The Executive Board will send the Whistle blower a receipt of the notification and appoints a contact person with the objective to prevent discrimination of the Whistle blower.
4. The Executive Board sets up an investigation about the reported Suspicion of misconduct or irregularity, unless:
 - a. the suspicion is not based on reasonable grounds; or
 - b. it is obvious that the notification does not relate to a Suspicion of misconduct or irregularity.
5. If the Executive Board decides not to start an investigation, they will inform the Whistle blower of their decision in writing within two weeks. In this notification, the Executive Board will explain their consideration with regards to their decision.
6. The Executive Board can decide that an external organization as referred to in article 9 should be informed about the internal notification with regards to the Suspicion of a misconduct or irregularity. If the Executive Board informs an external organization it will send a copy of the notification to the Whistle blower, unless there are serious objections against it. In that situation, the Executive Board will inform the Whistle Blower about of its decision and which external organization has been informed.
7. The Executive Board will ask independent and objective investigators to conduct the investigation. Under no circumstances the investigation will be conducted by people that are involved in the possible misconduct or irregularity.
8. The Executive Board will inform the Whistle blower immediately that an investigation is conducted and who is conducting the investigation.

9. The Executive Board will inform all people involved about the notification and the investigation that is conducted, unless the interest of the investigation could be harmed by this information.

Article 5 - Confidentiality with regards to the notification and the identity of the Whistle blower

1. The Employer will save and archive the notification in such a way that it is only accessible for the people that are involved in the processing of the notification.
2. No one will reveal the identity of the Whistle blower without his explicit permission. All people involved in the processing of the notification will treat all information regarding the notification confidentially.
3. If the Whistle blower notifies the Confidential Advisor of the Suspicion of misconduct or irregularity and he does not give his permission to reveal his identity, all correspondence regarding the notification will be done by the Confidential Advisor and the Confidential Advisor will forward all correspondence immediately to the Whistle blower.

Article 6 - The execution of the Investigation

1. The investigation committee will provide the Whistle blower with the opportunity to be heard. The investigators will draft a written report of this hearing and will share the report with the Whistle blower for approval and signing. The Whistle blower receives a copy of the report.
2. The investigation committee has the mandate to interview other people involved. The interviewees can indicate that they want to stay anonymous, in which case all reference to the individual will be removed. A written report of these interviews will be drafted and will be shared with the interviewee for approval and signing. The interviewees receive a copy of this report.
3. The investigation committee can review all relevant documents for their investigation. Employees can give all documents to the investigation committee that are deemed relevant for their investigation.
4. The investigation committee shares the draft investigation report with the Whistle blower and gives him the opportunity to provide input and comments, unless there are serious objection against this.
5. Subsequently the investigation committee finalizes the investigation report and sends a copy of the final report to the Whistle blower, unless there are serious objections against this.

Article 7 - Opinion Employer

1. The Executive Board will inform the Whistle blower within eight weeks after the notification about the position of the organization regarding the suspicion of the misconduct or irregularity.
2. If the Executive Board cannot inform the Whistle blower in time, they will inform the Whistle blower of this delay in writing. In this writing they will state in what due course the Whistle blower can expect to receive the Employer's opinion. The term for informing the Whistle blower can be extended with a maximum of four weeks.
3. After the investigation has been finalized the Executive Board will decide if an external organization should be informed. If the Executive Board decides to inform an external organization, they will notify the Whistle blower, unless there are serious objections against this.

Article 8 - Hearing of both parties with regards to the investigation report and the opinion of the Employer

1. The Employer will provide the Whistle blower with the opportunity to respond to the investigation report and the Employer's opinion.
2. If the Whistle blower, in reply to the investigation report or the opinion of the Employer, indicates that the Suspicion of misconduct or irregularities have not been investigated sufficiently or that the investigation report or the opinion of the Employer reflect material inaccuracies, the Employer will reply to this and issues a new or additional investigation if necessary. All provisions of article 6, 7 and 8 apply to this additional investigation.
3. When the Employer informs or has informed an external organization, he will forward the relevant reply of the Whistle blower about the investigation report and the opinion of the Employer to that external organization. The Whistle blower will receive a copy of this message.

Article 9 - External notification

1. After the Whistle blower has done an internal notification of a Suspicion of a misconduct, he can notify an external party if:
 - a. The Whistle blower does not agree with the opinion as stated in article 7 of this policy and the decision regarding that Suspicion of a misconduct has wrongfully been put aside.
 - b. The Whistle blower has not received an opinion of the Employer within the term as referred to in sub 1 or 2 of article 7.
2. The Whistle blower can also notify an external party directly when it cannot reasonably be requested from him to notify the Confidant Advisor, a manager, the Executive Board or the Supervisory Board of the Suspicion of a misconduct. This is the situation when this follows from a statutory regulation or in the event of:
 - a. an acute danger, where a serious and urgent social interest creates the necessity for an external notification;
 - b. a reasonable suspicion that the Executive Board is involved in the misconduct;
 - c. the situation in which the Whistle blower can reasonably fear the actions that would result from his internal notification;
 - d. a clear identifiable treat of embezzlement or destroying of the evidence;
 - e. a previous notification following the internal procedure of the same misconduct did not lead to improvement of the situation of misconduct; or
 - f. an obligation of direct external notification.
3. The Whistle blower can file an external notification with the external organization that on reasonable grounds is most suitable to process the notification. In any situation, an external organization is¹:
 - a. an organization that is charged with the investigation of criminal acts;
 - b. an organization that is charged with supervising the compliance with the provisions under or pursuant to any statutory regulation;
 - c. another authorized organization where the Suspicion of a misconduct can be reported, under which the Advice department of the house for Whistle blowers.
4. If the Whistle blower based on reasonable grounds judges that the social interest supersedes the interest of the Employer at confidential treatment of the notification, the Whistle blower can file an external notification at the external organization that (based on reasonable grounds) can be deemed capable to eliminate or have the misconduct eliminated.

Article 10 - Protection of Whistle blower against any negative consequences

¹ For example: Inspectie Sociale Zaken en Werkgelegenheid <<https://www.inspectieszw.nl/>>

1. The Employer will not discriminate against the Whistle blower based on the notification of a Suspicion of Misconduct or irregularity that is done in good faith and based on reasonable grounds.
2. Discrimination at least consists of the following discriminatory actions:
 - a. Dismissal of the Employee, other than based on his own request;
 - b. Terminating the Employment contract of the Employee or not extending the temporally Employment contract;
 - c. Taking a disciplinary measure;
 - d. Forbidding the Whistle blower or his colleagues to investigate, speak or contact others;
 - e. Changing the position of the Whistle blower without his consent;
 - f. Changing the job description of the Whistle blower without his consent;
 - g. Relocating the Whistle blower without his consent;
 - h. Limiting the options for promotion;
 - i. Not accepting leave requests of the Whistle blower.
3. The Employer is responsible to make sure that colleagues of the Whistle blower do not discriminate against Whistle blower in such a way that it influences the personal and professional wellbeing of the Whistle blower. This consists at least of the following:
 - a. Bullying, ignoring and excluding the Whistle blower;
 - b. Making unreasonable and disproportional accusations about the work of the Whistle blower;
 - c. Factually prohibiting the Whistle blower or his colleagues to investigate, speak, work or contact others;
 - d. Intimidating the Whistle blower by threatening with certain actions or behaviour if he would pursue his notification.
4. The Employer will confront the Employees that are discriminating the Whistle blower with their behaviour. The Employer can give those Employees a formal warning or a disciplinary measure.
5. The contact person of the Whistle blower as referred to in article 4 sub 3 will discuss the possible risks of adverse reactions to the whistle blowing, how these risks can be mitigated and what action the Whistle blower can take when he has the opinion that he is discriminated based on his notification. The contact person will draft a written report that will be shared with the Whistle blower for approval and signing. The Whistle blower receives a copy of the report.
6. If the Whistle blower has the opinion that he is facing negative consequences, he can take this up with his contact person. The Whistle blower and the contact person will discuss what kind of measures can be taken to prevent further negative consequences. The contact person drafts a written report and shares this with the Whistle blower for approval and signing. The Whistle blower receives a copy of the report.
7. The Executive board is responsible for the implementation and monitoring of the measures that are stated in the report.

Article 11 – Protection of others against any negative consequences

1. The Employer will not discriminate against the Advisor, Confidential Advisor and contact person for advising, supporting or being the point of contact for the Whistle blower.
2. The Employer will not discriminate against the Employees that are heard in light of the investigations.

Article 12 - Publication, reporting and evaluation

1. The Executive Board will make sure that this policy will be published on a findable location in the internal folder structure and is published on IDH's website.

2. The Executive Board can amend the IDH Whistle Blower Policy, after prior approval of the Employee's council.
3. The Executive Board will report every year about the execution of this policy. The Confidant Advisors will draft a report that will at least consist of the following:
 - a. Information regarding the notification of the Suspicion of misconduct and irregularities of the previous year and a forecast for the coming year;
 - b. Information about the amount of notifications and an indication of the nature of the notifications, the outcomes of the investigations and the opinions of the Employer;
 - c. General information regarding the experiences with preventing the discrimination of the Whistle blower;
 - d. Information regarding the number of requests for investigation for negative consequences or discrimination of the Whistle blower and an indication of the results of the investigations and the opinion of the Employer.
4. The Executive Board will send a draft of the report mentioned above to the Employee's council, after which this will be discussed with the Employee's council during a meeting.
5. The Executive Board will give the Employee's council the opportunity to voice their opinion about the execution of the policy regarding the notifications of suspicion of misconduct or irregularities and the report. The Executive Board will implement the opinion of the Employee's council in the report and will share the final report with the Employee's council for approval.
6. The final report will be sent to the Supervisory Board.