



HUMAN RIGHTS360 URBAN NON-PROFIT SOCIETY

WHISTLEBLOWING POLICY

I. Introduction

Human Rights360 Non-profit Civil Law Partnership (hereinafter "Human Rights360" or the "Organization"), sets as its primary concern the safeguarding of standards of morals, ethics and lawful behavior in the whole range of its activity. Expects all members of its Management, its executives, with or without remuneration, its employees and all staff in general to meet and apply high standards of personal and professional integrity and to avoid any behavior that could have an adverse impact on the Organization.

Thus, Human Rights360, recognizes the paramount importance of having clear and up-to-date procedures, both for reporting and protecting whistleblowers, adopts this Policy, providing guidance to its Personnel in the event of a credible report of an incident or various incidents that they perceive while on duty or in relation to their duties and which indicate the existence of a malfunction / irregularity and declares the safeguarding of their complete confidential nature and protection, as part of its overall responsibility to the Personnel, partners, Management and third parties.

This Whistleblowing Policy sets out the basic rules and principles followed by Human Rights360 for the effective management of reports submitted under this Policy in the context of ensuring standards of morals, ethics and lawful conduct throughout the operations of the Organization.

Through the process of submitting whistleblowing reports, the Personnel, the Management and the associates of the Organization, report incidents, that they detect, and which indicate the existence of malfunction / irregularity during an operation of the Organization and the performance of the duties of its Staff members.

It is clarified that whistleblowing is different from filing complaints or grievances. A separate Policy has been drawn up for each of them, however they have all taken into consideration the other Policies and Procedures applied by Human Rights360, as well as its Code of Conduct and Ethics, and are applied in parallel and in addition to the aforementioned texts.

II. Purpose

With this Policy, which, has taken into consideration since its drafting European and international best practices and guidelines for reporting malfunctions, Human Rights360 seeks to:

- emphasize the primary importance it attaches to the reporting of unfair practices that fall within the perception of the Staff, adopting the relevant existing procedures at a Policy level,
- encourage Staff to report in good faith any information about possible malfunctions / serious irregularities that come to their notice in the performance of their duties,
- strengthen the staff's confidence in the established reporting procedures and the protection of bona fide whistleblowers, providing the reassurance that, when and if they need to report a malfunction, they will be protected and their anonymity will be maintained if they so wish.

This Policy is expected to contribute to:

- establishing effective internal procedures for the preventive treatment and management of risks related to its non-compliance with the applicable regulatory framework,
- strengthening reporting procedures, reducing the risk of double reporting and designing clear lines for submitting and managing reports,
- further strengthening the corporate governance framework and highlighting the reporting of malfunctions as a mechanism for good governance,
- preventing and dealing with potentially harmful consequences from possible irregularities and reprehensible actions of members of its Staff,
- preventing and avoiding wrong actions and irregularities that could endanger the reputation of Human Rights360, its Administration, but also any person who cooperates or benefits in any way with or from it,
- strengthening the culture of regulatory compliance within Human Rights360, as a model of corporate behavior and a measure to strengthen this corporate identity, especially in the community of charities and civil society.

III. Definitions

For the purposes of this Policy:

(a) "whistleblowing" means the bona fide reporting of an incident or incidents noticed by the whistleblower (a member of the Staff in the sense given herein) in the performance of his/her duties or in connection therewith, indicating the existence of a "serious irregularity ". The report must be made in writing and without delay.

Reporting by a third party other than the Personnel is done through the grievance process.

(b) "malfunction / serious irregularity" means an irregular activity, malfunction or omission relating solely to a breach of internal Policies and Procedures.

Indicatively the default may be related to:

- accounting - financial misconduct, internal control, submission of petitions and reports
- professional integrity (fraud, bribery, corruption, conflict of interest, forgery of documents),
- human resources, diversity, respect in the workplace (harassment, discrimination, retaliation, etc.)
- environment, health and safety
- misuse / theft or misappropriation of corporate assets

(c) "staff" means the senior management officers, with or without remuneration, of HumanRights360, and all persons employed by HumanRights360, either with an employment contract, or other types of contracts (traineeship contract, contract for the provision of voluntary services, external cooperation, works contract, etc.)

(d) "whistleblower" or "person submitting the report" means a member of the Staff who, acting in good faith, reports an incident which he discovered during or in connection with his duties, his co-operation or any contact with the Organization, and which indicates the existence of a serious irregularity.

IV. Scope of application

This Policy:

- (a) Establishes the basic principles for reporting serious irregularities within Human Rights360.
- (b) Applies to all staff members of HumanRights360, as the term "staff" is defined in this Policy.
- (c) Covers all activities of HumanRights360 in Greece and abroad exercised by any member of its staff.
- (d) Complements the framework of principles and rules of conduct and ethics of Human Rights360, as formulated in particular by the Code of Conduct and Ethics, the Policy on Gender Equality and the Prevention of Violence and Harassment at Work, the Protection Policy of Personal Data, the Anti-Fraud Policy, the Policy of Grievances and the Complaints' Management Policy, as well as other policies of HumanRights360, establishing reporting principles for serious irregularities, whose occurrence is detected or suspected within HumanRights360.

It is emphasized that the reporting of malfunctions in HumanRights360 does not set aside the possibility of a grievance or complaint or seeking legal redress for the protection of these legal interests, nor does it interrupt the prescription of the claim.

Moreover, in the event that other Policies of the Organization provide for a specific procedure for reporting violations, these rules and procedures will continue to apply, while this Policy operates in addition to other rules and safety valves.

V. Basic principles

The Whistleblowing Policy of HumanRights360 adheres to the following basic principles:

- Reporting serious irregularities is a moral duty of every member of the Staff and helps HumanRights360 to identify and investigate them. This duty is safeguarded through the protection offered to whistleblowers acting in good faith.
- If a staff member perceives any serious irregularity due to actions (or omissions) of another staff member of Human Rights360, which affects its normal operation and interests, he/she must report it, without delay following the procedure defined in the present Policy.
- The Whistleblowers can choose between different reporting methods to report a malfunction, bypassing in any case the organizational hierarchy of Human Rights360. Reporting channels have been selected and operated in such a way as to ensure the confidentiality of the petitioner's identity and to prevent access to unauthorized persons.
- The imposition of retaliation against the Whistleblowers is not tolerated. The Whistleblowers are protected, and their identities remain confidential. Any submitted reports are not included in the whistleblower's personal file kept by Human Rights360, and special attention is paid during the process of staff evaluation to ensure that Whistleblowers are not adversely affected in their appraisal and development.
- To assist staff members who doubt whether or not certain facts should be reported, confidential and impartial guidance and support is established by the Legal Adviser of Human Rights360, as well as by the Whistleblowing Resolution Committee.
- The Whistleblowers have the opportunity, if they wish, to be informed about the fate of their petition and the action taken as a result.
- Falsely submitted reports, intended to damage the integrity or reputation of another person, are prohibited. Human Rights360 respects the right of the persons involved in any petition to defend themselves.
- The personal data contained in the reports are processed in a legal, legitimate and secure manner for specified purposes and are complied with in accordance with the conditions in force by the legal and regulatory framework by the Organization.

VI. Procedure for submitting and managing whistleblowing reports

Human Rights360 establishes a special procedure for the stages of reporting malfunctions. This procedure outlines the immediate steps to be taken in the event of a whistleblowing report. Within this framework, a special mechanism for submitting, managing and processing the report is defined, ensuring the simple and fast possibility of submitting the report, the direct involvement of the

competent Committee in the handling of the report and the investigation and resolution of the issue for which it has been submitted, to the extent possible.

The aim of the Organization is the examination and settlement of the reports in a way that leads to the resolution of the issue with transparency, impartiality, objectivity and within the stipulated deadlines.

A. Persons entitled to submit whistleblowing reports

For the purposes of this Policy, reports may be submitted (and will be dealt with in accordance with the procedures described herein) by any member of its Human Rights Staff³⁶⁰, as defined herein, who in good faith reports an incident or incidents discovered during execution of its duties or in relation to them, and which indicate irregularity, violation or even serious malfunction of the Organization.

Reports should not be vague, but based on specific facts, and should always be made in good faith without the intention of blackmail, retaliation or obtaining personal benefits.

B. Cases to be reported

As the reporting process is widely recognized as an important tool for detecting cases of irregularities, infringements and malfunctions, it is important that staff members fully understand the cases where it is ethically necessary to report and not engage in malicious, selfish or defamatory reports of a colleague or a third party.

A report is submitted mainly for an incident or various incidents detected by the whistleblower (a member of the Staff in the sense given herein) while on duty or in relation to his/her duties and which indicate the existence of a "serious irregularity".

Any report concerning the following, may not be construed as a whistleblowing report within the meaning of this Policy and shall not be investigated by the competent Committee:

- (a) information already published (e.g., newspaper articles, website of the Organization, etc.),
- (b) unfounded rumors,
- (c) matters of a minor nature,
- (d) disagreements on matters which do not violate the legal and regulatory framework, the Policies or Procedures of the Organization and which do not constitute inappropriate or immoral conduct,
- (e) cases of unscrupulous reporting,
- (f) cases in which pre-trial or judicial proceedings have been initiated,
- (g) cases falling within the scope of another Policy (eg Gender Equality and Prevention of Violence and Harassment at Work, Policy of Grievances, Complaints' Management Policy, etc.) which has its own reporting mechanism.

C. How to submit a whistleblowing report

Any staff member may submit a whistleblowing report completely free of charge in one of the following (alternative) ways:

- via email (whistleblowing@humanrights360.org). Reports can be submitted via either the whistleblower's corporate or personal email address.
- electronically through the Human Rights360 network to which all employees of the Organization have access. If the report is submitted from this special environment, it is emphasized that the reporting environment is designed in such a way that the identity of the Reporter or his computer cannot be identified throughout the process of submitting, receiving and processing reports.
- by letter via post.

The Organization accepts the submission of whistleblowing reports through this procedure only. Any report that is not submitted through the above procedure is not recognized and is not treated as a whistleblowing report by the Organization.

Whistleblowing reports can be submitted by name, in which case Human Rights360 may contact the petitioner and investigate the petition submitted, or anonymously, but this means that the Organization will not be able to contact the petitioners to obtain more information and / or provide them with relevant information, which may ultimately make it difficult to deal with the reported incident. Therefore, the Organization does not encourage the submission of anonymous reports. It is also emphasized that the submitted reports are treated with the utmost confidentiality by the Organization and the competent Committee.

The whistleblower should also accurately describe the issue and substantiate it with as much information and evidence as possible, facilitating further investigation of the petition.

D. Investigation and handling of reports

After submitting the report, the Organization through the designated Whistleblowing Resolution Committee (Whistleblowing Committee) carefully studies the issue mentioned and in case additional information is needed, communicates with the whistleblower, if he/she has submitted a nominal report.

In managing the report, the competent Committee must:

- investigate the submitted reports and handle them with due diligence and without discrimination,
- respond carefully to any report, showing courtesy and understanding,
- do their utmost and exhaust all possibilities of immediate settlement of the issue and provision of services to the whistleblower,
- not argue with the complainant, but provide appropriate and adequate explanations,
- keep a low profile and urge the complainant to keep it low-key as well, so as not to create impressions which could have a negative impact on the reputation of Human Rights360,
- not perceive any reproach of the complainant as a failure on a personal level,

- respect the personal data disclosed by the complainant and pledge that the latter will be handled in accordance with European and national legislative and regulatory framework for the protection of personal data.

All reports are handled in a speedy, serious and completely confidential manner, and they are treated, as well as any data that will be submitted as evidence or data in the context of the investigation, by the above authorities, in complete confidentiality. Commenting on confidential information and / or spreading rumors is not tolerated.

In processing the reports, the accuracy and relevance of the information obtained is assessed in order to weigh whether there are significant reasons for further investigation and remedial action or for the cases to be brought to justice.

The Petitioner is advised not to disclose details of the issues he / she mentioned to other individuals, as this may adversely affect any subsequent inquiries.

Once the process of investigating the reported incident has been completed, the whistleblower is informed in the manner he/she indicated as preferred (e.g., at the e-mail address he/she has indicated) about the issue related to the report and the manner it was handled. The time limit for the response is set at 45 calendar days, the latest, from the submission of the report. However, when, for a significant reason, it is not possible to reply within the above time limit, the Organization shall ensure that the whistleblower is informed of the reason for the delay and of the new deadline to respond to his/her petition.

E. Information of the General Assembly

The Whistleblowing Resolution Committee informs the General Assembly of Human Rights360 once a year of the reports submitted, the investigations carried out and the conclusion reached, as well as any corrective actions and other measures taken.

The General Assembly evaluates the petitions and examines whether more corrective measures are needed in the structure and organization of Human Rights360.

F. Monitoring procedure

The Whistleblowing Resolution Committee in cooperation with the Administration of HumanRights360 monitors the implementation of the corrective actions and, if necessary, provides comments to the whistleblowers on the actions envisaged or taken following the petition, as long as this information does not affect the investigation and do not affect the rights of the persons involved.

VII. Protection of the Whistleblower

In the context of the Organization's obligation to take into account the interests of its staff, it is essential to ensure that the Organization provides its staff members who report in good faith serious

irregularities or concerns, the utmost confidentiality and the highest degree of protection against any retaliation, as a result of their reporting.

The Organization will not tolerate retaliation against anyone, who in good faith reveals a breach of ethics, unlawful conduct, other sexual harassment, discrimination, misconduct in the workplace or other malfunction / serious irregularity. Any staff member who reports a serious irregularity, provided that this is done in good faith and in accordance with the provisions of this Policy, must be protected from retaliation. It should be noted that the person reporting does not lose his or her protection in the event that his or her bona fide concern proves to be unfounded, but intentionally false or misleading reporting constitutes a violation punishable by Human Rights360.

Human Rights360, in the context of its commitment to the whistleblower, takes the following specific measures:

(i) Confidentiality of the whistleblower's identity

The protection of persons who have reported serious irregularities in good faith is ensured in the first place by the fact that their identities remain confidential. This means that their details will not be disclosed to the person who may be involved in the alleged irregularities or to any other person, unless the whistleblower personally allows his / her identity to be revealed or if this is required in a court proceeding. In all other cases, Human Rights360 is determined to maintain the whistleblower's identity as confidential.

(ii) Evaluation and promotion

Special care is taken so that the submission of reports does not lead in any way to adverse consequences during the process of evaluation and development of the Personnel. For this purpose, on the one hand, the anonymity of the petitioner is ensured, and the submitted petitions are not included in the service file of the staff member who submits the petition, while at the same time it is pointed out that the submission of a whistleblowing petition by a staff member does not require observance of the organizational hierarchy, nor the name of the Whistleblower.

(iii) Anonymity

Within the framework of this Policy, Human Rights360 provides the staff members who wish to submit the whistleblowing report the opportunity to submit it while maintaining their anonymity. However, in order for Human Rights360 to be able to implement the protection measures it offers, the Whistleblower who is interested in taking the protection measures must disclose his / her identity in his / her petition and follow the procedures described above. The protection offered minimizes the need for anonymity. In any case, Human Rights360 takes all necessary measures to ensure that no method is used to identify the Whistleblowers, provided they choose to remain anonymous.

(iv) Sanctions for those taking retaliation measures

No staff member or third party may use his position to prevent other members of staff or third parties from reporting serious irregularities. Any form of retaliation taken by anyone against the Whistleblower is prohibited and punishable. Human Rights360 examines any allegations of retaliation and, where appropriate, takes specific measures to punish such conduct.

Limits on the protection of the whistleblower: The right to protect the whistleblower with all its sub-cases does not apply if the latter makes a report in bad faith for personal gain or for the purpose of defamation of a colleague or a third party.

VIII. Persons responsible for the implementation of the Policy

- A. The General Assembly is responsible for the adoption and approval of this Policy, its periodic review, the monitoring of its implementation and the annual evaluation of the adequacy and effectiveness thereof.

The Whistleblowing Resolution Committee (Whistleblowing Committee) appointed by the General Assembly of Human Rights360 is composed of three members, and consists of the Legal Adviser and Regulatory Compliance Officer of Human Rights360, its legal representative and an employee with economic or legal background, and:

- (a) is responsible for establishing and continuously monitoring the implementation of this Policy and the reporting procedures under this Policy,
- (b) evaluates periodically the adequacy and effectiveness of this Policy and is responsible for submitting a proposal to the General Assembly of Human Rights360 regarding its revision, whenever this is deemed necessary, in accordance with the relevant legal and regulatory amendments, but also the activities of Human Rights360,
- (c) provides confidential and impartial guidance to staff members who are in doubt as to whether or not certain facts should be reported, in order to help avoid reckless reporting that could be detrimental to the interests and reputation of HumanRights360,
- (d) investigates and handles reports submitted under this Policy, and takes any necessary corrective action and sanctions,
- (d) informs the General Assembly of Human Rights360 annually of all reports submitted during the previous year, the manner of processing, the conclusion and the corrective actions taken.

The Whistleblowing Committee is different from the Complaints' Management Committee and the Grievances' Management Committee.

- C. **The Personnel** should ensure that they have understood this Policy and are committed to implementing it.

IX. Develop a culture of reporting malfunctions

The Organization attributes considerable importance to the creation of a culture in which the submission of complaints is considered legitimate and helps to maintain the proper organization and the provision of services by the organization itself, but also the high ethical and professional level of

the whole staff. In order to create an environment that ensures the effectiveness of the whistleblowing reporting system throughout the Organization, the following measures need to be adopted:

1. Management Commitment: The Management of the Organization is expected to support the submission of whistleblowing reports.
2. Communication: The Organization ensures that this Policy is communicated clearly to the Personnel and third parties.
3. Investigation and action: All reports or concerns regarding the submitted reports must be investigated promptly and properly and appropriate action taken following the completion of the investigation. In addition, the investigation of the above will remain confidential.

X. Publication of the Policy

This Policy is available to the staff of HumanRights360 through internal communication networks and is also posted on the HumanRights360 website in Greek and English. In this way, Human Rights360 seeks to enhance transparency, as it provides the opportunity to any concerned staff member or third party (financier, donor, beneficiary, partner, etc.) to learn about and evaluate the core values, rules and principles governing the operation of Human Rights360.

XI. Policy Review

The General Assembly of Human Rights360 reviews this Policy whenever necessary, but at least every three years, in order to ensure its adequacy with regard to the principles adopted and the rules applied by Human Rights360, as well as the applicable legal and regulatory framework and practices. In case of amendment of the Policy, Human Rights360 takes care of the immediate disclosure of its revised text to the Personnel and third parties in any way it deems appropriate.

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