



December 2016

Reach for Change Policy for Countering Irregular Conduct

Reach for Change shall through good practice for internal control prevent and keep to a minimum the risk of irregular conduct. The purpose of this policy is to serve as a guiding principle when dealing with suspicions concerning irregular conduct whenever such may arise.

Examples of irregular conduct

- An unlawful act, whether civil or criminal
- Breach of the Reach for Change Code of Conduct
- Breach of or failure to implement or comply with any Reach for Change policy
- Unprofessional conduct not complying with established standards of practice
- Questionable accounting or auditing practices
- Practices likely to cause physical harm or damage to a person or to property
- Abuse of power or authority for any unauthorized or ulterior purpose
- Unfair discrimination in the course of the employment or provision of services
- Conflicts of interest

Procedure for reporting irregular conduct

Irregular conduct is to be reported in a confidential manner to the CEO via e-mail or telephone available on the Reach for Change intranet. Anonymous reports will be accepted, but contact details to the reporting person are appreciated.

When a report is submitted, the receiving part shall ensure that the case is investigated in a formal manner and in a timely fashion. This implies that, if deemed appropriate, legal advice is to be taken and a police report is to be filed. If there exist suspicions against the CEO, this is to be reported to the Board Chairman directly. The one who submits the report and the one whom the suspicion is cast on shall be kept informed about the course of the investigation.

Protection against reprisals

Any person who, in good faith, expresses suspicion of irregular conduct, believes it to be substantially true, does not act maliciously nor makes false allegations, does not seek any personal or financial gain shall not suffer reprisals. Reprisals mean that a person is treated badly or differently after having expressed suspicion regarding someone's irregular conduct

or someone supporting such irregular conduct. Taking reprisals as a reaction to irregular conduct report can result in disciplinary measures. Individuals who think they have suffered reprisals as a result of their having reported irregular conduct shall forward all the information and documentation supporting this to the CEO for investigation or the Board Chairman in case the reprisals involve the CE. The identity of the persons who has submitted a report and the one towards whom the suspicions have been raised shall, if possible, kept confidential during the entire investigation. If this is necessitated by the investigation itself identities of one or both of the above may become revealed. If the should be the case the persons shall be informed about this.

Information to the Board

The Board shall be kept informed of any irregular conduct or reprisals.

Procedures for Appeal

The person who has been found responsible for irregular conduct or reprisals and thereby become subject for disciplinary measure can remit the case to the Board. The Board's decision in the case is final.

This policy was adopted by the Reach for Change Board at the Board meeting on 21 December 2016 and is binding on all employees and volunteers. This policy is to be applied until further notice. It's the CEO's responsibility to invite the Board to initiate changes to it whenever needed.