

# Whistleblowing Policy

*Asylum Research & Global Assistance*

## **Preamble**

**Asylum Research & Global Assistance** is irrevocably committed to the highest standards of **integrity, accountability, lawful conduct, and ethical responsibility** in all areas of its operations, governance, partnerships, and professional activities. The Organization recognizes that a credible whistleblowing framework is not merely an administrative control mechanism, but a fundamental safeguard of **public trust, institutional legitimacy, internal discipline, and legal compliance**. Accordingly, this Policy establishes a clear, secure, and authoritative basis for the reporting of suspected misconduct, including but not limited to **fraud, corruption, bribery, abuse of authority, financial impropriety, regulatory breaches, concealment of material facts, conflicts of interest, harassment, retaliation, exploitation, serious negligence, and any other conduct that may undermine the Organization's mission, legal obligations, or ethical standards**.

This Policy is grounded in the principle that **wrongdoing must be reportable, addressable, and capable of independent scrutiny**. No individual, regardless of rank, function, contractual status, or external affiliation, is above the standards of lawful and ethical conduct required by the Organization. Any act, omission, concealment, or instruction that is inconsistent with applicable law, internal regulation, professional duty, donor requirements, safeguarding obligations, or internationally recognized standards of responsible conduct may give rise to a report under this Policy. The Organization therefore encourages individuals to raise concerns promptly, honestly, and in good faith whenever they reasonably suspect that a violation has occurred, is occurring, or is likely to occur.

The purpose of this Policy is to ensure that concerns are reported through **safe, accessible, confidential, and professionally managed channels**, and that such reports are assessed with seriousness, impartiality, diligence, and discretion. The Organization is committed to ensuring that whistleblowing is treated as a legitimate act of **organizational protection and moral responsibility**, not as disloyalty, disruption, or personal grievance. Where concerns are raised in good faith, the Organization will respond with **due process, objectivity, and proportionality**, ensuring that the matter is handled in accordance with applicable legal and procedural standards.

**Asylum Research & Global Assistance** strictly prohibits **retaliation in any form** against any person who raises a concern, assists in an investigation, refuses to participate in misconduct, or otherwise acts in good faith to protect the Organization's integrity. Retaliation includes, without limitation, dismissal, demotion, intimidation, threats, harassment, exclusion, adverse performance treatment, professional isolation, discrimination, blacklisting, contractual disadvantage, or any other direct or indirect detriment. Such conduct will be treated as a serious

breach of organizational standards and may result in disciplinary action, contractual remedies, reporting to competent authorities, or any other lawful measure deemed appropriate.

At the same time, the Organization requires that all reports be made **truthfully, responsibly, and in good faith**. This Policy is intended to protect genuine whistleblowers, not to facilitate malicious allegations, abuse of process, or intentional misinformation. The deliberate submission of false, misleading, or recklessly fabricated allegations may itself constitute misconduct and may be addressed through appropriate disciplinary, contractual, or legal measures. The integrity of the whistleblowing system depends upon the equal enforcement of both protections and responsibilities.

Confidentiality is a core principle of this Policy. The Organization will take all reasonable and lawful steps to protect the identity of the reporting individual, the substance of the report, and the integrity of any related review or investigation. Information will be disclosed only on a strict need-to-know basis, where necessary for assessment, investigation, legal compliance, safeguarding, or remedial action. However, confidentiality cannot be guaranteed in absolute terms where disclosure is required by law, regulation, court order, or other binding legal process. Even in such circumstances, disclosure will be limited to the minimum extent necessary and handled with the utmost care.

This Policy is intended to operate in harmony with all applicable laws, regulatory obligations, contractual commitments, safeguarding requirements, and internal governance instruments. Where local legal requirements impose greater protections, stricter confidentiality standards, or additional reporting obligations, those requirements shall prevail. Where internal rules afford broader protection or more robust reporting mechanisms, the Organization will apply the higher standard to the extent permitted by law. **No part of this Policy shall be interpreted as limiting any non-waivable legal right to report wrongdoing to a competent authority.**

The Organization further affirms that concerns raised under this Policy may relate to conduct involving employees, officers, consultants, contractors, volunteers, partners, vendors, agents, representatives, or any other person acting on behalf of or in connection with the Organization. The reach of this Policy is therefore intentionally broad, reflecting the reality that misconduct may arise in any environment where trust, authority, access, or responsibility exists. The Organization will treat such matters with the seriousness they deserve, without favoritism, delay, or deviation from established standards.

This Policy shall be interpreted in a manner consistent with the Organization's unwavering commitment to **lawful conduct, ethical rigor, human dignity, institutional transparency, and the prevention of harm**. It is intended to reinforce a culture in which concerns may be raised without fear, ignored no longer, and resolved with integrity. The Organization does not tolerate concealment, complicity, or passive acceptance of serious wrongdoing. It requires vigilance, candor, and accountability from all persons who serve within or in connection with its work.

Accordingly, **Asylum Research & Global Assistance** adopts this Policy as a formal statement of institutional resolve: **misconduct will be reportable, reports will be taken seriously, whistleblowers will be protected, and retaliation will not be tolerated**. This Policy shall

be administered with legal precision, moral seriousness, and unwavering respect for the principles of justice, responsibility, and organizational integrity.

## **I. REPORTABLE VIOLATIONS**

**ASYLUM RESEARCH & GLOBAL ASSISTANCE maintains a strict zero-tolerance standard toward misconduct, unlawful conduct, and any act or omission that compromises integrity, safety, trust, accountability, or the lawful and ethical operation of the organization.** For the purposes of this policy, a reportable violation includes **any actual, attempted, threatened, suspected, concealed, or reasonably foreseeable breach** of law, regulation, internal policy, contractual obligation, professional duty, fiduciary responsibility, or ethical standard, regardless of the position, seniority, function, title, or relationship of the individual involved. **No person is exempt from accountability**, and no circumstance, business objective, operational pressure, or alleged instruction from a superior may be invoked as justification for conduct that is unlawful, dishonest, abusive, retaliatory, discriminatory, or otherwise incompatible with the organization's standards.

Reportable violations include, without limitation, the following categories of misconduct:

### **1. Fraud, embezzlement, theft, and misappropriation of assets.**

This includes **any intentional deception, concealment, falsification, unauthorized taking, conversion, diversion, or misuse of organizational, client, donor, partner, or third-party assets, funds, property, data, services, or opportunities.** It encompasses false invoicing, payroll manipulation, forged documentation, unauthorized reimbursements, expense fraud, billing irregularities, inventory diversion, improper use of funds, and the personal appropriation of resources entrusted to the organization. It further includes **attempts to conceal financial irregularities, destroy records, manipulate books and records, or induce others to participate in, ignore, or validate fraudulent conduct.** The decisive factor is not merely the presence of monetary loss, but the existence of **dishonest intent, unlawful benefit, or abuse of entrusted authority.**

### **2. Bribery, conflict of interest, and self-dealing.**

This includes **the offering, promising, giving, requesting, soliciting, accepting, or authorizing of any undue advantage, payment, favor, gift, benefit, kickback, commission, or other inducement** intended to improperly influence a decision, secure preferential treatment, conceal wrongdoing, or obtain an unfair advantage. It also includes any situation in which an individual's **personal, financial, familial, professional, or political interests conflict, or appear to conflict, with the best interests of the organization.** Self-dealing occurs where a person uses organizational authority, access, or confidential information to advance personal gain, to benefit relatives, associates, controlled entities, or preferred vendors, or to structure transactions in a manner that is **not transparent, not independent, and not objectively justifiable.** The obligation to avoid conflicts is not satisfied by silence; it requires **full disclosure, proper recusal, and complete integrity in decision-making.**

### **3. Discrimination, harassment, and sexual misconduct.**

This includes **any unlawful or unacceptable distinction, exclusion, derogatory treatment, intimidation, coercion, humiliation, or adverse action based on protected status, identity, belief, or personal characteristic**, whether actual or perceived. It further includes verbal, written, physical, psychological, digital, or institutional conduct that creates a hostile, degrading, intimidating, or abusive environment. Harassment includes repeated or severe conduct, inappropriate remarks, offensive gestures, stalking, bullying, threats, or abuse of authority. Sexual misconduct includes **unwelcome sexual advances, requests for sexual favors, sexually explicit conduct, coercion, exploitation, assault, abuse of power for sexual gain, and any conduct that compromises dignity, consent, safety, or equal participation. Consent, silence, prior behavior, workplace familiarity, or power imbalance never excuse misconduct.** The organization will treat any such conduct as a serious breach of trust and professionalism.

#### **4. Safety violations, health hazards, and unsafe working conditions.**

This includes **any act, omission, instruction, negligence, concealment, or failure to comply with applicable safety rules, health protocols, security requirements, emergency procedures, or reasonable standards of care** that may expose individuals, operations, property, or the public to harm. It encompasses unsafe equipment use, failure to maintain protective measures, disregard of hazardous materials protocols, violation of site controls, inadequate supervision, improper incident reporting, noncompliance with occupational health obligations, and any condition that creates an unreasonable risk of injury, illness, contamination, violence, or operational disruption. It also includes **the deliberate concealment of hazards, retaliation against those who raise safety concerns, and the continuation of dangerous practices after notice has been given.** Safety is not discretionary; **it is a non-negotiable duty of care.**

#### **5. Violation of law, regulation, or organizational policy.**

This includes **any breach of applicable local, national, international, administrative, regulatory, or contractual requirements**, as well as any deliberate or negligent failure to comply with internal policies, codes of conduct, procedures, controls, governance standards, or compliance obligations. It covers conduct involving licensing, permits, sanctions, anti-corruption rules, recordkeeping, privacy, data protection, employment law, procurement requirements, export controls, financial controls, and reporting obligations. A violation may exist even where no external penalty has yet been imposed, if the conduct demonstrates **reckless disregard, knowing noncompliance, willful blindness, or a pattern of repeated failure to meet established standards.** Internal policy is not optional guidance; it is an enforceable standard of organizational conduct.

#### **6. Retaliation against prior whistleblowers, witnesses, reporters, or participants in an investigation.**

This includes **any adverse action, threat, intimidation, demotion, exclusion, harassment, shift in assignments, salary impact, reputational harm, disciplinary misuse, blacklisting, interference, or subtle punitive treatment** taken because a person has reported, contemplated reporting, cooperated with, or supported a report of suspected

wrongdoing. Retaliation is prohibited whether direct or indirect, overt or disguised, immediate or delayed, and whether executed personally or through proxies. It also includes creating a hostile environment intended to silence concern, obstruct disclosure, or punish truth-telling. **The organization will protect good-faith reporting and will treat retaliation as an independent and severe violation** because retaliation corrodes the integrity of every oversight mechanism and endangers the entire ethical framework.

#### **7. Cover-up, obstruction, destruction of evidence, and interference with investigation.**

This includes **any attempt to conceal misconduct, mislead investigators, falsify statements, destroy or alter records, intimidate witnesses, coach testimony, withhold material information, delay disclosure, tamper with evidence, or otherwise obstruct a review, inquiry, audit, inspection, or formal investigation.** It also includes instructing others to remain silent, coordinate false narratives, or sanitize documents after notice of a concern has been raised. Obstruction is especially serious because it not only perpetuates the original misconduct but also **undermines accountability, impairs corrective action, and signals deliberate disregard for truth and governance.** Any interference with an investigative process will be treated as an aggravated violation of the highest order.

**For avoidance of doubt, reportable violations are not limited to completed misconduct.** They include **attempts, conspiracies, preparations, inducements, repeated patterns, credible threats, and conduct reasonably likely to result in harm, loss, breach of trust, or legal exposure.** They also include conduct committed by contractors, consultants, agents, vendors, partners, volunteers, affiliates, or any person acting on behalf of or in connection with the organization. **The duty to report exists regardless of personal involvement, hierarchy, confidentiality concerns, or fear of inconvenience.** Silence in the face of known wrongdoing may itself become a factor in assessing responsibility where a duty to act existed.

**All reports must be made in good faith and supported by truthful, accurate, and complete information to the greatest extent reasonably possible.** However, the organization will not require proof before receiving a report; **reasonable suspicion is sufficient to trigger concern and review.** What matters is the obligation to act with honesty, integrity, and courage when confronted with conduct that may compromise the law, the organization, or the safety and rights of others.

## **II. REPORTING MECHANISMS**

**Asylum Research & Global Assistance (“ARGA”)** is committed to maintaining a working environment in which **misconduct, unlawful conduct, ethical breaches, retaliation, and any other violation of applicable law or internal policy may be reported promptly, safely, and in good faith.** The organization recognizes that effective reporting mechanisms are not merely administrative tools; they are a fundamental element of **ethical governance, legal compliance, institutional accountability, and the protection of individuals and the organization as a whole.** Accordingly, ARGA provides multiple reporting pathways designed to ensure that concerns may be raised **without fear, without obstruction, and without delay.**

All reports will be treated with **seriousness, confidentiality, procedural integrity, and impartiality**. No person who raises a concern in good faith shall be subjected to retaliation, intimidation, adverse treatment, or any form of reprisal. Any attempt to silence, discourage, manipulate, or penalize a reporting individual will itself be regarded as a **separate and serious violation**.

### **A. Internal Reporting**

ARGA encourages individuals to report concerns through internal channels whenever possible, particularly where the matter can be addressed efficiently, discreetly, and responsibly within the organization. Internal reporting is intended to promote **early intervention, factual clarification, corrective action, and containment of risk**. Employees, contractors, consultants, volunteers, and other stakeholders may use the most appropriate internal channel based on the nature and sensitivity of the issue.

Reports may be submitted to the **direct supervisor**, provided that the supervisor is **not implicated in the conduct** being reported and is otherwise in a position to receive the concern objectively. Where the direct supervisor is involved, unavailable, conflicted, or unsuitable as a recipient, the report must be escalated immediately to the appropriate alternative channel.

The **Human Resources Department** may receive reports concerning workplace conduct, harassment, discrimination, interpersonal misconduct, policy violations, employment-related irregularities, or any issue affecting employee welfare and organizational integrity. Human Resources is expected to handle such reports with **strict confidentiality, professional discretion, and documented procedural consistency**. Reports may be submitted to: **hr@arga.world**.

The **Chief Compliance Officer** is the designated recipient for matters involving fraud, corruption, conflicts of interest, legal non-compliance, regulatory exposure, internal control failures, serious ethical concerns, or any issue requiring compliance review or independent escalation. The Chief Compliance Officer shall assess each report with **objectivity, independence, and a strict commitment to lawful and ethical standards**. Reports may be submitted to: **compliance@arga.world**.

Where a report concerns **senior management, executive decision-making, or conduct by individuals whose position may compromise the integrity of ordinary reporting lines**, the matter may be escalated directly to the **CEO/President**. This channel exists to ensure that no position of authority may serve as a barrier to accountability. **No seniority, title, or organizational influence shall exempt any person from scrutiny or consequence**.

### **B. Anonymous/Confidential Channels**

ARGA also provides **anonymous and confidential reporting mechanisms** for individuals who may fear exposure, workplace tension, retaliation, or unwanted identification. These channels are intended to lower barriers to disclosure and ensure that concerns may be raised even where the reporting person is unwilling or unable to identify themselves.

The **Ethics Hotline** is available **24/7** and is staffed by an **independent third-party provider**. This structure is intended to preserve neutrality, expand accessibility, and reduce the risk of internal interference. Calls may be placed to: **+33 (0) 1 XXXX XXXX**. Use of the hotline should be understood as an appropriate and protected means of reporting serious concerns, including those involving time-sensitive risks or ongoing harm.

The **Online Reporting Portal** provides a secure, encrypted reporting interface designed to protect confidentiality and reduce traceability. The portal is available at: **confidential.arga.world**. It operates with **encryption safeguards and IP anonymization**, reflecting ARGA's commitment to preserving the privacy of reporting persons to the fullest extent technically and operationally feasible. Individuals using the portal are encouraged to provide as much factual detail as possible, including dates, persons involved, locations, documentary references, and any known witnesses, as this materially improves the organization's ability to assess and address the concern.

Written submissions may also be sent by mail to the **Ethics Committee, Asylum Research & Global Assistance, 21 Rue de l'Aviation, 64600 Anglet, France**, clearly marked "**Confidential**". Postal reporting remains an important option for those who prefer a formal written record or who wish to submit supporting documents in physical form.

All confidential or anonymous reports will be handled with **strict need-to-know access**, and ARGAs will take reasonable measures to preserve confidentiality while carrying out any necessary assessment, investigation, and remedial action. **Confidentiality is a protective principle, not a barrier to enforcement**: where a matter requires follow-up, fact-finding, legal review, or corrective intervention, the organization will act accordingly while continuing to safeguard identity to the maximum extent permitted by law and operational necessity.

### **C. External Reporting**

ARGA recognizes that internal reporting is not always sufficient, appropriate, or safe in every circumstance. Individuals may, where permitted by applicable law, report concerns to **external authorities** without first using internal channels, particularly where there is a perceived risk of concealment, conflict of interest, retaliation, destruction of evidence, or continued harm. External reporting is a legitimate and protected route where internal resolution is inadequate or where legal obligations require direct disclosure.

External reporting may be made to **relevant regulatory authorities**, including, as applicable, **tax authorities, labor inspectorates, financial regulators, anti-money laundering authorities, data protection authorities, and other competent supervisory bodies**. These authorities may be appropriate where the concern involves statutory violations, systemic non-compliance, accounting irregularities, employment law breaches, financial misconduct, or regulated-sector obligations.

Reports may also be made to **law enforcement authorities**, including **police, prosecutors, anti-corruption agencies, and other criminal enforcement bodies**, where the reported conduct may constitute a criminal offense or presents evidence of bribery, fraud, embezzlement, coercion, obstruction of justice, trafficking, or other serious unlawful conduct. **ARGA does not**

**require a person to remain silent in the face of conduct that may engage public law, criminal liability, or urgent public interest concerns.**

Where applicable, individuals in the European Union may avail themselves of protections and reporting avenues under the **EU Whistleblowing Directive (2019/1937)** by contacting the **national competent authority** in their Member State. ARGGA affirms that the existence of internal mechanisms does not diminish the right to seek recourse through external channels where such action is lawful, appropriate, or necessary. **No individual should be pressured to use one reporting pathway to the exclusion of another where the law allows otherwise.**

**All reporting mechanisms exist to serve truth, accountability, and lawful correction. ARGGA expects concerns to be raised honestly, responsibly, and in good faith; in return, it commits to receiving such concerns with seriousness, neutrality, and uncompromising respect for lawful process.**

### **III. INVESTIGATION PROCESS**

#### **A. Initial Assessment**

Upon receipt of any report, complaint, allegation, or indication of potential misconduct, the **Chief Compliance Officer** shall promptly assume responsibility for intake, review, and documentation. The report shall be **recorded in a secure and contemporaneous manner within two (2) business days** of receipt, with sufficient detail to preserve the integrity of the matter, including the date and time of receipt, the identity of the reporting party to the extent known and lawfully disclosable, the nature of the allegation, the individuals implicated, the source of the information, and any immediate risk concerns. From the moment of intake, all information shall be handled on a **strict need-to-know basis**, with appropriate confidentiality safeguards and preservation measures applied to all related records.

The initial assessment shall be conducted with **discipline, objectivity, and institutional neutrality**, without presumption in favor of any party and without delay that could compromise evidence, witness recollection, or the safety of any person. The Chief Compliance Officer shall determine, based on the available facts, whether the allegation **falls within the scope** of the organization's compliance, ethics, safeguarding, and conduct standards; whether the allegation is **sufficiently specific and credible** to permit meaningful review; and whether there is any immediate need for interim protective measures, including document hold notices, access restrictions, separation of involved personnel, or referral to legal counsel. The assessment shall distinguish between conclusory assertions and actionable allegations, while recognizing that even incomplete reports may warrant inquiry where the information indicates a plausible violation or serious risk.

At the conclusion of the initial assessment, the organization shall make one of three determinations: **(i) a formal investigation is warranted; (ii) further information is required before a final determination can be made; or (iii) there is no reasonable basis to proceed to investigation under the applicable standards.** Any determination to decline investigation shall be documented in writing, including the factual basis for the decision, the criteria applied, and any alternative remedial or monitoring steps considered. Where the

matter suggests potential illegality, regulatory exposure, or material harm to persons or the organization, the matter shall be escalated immediately through appropriate internal channels and, where required, to external legal or regulatory authorities.

## **B. Formal Investigation**

Where a formal investigation is authorized, it shall be conducted by a **qualified, independent external investigator** or investigative entity retained for that purpose, unless the organization determines in writing that an internal investigator may proceed without compromising independence, objectivity, or the appearance of fairness. The selected investigator must have **no actual, apparent, financial, professional, relational, or institutional conflict of interest** with respect to the subject matter, the complainant, any witness, or any decision-maker likely to be involved in post-investigation action. The organization shall require written confirmation of independence prior to engagement and shall ensure that the investigator is empowered to conduct a complete, discreet, and evidence-based review.

Before substantive investigative activity begins, the investigator shall prepare a **formal investigation plan** defining the scope of review, the factual issues to be resolved, the relevant time period, the documentary and electronic sources to be examined, the interview sequence, the estimated timeline, and the standards to be applied in evaluating evidence. The target period for completion shall ordinarily be **thirty (30) days**, subject to extension where justified by case complexity, witness availability, cross-jurisdictional issues, preservation requirements, or the need to secure external records. The investigation shall incorporate a clear evidence-preservation protocol, including hold notices where appropriate, to prevent alteration, deletion, concealment, or destruction of relevant material. All records generated or obtained in the course of the investigation shall be treated as confidential and preserved in a manner that supports later review, audit, or legal scrutiny.

Interviews shall be conducted in a manner that is **fair, orderly, and non-coercive**, with witnesses interviewed separately whenever possible to reduce contamination, collusion, or collective reconstruction of events. The investigator shall maintain **consistent notes, reliable memorialization, and disciplined documentation** of the substance of each interview, including the date, participants, key factual assertions, inconsistencies, corroborating details, and any documentary references identified by the witness. The subject or subjects of the allegations shall be given a **meaningful opportunity to respond** to the substance of the complaint and to provide exculpatory information, contextual evidence, and witness names, unless doing so would materially compromise safety, evidence integrity, or legal privilege. The organization shall not penalize any person for seeking legal representation, and the exercise of the **right to counsel shall not be met with retaliation, intimidation, adverse inference, or procedural disadvantage**. The investigation shall be conducted with due regard for fairness to all parties, but never at the expense of truth, accountability, or the protection of persons from harm.

## **C. Findings and Actions**

At the conclusion of the investigation, the investigator shall issue a **written report** setting forth the investigative scope, methodology, factual findings, evidentiary basis, credibility assessments where appropriate, conclusions reached under the applicable standard of review, and any

recommended corrective or protective measures. The report shall be sufficiently detailed to permit internal review and implementation, while respecting privilege, confidentiality, and lawful privacy constraints. Conclusions shall be grounded in **competent, relevant, and reliable evidence**, and not in assumption, speculation, rank, reputation, or institutional convenience. Where legal counsel is involved, the organization shall preserve the distinction between factual findings and legal advice, and shall document any actions taken in reliance on counsel where appropriate.

If the allegation is **substantiated**, the organization shall take prompt and proportionate action consistent with the severity of the conduct, the vulnerability of affected persons, the prior history of the subject, and the need to protect the integrity of the organization. Such action may include disciplinary measures under applicable policy, suspension, removal from duties, corrective training, contract termination, revocation of privileges, restitution, safeguarding intervention, or other remedial steps necessary to prevent recurrence and restore trust. Where the conduct indicates **criminal activity, regulatory breach, fraud, abuse, exploitation, obstruction, or any other matter requiring external oversight**, the matter shall be referred to the appropriate law enforcement, regulatory, or supervisory authority without delay, subject to applicable legal requirements and consultation with counsel. The organization shall not suppress, sanitize, or delay disclosure where external reporting is warranted by law or by the seriousness of the conduct.

If the allegation is **unsubstantiated**, the matter shall be formally closed in writing, with documentation reflecting the investigative steps taken, the evidentiary basis for closure, and any non-disciplinary remedial measures considered or implemented. A closure communication shall be provided to the complainant to the extent permitted by law, confidentiality obligations, and the need to protect third-party privacy, while making clear that the matter has been reviewed in good faith and in accordance with policy. If the evidence demonstrates that the allegation was **knowingly false, maliciously fabricated, or made in reckless disregard of the truth**, the organization may consider appropriate disciplinary or legal measures against the person responsible, subject to due process, proportionality, and applicable law. In such cases, the organization shall also take reasonable steps to protect the **reputation, dignity, and professional standing** of any individual wrongfully accused, while continuing to preserve the integrity of the record and the confidentiality of the process.

#### **IV. PROTECTION FROM RETALIATION**

**The Organization maintains an absolute and uncompromising prohibition against retaliation in any form.** No person who, in good faith, reports misconduct, raises a concern, provides information, participates in an inquiry, assists in a review, or otherwise exercises a protected right shall be subjected to any adverse treatment, whether direct, indirect, overt, subtle, formal, informal, immediate, delayed, or disguised. Retaliation is understood broadly and includes, without limitation, **termination, suspension, demotion, reduction in compensation, denial of promotion, adverse reassignment, exclusion from duties, deterioration of working conditions, harassment, intimidation, humiliation, ostracism, social isolation, reputational harm, threats, or any other conduct that**

**would reasonably deter a prudent person from reporting wrongdoing or cooperating in an investigation.** The Organization further recognizes that retaliation may occur through patterns of conduct as well as singular acts, and it therefore treats both isolated incidents and cumulative treatment with equal seriousness.

**Any suspicion of retaliation shall be treated as a distinct and urgent matter requiring immediate review.** A complainant who reasonably believes that retaliatory conduct has occurred may submit a secondary complaint, whether through the same channel used for the original report or through any other authorized reporting mechanism. Upon receipt of such complaint, the Organization shall promptly initiate an independent and impartial assessment, separate from the underlying matter to the extent practicable, in order to determine whether any adverse action was connected to protected activity. Where a report, complaint, investigation, or other protected activity precedes an adverse employment decision, the Organization shall be required to demonstrate that the action was based exclusively on legitimate, documented, non-retaliatory grounds and that those grounds were applied consistently, in good faith, and without discriminatory intent. The Organization shall not rely on vague assertions, unsupported generalizations, after-the-fact rationalizations, or pretextual explanations. **The absence of retaliation must be affirmatively established by evidence, not presumed by assertion.**

**Where retaliation is established, the Organization shall take all measures necessary to restore the affected individual to the fullest extent permitted by applicable law.** Such remedies may include **reinstatement, restoration of lost position or status, back pay, correction of records, removal of disciplinary entries, restoration of benefits, compensatory damages where legally available, and any other equitable or remedial relief required to make the individual whole.** The Organization shall also consider additional protective measures where necessary to prevent recurrence, including reassignment of supervisory authority, enhanced monitoring, and further administrative safeguards. Retaliation is not a mere procedural breach; it is a substantive violation of ethical duty, organizational integrity, and legal obligation. Accordingly, any substantiated retaliatory act shall be addressed decisively, without minimization, delay, or tolerance.

**Confidentiality of the whistleblower's identity shall be protected to the maximum extent permitted by law.** The identity of the reporting individual shall not be disclosed except where disclosure is strictly required by law, court order, regulatory mandate, or equivalent legal obligation, and even then only to the minimum extent necessary. Where disclosure becomes legally unavoidable, the Organization shall provide advance notice to the extent permitted and shall take all reasonable steps to preserve privacy, limit dissemination, and mitigate foreseeable harm. No person shall suffer adverse consequence because the Organization was required to comply with a lawful disclosure obligation. However, the existence of such obligation shall never be used as a pretext to broaden disclosure beyond what is legally necessary. **Confidentiality is not a courtesy; it is a core protection and a central condition of good-faith reporting.**

## **V. COMPLAINANT SUPPORT**

ASYLUM RESEARCH & GLOBAL ASSISTANCE (ARGA) is firmly committed to ensuring that any individual who raises a concern, lodges a complaint, or cooperates with an investigation

is treated with **dignity, seriousness, fairness, and strict confidentiality**. The complainant's welfare is not a secondary administrative consideration; it is a **core institutional responsibility**. ARGA recognizes that reporting misconduct, unlawful conduct, harassment, retaliation, discrimination, ethical breaches, or other forms of workplace harm may place a complainant under significant emotional, professional, and personal strain. Accordingly, ARGA will provide structured support measures designed to protect the complainant's wellbeing, preserve their access to work, reduce adverse impact arising from the process, and ensure that no complainant is left unsupported during or after the investigation. All support measures shall be administered in a manner that is **prompt, non-retaliatory, confidential to the extent reasonably possible, and proportionate to the nature of the complaint and the individual circumstances involved**.

- **Emotional support and counseling services.**

Where a complaint, incident, or ongoing investigation causes, contributes to, or reasonably may cause emotional distress, ARGA shall ensure that the complainant is offered access to appropriate **emotional support services**, including, where available, the **Employee Assistance Program (EAP)** or an equivalent confidential counseling pathway. Such support is intended to assist the complainant in managing anxiety, stress, trauma-related responses, sleep disruption, concentration difficulties, fear of reprisal, or any other psychosocial effect arising from the reported conduct or from participation in the investigative process. The provision of counseling support does not imply any doubt regarding the credibility of the complaint, nor does it diminish the seriousness of the concern raised. Rather, it reflects ARGA's position that **the psychological safety of the complainant is a legitimate and immediate organizational concern**. Where necessary and appropriate, ARGA may also coordinate reasonable workplace adjustments to reduce stressors connected to the matter under review, provided that such measures do not prejudice the integrity of the investigation or improperly disadvantage any party.

- **Legal support and external employment law referral.**

In matters where the complainant may reasonably require legal guidance, particularly in cases involving employment disputes, protected disclosures, retaliation, discrimination, wrongful treatment, hostile work environment allegations, or related statutory concerns, ARGA shall facilitate referral to an **external employment attorney** or qualified legal professional. Where ARGA has committed to covering such costs, the cost of the external legal referral shall be **covered by ARGA**, subject to any applicable internal authorization procedures and to the extent permitted by law and governing policy. This support is intended to ensure that the complainant has access to **independent legal advice** and may make informed decisions regarding their rights, obligations, available remedies, and any parallel legal or administrative pathways. ARGA's provision of legal support shall not be construed as an admission of liability, responsibility, or fault; rather, it constitutes a principled measure to ensure that the complainant is not placed at an unfair informational disadvantage. All such referrals shall be handled with discretion, and the complainant

shall be informed that they remain free to seek counsel of their own choosing, subject to the terms of any applicable support arrangement.

- **Status updates and communication regarding investigation progress.**

ARGA shall maintain **regular, accurate, and respectful communication** with the complainant concerning the progress of the investigation, subject always to the need to preserve confidentiality, avoid prejudicing witnesses or evidence, and maintain the integrity of any interim or final decision-making process. The complainant is entitled to be kept reasonably informed of the fact that the matter is being actively addressed, the general stage of the review, and any anticipated procedural developments, unless disclosure of such information would be inappropriate for legal, operational, or investigative reasons. ARGA will not permit the complainant to be left in uncertainty without explanation for unreasonable periods. At the same time, ARGA may not disclose information that would compromise witness safety, disclose privileged material, reveal protected personal data, or interfere with fairness to any respondent or third party. The guiding principle shall be **transparent process without unlawful disclosure**. Where delays occur, ARGA shall communicate the reason for the delay in professional terms and shall provide, where possible, an updated anticipated timeframe. This approach is intended to reinforce trust in the process, reduce unnecessary distress, and demonstrate that the complaint is being handled with **seriousness, discipline, and procedural integrity**.

- **Occupational health assessment and wellbeing support measures.**

Where the complaint, the investigation, or the conduct at issue has affected the complainant's physical or psychological wellbeing, or where there is a credible risk that continued exposure to the circumstances of the dispute may exacerbate harm, ARGA may arrange an **occupational health assessment** or equivalent professional wellbeing review. Such assessment shall be conducted with due sensitivity, confidentiality, and respect for the complainant's privacy, and its purpose shall be to identify any necessary support, accommodations, temporary adjustments, or referrals that may be required to preserve health and safe participation in the workplace. This may include, where justified, recommendations regarding workload modification, temporary separation from involved individuals, reporting-line adjustments, schedule changes, remote work considerations, or other proportionate measures designed to prevent further harm. An occupational health assessment is not punitive, nor is it a mechanism for questioning the legitimacy of the complainant's experience; it is a **protective and preventive measure** grounded in ARGA's obligation to act responsibly where an employee's wellbeing may be impaired. Any resulting recommendations shall be reviewed promptly and implemented, where reasonable and lawful, in a manner that preserves the complainant's dignity and operational continuity.

In all circumstances, ARGA shall ensure that the complainant is not subjected to **retaliation, intimidation, isolation, disadvantage, or adverse treatment** because they raised a concern or participated in a process protected under policy or law. Support is to be delivered in a manner

that is **practical, humane, and legally robust**, reflecting ARGA’s commitment to an institutional culture in which complaints are handled with **moral seriousness, procedural fairness, and uncompromising respect for the individual’s rights and welfare**.

## **VI. BOARD OVERSIGHT**

The **Board of Directors**, acting through its **Audit Committee** and, where circumstances warrant, through direct Board-level review, shall maintain continuous, independent, and demonstrable oversight of the whistleblowing framework. Such oversight is not merely administrative in nature; it is a core governance obligation intended to ensure that reports are handled with **integrity, promptness, confidentiality, impartiality, and documented accountability**. The Board shall ensure that whistleblowing matters are not treated as isolated compliance events, but as indicators of broader organizational health, control effectiveness, ethical culture, and legal and regulatory resilience.

The **Audit Committee** shall review all whistleblowing reports on a **quarterly basis**, or more frequently where the seriousness, sensitivity, volume, or potential systemic character of the matter so requires. This review shall be conducted under strict **confidentiality protections** and on a need-to-know basis, with access limited to individuals whose participation is necessary for proper governance, legal assessment, and remedial oversight. The Committee shall receive sufficiently detailed information to perform meaningful supervision, while preserving the anonymity of reporters and protecting the integrity of any ongoing inquiry. Where identity disclosure is unavoidable for investigative, legal, or safeguarding purposes, such disclosure shall occur only in a controlled manner, with documented justification and appropriate protective safeguards. The Committee shall verify that reports are assessed without bias, that retaliation is actively prevented, and that all matters are assigned, investigated, and resolved within defensible timeframes.

In the **annual report to the Board**, management shall provide a comprehensive and professionally structured summary of whistleblowing activity, including, at a minimum, the **number of reports received**, the principal **categories and subject matters** of those reports, the **status and outcomes** of investigations, the **number of substantiated and unsubstantiated matters**, the nature of any disciplinary, corrective, or preventive measures taken, and the overall effectiveness of the reporting and response process. The reporting shall also include information concerning timeliness, repeated concerns, confidentiality incidents, retaliation allegations, and any significant deviations from established procedures. Such reporting must be sufficiently substantive to permit the Board to evaluate not only whether reports were processed, but whether the institution’s response reflected **good faith, legal rigor, and institutional seriousness**. The Board shall require clear evidence that issues were closed only after appropriate factual assessment, proper authorization, and adequate remediation.

The Board shall further require that **trend analysis** be performed on a regular basis to identify patterns that may indicate **systemic weaknesses, governance failures, cultural deficiencies, recurring misconduct, control breakdowns, or supervisory ineffectiveness**. Such analysis shall not be limited to headline counts; it shall examine recurrence by function, geography, business line, risk category, and responsible management chain, as well as themes relating to

retaliation, harassment, fraud, conflicts of interest, misuse of authority, procurement irregularities, data integrity concerns, or failures in compliance controls. Where trends reveal that the same issue, risk area, or operational weakness is reappearing, the matter shall be escalated without delay with a written recommendation for **corrective action**, including ownership assignment, implementation deadlines, monitoring milestones, and follow-up verification. The Board shall insist that corrective measures are not symbolic or aspirational, but **specific, measurable, enforceable, and tracked to completion**.

Where reports reveal matters of exceptional gravity, potential criminality, significant regulatory exposure, or material harm to persons, the Audit Committee shall have authority to escalate the issue to the full Board and, where appropriate, to engage external legal, forensic, or specialist support. In all cases, the Board shall ensure that the whistleblowing system is reviewed not only for procedural compliance, but for its real-world capacity to detect misconduct early, protect reporters effectively, and compel organizational learning. **Failure to identify, investigate, escalate, and remediate systemic concerns shall itself be treated as a governance deficiency requiring Board attention.**

**Signed by:**



**Sergei Khrabrykh**

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