

Employee Whistle Blowing Policy

1. Introduction

1.1 The International Water Management Institute (IWMI or the "Entity") has a duty of care to its stakeholders to:

- a. Use the resources entrusted to it efficiently, effectively and in accordance with its contractual obligations;
- b. Obey applicable local laws, rules and regulations as well as international treaties, conventions and other agreements;
- c. Conduct its activities in ways that meet high ethical standards as well as environmental, health and safety standards;
- d. Ensure the intellectual integrity of its research products; and
- e. Accurately report its financial, administrative, operational and other activities.

2. Objectives

2.1. Risk Management

The Entity implements a risk management system that seeks to minimize the risks of failure in the above areas. One element of this risk management system is to:

- a. Provide communication channels by which the Entity's employees can report their concerns about actual or suspected breaches when they feel these are not being adequately identified or addressed, rather than overlook them due to concerns on the risk of subsequent retaliation.
- b. Enable the Entity to investigate possible misconduct that might otherwise go unaddressed, and take appropriate steps to deal with it.

2.2. Organizational Culture

- a. Employee communication channels will reinforce:
 - The Codes of Conduct;
 - Conflict of interest policies;
 - Business integrity strategies and risk management systems; and
 - Promote compliance.
- b. They will enable and promote a trustful, fair and transparent organizational culture in the Institute.

3. Communication Channels

3.1. The IWMI Board of Governors is aware of the challenges in the effective implementation of such communication channels, especially those confidential channels which are often referred to as “whistle blowing” channels. Therefore, the IWMI Board establishes the following:

- a. Regardless of level, type of employment or location, IWMI employees are encouraged to report serious concerns or complaints regarding the conduct of the Entity’s Board members, managers or staff that they feel are:
 - Against or circumvent IWMI’s governing rules, policies and established standards and codes of conduct;
 - Improper, unethical or unlawful or will result in a waste of the Entity’s resources;
 - Inconsistent with the Entity’s established standards;
 - An attempt to cover up any of these types of actions; or
 - Already known to, but not being diligently reviewed and acted upon by, the Entity’s managers.
- b. In making such reports in good faith, employees are discharging their duty to protect and serve the Entity, and this reporting shall be respected as such.
- c. These reports can relate to:
 - Accounting, internal accounting controls or auditing matters; use of the Institute’s resources;
 - Adherence to general and scientific codes of conduct;
 - Adherence to the Entity’s human resources, procurement and other administrative policies;
 - Matters concerning the social responsibility of the Entity, including health, environmental safety and bio-safety issues;
 - Conflicts of interest; and
 - Other matters that may have a detrimental effect on the achievement of the Entity’s objectives or its ability to comply with applicable laws, regulations and standards.

3.2. The following communication channels are available for employees to make such reports:

- a. In the first instance employees are encouraged to convey in writing their concerns to their immediate supervisor.

- b. Employees may make written reports to the Director General, the Head of Human Resources, the Corporate Services Director, any other member of IWMI's Management Team, or Country Representatives if/when:
 - they are not comfortable reporting to the immediate supervisor; or
 - the concern relates to their supervisor; or
 - the supervisor has not acted on earlier similar complaints.
- c. If/when the matter already reported through the above channels have not been resolved, then oral or written submissions can be made to the:
 - Chair of the Board of Governors,
 - Chair of the Audit Committee of the Board of Governors of the Board of Governors;
 - Whistleblower/Ethics Hotline anonymous reporting service.
- d. It is preferred that employees identify themselves when reporting a violation in order to assist with the investigation of the matter being raised, however, it is not mandatory.
- e. The Entity will respect and protect the confidentiality of the identity of employees who make such reports in good faith, and ensure that there is no retaliation against them. Breaches in this regard will be treated as serious violations subject to the Entity's disciplinary provisions.
- f. If the matter cannot be resolved without revealing the reporting employee's identity, the report recipient will first discuss with them whether, and how best, to proceed. There may be situations where IWMI may be required to share the identity of the employee making the report with outside law enforcement or judicial authorities, when pursuing legal actions relating to the non-compliance being reported. This will only be done with prior notification to the reporting employee.
- g. The identity of the Entity's Board members, managers or staff, or persons external to IWMI, who are the subject of reports provided under this policy shall, at all times from when the report is first made, be protected by those making the reports and by those receiving and investigating the reports. Breaches in this regard will be treated as serious violations subject to the Entity's disciplinary provisions.
- h. In certain circumstances, when a breach of duty has been confirmed upon the conclusion of an investigation, that confidentiality may be lifted by the Director General or the Board Chair.
- i. Employees who are not proficient writing or speaking in English are encouraged to submit concerns in any IWMI language through any of the above communications channel and/or via the Whistleblowing hotline or dedicated website, which can provide both oral and written translation services.

- j. The recipients of such reports must take timely follow up action to review the information provided, determine if there are sufficient grounds to initiate an investigation, and if so to ensure that the investigation is carried out promptly. Should such investigations establish that breaches of duty have occurred appropriate action will be taken to correct the failure and avoid similar events in the future.
 - k. Where employees making reports identify themselves, they will be given as much feedback as is appropriate under the circumstances, and subject to legal constraints, will be informed of outcomes of the processes.
 - l. The use of confidential communication channels to make reports, which are not in good faith, will not be tolerated. Good faith shall be deemed lacking when the employee reporting does not have personal knowledge of a factual basis for the report or where he/she knew or reasonably should have known that the report is malicious, false, or frivolous. IWMI will regard any deliberately false or malicious allegations as misconduct, which may result in disciplinary action.
 - m. If reporting employees have any personal interest in the matter they must make this clear at the time the alleged misconduct is reported. The act of reporting will not shield whistleblowers from the reasonable consequences arising from any involvement in misconduct. Staff members' liability for their conduct is not affected by their disclosure of that conduct. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action.
 - n. This policy does not override, but rather shall complement, any responsibility of IWMI employees to report concerns externally to local health and safety or law enforcement authorities in cases of immediate danger to life and safety, or where criminal action is taking place.
- 3.3. Where the matters being reported relate to: (i) employee grievances over decisions regarding the employee's salary and benefits, employment status or other human resource issues affecting them; (ii) discrimination, harassment and other offensive or disruptive behavior in the workplace; and (iii) inter-personal difficulties between staff and their supervisors, or between staff members; these will be reviewed in accordance with the specific policies/procedures established by the Entity for these types of matters.

4. Monitoring

- 4.1. The Audit Committee of the Board of Governors shall monitor, on behalf of the Board, the operation of this policy, including the review of:
- bi-annual summary reports to be prepared on the number of reports made under the policy to the Board;
 - the types of concerns and complaints made; the status of investigations of the reports; the results of investigations completed; and

- the corrective, punitive, and preventive actions taken, if any.

4.2. The Executive Committee of the Board of Governors will receive a record of all the complaints made under this policy.

5. Awareness

5.1. The Entity shall conduct orientation and awareness raising activities to support the implementation of this policy.

Version Control:

January 2021: update logo, font, designations, language/pronouns; added Ethics Hotline communications channel and opportunity for verbal, translated and anonymous reporting.