



WHISTLEBLOWING POLICY

INTRODUCTION

TRI is an ethical company that is committed to operating in an open, fair and transparent manner. An important aspect of TRI's ethical approach is to provide employees and key stakeholders with an effective mechanism to voice concern if they become aware or suspect that illegal or unethical acts are being committed within the company.

Whistleblowing is the term used when a person reports known or suspected acts that are illegal or unethical. In this Policy, whistleblowing is referred to as making a disclosure or report, and illegal or unethical acts are described as wrongdoing.

The disclosure of wrongdoing will usually be something an employee has witnessed, or suspects has happened in the workplace. A disclosure differs from a standard workplace complaint in that it should meet two conditions. Firstly, the person making the report must reasonably believe that disclosing the wrongdoing is in the public interest and secondly, the reason for making the report falls into one or more of the following categories:

- A criminal offence has been committed.
- Failure to comply with a legal obligation.
- Association or funding of designated terrorist organisations.
- Financial misconduct. (Does it cover money laundering?)
- Bribery, Fraud or Corruption.
- Questionable accounting or audit issues.
- Disregard for health and safety.
- Damage to the environment.
- Unethical practices.
- Covering up or failing to act upon a disclosure.

AIM

TRI's whistleblowing Policy is designed to enable employees to speak up rather than ignore a problem or 'blow the whistle' to an external entity. The Policy means employees will not be punished, victimised, or disadvantaged for making a disclosure and moreover that disclosures are investigated promptly, thoroughly, and appropriate action is taken against the wrongdoer(s) or the practices at fault. TRI will achieve this by:

- Creating a culture that promotes ethical behaviour and encourages positive challenge.
- Preventing the violation of TRI's policies or ethical values through a climate of corporate social responsibility that is fair, open and transparent.
- Encouraging employees to report known or suspected wrongdoings.
- Protecting the identity and integrity of employees that make a disclosure
- Investigating all reports in a judicious, fair, and timely manner.
- Applying all appropriate resources to investigate and rectify wrongdoings.
- Disciplining any individual who is found to be involved with a wrongdoing
- Rectifying any practice or procedure that facilitate wrongdoing.

SCOPE OF POLICY

This Policy is designed to inform employees how to report wrongdoings and to encourage reports to be made at the earliest opportunity. The Whistle Blowing Policy is not meant to replace existing procedures, and work-related complaints should be raised using TRI's current grievance and harassment procedures.

This Policy applies to all TRI employees, consultants, partners, grant recipients, contractors and sub-contractors. Additionally, TRI's beneficiaries, donors and suppliers can make a disclosure under this Policy.

REASONS TO MAKE A DISCLOSURE

Employees should consider making a disclosure if they feel an act breaches known standards, are not in keeping with TRI's policies, procedures or core values, or could cause damage to people's health or the environment. This may include but not limited to the following:

- A crime or failing to comply with a legal requirement.
- Racial, sexual, disability or other forms of discrimination.
- Dangerous practices or disregard for health and safety.
- Damage to the environment.
- Unauthorised use of grant funds, TRI funds, or other assets.
- Fraud and corruption.
- Neglect or abuse of authority.
- Other unethical conduct.
- Knowingly communicating false information; waste or misuse of resources and assets; actions damaging TRI's reputation, theft or diversion of funds or other assets.

PROTECTION AND SUPPORT

This Policy takes into account the laws that protect workers when a disclosure is made. TRI will not dismiss anyone, or allow them to be victimised by making an appropriate and lawful disclosure.

An employee that knowingly or later learns they have participated in wrongdoing should make a disclosure as soon as possible. TRI will investigate the details surrounding the case and take into account the fact the employee came forward.

TRI recognises the decision to make a disclosure is a difficult one. However, turning a blind eye to wrongdoing for reasons such as not wanting to see a colleague get in trouble, or to protect TRI's reputation must be resisted. Failure to report wrongdoings will erode TRI's culture and do more harm than good in the long-run.

TRI will provide adequate care and support to employees that make a disclosure.

CONFIDENTIALITY

All employees that make a report under this Policy will be protected. The name of the person making the report will not be shared or revealed to anyone else without prior consent. The details of the report will be treated as confidential and similarly, employees that make a report

must treat the matter as confidential and not discuss any details or feedback with others. If disciplinary or other proceedings follow the investigation, it may not be possible to take action without the reporting employee coming forward as a witness. TRI recognises this is a distressing experience and will provide reasonable help and support.

As donors are key stakeholders it is most likely they will be informed when a disclosure is made. They will also be provided with a copy of the investigative report and told of any subsequent actions TRI takes in light of the report.

For reasons of confidentiality, TRI may not be able to inform the employee of certain aspects of the results of the investigation.

ANONYMOUS REPORTS

TRI discourages anonymous reporting as it is more difficult to investigate the allegation. Anonymous reports are less powerful than a named report. With this in mind TRI will consider the details of the anonymous report and take into account:

- The seriousness of the wrongdoing.
- The credibility of the report.
- The likelihood of confirming the allegation from other sources.

PROCEDURE

Reports of wrongdoing should be sent directly to TRI's Director. However, reports can also be made to line managers or other senior managers.

The sooner a report is made, the easier it is to take action and the more effective an investigation is likely to be. The following details should initially be provided in each report:

- The nature of the wrongdoing and why you believe it to be true.
- The background and history of the wrongdoing.
- Details of any evidence or proof that support the disclosure.

TRI will respond to reports as quickly as possible. To be fair to all employees, including those being accused, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. But TRI will:

- Acknowledge that the report has been received.
- Indicate how TRI will deal with the matter.
- Provide details of staff support mechanisms.
- Gain your consent to share information with others (if required).

An investigation may need to be carried out under terms of strict confidentiality, i.e. by not informing the subject of the complaint until it becomes necessary to do so. However, when allegations of ill-treatment or dangerous practices are made, a suspension of people or work may be considered immediately. TRI has a duty of care to all employees, and the protection of others is paramount in all cases.

Where appropriate, the disclosure will be either:

- Investigated by TRI's leadership team, an appointed board of inquiry, an internal audit, or through the standard disciplinary and grievance process. If necessary TRI may seek additional support to conduct its enquiry including it being:
- Referred to a local or international police service.
- Referred to an external auditor.
- Form the subject of an independent inquiry.

It is important that all disclosures are handled appropriately. Employees that have made a report will be kept informed of progress throughout the investigation. If the employee that made the disclosure disagrees with the findings of the internal investigation or subsequent actions taken by TRI, they will be advised of further courses of action they may consider taking.

The TRI Director will maintain a register containing details of all reports that are made. The information will outline the details of the report made, the findings of the investigation and subsequent actions, however, no employee names will be listed. The purpose of the register is to contribute to TRI's learning culture and provide proof of TRI's commitment to fair, transparent and ethical conduct.

MALICIOUS INTENT

If an allegation is made in good faith but not confirmed by subsequent investigation, no action will be taken against the person concerned. However, an individual who makes an unsubstantiated claim, which is knowingly false or made with malicious intent, will be subjected to appropriate disciplinary action.

EXTERNAL REPORTING

Employees are urged to file their reports with TRI rather than approaching external agencies directly, although, this does not prevent the employee from doing so if they believe this is the only appropriate course of action, or they are not satisfied with the results of an investigation. However, TRI strongly encourages employees to seek advice before reporting a concern to external agencies. The agency most closely associated with the source of funds or the nature of the wrongdoing should be contacted, and the agencies listed in the table below may be applicable:

Country	Agency	Contact Details
UK	Serious Fraud Office	www.sfo.gov.uk
UK	Department for International Development	https://devtracker.dfid.gov.uk/fraud