

## Whistle Blower Policy

Global Institute for Circular Economy and Sustainable Development Goals (ICE&SDGs)

<b>Version</b>	1.0
<b>Effective date</b>	15 June 2026
<b>Next review</b>	15 June 2027
<b>Policy owner</b>	Ethics Officer / Audit Committee, ICE&SDGs
<b>Legal alignment</b>	Vigil mechanism principles under Section 177, Companies Act, 2013; Prevention of Corruption Act, 1988
<b>Contact</b>	connect@ce-sdg.org

### 1. Purpose

ICE&SDGs is committed to the highest standards of integrity, transparency and accountability. This policy gives every member a safe and confidential way to report genuine concerns about wrongdoing — without fear of retaliation — so that issues can be addressed early and honestly.

### 2. Scope

This policy applies to all employees, interns, volunteers, consultants, assessors, contractors, partners and vendors of ICE&SDGs (collectively, “Whistle Blowers”).

### 3. What Can Be Reported

A concern may relate to any actual or suspected:

- Fraud, theft, misuse or misappropriation of funds or assets;
- Corruption, bribery, kickbacks or undue favours;
- Manipulation or falsification of records, data or reports;
- Conflict of interest or abuse of position;
- Violation of law, regulation, or ICE&SDGs policy;
- Endangering health, safety, the environment, or safeguarding of beneficiaries.

This policy is for good-faith reporting of wrongdoing. It is not a route for personal grievances, which are handled under the Grievance Redressal Policy.

### 4. How to Report

1. Submit your concern in writing by email to [connect@ce-sdg.org](mailto:connect@ce-sdg.org), marked “Confidential – Whistle Blower”.
2. Include what happened, who/what is involved, dates, and any supporting information.
3. You may report anonymously; however, providing contact details helps the inquiry. Anonymous reports are still acted upon to the extent possible.

### 5. Protection for the Whistle Blower

- **No retaliation** — anyone who reports in good faith is protected from dismissal, demotion, harassment, victimisation or any adverse action.

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- **Confidentiality** — the identity of the Whistle Blower is kept confidential to the extent permitted by law and the needs of the inquiry.
- **Good faith** — protection applies even if the concern later turns out to be mistaken, provided it was raised honestly. Knowingly false or malicious reports are not protected and may attract action.

## 6. Handling of Concerns

- Reports are received by the Ethics Officer / Audit Committee and assessed promptly and fairly.
- A confidential inquiry is conducted; the person complained against is given a fair opportunity where appropriate.
- Concerns are typically acknowledged within 7 working days and concluded within 90 days, where feasible.
- Substantiated wrongdoing leads to corrective and disciplinary action, and referral to authorities where required by law.

## 7. Escalation

If a concern involves a senior person or is not addressed appropriately, it may be escalated directly to the Chair of the Audit Committee / Governing Council through [connect@ce-sdg.org](mailto:connect@ce-sdg.org).

## 8. Records & Review

All disclosures and outcomes are recorded confidentially. This policy is reviewed at least annually.

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*Approved by the Governing Council / Management of ICE&SDGs. For questions or to raise a concern under this policy, contact [connect@ce-sdg.org](mailto:connect@ce-sdg.org).*