

Speak Up! Integrity Reporting and Whistleblower Policy

PURPOSE

The Speak Up! Integrity Reporting and Whistleblower Policy is intended to encourage and enable EDC employees and non-employees (as defined below) to report reasonably suspected or witnessed wrongful and/or improper conduct, including safeguarding violations; fraud and financial misconduct; employee ethical complaints; and retaliation impacting such reporters.

EDC requires its employees and non-employees to observe high standards of professional and personal ethics in the conduct of their duties and responsibilities to EDC. As such, they must fulfill their responsibilities honestly and ethically.

EDC employees must comply with all of EDC's policies and procedures as well as applicable laws and regulations. EDC's Code of Business Conduct provides an overview of the ethics expectations EDC holds for its employees.

The intent of this Speak Up! Integrity Reporting and Whistleblower Policy is to do the following.

1. Ensure reporting, so that EDC can swiftly address concerns or allegations of reasonably suspected or witnessed wrongful and/or improper conduct, including safeguarding; fraud and financial misconduct; and/or violations of EDC's ethics policies and procedures and the laws and regulations that govern EDC
2. Disclose the rights afforded to reporters of such alleged violations

Scope – Covered Individuals

This policy covers all of EDC's trustees, employees (regular and casual, part-time and full-time), interns, and volunteers globally ("EDC employees"). EDC also requires its consultants, subrecipients, contractors, and/or representatives ("EDC non-employees") to follow this policy during their engagement with EDC.

Reporting Process

Ethical Expectations

EDC is committed to providing an ethical workplace environment where EDC employees and non-employees can safely raise their concerns in multiple ways without fear of retaliation. Open communication and disclosure of information are essential to maintaining accountability and trust. All EDC employees and non-employees are expected to work with honesty and integrity and to adhere to the highest standards of ethical conduct. In addition, EDC employees must comply with EDC's policies and procedures.

What to Disclose

EDC employees and non-employees must disclose witnessed or reasonably suspected violations of the following:

1. Ethical standards of conduct, such as safeguarding, harassment, discrimination, human trafficking, conflicts of interest, or research misconduct
2. Fraud, waste, or abuse of project or EDC resources, property, or funds
3. Applicable laws, regulations, and funder requirements
4. Illegal conduct

Note: These violations are collectively and individually referred to as *Unethical Behavior*.

Related EDC ethical policies include but are not limited to Safeguarding, Anti-Harassment, Non-Discrimination, Anti-Human Trafficking, Conflicts of Interest and Commitment and Research Misconduct.

While EDC employees and non-employees might not have all the details, they are encouraged to provide as much information as possible about the Unethical Behavior that they know of or reasonably suspect, including, if possible, identifying people who were involved or who witnessed the Unethical Behavior, so long as this will not put the persons identified at risk of immediate harm.

The disclosure should include as much detail and be as specific as possible to enable EDC's General Counsel to conduct a proper assessment. Additionally, the disclosure should be candid and include all the information that the employee or non-employee knows regarding the issue or concern. However, EDC may, in its reasonable discretion, determine not to conduct an investigation or be unable to do so if the report contains only unspecified information or broad allegations without appropriate support or documentation.

Good Faith Disclosures

EDC employees and non-employees must act in good faith and have reasonable grounds for believing the information they are disclosing is true and accurate. EDC prohibits malicious reporting. While EDC does not anticipate abuse of this disclosure process, EDC will take appropriate disciplinary actions (up to and including termination) against anyone who is found to knowingly make false accusations, complaints, reports, or inquiries.

What Not to Disclose via the Integrity Reporting

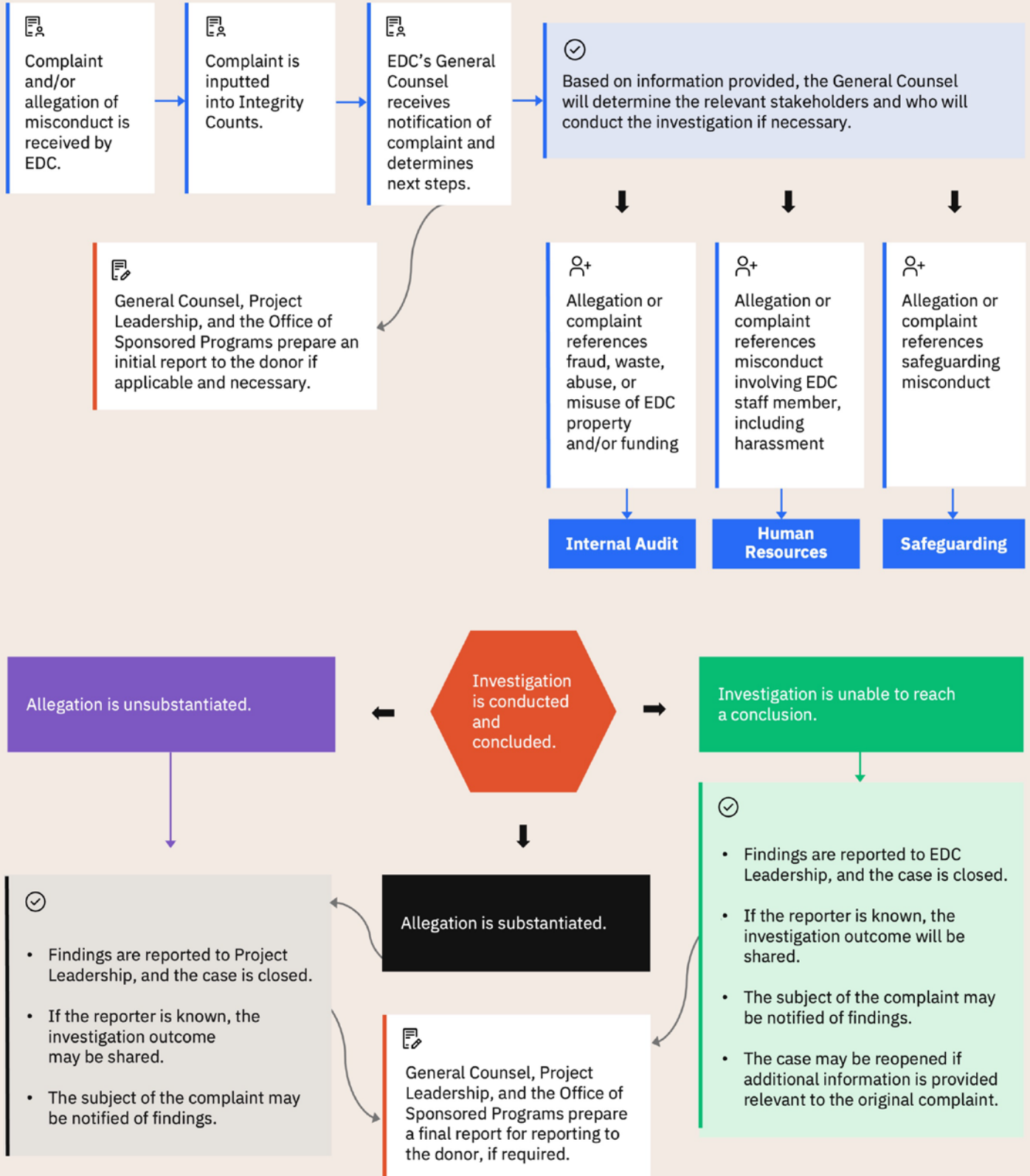
Importantly, the IntegrityCounts portal is not intended to address general complaints about the workplace, including management, hiring, or interpersonal issues, or other matters not related to EDC's ethics policies as described above. General complaints by EDC employees should be raised with supervisors and/or the Human Resources Department. Non-employees should speak with their EDC contact.

When to Disclose

EDC employees and non-employees must disclose their concerns or complaints to EDC immediately upon becoming aware of any Unethical Behavior. All EDC employees who receive a report of Unethical Behavior are required to notify EDC's General Counsel in the Office of Legal Affairs or complete a report within the IntegrityCounts portal *immediately*.

EDC Complaint Flowchart

This flowchart is provided as an example only and does not reflect how every complaint will be handled. The flowchart does not include any disciplinary action or actions taken by EDC due to investigation conclusion.



How to Disclose

EDC strongly encourages disclosure of Unethical Behavior to be made primarily via EDC's third-party provider [IntegrityCounts](#). The IntegrityCounts portal allows disclosures to be made online, 24 hours per day, and 365 days a year, and it supports 27 languages. The disclosure may be made using the reporter's name or anonymously and, in the reporter's, own language. IntegrityCounts will collect and transcribe the disclosure, translating if necessary, and assign a password and reference number to the reporter for follow-up. Integrity Counts then sends the report to the General Counsel for investigation.

If the IntegrityCounts portal is unavailable to the reporter for some reason, the reporter should use the following alternatives, listed below in ordered of preference. The reporter should speak with:

1. EDC's General Counsel in the Office of Legal Affairs (Christine Filosa: cfilosa@edc.org)
2. The reporter's immediate supervisor, or if the conduct involves the immediate supervisor, another senior leader, who will then contact EDC's General Counsel
3. One of EDC's Human Resources representatives, who will then contact EDC's General Counsel

Additional Reporting Options

Please note that nothing within this policy shall restrict EDC employees or non-employees from also lawfully reporting waste, fraud, or abuse to a designated investigative or law enforcement representative (typically the Inspector General) of a federal or funding agency authorized to receive such information within three years of the alleged Unethical Behavior. In addition, employees have the right to bring a lawsuit seeking redress for retaliatory acts within two years of exhausting all administrative remedies.

If the complaint involves a violation of human trafficking, forced labor, or procurement of commercial sex acts, then in addition to the above reporting mechanisms, the employee may call the U.S. Government's Global Human Trafficking Hotline at +1-844-888-FREE or contact them via e-mail at help@befree.org.

Management of Reports

The General Counsel in the Office of Legal Affairs, in consultation with the Ethics Investigation Team, is responsible for investigating and resolving all reported complaints and allegations of Unethical Behavior raised under this policy. Accordingly, EDC employees and non-employees should refrain from conducting their own investigation. EDC and the General Counsel take all reports of Unethical Behavior and/or retaliatory conduct seriously. When a disclosure is made, the General Counsel will respond to the reporter, and the investigation will be conducted fairly, confidentially, and promptly.

Initially, the General Counsel and the Ethics Investigation Team will assess and determine, in their reasonable judgment, whether an investigation is warranted under the circumstances. If so, the General Counsel will assign the investigation to the appropriate investigators within EDC. The General Counsel, or their designee, will conduct the investigations in a timely manner. The investigation will be conducted thoroughly, objectively, and with integrity and respect for the individuals involved in the matter. EDC is committed to a survivor-centered trauma-informed response during the investigation as applicable.

All employees must cooperate with an investigation, provide any requested documents or information, and maintain the confidentiality of the investigative information. EDC may provide status updates to the concerned parties as appropriate. EDC may take corrective action as warranted by the findings, which may include termination of staff. To the extent possible, EDC will inform the reporter of the findings. However, EDC may not be able to share detailed results of an investigation or what corrective actions were taken, if any, due to confidentiality limitations.

The General Counsel may notify EDC senior leadership, such as the President and CEO, the Chief Compliance Officer and/or EDC Trustees as appropriate, depending upon the nature of the allegations. Any allegations of

Unethical Behavior of the members of the EDC Senior Leadership Team will be conducted by outside investigators.

The General Counsel will report to the President and the Chief Compliance Officer at least once per year on compliance activity.

Disclosures Related to Donor-Funded Activities

EDC, when required, will report the allegations of Unethical Behavior externally to the relevant donor in accordance with their prescribed disclosure requirements. EDC will take all reasonable measures to maintain confidentiality, but it may be required to disclose the subject of the complaint if allegations made in the disclosure are substantiated.

Anonymity and Confidentiality

The General Counsel, or a designee, may contact the reporter directly or through the IntegrityCounts system. The IntegrityCounts system allows for an anonymous dialogue between the General Counsel and the reporter if the reporter so chooses not to identify themselves. However, please note, anonymous reports are more difficult to investigate due to limited information, and reporters are encouraged to identify themselves to allow EDC to conduct a more thorough investigation. Regardless of the reporting mechanism and whether the report is anonymous or not, all reports of violations or suspected violations will be kept confidential to the extent possible and consistent with the need to conduct a thorough investigation.

Retaliation Prohibited

EDC has a zero tolerance policy for retaliation. EDC will ensure that concerns raised in good faith may be made without the EDC employee or non-employee being subjected to retaliation, harassment, or discriminatory treatment. Any allegation of retaliation will be investigated separately. An employee who retaliates against a good-faith reporter will be subject to disciplinary action, up to and including termination of employment. Additionally, retaliation against anyone who participated in an investigation is also strictly prohibited and subject to disciplinary action, up to and including termination. Reporters and those complying in an investigation may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information they reasonably believe is evidence of Unethical Behavior.

POL-OLA-06 – Speak Up! Integrity Reporting and Whistleblower

Prepared by: Christine Filosa

Approved by: Cheryl Hoffmann-Bray

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