

Policy on irregularity and misconduct

Including whistleblower functions

Approved by the Board 2022-01-18

Report

ChildX shall with good routines and internal control minimize the risks of irregularities. The purpose of this policy is to provide instructions for how to deal with suspicions of irregularities should they arise.

Anyone who raises suspicions of irregularities must act in good faith and have reasonable grounds for assuming that there is misconduct. Accusations that turn out to be malicious or deliberately wrong can result in disciplinary action against the person who wrongfully brought them forward.

Irregularities are reported confidentially to the Secretary general or to the individual's direct superior.

Investigate

When an irregularity or misconduct report is received, the person who receives it must immediately ensure that the manager is being formally investigated. This may mean that, if justified, legal expertise be consulted or that the case be reported to the police. If the irregularity or misconduct suspicion involves the Secretary general or the reporting individual's immediate superior, the suspicions shall be reported directly to the foundation's Chairman of the board.

The person who reports suspicions of irregular behavior or misconduct, and the person who is accused, must be kept informed of the development of the investigation into the manager.

Whistleblower protection

A person who in good faith raises suspicions of irregularities should not be subjected to retaliation. Retaliation means that a person is treated badly or differently by raising

suspicious of irregularities or supporting others who have done so. Taking retaliatory actions¹ due to a report of irregularities can lead to disciplinary actions against the person retaliating.

The identity of the person reporting the irregularities and the person making the accusations should be held confidential at all times possible during the investigation. However, if the investigation so requires, one or both identities may become official. Should this be necessary, the persons affected must be informed.

Final authority

The foundation's board must always be informed of any irregularities and of any reprisals. A person who has been found responsible for irregularities or retaliation and thus has been the subject of disciplinary action, may refer the matter to the Board. The Board's decision on the matter is final.

¹ Retaliatory action means discharge, threat, suspension, demotion, denial of promotion, discrimination, or other adverse employment action regarding the employee's compensation, terms, conditions, location, or privileges of employment.