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*December 2021*

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*Policy*

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# IMS Whistleblower Policy

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## 1. Introduction

The IMS whistleblower policy is established in accordance with *Law 1436 on the protection of whistleblowers*.

### 1.1. Objectives of the policy

Employees are encouraged to report any suspected or observed breach of a law, a regulation or IMS policies, standards or practices, or gross mismanagement.

To this end, an Employee can use the whistleblowing framework presented in this policy (the "Whistleblowing framework").

It is a right and no Employee will be punished for not using it. The whistleblowing framework is not intended to replace the information to the line management.

The Whistleblowing Policy aims to clarify:

- What can be reported through the whistleblower framework.
- Who can make a report as a whistleblower.
- The rights and protections granted to whistleblowers and persons targeted in a report.
- The persons responsible for processing reports received by IMS.
- How reports are processed.

### 1.2. Definition of whistleblowing as per this policy

Whistleblowing is the reporting, selflessly and in good faith, of a suspected or observed action or omission related to the below, where the whistleblower has personal knowledge.

- A breach of EU law
- A serious violation of national law
- Other serious issues, where further investigation is deemed to be in the interest of the public. Any form of sexual harassment and/or minor issues, which could have substantial consequences, are always seen as serious issues.

(Minor interpersonal conflicts and minor violations of internal policies are not seen as serious issues, and thus should be dealt with outside of the whistleblower framework.)

### 1.3. Responsibility for the Whistleblowing framework

#### 1.3.1. Responsibility for the framework

The IMS's Whistleblowing framework is under the responsibility of the Deputy Director of Finance & Resources. The IMS Legal Advisor and the IMS HR Manager oversee the overall operation of the whistleblowing channels.

#### 1.3.2. Should Whistleblowing Referents

The whistleblowing channel is under the responsibility of a Whistleblowing Referent in charge of collecting and handling reports (the "**WB Referent**"). It can be a person or a team. If the Referent is a person, there is a need to provide for a backup. The Referent's name and contact information must be shared with and made available to all Employees.

#### 1.3.3. Impartiality and conflicts of interest

In order to ensure complete neutrality, no employee who is in any way connected to the accusations may be a part of an investigation team. Nor shall any employee be part of an investigation team if that person being investigated is their administrative superior or manager. (For further information on the formation of investigation teams, see section 9.4)

## 2. Scope

### 2.1. Who has the whistleblowing right

Any employee of IMS and any employee of an organization that has received funding from IMS (generally referred to as an IMS partner) is authorized to use the Whistleblowing framework, as long as it is used in accordance with the conditions set out in this policy.

For the sake of this policy, permanent and temporary Employees are collectively referred to as 'Employees'.

Any Whistleblowing report received from an IMS donor shall be investigated by applying this policy *mutatis mutandis*.

### 2.2. What issues can be reported through whistleblowing?

The issues that can be reported through whistleblowing include, but are not limited to:

- Acts of corruption and influence peddling or any other infringement pertaining to probity,
- Acts of fraud,
- Inappropriate professional behavior or lack of respect for persons, diversity, and equal opportunity (e.g. inappropriate statements and acts, discrimination, harassment),
- Infringement of the rules related to conflict of interest,
- noncompliance with rules regarding sanctions and embargoes,
- Anti-competitive practices (e.g. abuse of dominant position),
- Unauthorized communication of confidential information, theft or leakage of data,
- Violation of human rights and fundamental freedoms, damage to the health and safety of persons or to the environment noticed within activities performed by IMS or within activities carried out by an IMS's partner or beneficiary within the framework of an established relationship with IMS (e.g. if a sub-contractor is suspected of using under-aged workers).

### 2.3. What types of breaches can be reported through whistleblowing?

The following breach, identified within the operational framework, either suspected or observed, can be reported through whistleblowing:

- A crime or an offence (e.g. corruption, sexual assault),
- A threat or a severe harm to general interest, (e.g. acts contrary to corporate social and environmental responsibility),
- A serious and gross violation of:
  - a law or regulation (e.g. regulations issued by the supervisory authorities),
  - an international norm (examples: OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, European Convention on Human Rights),
  - a unilateral act of an international organization carried out on the basis of such norm (examples: UN resolutions),
    - A breach of the IMS Code of Ethics, or of an IMS policy or procedure, or a behavior not in the spirit of the IMS Code of Ethics.

### 2.4. Breaches and issues that cannot be reported through whistleblowing

The information below cannot be processed through the whistleblower framework. Please note that any form of sexual harassment and/or minor issues, which could have substantial consequences, are always seen as serious issues and therefore do not fall under this paragraph 2.4.

- Information, which has been obtained through illegal activities, such as hacking. Breach of a contractual confidentiality clause is not seen as an illegal activity in this regard.
- Information, which is subject to strict confidentiality, for example national defense secrets, or in client/attorney or patient/health care worker relationships.
- Minor violation of internal guidelines regarding fx. sick leave, smoking, alcohol, dress code, personal use of office supplies, etc.

- Minor issues regarding the WB's own employment relationship, such as workplace conflicts.

### 3. Reporting through whistleblowing

When an Employee wants to use the Whistleblowing framework, he/she shall make the report using an internal Whistleblowing channel in priority. This ensures the whistleblower the protection outlined in paragraph 5 of this policy. Furthermore, an employee who makes information from their whistleblower report public, for example via news media or social media, shall also be granted the protections outlined in paragraph 5, if one of the following conditions apply:

- A report was made through the internal whistleblowing framework, but the whistleblower has not been informed of any closure of the report or of any reasonable delay of such closure, within the three-month deadline described in section 4.2.
- If making the report public was necessary, to prevent an immediate risk of irreparable damages, for example to a person's safety or of environmental damage.

IMS encourages that whistleblowers report through IMS' internal whistleblowing framework described in this policy. However, whistleblowers are free to choose instead to report through an external whistleblowing channel made available by the local regulators and/or the public or legal authorities. In Denmark, for example, separate external whistleblower channels have been established by the Danish Ministry of Justice, the Danish Data Protection Agency, and the Danish Ministry of Defense.

#### 3.1. Internal channel and the procedure for reporting

The Whistleblowing framework is based on the following whistleblowing channel — whistleblowers can raise their concerns through IMS' website at: Report misconduct | International Media Support, or by contacting IMS HR officer at [reportmisconduct@mediasupport.org](mailto:reportmisconduct@mediasupport.org).

##### 3.1.1. Reporting language

The report can be made in any language authorized by IMS.

#### 3.2. Information to be given when reporting

The whistleblower is encouraged to provide as much of the below information as is possible

- All facts, information, or documents in his/her possession, regardless of their form or medium, to support his/her report<sup>1</sup>,
- Contact information for corresponding with the Whistleblowing Referent.

### 4. Handling a whistleblowing report

#### 4.1. Steps for handling a whistleblowing report

##### 4.1.1. Receipt

The whistleblower is promptly informed (see paragraph 4.2) by the Whistleblowing Referent of the receipt of his/her report as well as the reasonable and foreseeable time needed to carry out the initial review.

If the Employee has made an anonymous report, refer to paragraph 5.2.

##### 4.1.2. Initial review

The initial review consists in evaluating, at first glance, whether the report satisfies the criteria of a whistleblowing. It must not be a substitute for a further investigation.

To conduct the initial review, the Whistleblowing Referent relies on the facts and documents transmitted by the whistleblower and may contact the whistleblower as needed, if additional

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<sup>1</sup> See Appendices: List of information to provide when reporting through whistleblowing.

information is required. Other departments may be called upon, to the extent allowed by the rules relating to confidentiality as exposed in paragraph 5.1 hereunder.

If the initial review decides that an investigation is needed, an investigation is opened. Otherwise, the procedure ends, and the whistleblower is informed of the closure of the report.

#### 4.1.3. Investigation, decision and closure

Please see the IMS Whistleblower Mechanism (see Appendices: IMS Whistleblower Mechanism). Investigation teams shall be formed on a case-by-case basis by the Crisis Management Team (see Appendices: IMS Whistleblower Mechanism).

Accusations concerning the Executive Director, any member of Senior Management, or any external member of the Finance, Audit and Risk Committee should be reported directly to the Chairman of the Board, who shall then contract an external firm or organization to conduct an independent investigation.

Accusations concerning any member of the Board should be reported directly to the Chairman of the Board, who shall then contract an external firm or organization to conduct an independent investigation.

Accusations related to the Chairman of the Board should be reported directly to the Executive Director, who shall contract an external firm or organization to conduct an independent investigation.

Where it is deemed necessary by IMS, the services of an external firm or organization may be contracted to assist IMS in processing a whistleblower report. The external firm or organization must accept in writing, to act in accordance with Danish law, specifically *Law 1436 on the protection of whistleblowers* (see Appendix 6: Commitment to the protection of whistleblowers and targeted persons)

Investigations are conducted in compliance with Danish Law. In no case should the whistleblower try to conduct his/her own investigation.

At the end of the investigation, a formal decision is adopted (closing without further action, launching of the process of disciplinary sanction, transfer to the authorities, etc.). The adoption of this formal decision marks the closure of the whistleblowing report.

The Whistleblowing Referent informs the whistleblower and the targeted person, when required by regulations in force in Denmark, of the closure of the report.

The information collected in connection with the report is archived or deleted in accordance with Danish law. Anonymization measures may be necessary prior to archiving, in order to protect the whistleblowers or targeted person's identity.

#### 4.2. Processing times and the duty to inform the whistleblower

The following processing times must be upheld:

- A maximum of **7 calendar days**, from the date the report was received, to acknowledge receipt to the whistleblower,
- The initial review of the report must be conducted **within one month**
- A maximum of **three months**, from the date the report was received, to finalize the investigations and inform the Whistleblower of the closure of the report.

These processing times might be adjusted depending on the circumstances and specificities of the whistleblowing.

#### 4.3. Escalation of information

Upon receipt of a report, the Whistleblowing Referent informs without delay his line manager. If an investigation is to be opened, the Whistleblowing Referent will inform all IMS donors without delay. Donors shall also be promptly informed as soon as a formal decision has been made and the report closed.



No nominative data or other information likely to reveal the identity of the whistleblower or the targeted person should be disclosed to IMS donors.

#### 4.4. Registration of Whistleblowing reports

The Whistleblower Referent registers and updates all received Whistleblowing reports in the Whistleblowing Reports Register. In this activity, the obligation of confidentiality is strictly applied.

Generally, whistleblowing reports and related documentation shall be kept as long they are needed by IMS to document the processing of a report. Under the following circumstances, IMS may keep the information for an even longer period of time

- where it is reasonably expected that a whistleblower or a targeted person may benefit from being able to document the information kept by IMS.
- Where it is reasonably expected that future reporting may strengthen an otherwise inconclusive report, for example of sexual harassment.

### 5. Protections

#### 5.1. Confidentiality

The Whistleblowing framework guarantees confidentiality of all whistleblowing reports in the following ways:

**a) Internal disclosure of information (within IMS)**

Any information, which **can identify** the whistleblower, can only be disclosed to the persons designated in the whistleblower framework (paragraphs 1.3 and 9.4). Disclosure to other persons (including IMS employees) requires the whistleblower's consent.

Information from a whistleblower report, which **cannot identify** the whistleblower, may be disclosed to persons not designated in the whistleblower framework (paragraphs 1.3 and 9.4), if such disclosure is necessary in relation to the investigation of a report.

**b) External disclosure of information (Outside IMS)**

No information from a Whistleblower report may be disclosed externally. The only exceptions are:

- Where external disclosure is made to the police or other public authority. This does not require the whistleblower's consent, however, the whistleblower must be informed of such disclosures, unless where this would pose a threat to the investigation (destruction of evidence, etc.)
- Where external disclosure is made to an external firm or organization, who assists IMS in the processing of a whistleblower report, and who has accepted in writing a commitment to confidentiality in accordance with *Law 1436 on the protection of whistleblowers*.

The Whistleblowing Referent bears responsibility for compliance with the confidentiality rules. To that end, he/she takes all necessary measures, including:

- Secure storing of collected information in electronic or physical format,
- Limitation of the number of individuals informed to strictly those who are either designated in the whistleblower framework or involved in the processing of a report, based on a commitment to confidentiality,,
- Signing of a confidentiality letter, on a case by case basis and prior to the sending of the reports to other teams, by any person in charge of the initial review and/or investigations.

Appropriate measures will be taken in line with Danish law and IMS policies against any Employee who would not respect the confidentiality rules to which he or she is committed. The disclosure of confidential information may be subject to prosecutions.

## 5.2. Anonymity

It is possible to make an anonymous report through an internal whistleblowing channel. However, when reporting, whistleblowers are strongly encouraged to communicate their identity as well as the name of the entity in which they work.

Indeed, an anonymous report does not make it possible to acknowledge receipt of the report and to keep the whistleblower informed of the outcome of his/her report. Any anonymous report will be handled, to the extent that factual pieces of information are provided with sufficient details for establishing the seriousness of the facts and performing the investigations. It may also be more difficult or even impossible to carry out the necessary investigations if the source of the report is not identified.

## 5.3. Protection of the whistleblower

### 5.3.1. Protection against risks of discrimination and retaliation

Using the Whistleblowing framework is a right for Employees. Accordingly, no Employee may be retaliated against for an initiative that he/she takes in good faith and selflessly.

No Employee may be disciplined, discharged or discriminated against directly or indirectly with regard to recruitment, remuneration, promotion, training, assignment, or redeployment for having reported or testified to, in good faith and selflessly, a breach listed in this policy of which he/she has or had personal knowledge.

Appropriate measures will be taken in line with Danish law and IMS policies, against any Employee who would discriminate or retaliate against a whistleblower or prevent, in any way, the transmission of the report to the appropriate persons e.g. to the persons in charge of investigating.

The IMS Legal function shall ensure compliance with this provision in conjunction with the Human Resources function.

### 5.3.2. Other protections

A whistleblower cannot be held legally responsible for disclosing confidential information, if the whistleblower did not engage in illegal activities in obtaining the information. Breach of a contractual obligation of confidentiality is not seen as illegal activity.

## 5.4. Conditions to be complied with

Whistleblower protection applies only to the scope of the report. This protection cannot guard an Employee against potential sanctions for a misconduct or mistake committed previously or subsequently to the report. However, a specific protection may be granted by the regulation in some countries (for example, the whistleblower being part of the breach would benefit from a reduced criminal liability).

Any Employee who launches a report in bad faith or maliciously or with knowledge, even partial, of the inaccuracy of the alleged facts shall be liable to the penalties provided for by the law in force. In particular, misuse of the framework may expose the reporting party to disciplinary sanctions as well as prosecution.

## 5.5. Protection of the person targeted by the report

The person targeted by the report is afforded the presumption of innocence.

No Employee may be disciplined, discharged or discriminated against directly or indirectly on the sole basis of the report, until further investigation concludes to his or her implication in the breach.

## 5.6. Data protection

To the extent that collected personal data undergoes data processing, the Whistleblowing Referent, as the person responsible for processing, takes all precautions needed to ensure the security and integrity

of the collected data, both at the time of collection and processing of data and at the time of communication for investigation purposes and recordkeeping after the case is closed.

The *Law 1436 on the protection of whistleblowers* provides exceptions to the rights normally held by persons, whose personal information is processed (Data protection law). These exceptions are:

- The legal basis for processing personal information, including sensitive and confidential, contained in a whistleblower report, is provided directly in *Law 1436 on the protection of whistleblowers*. Therefore, consent is not required for processing such personal information belonging to the whistleblower or targeted persons.
- The targeted persons, whose information is contained in a whistleblower report processed by IMS, do not have the right to access such information.

## 6. Monitoring and controls of the framework

The legal advisor performs the first-level of defense controls on the internal whistleblowing channel.

The legal function is in charge of the first level of defense controls of the Whistleblowing channel under its responsibility, in order to ascertain the following:

- Compliance of the framework with this policy,
- Accessibility of the whistleblowing channel made available.

The second-level controls of defense are presented in a separate procedure.

## 7. Employees' information and awareness

Employees must be informed on the practical methods to access the whistleblowing channel and on the applicable rules. The modalities for such information may be exposed in the operational guide.

## 8. Training

The Whistleblowing Referents are trained on the receiving and handling of reports.

## 9. Appendices

### 9.1. Appendix 1: Glossary

#### GOOD FAITH

The whistleblower has to be utterly convinced that the information he/she discloses is genuine and must have sufficient reasons to believe that the facts and risks he has heard of are accurate. The report has to be made sincerely and without malice. People raising reports they know to be totally or partially inaccurate are excluded. Those people are exposed to prosecutions for libel. The same applies to people raising reports with the intention to harm, they are exposed to prosecutions for libel, and any unfair report is subject to disciplinary sanctions.

#### EMPLOYEE

Any natural person working within IMS under an employment contract, on secondment, or on a corporate mandate, or abroad in an equivalent situation with IMS Partners or beneficiaries.

#### PERSONAL DATA

As defined in Policy for Protection of Personal Identifiable Information.

#### PERSONAL KNOWLEDGE

In order to avoid defamatory or improper reports, the whistleblower may not report facts experienced by other people but may report facts that have been directly experienced by him/herself.

#### PROCESSING OF PERSONAL DATA

As defined in Policy for Protection of Personal Identifiable Information.

#### SELFLESSLY

The whistleblower falls within an approach exclusively guided by the general interest. The report shall be motivated neither by a grievance nor by a personal animosity or a potential personal advantage, notably a financial reward.

#### WHISTLEBLOWER

Any natural person who reveals or reports, selflessly and in good faith, a crime or offence, an serious or gross breach of an international norm, of a unilateral act of an international organization carried out on the basis of such commitment, of the law or regulations, of the IMS Code of Ethics, policy or procedure, a potential or actual threat or severe harm to general interest, of which the whistleblower had personal knowledge.

The definition of a whistleblower depends on six cumulative criteria:

- The whistleblower is a natural person;
- The whistleblower was personally aware of the facts that he/she reports;
- The whistleblower acts selflessly;
- The whistleblower acts in good faith;
- The revealed facts are serious and fall within the scope of the issues likely to be reported;
- The report is made using the internal whistleblowing channel made available in compliance with this policy.

#### WHISTLEBLOWING

Whistleblowing is the reporting by a natural person, selflessly and in good faith, of a crime or offence, of an obvious and serious violation of an international norm, of a unilateral act of an international organization carried out on the basis of such norm, of the law or regulations, of the IMS Code of Ethics, policy or procedure, of a threat, or of serious harm for the general interest, potential or actual, of which the whistleblower had personal knowledge.

For the sake of this policy, « Whistleblowing framework » refers to the whistleblowing channel and related rules and modalities.

On the other hand, « Whistleblowing channel » refers to the mean dedicated in IMS to address a whistleblowing report (e.g., e-mail address).

**TARGETED PERSON**

Any natural person who is reported through whistleblowing, alone or jointly with other people.

**9.2. Appendix 2: Summary table of the elements of a whistleblowing as per this Policy**

<p>Originator of the report</p>	<p>The originator of the report is a natural person.  <u>and</u>                  The originator of the report is:                  Employee,                  Any natural person working within IMS under an employment contract, on secondment, or on a corporate mandate, or abroad in an equivalent situation with IMS Partners or beneficiaries.</p>
<p>Topic of the report</p>	<p>The report relates to one of the following topic (non-exhaustive list) :</p> <ul style="list-style-type: none"> <li>➤ Acts of corruption and influence peddling or any other infringement pertaining to probity,</li> <li>➤ Acts of fraud,</li> <li>➤ Inappropriate professional behavior or lack of respect for persons, diversity, and equal opportunity (e.g. inappropriate statements and acts, discrimination, harassment),</li> <li>➤ Infringement of the rules related to conflict of interest,</li> <li>➤ noncompliance with rules regarding sanctions and embargoes,</li> <li>➤ Anti-competitive practices (e.g. abuse of dominant position),</li> <li>➤ Unauthorized communication of confidential information, theft or leakage of data,</li> </ul> <p>Violation of human rights and fundamental freedoms, damage to the health and safety of persons or to the environment noticed within activities performed by IMS or within activities carried out by an IMS’s partner, a subcontractor or a supplier within the framework of an established commercial relation with IMS (e.g. if a sub-contractor is suspected of using under-aged workers).</p>
<p>Breach reported</p>	<p>The report relates to one of the following breach, identified within the operational framework, either suspected or observed :</p> <ul style="list-style-type: none"> <li>➤ A crime or an offence (e.g. corruption, sexual assault),</li> <li>➤ A threat or a severe harm to general interest, (e.g. acts contrary to corporate social and environmental responsibility),</li> <li>➤ A serious and gross violation of:                         <ul style="list-style-type: none"> <li>○ a law or regulation (e.g. regulations issued by the supervisory authorities),</li> <li>○ an international norm (examples: OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, European Convention on Human Rights),</li> <li>○ a unilateral act of an international organization carried out on the basis of such norm (examples: UN resolutions),                                 <ul style="list-style-type: none"> <li>➤ A breach of the IMS Code of Ethics, or of an IMS policy or procedure, or a behavior not in the spirit of the IMS Code of Ethics.</li> </ul> </li> </ul> </li> </ul>

<p>Conditions to benefit from the whistleblower's status</p>	<p>In addition to the abovementioned conditions, to benefit from the whistleblower's status and protections attached to it, the originator of the report must:</p> <p>Have personal knowledge of the facts: In order to avoid defamatory or improper reports, the whistleblower may not report facts experienced by other people but may report facts that have been directly experienced by him/herself.</p> <p>Act in good faith: The whistleblower has to be utterly convinced that the information he/she discloses is genuine and must have sufficient reasons to believe that the facts and risks he has heard of are accurate. The report has to be made sincerely and without malice. People raising reports they know to be totally or partially inaccurate are excluded. Those people are exposed to prosecutions for libel. The same applies to people raising reports with the intention to harm, they are exposed to prosecutions for libel, and any unfair report is subject to disciplinary sanctions,</p> <p>Act selflessly: The whistleblower falls within an approach exclusively guided by the general interest. The report shall be motivated neither by a grievance nor by a personal animosity or a potential personal advantage, notably a financial reward.</p> <p><u>and</u></p> <p>The report must have been made using the internal whistleblowing channel made available in compliance with this policy.</p>
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### 9.3. Appendix 3: List of information to provide when reporting through whistleblowing

When reporting through whistleblowing, please indicate:

1. The location (country, entity, company, department, etc.) where the incident occurred
2. Whether you wish to remain anonymous
3. Your name, phone number, e-mail address and the best time for communication with you, should you want the Whistleblowing Referent to know your identity
4. A description of the breach you want to report. Please provide as many details as possible
5. When the behaviour occurred/ began
6. How long you think the behaviour is going on
7. How you became aware of the behaviour
8. Your relationship with IMS (e.g. IMS employee or employee of IMS Partner)
9. The assumed damage amount, the incident might have caused
10. The identity of the person(s) engaged in this behaviour
11. Whether you or anyone else reported the behaviour to whom
12. A list of any person(s) who may be aware of the behaviour or issue
13. A list of any person(s) who you believe have attempted to conceal this behaviour or issue
14. Any documents or files that support your report

#### 9.4. Appendix 4: IMS Whistleblower Mechanism

Mailbox is supervised by several persons, including the HR/Steward, who assesses and assigns incoming notifications to the appropriate forums.

Accusations concerning the Finance Manager should be reported directly to Senior Management.

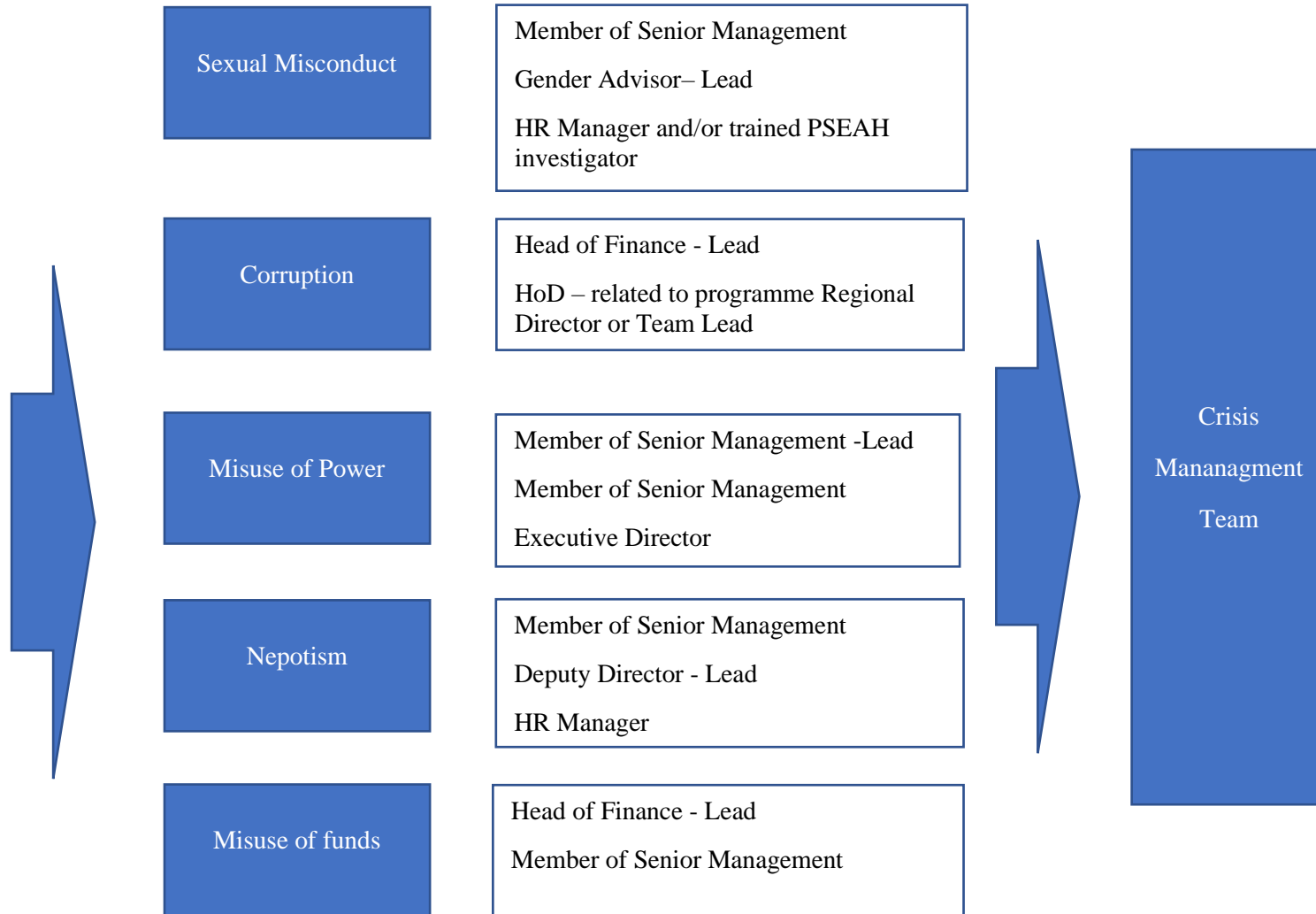
Accusations concerning the Executive Director, any member of Senior Management, or any external member of the Finance, Audit and Risk Committee should be reported directly to the Chairman of the Board, who shall then contract an external firm or organization to conduct an independent investigation.

Accusations concerning any member of the Board should be reported directly to the Chairman of the Board, who shall then contract an external firm or organization to conduct an independent investigation.

Accusations related to the Chairman of the Board should be reported directly to the Executive Director, who shall contract an external firm or organization to conduct an independent investigation.

IMS has 5-6 trained investigators on PSEAH where gender issues, language competence and availability would be assessed, if needed.

In order to ensure complete neutrality, no employee who is in any way connected to the accusations may be a part of an investigation team. Nor shall any employee be part of an investigation team if that person being investigated is their administrative superior or manager.





## 9.5. Appendix 5: Restricted file

Investigation into the allegations raised that *an IMS staff member engaged in the XXX programme.*

Plan	Actions	Estimated week
Initiate investigation	<p>Appoint investigation team including identifying necessary language resources (procurement or recruiting needed of external help)</p> <p>Initial interviews of key IMS staff under confidential agreements</p> <p>Confidential agreements shall be entered into with everyone involved in the investigation.</p>	Week XX-XX
Interviews of key witnesses incl. Subject of Concern	<p>Under confidential agreements</p> <p>Follow up on additional eventual tracks of enquiry</p>	<p>Week XX-XX</p> <p>Week XX-XX</p>
Review of background documentation	Detailed review of available documentation and follow up on eventual tracks of enquiry	Week XX-XX
Initial Findings	Draft report	Week XX
Independent/External Review of investigation	<p>Independent review of findings (Draft report shared with SOC)</p> <p>Under confidential agreements</p>	Week XX-XX
Final Draft of Case report		Week X
Formal decision and the closure of the whistleblowing report / Findings and Case report/recommendations /actions	Report to Board/IMS Donors	Estimated date XX XXXX

- A maximum of one month, from the date the report was received, to conduct the initial review.
- If an investigation is to be opened, the Whistleblowing Referent will inform all IMS donors without delay.
- A maximum of three months, from the date the report was received, to finalize the investigations and inform the Whistleblower of the closure of the report.
- Donors shall also be promptly informed as soon as a formal decision has been made and the report closed.
- Dates can depend on level of documentary review and eventual additional work needed if required

- The status of the plan will be reviewed and adjusted as investigation process.

## 9.6. Appendix 6: Commitment to the protection of whistleblowers and targeted persons

[Name of organization]

[Address]

[Registration number (e.g., CVR)]

(Hereinafter referred to as, "The Service Provider")

International Media Support

Nørregade 18, 1165 Copenhagen

CVR: 26487013

(Hereinafter referred to as "IMS")

(The Service Provider and IMS shall be jointly referred to as "The Parties")

The parties have entered into an agreement, or an agreement has been proposed between the parties, whereby The Service Provider shall assist IMS in the processing of a whistleblower report. In this regard, IMS may be required to disclose to The Service Provider information, which has been received as part of a whistleblower report.

The Service Provider warrants that any processing of a whistleblower report on the behalf of IMS, must be done in accordance with the Danish Whistleblower law (Law 1436 on the protection of whistleblowers).

The responsibilities of the Service Provider include, but are not limited to:

- ensuring that only impartial persons are involved in the processing a whistleblower report,
- ensuring absolute confidentiality of any information contained in a whistleblower report disclosed by IMS, unless where exceptions are provided by *Law 1436 on the protection of whistleblowers*.

Any breach of *Law 1436 on the protection of whistleblowers* shall constitute material breach of any agreement between the parties, whereby the Service Provider assists IMS in the processing of a whistleblower report.

The Service Provider warrants to Indemnify and hold harmless IMS, if the Service Provider's breach of *Law 1436 on the protection of whistleblowers* results in damages to IMS.

Signature on behalf of The Service Provider

Date:

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Name:

Title: