

**AGA KHAN EDUCATION SERVICE, INDIA
HUMAN RESOURCE POLICIES AND PROCEDURES**

WHISTLE BLOWER POLICY

Prepared By	Head of Human Resources
Approved By	Chief Executive Officer
Effective Date	01-April-2026

1. POLICY STATEMENT

Aga Khan Education Services, India (AKES, India), is committed to the highest standards of integrity, transparency, and ethical conduct. The Whistleblower Policy provides a mechanism for employees and stakeholders to report concerns about unethical behavior, malpractice, fraud, legal violations, and other misconduct while ensuring confidentiality and protection against retaliation.

This policy aims to:

- Encourage employees and stakeholders to report concerns without fear of reprisal.
- Establish a process for addressing concerns in a fair and transparent manner.
- Provide a framework for responsible and secure whistleblowing.
- Protect individuals who make disclosures in good faith.
- Promote a culture of accountability and integrity.

2. SCOPE AND DEFINITION

This policy applies to all employees of AKES, India (permanent, temporary, probationary, part-time), the Board of Directors, contractual service providers, consultants, volunteers, and any other third parties engaged with or representing the organization.

Primarily, concerns may be raised against improper activities, which may include but may not be restricted to:

- Accounting and auditing irregularities, including financial statement disclosure issues and internal controls on accounting
- Financial misappropriation and fraud
- Procurement Fraud
- Conflict of Interest
- Breaches of security protocols and non-adherence to safety guidelines
- Improper loans to Organization executives
- Bribes (taking and giving of bribes) and misappropriation of funds
- Falsification of records documentation
- Violations of the Organizations' Code of Conduct
- Commission or possible commission of criminal offences
- False expense claim / reimbursements
- Activities resulting in adverse impact on Employee relations
- Incorrect financial reporting
- Unlawful or illegal activities

- Misuse of Organizations’s assets and resources
- Misuse of power or authority
- Inappropriate sharing of Organizations’s sensitive information
- Discrimination of any form and violation of human rights

The Policy should not be used in place of the Organisation's grievance procedures or be a route for raising malicious or unfounded allegations against colleagues. Employee grievances related to the terms and conditions of employment or employee compensation, disagreements with supervisors or co-workers, or the like will be treated under the HR policy. Concerns around sexual harassment shall be treated under the POSH policy and safeguarding related matters will be treated under Safeguarding and Child Protection policy

Definitions:

“**Disciplinary Action**” means any action that can be taken on the completion of the investigation proceedings including but not limiting to a warning, imposition of fine, suspension from official duties or termination, as is deemed to be fit considering the gravity of the matter.

“**Protected Disclosure**” means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.

“**Subject**” means a person against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

“**Whistleblower**” is someone who makes a Protected Disclosure under this Policy.

“**Whistleblower Committee**” means a committee of persons who are nominated/appointed to conduct a detailed investigation.

“**Board**” means the Board of Directors of the Organization

3. CONFIDENTIALITY AND PROTECTION

AKES, India strictly prohibits any form of retaliation, harassment, or victimization against a Whistleblower. No unfair treatment will be meted out to a Whistleblower by virtue of his/her having reported a Protected Disclosure under this Policy.

The identity of the Whistleblower shall be kept confidential and will not be disclosed without consent, unless required by law.

Individuals who have reported cases of discrimination, harassment, fraud or corruption practices within AKES, India, will not be sanctioned or discriminated against (directly or indirectly) as a result of their declarations.

Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistleblower.

Individuals who feel that they are being subjected to acts of harassment by colleagues or supervisors (direct or indirect) as a result of their declarations should notify the Head- HR. AKES, India will take steps to rectify the situation and, if necessary, will take disciplinary action.

Disqualifications

While it will be ensured that Whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

Protection under this Policy does not extend to disciplinary action arising from false or bogus allegations made by a Whistleblower, who is aware of the allegations' falsity or has a mala fide intention.

Whistleblowers who make any Protected Disclosures which have been subsequently found to be mala fide, frivolous or malicious shall be liable to be prosecuted under the Organisation's Code of Conduct and HR policy.

In the case of consultants, contractors, vendors, service providers, or any other third parties, AKES, India may take appropriate contractual or punitive action, which may include termination of contract, suspension of services, blacklisting from future engagement, or initiation of legal proceedings, depending on the severity of the violation.

4. PROCESS FOR RAISING CONCERN

Anyone with suspicions or evidence of discrimination, harassment, fraud or corruption practices within AKES, India should contact by e-mail at whistleblower@akesi.org. The Chair of the Human Resource Committee and Head of Internal Audit will only have access to this email id.

Concerns can be submitted in English, Hindi, Gujarati or Telegu, and should be raised promptly with supporting evidence wherever possible.

Employees are encouraged to make a Protected Disclosure at the earliest possible stage. If the disclosure is delayed beyond 30 days from the occurrence of the incident, the employee should provide reason justifying the delay. While whistleblowers are encouraged to identify themselves, anonymous complaints will also be accepted and investigated.

In making a disclosure, all individuals should exercise utmost care to provide detailed account of the wrongdoing, and be as specific as possible when filing the complaint, including:

- Nature of the wrongdoing being reported.
- Date, Time, Location of the incident.
- Specific location where it occurred.
- Manner in which the alleged wrongdoing was committed by the individual or Organization.
- Reason why the act is considered improper.
- Any existing documentation to substantiate the allegations.
- Details of any other witnesses to the alleged wrongdoing.

5. INVESTIGATION PROCESS

Once the complaint is filed, Chair of the Human Resource Committee (HRC) and Head of Internal Audit (HoIA) shall make the notification to the Chief Operations Officer (COO) and Head – HR, and if the complaint is against the CEO, Director of Board or the HoIA, the notification will be made to the Chairman of the Board. Once the notifications are made, Head-HR will initiate the process of investigation as needed. If the complaint is child centric, the Head-HR will inform the Country Safeguarding Lead.

If the initial enquiry based on the information provided by the whistleblower indicates that the concern has no basis, or it is not a matter to be investigated under this Policy, it may be dismissed at this stage, and the decision is documented, and written communication is made to the whistleblower.

Where initial enquiries indicate that further investigation is necessary, the case will be referred to the Whistleblower Committee (WC), nominated by the CEO and if the complaint is against the CEO, Director of Board or the HoIA, the nomination will be made by the Chairman of the Board. The WC will comprise of 3–5 senior members from the Management, ensuring no member has any conflict of

interest or involvement in the allegation. For minor complaints, a smaller sub-panel may be authorized to review and for serious matters the full Committee will investigate.

A. The WC will make a detailed written record of the Protected Disclosure, which will include, but not be limited to:

- Facts of the matter
- Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof.
- Whether any Protected Disclosure was raised previously against the same Subject.
- The financial/ otherwise loss which has been incurred / would have been incurred by the Organization

The WC will conduct an impartial and comprehensive investigation and finalise and submit the report with a recommendation of action to be taken to the CEO within 15 days of being nominated/appointed, and if the complaint is against the CEO, Director of Board or the HoIA, the report will be shared with the Chairman of the Board. The WC shall have the right to call for any information/document and examination of any employee of the Organization as they may deem appropriate for the purpose of conducting an investigation under this policy. The members of WC shall maintain confidentiality at all times during the investigation. An approval in writing from Chairman/CEO will be required if the investigation extends beyond the 15 days period,

The results of the investigation shall be forwarded to Chair of HRC and HoIA for further action in line with the institution's policies and procedures. If the investigation relates to the CEO, Director of Board or the HoIA then the result shall be forwarded to the Chairman of the Board.

B. On submission of the report, the CEO shall discuss the matter with the Chair of HRC and HoIA and take either of the below actions:

- In case the Protected Disclosure is proved, accept the findings of the WC and take such disciplinary action as recommended by WC or they may think fit.
- In case the Protected Disclosure is not proved, extinguish the matter; or
- Depending upon the seriousness of the matter, CEO may further place the matter before the Board with its recommendations. The Board may decide the matter as it deems fit.

In the event that an investigation establishes that an employee or director of the Organization has engaged in conduct or actions constituting discrimination, harassment and/or retaliation in violation of this policy, or any act which constitutes unethical behaviour, fraud, or violation of the Organization's Code of Conduct or ethics, the Organization will take immediate and appropriate corrective action up to and including termination of an employee's employment.

In the case of third parties dealing with the Organization (such as consultants, contractors, service providers, or vendors), the Organization may take contractual or legal action, including termination of engagement or blacklisting, as appropriate.

If the investigation reveals that the complaint was frivolously made or undertaken for improper motives or made in bad faith or without a reasonable and probable basis or intentionally to damage the reputation of the person, the WC shall refer it to the Head – HR for action in line with the Organization's Code of Conduct or HR policy. The action, as stated above, shall be taken within one month by HR.

All employees, directors of the Organization and others must cooperate in any investigation conducted by the WC. Those responsible for the investigation will maintain the confidentiality of the allegations of the complaint and the identity of the persons involved, subject to actions needed to conduct a full and impartial investigation.

The Whistle Blower, the Subject, the WC and everyone involved in the process shall:

- a) Maintain complete confidentiality/ secrecy of the matter.
- b) Refrain from discussing the matter in any informal, social gatherings, or meetings
- c) Discuss the matter only to the extent necessary and only with persons required for completing the process and investigation.
- d) Ensure that no related papers are left unattended at any time.
- e) Keep all electronic mails and files secured with a password.

6. RECORD KEEPING AND REPORTING

- All whistleblower complaints will be documented securely.
- All Protected Disclosures in writing or documented along with the results of the investigation, shall be retained by the Organization for a period of 8 years or such other period as specified by any other law in force, whichever is longer.
- A bi-annual report on whistleblower cases will be presented to the Board.

7. AMENDMENT AND REVIEW

This policy may be reviewed and amended as necessary by the CEO and Head-HR&OD to ensure continued effectiveness, and this will require the approval of the Board.

DISCLAIMER: The Management reserves the right to change/amend/withdraw this policy any time on its sole discretion. If there is a discrepancy between the electronic copy of this policy and/or any other copy of this policy, the written copy held by the Policy owner in Human Resources will prevail.