

## **WHISTLEBLOWER PROTECTION POLICY**

India Development and Relief Fund, Inc (“IDRF”) requires directors, officers, staff, and consultants to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the IDRF, we practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

This Whistleblower Policy is intended to encourage directors, officers, staff, and consultants to raise concerns internally so that IDRF can address and correct inappropriate conduct. It is the responsibility of all board members, staff, and consultants to report concerns about violations of IDRF's code of ethics or suspected violations of law or regulations that govern IDRF's operations.

### **No Retaliation**

It is contrary to the values of IDRF for anyone to retaliate against any directors, officers, staff, and consultants who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, suspected fraud, or suspected violation of any regulation governing the operations of IDRF. A member of staff who retaliates against someone who has reported a violation is subject to discipline up to and including termination of employment.

### **Reporting Procedure**

IDRF has an open door policy and suggests that staff share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Compliance Officer. Supervisors are required to report complaints or concerns about suspected ethical and legal violations in writing to the Compliance Officer.

### **Compliance officer**

The IDRF Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Board of Directors of all complaints and their resolution.

### **Accounting and Auditing Matters**

The Compliance Officer shall immediately notify the Board of Directors of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the Board until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that are not substantiated or were made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

### **Confidentiality**

Suspected violations may be submitted confidentially. Reports of suspected violations will be

kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**Handling of Reported Violations**

The IDRf Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Approved unanimously by the Board on March 20, 2013.