

## WHISTLEBLOWER POLICY

- **Approved by:** The Board of Nordic Impact
- **Adoption Date:** 25 February 2026
- **Period of Validity:** Until Further Notice



## OVERVIEW

At Nordic Impact, we are guided by our organization's values. These values are the foundation of how we conduct ourselves and interact with each other, our donors, members, suppliers, shareholders, and other stakeholders. The Organization is committed to ensuring organizational compliance and promoting an ethical culture by observing the highest standards of fair dealing, honesty, and integrity in our humanitarian activities.

## PURPOSE

The policy has been put in place to ensure any concerns raised regarding any misconduct or improper state of affairs or circumstances in relation to the Organization's working environment are dealt with effectively, securely, and appropriately.

The Organization encourages the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent, or undesirable conduct involving the Organization's operations. This policy applies to all projects funded by Sida and other institutional donors. Any serious misconduct in such projects will be reported promptly to the donor in accordance with contractual obligations.

The Organization also provides protections and measures for individuals who make a disclosure of such conduct, without fear of victimization or reprisal.

This policy will be provided to all employees and officers of the Organization upon commencement of their employment or engagement. It is also available to persons outside the Organization and can be accessed on the Organization's website.

The Organization may invite officers, senior management, and employees to attend training sessions to ensure ongoing education regarding the application of this policy.



## SCOPE

This policy applies to any person who is, or has been, any of the following with respect to the

- Organization: Employee;
- Officer;
- Director;
- Contractor (including sub-contractors and employees of contractors);
- Supplier (including employees of suppliers);
- Consultant;
- Auditor;
- Associate; and
- Relative, dependent, spouse, or dependent of a spouse of any of the above.

This policy is intended to apply to the above persons in all countries in which the Organization operates.

Implementing partner organizations are required to adopt and apply whistleblowing procedures consistent with this Policy and to ensure safe, confidential, and accessible reporting channels in all project locations.

## REPORTABLE CONDUCT

You may make a report or disclosure under this policy if you have reasonable grounds to believe that an organization director, officer, employee, contractor, supplier, consultant, or other person who has operational dealings with the Organization has engaged in conduct (Reportable Conduct) which is:

- Dishonest, fraudulent, or corrupt;
- Illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence, and criminal damage to property);
- Unethical, including any breach of the Organization's policies such as the Code of Conduct; Oppressive or grossly negligent;
- Potentially damaging to the Organization, its employees, or a third party;
- Misconduct or an improper state of affairs;
- A danger, or represents a danger to the public or financial system;
- Harassment, discrimination, victimization, or bullying. Sexual Exploitation, Abuse, and Harassment (SEAH), including abuse of power for sexual purposes.



Any disclosures that do not fall within the definition of Reportable Conduct will not qualify for protection in accordance with applicable laws and this Policy. It will be at the Organization’s discretion whether it considers there is a reasonable suspicion that the Reportable Conduct is occurring and/or whether the conduct constitutes “misconduct or improper state of affairs” in accordance with applicable laws and this Policy.

For the avoidance of doubt, Reportable Conduct does not include personal work-related grievances. A personal work-related grievance is a grievance about any matter related to a staff member’s current or former employment, which has implications (or tends to have implications) for that person personally and does not have broader implications for the Organization. Examples of personal work-related grievances are as follows:

- An interpersonal conflict between the staff member and another employee;
- A decision relating to the engagement, transfer, or promotion of the staff member;
- A decision relating to the terms and conditions of engagement of the staff member;
- A decision to suspend or terminate the engagement of the staff member, or otherwise to discipline the staff member.

Personal work-related grievances should be reported to your manager or in accordance with the organization’s grievance policy.

## MAKING A DISCLOSURE

The Organization relies on its employees maintaining a culture of honest and ethical behavior. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will disclose this policy.

There are several ways in which you may report or disclose any issue or behavior that you consider to be Reportable Conduct.

### Internal Reporting

You may disclose any Reportable Conduct through the official reporting channels designated by Nordic Impact.

Reports can be submitted via:

Email: [whistleblower@nordic-impact.org](mailto:whistleblower@nordic-impact.org)

Telephone: +252 63 4000777

All internal reports will be acknowledged within 5 working days and investigated within 30 calendar days, unless otherwise justified by the complexity of the case.



In addition to reporting to external auditors or third parties, any serious allegations in Sida-funded projects will be reported to Sida without delay.

Reports may be submitted during or outside of business hours. All disclosures will be handled confidentially and in accordance with this Policy

If you are unable to use any of the above reporting channels, a disclosure can be made to an “eligible recipient” within the Organization. Eligible recipients include:

- Officers;
- Directors;
- Senior Managers;
  
- Auditor or member of an audit team conducting an audit of the
- Organization;

All authorized recipients of disclosures are responsible for safeguarding the integrity of the reporting process and protecting the whistleblower from retaliation.

### External Reporting

If you do not feel comfortable making an internal report, or if you have made one but no action has been taken within a reasonable time, you may disclose any Reportable Conduct to the Organization’s external auditor or other independent third party, where applicable.

Eternal reports may be submitted via:

- [info@nordic-impact.org](mailto:info@nordic-impact.org)
- +252 63 44123662
- Website Link; [www.nordic-impact.org](http://www.nordic-impact.org)

All external disclosures will be treated confidentially and in accordance with applicable laws and this Policy.

Any information contained in a report will be kept confidential, except where disclosure is required by law or necessary to regulatory authorities, law enforcement agencies, or professional advisors to the Organization.



## Anonymity

When making a disclosure, you may do so anonymously. The Organization will ensure that reporting channels are accessible in all countries of operation, including offline or telephone reporting where internet access is limited.

Although anonymity may make investigations more difficult, you are encouraged to share your identity if possible; however, you are not required to do so.

If you provide your contact details in an external disclosure, they will only be shared with a Whistleblower Protection Officer with your consent.

## Reporting to a Legal Practitioner

You may choose to discuss your concerns with a legal practitioner for the purposes of obtaining legal advice or representation. You will be covered by the protections outlined in this policy if you have reported your concerns to a legal practitioner.

## INVESTIGATION

The Organization will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The Whistleblower Protection Officer will investigate the matter and, where necessary, appoint an external investigator to assist in conducting the investigation. All investigations will be conducted in a fair, independent, and timely manner, and all reasonable efforts will be made to preserve confidentiality during the investigation.

In cases involving donor-funded projects, including projects funded by Sida or other institutional donors, the Organization shall report suspected or confirmed serious misconduct to the relevant donor or intermediary organization without delay, in accordance with contractual obligations. Such reporting shall not be postponed pending the completion of the internal investigation.

If the report is not anonymous, the Whistleblower Protection Officer or external investigator will contact you, by your preferred method of communication, to discuss the investigation process and any other matters that are relevant to the investigation.

Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person, and the Organization will conduct the investigation based on the information provided to it.

Where possible, the Whistleblower Protection Officer will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases



for not doing so).

Where allegations concern implementing partner organizations, the Organization may suspend the disbursement of funds during the investigation period, if appropriate and proportionate to the identified risk. Partner organizations are required to cooperate fully with any investigation, audit, or review process.

To the extent permitted by law, the Whistleblower Protection Officer may inform you and/or a person against whom allegations have been made of the findings. The Organization will document the findings in a report; however, any report will remain the property of the Organization and will only be shared with you or any person against whom the allegations have been made if the Organization deems it appropriate.

All investigations shall be thoroughly documented, and lessons learned shall be utilized to enhance internal controls, partner oversight, and risk management systems, particularly in donor-funded projects.

## PROTECTION OF WHISTLEBLOWERS

The Organization is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

These protections apply equally to all personnel in Nordic Impact and implementing partners involved in donor-funded projects.

### Protection from Legal Action

You will not be subject to any civil, criminal, or administrative legal action (including disciplinary action) for making a disclosure under this policy or participating in any investigation.

Any information you provide will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

### Protection against Detrimental Conduct

The Organization (or any person engaged by the Organization) will not engage in 'Detrimental Conduct' against you if you have disclosed under this policy.

Detrimental Conduct includes actual or threatened conduct such as the following (without limitation):

- Termination of employment;
- Injury to employment, including demotion, disciplinary
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- action; Alteration of position or duties;
- Discrimination;
- Harassment, bullying, or intimidation; Victimization;
- Harm or injury, including psychological harm;
- Damage to a person's property;
- Damage to a person's reputation;
- Damage to a person's business or financial position; or
- Any other damage to a person.

The Organization also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the policy in response to their involvement in that investigation.

The Organization will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified. If appropriate, the Organization may allow you to perform your duties from another location or reassign you to another role (at the same level) or make other modifications to your workplace or your duties to protect you from the risk of detriment.

If you are subjected to Detrimental Conduct as a result of making a disclosure under this policy or participating in an investigation, you should inform a Whistleblower Protection Officer or eligible recipient in accordance with the reporting guidelines outlined above.

You may also seek remedies, including compensation, civil penalties, or reinstatement if:

- You suffer loss, damage, or injury because of a disclosure; and
- The Organization failed to take reasonable precautions and exercise due diligence to prevent any Detrimental Conduct.

### Protection of Confidentiality

All information received from you will be treated confidentially and sensitively.

You will not be required to provide your name when making a disclosure. To make a disclosure on an anonymous basis, it is recommended that you use a pseudonym and contact the Whistleblowing Protection Officers in the manner outlined above.

If you report on an anonymous basis, you will still qualify for the protections in this policy.

If you make a disclosure under this policy, your identity (or any information that would likely identify you) will only be

shared if:

- You give your consent to share that information; or
- The disclosure is allowed or required by law (for example, where the concern is raised with a lawyer for the purposes of obtaining legal advice).

Where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified. For example, all personal information or reference to you witnessing an event will be redacted from any report; you will be referred to in a gender-neutral context, where possible; you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you. Any disclosure under this policy will also be handled and investigated by qualified staff.

The Organization will also take the following measures to protect your identity:

- All paper and electronic documents and other materials relating to disclosures will be stored securely.
- Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure.
- Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of your identity (subject to your consent) or information that is likely to lead to your identification;
- Communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorized disclosure of your identity may be a criminal offence.

If you are concerned that your identity has been disclosed in relation to a disclosure, and without your consent, you should inform a Whistleblower Protections Officer or an eligible recipient immediately.

## OTHER MATTERS

Any breach of this policy will be taken seriously and may result in disciplinary action, up to and including termination of employment.

Insofar as this policy imposes any obligations on the Organization, those obligations are not contractual and do not give rise to any contractual rights. To the extent that this policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. The terms and conditions of employment that are intended to be contractual are set out in an employee's written employment contract.

This Policy shall be reviewed at least annually and approved by the Board of Nordic Impact.

The updated policy will be shared with implementing partners and made available to project donors upon request.

A one-page summary of this Whistleblower Policy will be prepared in English and Somali for all project staff and partners, including clear instructions on how to report concerns.

Employees are encouraged to read this policy in conjunction with other relevant Organization policies,

- including the Code of Conduct.
- Grievance Policy