VISTARA VIDYAANIDHI EDUCATIONAL TRUST

WHISTLEBLOWER PROTECTION POLICY

Policy Number: VVET-WBP-005
Effective Date: 09/06/2026
Approved By: Board of Trustees
Policy Owner: Board of Trustees
Review Frequency: Every Three (3) Years or Earlier if Required

1. PREAMBLE

Vistara Vidyaanidhi Educational Trust ("the Trust") is committed to maintaining the highest standards of integrity, accountability, transparency, ethical conduct, and responsible governance in all aspects of its operations, programs, partnerships, financial management, educational initiatives, scholarship activities, volunteer engagements, fundraising efforts, and stakeholder relationships.

The Trust recognizes that individuals associated with the organization are often in a unique position to observe, identify, or become aware of conduct that may be unlawful, unethical, fraudulent, unsafe, improper, or inconsistent with the mission, values, objectives, and policies of the Trust.

The Trust further recognizes that individuals may be reluctant to report concerns if they fear retaliation, discrimination, harassment, victimization, professional disadvantage, reputational harm, exclusion, or other adverse consequences.

Accordingly, the Trust adopts this Whistleblower Protection Policy to establish a framework that encourages the reporting of genuine concerns, promotes accountability, protects individuals who report concerns in good faith, and ensures that concerns are addressed fairly, confidentially, objectively, and appropriately.

The Trust believes that an organizational culture that supports openness, transparency, and responsible reporting contributes significantly to good governance, risk management, legal compliance, safeguarding, and public trust.

2. PURPOSE OF THE POLICY

The purpose of this Policy is to provide a safe, accessible, and transparent mechanism through which individuals may report concerns relating to misconduct, wrongdoing, unethical behavior, policy violations, abuse of authority, fraud, corruption, safeguarding concerns, financial irregularities, legal non-compliance, or other matters that may adversely affect the Trust, its beneficiaries, stakeholders, or operations.

This Policy seeks to:

- Encourage timely reporting of concerns.
- Promote transparency and accountability.

- Support ethical organizational conduct.
- Protect whistleblowers from retaliation.
- Facilitate the investigation of concerns.
- Strengthen governance and oversight.
- Reduce organizational risk.
- Promote legal and regulatory compliance.
- Foster a culture of integrity and openness.

The Trust recognizes that effective whistleblower mechanisms contribute to the early identification and resolution of issues before they escalate into more serious problems.

3. STATEMENT OF POLICY

The Trust encourages all individuals associated with the organization to report genuine concerns regarding misconduct, unethical behavior, policy violations, abuse, fraud, corruption, safeguarding risks, legal non-compliance, misuse of resources, threats to health and safety, conflicts of interest, discrimination, harassment, or any activity that may compromise the integrity, effectiveness, reputation, or objectives of the Trust.

The Trust shall endeavor to ensure that concerns raised in good faith are treated seriously and reviewed appropriately.

No individual shall be subjected to retaliation, intimidation, discrimination, harassment, victimization, exclusion, or adverse treatment solely because they have reported a concern in good faith or participated in an investigation.

The Trust recognizes that responsible reporting is an important component of organizational accountability and governance.

4. SCOPE AND APPLICABILITY

This Policy applies to:

- Trustees
- Employees
- Volunteers
- Interns
- Consultants
- Advisors

- Mentors
- Trainers
- Contractors
- Vendors
- Service Providers
- Partner Representatives
- Beneficiaries
- Donors
- Scholarship Applicants
- Program Participants
- Members of the Public interacting with the Trust

The Policy applies to concerns relating to:

- Organizational activities;
- Governance practices;
- Financial management;
- Program implementation;
- Child safeguarding;
- Procurement activities;
- Recruitment processes;
- Partnerships;
- Use of organizational resources;
- Compliance obligations;
- Conduct of individuals associated with the Trust.

The Trust encourages reporting regardless of an individual's formal relationship with the organization.

5. GUIDING PRINCIPLES

5.1 Integrity

The Trust shall encourage honest and responsible reporting of concerns.

Reports should be made in good faith and with a genuine belief that the information disclosed is substantially true.

5.2 Confidentiality

The Trust shall endeavor to protect the confidentiality of whistleblowers and safeguarding information wherever reasonably practicable and consistent with legal obligations.

5.3 Fairness

All concerns shall be assessed fairly, objectively, impartially, and without prejudgment.

Individuals who are the subject of concerns shall be treated fairly and provided appropriate opportunities to respond where necessary.

5.4 Protection from Retaliation

The Trust shall not tolerate retaliation against individuals who report concerns in good faith.

5.5 Accountability

The Trust shall endeavor to review concerns appropriately and take action where necessary.

6. WHAT IS A WHISTLEBLOWER DISCLOSURE?

A whistleblower disclosure refers to the reporting of information relating to actual, suspected, potential, or attempted misconduct, wrongdoing, violations, risks, or concerns affecting the Trust or its stakeholders.

The concern need not be proven before it is reported.

Individuals are encouraged to report concerns where they reasonably believe that misconduct may have occurred or may be occurring.

The purpose of whistleblower reporting is prevention, accountability, and protection—not accusation.

The Trust recognizes that concerns may arise from observations, disclosures, records, communications, experiences, or information obtained through legitimate means.

7. REPORTABLE CONCERNS

The following are examples of matters that may be reported under this Policy.

Financial Misconduct

Including but not limited to:

- Fraud;
- Embezzlement;
- Theft;
- Misappropriation of funds;
- False accounting;
- Falsification of records;
- Unauthorized expenditures;
- Financial manipulation.

Corruption and Bribery

Including:

- Kickbacks;
- Bribes;
- Improper inducements;
- Corrupt procurement practices;
- Undisclosed financial benefits.

Child Protection and Safeguarding Concerns

Including:

- Child abuse;
- Neglect;
- Exploitation;
- Grooming;
- Safeguarding failures;
- Inappropriate conduct involving children.

The Trust recognizes that safeguarding concerns may require urgent action and shall be treated with the highest priority.

Harassment, Discrimination, and Abuse

Including:

- Sexual harassment;
- Workplace harassment;
- Bullying;
- Intimidation;
- Discrimination;
- Abuse of authority.

Conflict of Interest Violations

Including:

- Undisclosed conflicts;
- Improper influence;
- Favoritism;
- Nepotism;
- Improper participation in decision-making.

Legal and Regulatory Non-Compliance

Including:

- Violations of laws;
- Regulatory breaches;
- Licensing violations;
- Failure to comply with statutory obligations.

Misuse of Organizational Resources

Including:

- Unauthorized use of assets;
- Personal use of organizational funds;
- Misuse of confidential information;
- Unauthorized disposal of assets.

Threats to Health, Safety, or Welfare

Including circumstances that may endanger:

- Children;
- Beneficiaries;
- Staff;
- Volunteers;
- Participants;
- Members of the public.

8. GOOD FAITH REPORTING

The Trust encourages individuals to report concerns honestly and responsibly.

A report is considered to be made in good faith when the individual reasonably believes that the information being disclosed is true or likely to be true, regardless of whether the concern is ultimately substantiated.

The whistleblower is not required to prove wrongdoing before reporting a concern.

The Trust recognizes that investigations may determine that no misconduct occurred. Such outcomes do not negate the value of good-faith reporting.

The Trust values honesty, responsibility, and transparency and encourages individuals to raise concerns whenever appropriate.

9. MALICIOUS OR KNOWINGLY FALSE REPORTS

While the Trust encourages reporting, it also expects reports to be made responsibly.

Knowingly false, malicious, fabricated, misleading, or intentionally deceptive allegations may undermine trust, waste resources, and harm individuals.

The Trust may take appropriate action where it determines that a report was intentionally false or made for improper purposes.

However, reports made honestly and in good faith shall not result in adverse action merely because allegations cannot ultimately be substantiated.

10. REPORTING CHANNELS

The Trust recognizes that effective whistleblower systems depend upon the existence of accessible, trustworthy, confidential, and clearly defined reporting mechanisms.

Accordingly, the Trust shall endeavor to provide appropriate channels through which concerns may be raised safely and responsibly.

Reports may be submitted through one or more of the following mechanisms:

- Designated Whistleblower Reporting Officer;
- Managing Trustee;
- Board of Trustees;
- Ethics or Governance Committee (where established);
- Safeguarding Officer (for child protection concerns);
- Official organizational email addresses;
- Written submissions;
- Formal complaint forms;
- Authorized reporting platforms;
- Other mechanisms approved by the Trust.

The Trust shall endeavor to ensure that reporting channels are accessible, understandable, and capable of receiving concerns from a diverse range of stakeholders.

The availability of multiple reporting channels is intended to increase confidence in the reporting process and reduce barriers to disclosure.

Individuals may select the reporting channel that they believe is most appropriate under the circumstances.

11. ANONYMOUS REPORTING

The Trust recognizes that some individuals may be reluctant to disclose their identity when reporting concerns.

Accordingly, anonymous reports may be accepted and reviewed where sufficient information is provided to permit meaningful assessment.

Anonymous reporting may be particularly important in circumstances involving:

- Fear of retaliation;
- Sensitive allegations;
- Power imbalances;
- Safeguarding concerns;
- Corruption allegations;
- Serious misconduct.

While anonymity may limit the Trust's ability to seek clarification or provide updates, anonymous reports shall not be disregarded solely because the identity of the reporter is unknown.

The Trust shall assess anonymous reports based on the credibility, seriousness, specificity, and reliability of the information provided.

The Trust encourages individuals, where they feel safe to do so, to provide contact information to facilitate communication and investigation.

12. CONFIDENTIALITY OF REPORTS

The Trust is committed to maintaining confidentiality to the greatest extent reasonably possible.

Confidentiality is essential to:

- Protect whistleblowers;
- Encourage reporting;
- Protect the integrity of investigations;
- Prevent retaliation;
- Safeguard privacy rights;
- Support fair and objective review processes.

Information relating to whistleblower reports shall only be shared with individuals who have a legitimate need to know the information for assessment, investigation, decision-making, legal compliance, safeguarding, or risk management purposes.

The Trust shall endeavor to prevent unauthorized disclosure of whistleblower information and shall take reasonable measures to protect sensitive records.

Confidentiality obligations apply to all individuals involved in receiving, reviewing, investigating, managing, or responding to whistleblower concerns.

Where disclosure becomes necessary due to legal obligations, safeguarding requirements, court orders, regulatory requirements, or law enforcement requests, the Trust shall seek to manage such disclosures responsibly and proportionately.

13. PROTECTION AGAINST RETALIATION

The Trust maintains a strict prohibition against retaliation.

No individual shall suffer adverse treatment because they:

- Reported a concern in good faith;
- Assisted in an investigation;
- Provided information;
- Acted as a witness;
- Raised governance concerns;
- Reported safeguarding risks;
- Cooperated with compliance activities.

Retaliation may include:

- Harassment;
- Threats;
- Intimidation;
- Victimization;
- Exclusion;
- Discrimination;
- Loss of responsibilities;
- Damage to reputation;
- Unfair treatment;
- Coercion;
- Adverse employment actions.

The Trust recognizes that retaliation can undermine organizational integrity and discourage future reporting.

Any individual who engages in retaliation may be subject to disciplinary, contractual, legal, or governance action.

Reports of retaliation shall themselves be treated as serious concerns requiring review and response.

14. INITIAL REVIEW OF REPORTS

Upon receiving a whistleblower report, the Trust shall conduct an initial assessment to determine:

- The nature of the concern;
- The seriousness of the allegation;
- Potential risks;
- Urgency of response;
- Safeguarding implications;
- Legal obligations;
- Need for immediate action.

The purpose of the initial review is not to determine guilt or innocence but rather to identify appropriate next steps.

The Trust shall endeavor to assess reports promptly and objectively.

Where immediate risks are identified, the Trust may implement interim protective measures before a full review or investigation is completed.

15. INVESTIGATION PROCEDURES

The Trust may undertake investigations where concerns warrant further review.

Investigations shall be conducted in a manner that is:

- Fair;
- Objective;
- Confidential;
- Independent;
- Proportionate;
- Respectful;

- Consistent with principles of natural justice.

The nature and scope of an investigation may vary depending upon:

- Severity of allegations;
- Availability of evidence;
- Safeguarding considerations;
- Legal requirements;
- Risks to beneficiaries or stakeholders.

Investigations may involve:

- Review of records;
- Interviews;
- Document analysis;
- Consultation with experts;
- Site visits;
- Financial reviews;
- Compliance assessments.

The Trust may engage:

- Legal advisors;
- Auditors;
- Safeguarding professionals;
- Governance specialists;
- Independent investigators;
- Regulatory authorities;
- Law enforcement agencies.

Individuals involved in investigations shall cooperate fully and provide accurate information.

16. INTERIM PROTECTIVE MEASURES

The Trust recognizes that immediate action may be necessary before an investigation is completed.

Where appropriate, interim measures may include:

- Temporary suspension of responsibilities;
- Restriction of access;
- Increased supervision;
- Separation from beneficiaries;
- Suspension of program involvement;
- Temporary reassignment;
- Access limitations.

Interim measures are precautionary and do not imply guilt.

Their purpose is to protect beneficiaries, stakeholders, organizational interests, evidence, and the integrity of investigative processes.

17. SAFEGUARDING CONCERNS AND EMERGENCY DISCLOSURES

The Trust recognizes that safeguarding concerns involving children or vulnerable individuals may require urgent action.

Reports involving:

- Child abuse;
- Sexual misconduct;
- Exploitation;
- Grooming;
- Violence;
- Serious threats to safety;

shall receive priority attention.

The Trust shall take immediate steps to assess risks and determine appropriate protective actions.

Safeguarding obligations shall take precedence over reputational concerns, operational convenience, or organizational sensitivities.

Where required by law or safeguarding responsibilities, the Trust may notify competent authorities without delay.

18. OUTCOMES OF INVESTIGATIONS

Following review or investigation, the Trust may determine that:

- The allegation is substantiated;
- The allegation is partially substantiated;
- The allegation is unsubstantiated;
- Insufficient evidence exists to reach a conclusion;
- Additional review is required.

The Trust shall consider appropriate actions based on the findings and circumstances of each case.

The objective of investigations is to establish facts, address risks, strengthen accountability, and protect organizational integrity.

Investigative outcomes shall be documented appropriately.

19. CORRECTIVE ACTIONS

Where concerns are substantiated, the Trust may implement corrective measures including:

- Additional training;
- Policy revisions;
- Process improvements;
- Governance reforms;
- Risk mitigation measures;
- Enhanced oversight;
- Disciplinary actions;
- Contractual remedies;
- Recovery actions;
- Reporting to authorities.

Corrective actions shall be proportionate to the seriousness of the issue and designed to prevent recurrence.

20. RECORD KEEPING

The Trust shall maintain records relating to whistleblower reports, reviews, investigations, decisions, actions, and outcomes.

Records shall be:

- Accurate;
- Secure;
- Confidential;
- Retained appropriately;
- Accessible only to authorized individuals.

Record keeping supports accountability, organizational learning, legal compliance, risk management, and governance oversight.

The Trust shall take reasonable measures to protect whistleblower records from unauthorized access, disclosure, alteration, or misuse.

21. COOPERATION OBLIGATIONS

All individuals associated with the Trust are expected to cooperate with legitimate reviews, investigations, audits, assessments, and compliance activities.

Failure to cooperate may undermine organizational accountability and may itself constitute a policy violation.

Individuals shall provide truthful, complete, and accurate information to the extent reasonably possible.

The Trust expects honesty and professionalism throughout review and investigation processes.

22. POLICY VIOLATIONS

Violations of this Policy may include:

- Retaliation against whistleblowers;
- Interference with investigations;
- Concealment of information;
- Destruction of evidence;
- Breach of confidentiality;
- Failure to cooperate;
- Knowingly false reporting;
- Abuse of whistleblower mechanisms.

The Trust reserves the right to take appropriate action in response to policy violations.

23. DISCIPLINARY ACTION

Depending upon the nature and seriousness of the violation, actions may include:

- Counseling;
- Training;
- Written warnings;
- Suspension of responsibilities;
- Removal from committees;
- Restriction of authority;
- Termination of volunteer engagement;
- Termination of employment or contractual relationships;
- Removal from governance positions;
- Recovery of losses;
- Referral to regulators;
- Reporting to law enforcement authorities;
- Legal proceedings where appropriate.

Disciplinary decisions shall be guided by fairness, proportionality, evidence, organizational interests, and applicable legal obligations.

24. BOARD OVERSIGHT AND GOVERNANCE RESPONSIBILITIES

The Board of Trustees bears ultimate responsibility for promoting an organizational culture that encourages transparency, accountability, ethical conduct, and responsible reporting of concerns.

The Board recognizes that effective whistleblower protection is an essential component of good governance and serves as a critical mechanism for identifying risks, strengthening compliance, safeguarding beneficiaries, protecting organizational resources, and maintaining public trust.

The Board shall endeavor to:

- Promote a culture that supports responsible reporting;
- Ensure the existence of appropriate reporting mechanisms;
- Review significant whistleblower matters where appropriate;

- Monitor implementation of this Policy;
- Support confidentiality and whistleblower protection measures;
- Ensure fair and objective treatment of reported concerns;
- Promote accountability and ethical conduct throughout the organization;
- Review systemic issues identified through whistleblower reports;
- Support continuous improvement of governance practices.

The Board further recognizes that whistleblower reports may provide valuable insights into operational weaknesses, governance challenges, safeguarding risks, compliance concerns, and opportunities for organizational improvement.

Accordingly, whistleblower mechanisms shall be viewed not merely as investigative tools but as important governance instruments that contribute to organizational learning and accountability.

25. RESPONSIBILITIES OF MANAGEMENT

Management personnel play a critical role in implementing this Policy and supporting an environment in which concerns may be raised safely and responsibly.

Individuals in leadership and supervisory roles shall:

- Encourage open communication;
- Respond appropriately to concerns;
- Promote awareness of reporting mechanisms;
- Protect confidentiality;
- Prevent retaliation;
- Support investigations;
- Escalate significant matters where necessary;
- Demonstrate ethical leadership.

Leaders are expected to model integrity, accountability, professionalism, and transparency through their own conduct.

Management shall not discourage reporting, suppress concerns, interfere with investigations, or retaliate against individuals who report concerns in good faith.

26. ORGANIZATIONAL COMMITMENT TO ETHICAL REPORTING

The Trust believes that responsible reporting contributes to stronger governance, improved decision-making, enhanced accountability, and greater organizational resilience.

The Trust seeks to foster an environment in which individuals feel comfortable raising concerns without fear of retaliation or negative consequences.

The organization recognizes that silence in the face of wrongdoing can permit risks to escalate and may expose beneficiaries, stakeholders, and the organization itself to harm.

Accordingly, the Trust encourages individuals to:

- Speak up when concerns arise;
- Seek guidance where uncertainty exists;
- Promote ethical conduct;
- Support accountability;
- Contribute to a culture of transparency.

The Trust views responsible reporting as a positive contribution to organizational integrity and public trust.

27. PROTECTION OF REPUTATION AND FAIR PROCESS

The Trust recognizes the importance of protecting both whistleblowers and individuals who may be the subject of reported concerns.

Accordingly, reports shall be handled responsibly and fairly.

The existence of an allegation does not establish wrongdoing.

The Trust shall endeavor to ensure that:

- Concerns are assessed objectively;
- Investigations are conducted fairly;
- Decisions are based on evidence;
- Confidentiality is respected;
- Individuals are treated with dignity and respect.

The Trust seeks to balance the need for accountability with principles of fairness, due process, and natural justice.

The organization further recognizes that irresponsible disclosure of allegations may cause unnecessary harm and shall therefore manage reports carefully and professionally.

28. RELATIONSHIP WITH OTHER ORGANIZATIONAL POLICIES

This Policy shall be interpreted and implemented in conjunction with other policies adopted by the Trust, including:

- Financial Management Policy;
- Code of Conduct Policy;
- Child Protection and Safeguarding Policy;
- Conflict of Interest Policy;
- Data Privacy and Protection Policy;
- Volunteer Management Policy;
- Procurement and Vendor Management Policy;
- Anti-Fraud and Anti-Corruption Policies (where applicable).

Where concerns involve multiple policy areas, the Trust may apply relevant provisions from more than one policy to ensure an appropriate and comprehensive response.

Nothing in this Policy shall limit the Trust's authority to take action under other applicable policies, contractual obligations, governance frameworks, or legal requirements.

29. RECORD RETENTION AND DOCUMENT MANAGEMENT

The Trust shall maintain appropriate records relating to whistleblower disclosures, assessments, investigations, corrective actions, decisions, and follow-up measures.

Records shall be:

- Maintained securely;
- Protected from unauthorized access;
- Managed confidentially;
- Retained in accordance with legal, regulatory, governance, and operational requirements.

The Trust recognizes that proper record management supports:

- Accountability;
- Compliance;
- Institutional learning;

- Risk management;
- Audit requirements;
- Governance oversight.

Records may be retained in physical, digital, or other approved formats, subject to applicable security and confidentiality requirements.

30. POLICY REVIEW AND AMENDMENT

The Trust recognizes that whistleblower protection practices must evolve in response to changing legal requirements, governance standards, operational needs, and organizational growth.

Accordingly, this Policy shall be reviewed periodically to ensure that it remains effective, relevant, and aligned with best practices.

Review processes may consider:

- Legislative developments;
- Regulatory requirements;
- Governance standards;
- Audit recommendations;
- Lessons learned from implementation;
- Emerging organizational risks;
- Stakeholder feedback.

The Board of Trustees reserves the right to amend, revise, supplement, replace, or withdraw provisions of this Policy where necessary.

Any amendments shall be communicated appropriately to affected stakeholders.

31. GOVERNANCE DECLARATION

The Board of Trustees of Vistara Vidyaanidhi Educational Trust affirms its commitment to promoting a culture of integrity, accountability, transparency, ethical conduct, and responsible reporting.

The Board recognizes that whistleblower protection is an essential governance mechanism that supports organizational accountability, safeguards beneficiaries, protects resources, strengthens compliance, and enhances public trust.

The Board further affirms that individuals who raise concerns in good faith perform an important service to the organization and shall be treated with fairness, respect, and protection.

Through this Policy, the Trust seeks to create an environment in which ethical conduct is encouraged, concerns are addressed responsibly, and organizational integrity is strengthened.