

Whistle-Blower Policy

A document to encourage all employees of organization to report violations within the organization get the solution internally.

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Agro-Forestry, Basic Health and Cooperatives (ABC) Nepal

Introduction

Agro-Forestry, Basic Health and Cooperatives (ABC) Nepal requires directors, officers and employees to observe high standards of personal and professional ethics in during their conduct of their duties and responsibilities. It is must to practice honesty, sincerity and integrity in fulfilling our responsibilities as employees and comply with all applicable laws and regulations.

Reporting Responsibility

This policy is developed to encourage employees to raise concerns so that the issues could be handled internally within ABC Nepal. It is the responsibility of all directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. The policy is designed to address the problems and issues internally before asking for some external support.

Reporting Violations

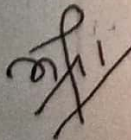
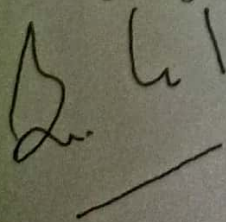
The Code addresses ABC Nepal's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. It is perceived that in most cases, an employee's supervisor is in the best position to address an area of concern. However, if not comfortable the employee is free to share it to anyone in the management. Such Reports are then asked to be reported to the Organization's Executive Director who for this policy is considered as a Compliance Officer. For suspected fraud, or when you are not satisfied or uncomfortable with following the Organization's open door policy, individuals shall contact the Organization's Compliance Officer directly.

Compliance Officer

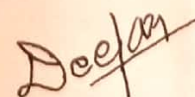
The Organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Technical Committee who is provided with the responsibility of making decisions. The Compliance Officer has direct access to the Technical committee of the board of directors and is required to report to the Technical committee immediately on occurrence of compliance activity.

Accounting and Auditing Matters

The Technical committee of the board of directors shall address all reported concerns or complaints regarding ABC Nepal's accounting practices, internal controls or auditing. The



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Compliance Officer shall immediately notify the Technical committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

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

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within seven working days depending on the intensity of the issue. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

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