

ESDO-Whistle Blowing Policy

Revised on 1st July 2025



Eco-Social Development Organization (ESDO)

Head Office

Collegepara (Gobindanagar)
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Whistle Blowing Policy of ESDO

1.0 Overview of ESDO- Eco- Social Development Organization

1.1 Historical Background of ESDO

A group of young social workforce of Thakurgaon District initiated ESDO primarily in order to support the 1988 flood victims. Afterwards the close association and involvement with the community especially with the disadvantaged section of the society inspired them to feel and realize that a planned and organized effort is imperative to change the fate of landless and the poorest people in general and the women in particular. Out of the urge and their heart-felt realization, ESDO emerged as a Social Institution of Bangladesh.

1.2 Vision

ESDO seeks an equitable society free from all discriminations.

1.3 Mission

Reduction in income poverty and human poverty of the people in ESDO's working area through undertaking massive income generation activities, literacy program, nutrition and health program, human rights and good governance program giving proper importance to environmental protection and regeneration. ESDO firmly believes and is actively involved in promoting human rights, dignity and gender equality through people's social, economical, political and human capacity building. Women in general and children are the core and central focus of its activities. Strengthening the organizational capacity carries importance to ensure quality of its services. Extending its services to the ultra poor is its main manifesto.

2.0 Oversight of Whistle Blowing Policy of ESDO

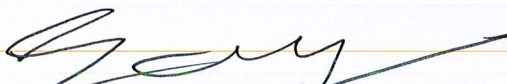
The Whistle Blowing Policy of ESDO aims to ensure transparency and accountability within the organization by providing a safe and confidential mechanism for employees and stakeholders to report unethical practices, misconduct, or violations of organizational policies. Oversight of this policy is typically managed by the organization's senior leadership, including the Executive Committee and the Internal Audit Department, to ensure impartial investigation of concerns raised. Additionally, protections are in place to safeguard whistleblowers from retaliation, ensuring that individuals can report concerns without fear of negative consequences. This oversight framework helps maintain the integrity and ethical standards of ESDO's operations.

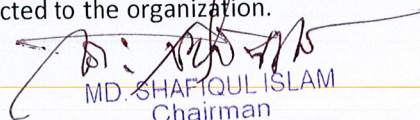
3.0 Purpose of the Whistle Blowing Policy

ESDO's Whistle Blowing Policy promotes ethical practices and transparency by providing a formal process for employees and associates to report misconduct, fraud, or breaches of the Code of Conduct. The policy encourages early detection and secure handling of concerns related to malpractice, negligence, or illegal activities, ensuring they are addressed in a confidential and structured manner.

3.1 Scope and Application

The policy guides employees on how to report suspected violations of ESDO's Code of Conduct confidentially. It ensures reports are taken seriously and investigated thoroughly, applying to all employees, associates, and contractors connected to the organization.


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3.2 Internal Reporting Mechanism

This policy provides a trusted platform for raising concerns internally. Employees and associates, often the first to observe irregularities, can report issues without fear of retaliation, fostering a culture of openness and accountability within ESDO.

3.3 Protection for Whistleblowers

Whistleblowers are protected from retaliation, harassment, or any negative consequences for raising concerns in good faith. This ensures employees feel secure and supported in contributing to the organization's ethical management.

3.4 Contribution to Organizational Integrity

The Whistle Blowing Policy strengthens ESDO's governance by encouraging the reporting of misconduct, helping the organization mitigate risks, uphold its reputation, and reinforce its core values of transparency, accountability, and integrity.

4.0 Scope of the Whistle Blowing Policy

This policy applies to all ESDO employees, volunteers, contractors, service providers, donors, and other stakeholders associated with the organization. It covers any concerns about:

- Fraud, corruption, or financial mismanagement.
- Misconduct or unethical behavior.
- Violations of laws, regulations, or ESDO policies.
- Any activity that poses a risk to the health, safety, or environment.
- Discrimination, harassment, or abuse.

5.0 Key terms used in ESDO's Whistle Blowing Policy

This section outlines the key terms used in ESDO's Whistle Blowing Policy to ensure a common understanding among all employees, stakeholders, and associates. These terms clarify the roles, responsibilities, and protections associated with reporting potential misconduct within the organization.

- **Whistleblower:** A whistleblower is any individual, including ESDO employees, volunteers, contractors, service providers, donors, or other stakeholders, who reports a concern regarding potential misconduct, unethical behavior, or violations of the organization's policies. The whistleblower may raise concerns in good faith about observed or suspected wrongdoing, with the expectation that their disclosure will be investigated confidentially and appropriately. Whistleblowers play a crucial role in promoting transparency, accountability, and ethical behavior within the organization.

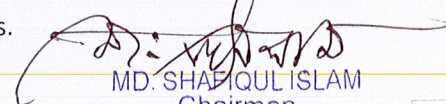
- **Wrongdoing:**

Wrongdoing refers to any conduct within ESDO that violates legal, regulatory, or organizational standards. It encompasses a wide range of unethical or illegal activities, including but not limited to:

- ✓ **Fraud:** Deliberate deception intended to result in financial or personal gain, such as falsifying records or misappropriating funds.



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- ✓ **Corruption:** The abuse of entrusted power for personal gain, including bribery, extortion, or favoritism.
- ✓ **Illegal Activity:** Any action that breaches local, national, or international laws, whether in the organization's operations or in dealings with external parties.
- ✓ **Violations of ESDO Policies:** Breaches of internal policies or procedures, including non-compliance with ESDO's Code of Conduct, procurement rules, financial management guidelines, or other organizational protocols.
- ✓ **Unethical Behavior:** Actions or decisions that, while not necessarily illegal, violate ethical standards, such as dishonesty, conflicts of interest, or exploitation of others.
- ✓ **Harassment or Discrimination:** Any form of unwelcome behavior that demeans, humiliates, or discriminates against an individual based on race, gender, age, disability, religion, ethnicity, or any other protected characteristic. This includes verbal, physical, or psychological abuse.

- **Retaliation:**

Retaliation refers to any adverse action taken against a whistleblower as a direct result of their decision to report wrongdoing. ESDO is committed to protecting whistleblowers from retaliation to ensure that individuals feel safe and supported in raising concerns. Retaliatory actions can include, but are not limited to:

- ✓ **Dismissal:** Termination of employment or services in response to a whistleblower's report.
- ✓ **Demotion:** A reduction in job rank, responsibility, or compensation as punishment for whistleblowing.
- ✓ **Harassment:** Any form of intimidation, threats, or hostile behavior aimed at discouraging a whistleblower or punishing them for raising concerns.
- ✓ **Threats or Adverse Actions:** Any indirect actions such as negative performance reviews, exclusion from projects, or other punitive measures designed to harm the whistleblower's standing or wellbeing within the organization.

ESDO strictly prohibits retaliation in any form, and individuals found to engage in retaliatory actions will face disciplinary measures. The organization is committed to creating a safe and supportive environment for whistleblowers to ensure that concerns are raised without fear of repercussions.

6.0 Strengthening Organizational Integrity at ESDO through Whistle Blowing Policy

6.1 Commitment to Human Rights and Equality

ESDO operates in a context where human rights and equality are paramount. The organization is dedicated to raising awareness about the detrimental effects of human rights violations while promoting values such as equality, diversity, accountability, and transparency. Given this mission, ESDO recognizes the importance of remaining vigilant against harassment, misconduct, and fraud within its operations. The ESDO Governing Board and Senior Management are committed to addressing any concerns raised by staff members regarding serious risks to the organization's core values—especially issues related to human rights and equality—such as suspicions of harassment or fraud involving employees or organizational practices.

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6.2 Enhancing Risk and Compliance Management

To strengthen and complement existing risk and compliance management practices within ESDO, the organization has implemented a Whistle Blowing Policy. This policy serves to enhance the grievance redress system, the Code of Conduct, and the Safeguarding Policy already in place. It provides an additional reporting mechanism for employees who witness wrongful conduct by ESDO staff that violates the following categories:

- **Financial Misconduct:** Including theft, bribery, fraud, money laundering, and complicity in terrorist activities.
- **Legal Non-Compliance:** Any failure to adhere to legal obligations.
- **Sexual Misconduct:** Including sexual abuse, harassment, or exploitation.
- **Child and Vulnerable Adult Protection:** Abuse or exploitation of children, vulnerable adults, or beneficiaries.
- **Policy Breaches:** Violations of ESDO's operational policies.
- **Abuse of Power:** Misuse of position for personal gain.
- **Health and Safety Risks:** Actions posing danger to individual health or safety or causing environmental harm.
- **Unethical Conduct:** Any behavior deemed improper or unethical.
- **Reputational Risks:** Activities that could bring disrepute to the organization.
- **Concealment of Information:** Deliberate withholding of information related to any of the above matters.

7.0 Essential Reporting Guidelines for Whistle Blowers

7.1 Identifying Risks to ESDO's Vision and Values

ESDO recognizes the importance of being aware of risks that may directly threaten its mission and values. Employees are encouraged to report any information related to potential or actual wrongdoing, as well as any circumstances that may pose a risk to the organization. If anyone has knowledge of such risks, it is crucial to ensure that they are communicated effectively.

7.2 Reporting Procedures and Considerations

While it is natural for employees to seek additional information or consult with colleagues before making a report, it is essential to avoid disclosing the identities of individuals involved in the matter to others within the organization. Employees should refrain from conducting their own investigations or gathering evidence prior to reaching out to a designated reporting authority. The purpose of this policy is to empower ESDO to proactively address issues before they escalate. Therefore, it is vital to inform a responsible person of any concerns as soon as possible, allowing for a fair, impartial, and timely examination of the reported matters.

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8.0 Reporting guidelines for Whistle Blowing issues

8.1 Eligibility for Reporting Concerns

All individuals engaged with ESDO, including full-time and temporary employees, interns, contractors, volunteers, senior advisors, and consultants (collectively referred to as "associates"), are encouraged to utilize this policy to report any concerns related to the issues outlined in the previous sections.

8.2 Reporting Mechanisms for Misconduct

If an associate believes, in good faith, that they have uncovered or witnessed evidence of harassment, fraud, malpractice, or any other violation of the Code of Conduct, they are expected to report it promptly, along with any supporting factual evidence, to one of the following:

- The Gender Focal Point or the PC-HR in ESDO. If the associate feels that the Gender Focal Point or PC-HR is involved or implicated in any way, they should report the concern directly to the Executive Director. For allegations of harassment or abuse, the report should be directed to the designated person within ESDO, who will then advise the Executive Director.
- If the associate believes their concern may not be taken seriously through the usual channels, they have the option to escalate the issue outside the line management structure by contacting members of the Governing Board or the Chairman.

8.3 Accessible Reporting Channels

Associates can express their concerns through the aforementioned channels or by using the 'Contact Us' link on www.esdo.net.bd. Additionally, concerns can be submitted in writing and placed in the suggestion box located at the ESDO office.

8.4 Reporting on Behalf of Others

Reports can be made on behalf of affected parties when necessary, provided that the reporting party has obtained explicit consent from the affected individual.

8.5 Whistleblower report logging guidelines

The recording of reports in the Register of Whistle Blowing Policy at ESDO is an important component of ESDO's commitment to transparency and accountability. All reported incidents, concerns, or disclosures made by whistleblowers will be documented in a secure and confidential manner within the register. Each entry will include essential details such as the date of the report, the nature of the concern, the identity of the whistleblower (if disclosed), and any actions taken in response to the report. This systematic approach ensures that all allegations are thoroughly investigated, promotes a culture of integrity within the organization, and protects whistleblowers from any potential retaliation, thereby fostering an environment where individuals feel safe to voice their concerns. A Format of Whistle Blowing Register is given at Annexure- A.

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9.0 Commitment to Confidentiality and Anonymity in Operations

9.1 Confidentiality Assurance

Confidentiality is a fundamental principle of the whistleblowing process, and it is assumed that the identity of the complainant will remain protected unless explicit consent is provided to disclose it. In cases involving sensitive allegations, such as sexual abuse, prioritizing the victim's best interests is essential. A breach of confidentiality could significantly impact the victim and their family's well-being.

9.2 Anonymity in Operations

Anonymity in operations refers to the practice of protecting the identities of individuals involved in various processes within an organization. This approach is essential for fostering an environment of trust, particularly when employees or stakeholders provide feedback, report concerns, or engage in sensitive discussions. By ensuring that personal information is kept confidential, organizations can encourage open communication and transparency while minimizing the fear of reprisal. Implementing measures such as anonymous reporting systems or surveys helps safeguard the privacy of participants, ultimately contributing to a culture of accountability and integrity within the organization.

9.3 Disclosure limitation

An employee's identity will not be revealed without prior written consent, except when legally mandated to do so.

10.0 Whistleblower Assessment and Review Framework

- **Prompt and Serious Handling of Concerns:** All concerns raised under this policy will be addressed promptly and treated with the utmost seriousness and sensitivity.
- **Engagement in Discussion:** The initial discussion of the complaint will involve the employee to accurately determine the necessary course of action. The manager receiving the concern will decide whether further investigation is warranted, particularly in cases of alleged sexual abuse or fraud, which will require a formal investigation.
- **Timely Resolution:** Every effort will be made to resolve concerns and communicate the outcome within 28 days of the report being made. Employees will be informed about the actions taken and the final results.
- **Protection for Good Faith Reporting:** Employees who raise legitimate concerns in good faith and whose concerns are later found to be unfounded will not face any disciplinary action for whistleblowing.

11.0 Whistleblower Retaliation: Policies and Protections

- **Definition of Retaliation:** Retaliation refers to any direct or indirect negative action taken, threatened, or recommended against an individual who reports a concern under the whistleblowing policy.

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- **Zero Tolerance for Retaliation:** ESDO maintains a strict policy against retaliation toward individuals who make complaints under this policy.
- **Protective Measures:** Appropriate measures will be implemented to safeguard complainants from any form of retaliation, disadvantage, or discrimination in the workplace resulting from their report.
- **Disciplinary Action for Retaliation:** ESDO will enforce strict disciplinary measures against any staff members or associates found to have engaged in retaliatory behavior.
- **Consequences for False Allegations:** Individuals who make false or malicious accusations or raise concerns for personal gain will face disciplinary action.

12.0 Responsibilities

- **Employees and Stakeholders:** All individuals associated with ESDO are encouraged to report any misconduct or wrongdoing.
- **Whistleblower Protection Officer (WPO):** This designated individual or committee is responsible for receiving and investigating reports and ensuring the whistleblower is protected throughout the process.
- **Management:** ESDO management is responsible for fostering a culture of transparency and ensuring that this policy is effectively communicated and implemented across the organization.

13.0 Review and Amendments

This Whistle Blowing Policy will be reviewed regularly (e.g., every two years) or as needed to ensure its continued relevance and effectiveness. Amendments may be made to reflect changes in laws, regulations, or organizational needs.

14.0 Policy Approval

This policy has been formally reviewed and approved by the Executive Committee of ESDO, ensuring that it aligns with the organization's mission, values, and regulatory requirements. The approval process involved a thorough evaluation of its relevance, applicability, and compliance with legal and ethical standards. With the endorsement of the Executive Committee, this policy is authorized for implementation across all relevant departments and stakeholders.

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Annexure-A

Format of Whistle Blowing Register with description

Serial No.	Date of Report	Whistleblower Name (if disclosed)	Mode of Reporting	Nature of Concern	Assigned Investigator	Preliminary Review Date	Investigation Outcome	Actions Taken	Date of Resolution	Remarks
001	YYYY-MM-DD	John Doe	Email	Fraud	Investigation Officer A	YYYY-MM-DD	Valid	Disciplinary Action Taken	YYYY-MM-DD	Follow-up required
002	YYYY-MM-DD	Anonymous	Hotline	Misconduct	Investigation Officer B	YYYY-MM-DD	Invalid	None	YYYY-MM-DD	Closed after review
003	YYYY-MM-DD	Jane Doe	Written Report	Corruption	External Audit Team	YYYY-MM-DD	Valid	Policy Changes Implemented	YYYY-MM-DD	Report submitted
004	YYYY-MM-DD	Anonymous	Anonymous	Harassment	HR Department	YYYY-MM-DD	Pending	Investigation Ongoing	N/A	Awaiting Outcome

Note:

- **Serial No.:** Incremented sequentially for each new whistleblowing report.
- **Date of Report:** The date when the concern was initially raised.
- **Whistleblower Name (if disclosed):** This field remains blank if the whistleblower has chosen to remain anonymous.
- **Mode of Reporting:** Method used to report the concern (e.g., Email, Hotline, Written Report, Anonymous).
- **Nature of Concern:** Category of the issue raised (e.g., Fraud, Misconduct, Corruption, Harassment).
- **Assigned Investigator:** Name or role of the investigator assigned to the case.
- **Preliminary Review Date:** The date when the preliminary assessment was completed.
- **Investigation Outcome:** Whether the concern was deemed valid or invalid.
- **Actions Taken:** Any actions resulting from the investigation.
- **Date of Resolution:** Date the concern was resolved or closed.
- **Remarks:** Additional comments, if applicable.

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