

# KHRONOS GROUP WHISTLEBLOWER POLICY

## **SCOPE:**

This policy applies to all Khronos members and staff, including part time, temporary and contractors.

## **PURPOSE:**

Khronos Group is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment to open communication, this policy aims to provide an avenue for members and staff to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith.

## **POLICY:**

The whistleblowing policy is intended to cover serious concerns that could have a large or improper negative impact on Khronos or the member, such as actions that:

- May lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with Khronos policies or procedures
- Otherwise amount to serious improper conduct

## **SAFEGUARDS**

### **Harassment or Victimization**

Harassment or victimization of the complainant will not be tolerated.

### **Confidentiality**

Every effort will be made to protect the complainant's identity.

### **Anonymous Allegations**

This policy encourages members and staff to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

### **Malicious Allegations**

Malicious allegations may result in disciplinary action.

## **PROCEDURE:**

### **Process for Raising a Concern**

The whistleblowing procedure is intended to be used for serious and sensitive issues. Serious concerns relating to financial reporting, unethical or illegal conduct, should be reported in either of the following ways:

- Directly to Khronos Treasurer or President
- Mailing address for written documents

Staff-related concerns should continue to be reported through normal channels such as supervisor, or to the President.

### **Timing**

The earlier a concern is expressed, the easier it is to take action.

### **Evidence**

Although the reporter is not expected to prove the truth of an allegation, they do need to demonstrate to the person contacted that there are sufficient grounds for concern.

### **How the Complaint Will Be Handled**

The action taken will depend on the nature of the concern. The Khronos Board of Directors receives a report on each complaint and a follow-up report on actions taken.

### **Initial Inquiries**

Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed action without the need for investigation.

### **Report to Complainant**

The complainant will be given the opportunity to receive follow-up on their concern in two weeks:

- Acknowledging that the concern was received;
- Indicating how the matter will be dealt with;
- Giving an estimate of the time that it will take for a final response;
- Telling them whether initial inquiries have been made;
- Telling them whether further investigations will follow, and if not, why not.

### **Further Information**

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant.

### **Information**

Subject to legal constraints the complainant will receive information about the outcome of any investigations.