

ANTI-FRAUD, BRIBERY & CORRUPTION POLICY

1. Purpose & Dutch Legal Context

EarthON is committed to maintaining the highest standards of integrity, transparency, and accountability across all global operations. The organization adopts a **zero-tolerance approach** to fraud, bribery, and corruption in any form

This policy ensures compliance with:

- **Dutch Anti-Corruption Law:** Including the Dutch Penal Code (*Wetboek van Strafrecht*) regarding public and private bribery.
- **ANBI Integrity Requirements:** Meeting the strict integrity standards set by the Dutch Tax Authority (*Belastingdienst*) for Public Benefit Organizations.
- **International Standards:** Alignment with the Foreign Corrupt Practices Act (FCPA) and the Sarbanes-Oxley Act (SOX) where applicable to financial
- record integrity.

2. Scope

This policy applies to all board members, personnel, consultants, volunteers, and third-party partners acting on behalf of or in association with Stichting EarthON.

3. Definitions

- **Bribery:** Offering, promising, giving, receiving, or soliciting anything of value to improperly influence a decision or gain an unfair advantage.
- **Fraud:** Any intentional act of deception, falsification, or misappropriation of assets for personal gain or to cause the organization loss.
- **Corruption:** The misuse of entrusted power or resources for private benefit.
- **Facilitation Payments:** Unofficial "grease payments" made to public officials to secure or expedite routine government actions. **These are strictly prohibited** regardless of local custom.

4. Prohibited Conduct

The following actions are strictly prohibited:

- Bribing public officials or private parties to obtain benefits for the foundation.
- Accepting kickbacks or improper advantages from donors, grantees, or suppliers.
- Falsifying financial records, grant reports, or providing misleading information to the **Belastingdienst** or **Kamer van Koophandel (KvK)**.
- Misappropriating foundation funds, assets, or resources for personal use.
- Manipulation of procurement processes or concealment of financial misconduct.



5. Gifts, Hospitality & Contributions

To prevent improper influence, Stichting EarthON enforces the following limits:

- **Value Threshold:** Gifts up to **€50** from a single source per year may be accepted if they are transparent, proportionate, and disclosed to the Treasurer.
- **Prohibitions:** Gifts above €50 must be declined or donated to the foundation. **Cash or cash equivalents** are never permitted as gifts.
- **Sponsorships:** All contributions must align with the organizational purpose and be documented to ensure they are not used to conceal improper payments.

6. Internal Controls & Integrity Screening

Stichting EarthON maintains robust oversight mechanisms to safeguard resources:

- **Due Diligence:** Integrity screening is conducted for all prospective board members, senior staff, and key partners.
- **VOG Requirement:** In compliance with Dutch standards, a **Certificate of Good Conduct** (*Verklaring Omtrent Gedrag*) may be required for board members and senior employees, particularly for ANBI compliance.
- **Financial Oversight:** Maintenance of segregation of duties, approval systems, and accurate record-keeping for all transactions.

7. Reporting & Whistleblower Protection

- **Speak-Up Procedure:** All suspected violations must be reported immediately through the organization's Whistleblower procedure.
- **Confidentiality:** Reports will be investigated impartially and confidentially. Stichting EarthON prohibits retaliation against any individual who reports concerns in good faith.

8. Non-Compliance & Disciplinary Action

Breaches of this policy will result in disciplinary action, which may include:

- Termination of employment or engagement.
- Recovery of misappropriated funds.
- Referral to Dutch authorities (e.g., FIOD or the police) for legal action.

9. Review

This policy will be reviewed **annually** or following material changes in Dutch law or ANBI regulations. Amendments require Board approval.

Certification

Stichting EarthON affirms its commitment to preventing bribery, corruption, fraud and improper influence in all its activities and partnerships. The organisation maintains appropriate safeguards to promote ethical conduct, transparency, and compliance with applicable standards.



Anti-Slavery & Human Trafficking Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to upholding human dignity and preventing modern slavery, forced labor, and human trafficking across all its activities. This policy ensures compliance with:

- **Dutch Penal Code (Article 273f):** Which strictly prohibits human trafficking and any form of forced labor or exploitation within the Netherlands or by Dutch entities.
- **Child Labour Due Diligence Act (*Wet zorgplicht kinderarbeid*):** Requiring organizations to investigate and address the risk of child labor in their supply chains.
- **EU Corporate Sustainability Due Diligence Directive (CSDDD):** As transposed into Dutch law, mandating human rights due diligence for global operations.

2. Scope

This policy applies to all Stichting EarthON operations, including employment practices, procurement, partnerships, and program implementation.

3. Principles

We follow a zero-tolerance approach to any form of exploitation and are committed to responsible and ethical practices throughout our work. We operate under the principle of "due care" as defined by the Dutch Civil Code to ensure no harm is caused to individuals through our activities.

4. Prohibited Practices

Stichting EarthON strictly prohibits the following:

- Forced, bonded, or involuntary labor.
- Child labor in violation of applicable Dutch and international laws (ILO Conventions).
- The withholding of wages or identity documents (e.g., passports or residence permits).
- Any form of coercion, deception, or abuse of a position of vulnerability.
- All work performed for or on behalf of Stichting EarthON must be freely chosen.

5. Employment Standards

In alignment with the **Dutch Civil Code (Book 7)** and the **Minimum Wage Act (WML)**, we are committed to:

- Fair wages and lawful working hours that meet or exceed statutory Dutch requirements.
- Safe and healthy working conditions.
- Clear and transparent employment terms provided in a written contract.
- Full respect for personal dignity and a strict policy of non-discrimination.

6. Supply Chain & Partner Responsibility

- **Expectations:** Partners, suppliers, and contractors are expected to follow ethical labor practices and ensure their operations are free from exploitation.
- **Sub-contracting:** We expect partners to apply similar standards within their own supply chains and provide transparency regarding their labor sources.
- **Termination:** Stichting EarthON reserves the right to end relationships where violations are identified and not addressed.

7. Due Diligence & Risk Assessment

Stichting EarthON takes reasonable and proactive steps to assess human rights risks in its operations and partnerships. This includes:

- Conducting periodic risk assessments of high-risk sectors or geographical regions.
- Including specific anti-slavery clauses in all third-party contracts.
- Implementing safeguards where potential vulnerabilities are identified.

8. Reporting and Response

- **Whistleblowing:** Anyone who suspects violations is encouraged to report concerns immediately.
- **Protection:** In accordance with the **Dutch Whistleblowers Protection Act (Wet bescherming klokkenluiders)**, reports will be handled confidentially, and individuals will be protected from any form of retaliation.
- **Remediation:** All concerns are reviewed, and if a violation is confirmed, Stichting EarthON will take appropriate corrective action.

We will continue to build awareness of these issues across our team and partners to ensure a culture of vigilance. Stichting EarthON remains committed to ethical and responsible practices across all its work.

Certification

Stichting EarthON affirms its commitment to upholding human dignity and preventing modern slavery and exploitation across its operations and partnerships. Appropriate measures are in place to promote fair and ethical practices and to address risks where they arise



Anti-Bullying and Harassment Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to providing a safe, respectful, and inclusive working environment for everyone engaged in its work. Bullying, harassment, discrimination, and retaliation have no place in the organization.

This policy is drafted in accordance with:

- **Article 7:658 of the Dutch Civil Code:** Which establishes the employer's "Duty of Care" (*zorgplicht*) to ensure a safe working environment.
- **Article 3 of the Working Conditions Act (*Arbowet*):** Which mandates a policy to prevent or limit psychosocial workload (*PSA*).
- **The General Equal Treatment Act (*AWGB*):** Which prohibits discrimination on the grounds of religion, belief, political opinion, race, sex, nationality, sexual orientation, or civil status.

2. Scope

This policy applies to all individuals working with or on behalf of Stichting EarthON, including employees, consultants, volunteers, interns, and third-party representatives. It applies across all work-related settings, including:

- In-person and virtual workplace interactions.
- Work-related travel, meetings, and events.
- Communication through email, messaging platforms, and social media.
- Interactions with beneficiaries, partners, vendors, and other stakeholders.
- This policy applies regardless of location.

3. Definitions

- **Harassment:** Unwelcome conduct based on a protected characteristic such as race, color, religion, sex, sexual orientation, gender identity, pregnancy, national origin, age, disability, or any other status protected by applicable law. Harassment may take verbal, physical, visual, or written forms and can undermine a person's dignity, safety, or ability to work.
- **Bullying:** Repeated, unreasonable behavior directed toward an individual or group that creates a risk to health, safety, or well-being. It may include intimidation, humiliation, deliberate exclusion, persistent verbal abuse, undermining of work, or misuse of authority.

4. Prohibited Conduct

Stichting EarthON does not permit any form of bullying, harassment, discrimination, or retaliation. This includes, but is not limited to:

- Sexual harassment and unwelcome sexual advances or requests for sexual favors.
- Offensive jokes, slurs, or derogatory comments.
- Intimidation, threats, or humiliating behavior.
- Deliberate exclusion or persistent undermining of professional work.
- Discriminatory treatment or conduct that creates a hostile work environment.
- Retaliation against anyone who raises a concern or participates in an inquiry.

5. Standards of Conduct

All individuals are expected to treat others with dignity, courtesy, and professionalism. Everyone shares responsibility for contributing to a workplace culture that is respectful, inclusive, and free from fear or intimidation. Differences in seniority, role, or contractual relationship do not change this expectation.

6. Reporting Concerns & The Confidential Counselor

Anyone who experiences, witnesses, or becomes aware of bullying or harassment is encouraged to report the concern promptly.

In alignment with Dutch best practices, reports may be made to:

- The Director.
- Designated HR or compliance personnel.
- **The Confidential Counselor (*Vertrouwenspersoon*)**: Stichting EarthON provides access to a (formal or external) counselor who offers a safe space to discuss concerns and explore options before a formal complaint is filed.

Stichting EarthON prohibits retaliation against any person who raises a concern in good faith, in compliance with the **Dutch Whistleblowers Protection Act (*Wet bescherming klokkenluiders*)**.

7. Response and Investigation

All concerns will be taken seriously and handled promptly, fairly, and impartially. The organization will:

- Acknowledge concerns in a timely manner.
- Review the matter objectively.
- Maintain confidentiality to the extent possible.
- Document the process appropriately.
- Take corrective action where misconduct is substantiated.

8. Disciplinary Action

Violations may result in corrective or disciplinary action depending on the nature and seriousness of the conduct. This may include:

- Verbal or written warning.
- Suspension.
- **Termination of employment:** Including immediate dismissal for "urgent reasons" (*dringende reden*) as defined in Article 7:678 of the Dutch Civil Code for severe cases of harassment.
- Referral to appropriate authorities where required.

9. Prevention and Awareness

Stichting EarthON is committed to promoting a respectful workplace culture through ongoing communication, awareness, and preventive action. This includes sharing this policy with relevant personnel and encouraging early reporting.

10. Review and Accountability

Stichting EarthON remains committed to maintaining a workplace free from bullying and harassment and to strengthening its practices as needed.

Certification

Stichting EarthON affirms its commitment to maintaining a safe, inclusive, and respectful workplace free from bullying, harassment, discrimination, and retaliation. Appropriate measures are in place to promote dignity at work, encourage early reporting of concerns, and respond to issues fairly and responsibly..

Biosafety and Biosecurity Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to ensuring that all activities involving biological materials are conducted safely, responsibly, and in line with applicable regulations and international biosafety standards.

This policy ensures compliance with:

- **The Dutch Working Conditions Decree (*Arbeidsomstandighedenbesluit*), Chapter 4, Section 9:** Specifically regarding protection against biological agents.
- **The GMO Decree (*Besluit ggo*) and Regulation (*Regeling ggo*):** For any work involving genetically modified organisms.
- **The Environmental Management Act (*Wet milieubeheer*):** Concerning the storage and disposal of hazardous biological waste.
- **International Health Regulations (IHR):** Ensuring global health security.

2. Scope

This policy applies to all activities involving biological materials, regardless of location or whether conducted directly or through partners. This includes:

- Laboratory-based research and field research involving biological samples.
- Clinical or public health sample collection.
- Storage, transport, and disposal of biological materials.
- Collaborations involving biological agents or specimens.

3. Definitions

- **Biosafety:** The application of containment principles, technologies, and practices to prevent unintentional exposure to biological agents or their accidental release.
- **Biosecurity:** Measures designed to prevent loss, theft, misuse, diversion, or intentional release of biological materials.

4. Principles

Stichting EarthON follows a **precautionary and risk-based approach**. Activities must be planned to minimize risk and ensure accountability while aligning with Dutch legal and ethical standards.

5. Risk Assessment (RI&E)

In accordance with the Dutch **Mandatory Risk Inventory and Evaluation (RI&E)**, all biological activities must have a documented assessment prior to initiation. This includes:

- Identifying potential biological hazards and exposure pathways.
- Determining appropriate containment levels
- Establishing mitigation and control measures.
- Reviewing assessments when procedures change.

6. Laboratory Safety & Containment

Laboratory environments must meet relevant Dutch regulatory requirements.

- Adherence to specified biosafety levels and documented protocols.
- Mandatory use of Personal Protective Equipment (PPE).
- Restricted access to authorized personnel and robust incident reporting.

7. Handling, Storage, and Inventory

- **Identification:** Biological materials must be clearly labeled and identified.
- **Security:** Materials must be stored in secure, controlled environments with access limited to trained personnel.
- **Records:** Stichting EarthON maintains inventory records as required by Dutch law for sensitive agents.

8. Transportation (ADR/VLG)

Transport must comply with the **European Agreement concerning the International Carriage of Dangerous Goods by Road (ADR)** and the Dutch **VLG**.

- Packaging and labeling must ensure safe containment and accurate hazard communication throughout transit.

9. Waste Management

Biological waste is classified as "hazardous waste" under Dutch law.

- **Segregation:** Waste must be properly segregated.
- **Decontamination:** Use of approved methods.
- **Disposal:** Waste must be collected by an authorized provider (*erkende inzamelaar*) and assigned the correct **EURAL code**.

10. Biosecurity Measures

Stichting EarthON utilizes the **Biosecurity Self-Scan** (provided by the RIVM) to ensure safeguards against unauthorized access or misuse.

- Controlled access to facilities and secure storage for sensitive agents.
- Mandatory reporting of suspicious activities.
- Total prohibition of the use of biological materials for harmful or unlawful purposes.

11. Training and Incident Response

- **Training:** All personnel must receive training on biosafety practices, biosecurity, and emergency response.
- **Reporting:** All incidents (spills, loss, or exposure) must be reported promptly to the **Biological Safety Officer (BSO)** and, where required, the relevant Dutch inspectorates (e.g., ILT or RIVM).

12. Collaboration and Compliance

When working with partners, EarthON assesses biosafety capacity and defines responsibilities through clear agreements. Non-compliance may result in disciplinary action or termination of partnerships.

Certification

Stichting EarthON affirms its commitment to responsible biosafety and biosecurity practices. Appropriate systems are in place to promote safe handling, prevent misuse, and protect people and the environment

Child Safeguarding Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to safeguarding the rights, dignity, and well-being of all children engaged in or affected by its work. This policy establishes a framework to prevent harm, respond to concerns, and ensure safe activities.

This policy is compliant with:

- **The Dutch Mandatory Reporting Code (*Meldcode Huiselijk Geweld en Kindermishandeling*):** Which legally obligates organizations to follow a 5-step protocol when child abuse is suspected.
- **The United Nations Convention on the Rights of the Child (UNCRC):** As integrated into Dutch law.
- **Book 1 of the Dutch Civil Code (*Burgerlijk Wetboek*):** Regarding the protection and interests of the minor.

2. Scope

This policy applies to all individuals and entities working with or on behalf of Stichting EarthON, including employees, volunteers, interns, contractors, consultants, and partner organizations.

3. Principles: The Best Interests of the Child

Stichting EarthON adopts a zero-tolerance approach to child abuse, exploitation, and neglect. In accordance with Dutch law, the "**Best interests of the child**" (*Het belang van het kind*) is the primary consideration in all actions and decisions.

4. Legal and Contextual Alignment

Stichting EarthON aligns its safeguarding approach with international standards and specific Dutch legislation, moving beyond previous regional frameworks to ensure full compliance with the **Dutch Youth Act (*Jeugdwet*)** and relevant safety regulations for organisations.

5. Prevention & Risk Management (RI&E)

Stichting EarthON takes proactive steps to prevent harm, including:

- Conducting specific risk assessments for programs involving children.
- Ensuring safe physical and digital environments.
- Integrating safeguarding into program design.
- Early identification and addressing of potential risks.

6. Safe Recruitment & The VOG Requirement

In compliance with Dutch integrity standards for Public Benefit Organizations (ANBI), Stichting EarthON enforces strict screening:

- **Mandatory VOG:** All personnel, volunteers, or partners working directly with minors must provide a valid **Certificate of Conduct (Verklaring Omtrent het Gedrag)** specifically screened for "Section 80" (Working with Minors).
- Reference checks and employment history reviews.
- Mandatory safeguarding orientation and training.

7. Standards of Conduct

All personnel must adhere to a strict Code of Conduct regarding interactions with children. This includes maintaining professional boundaries and respecting the child's autonomy.

8. Reporting Concerns: The 5-Step Meldcode

Anyone who becomes aware of a safeguarding concern must report it promptly. Stichting EarthON follows the **Dutch 5-Step Mandatory Reporting Code:**

1. **Map signals:** Documenting signs of suspected abuse or neglect.
2. **Consultation:** Discussing signals with a peer or the **Confidential Counselor (Vertrouwenspersoon)**.
3. **Talk with the child/parents:** Unless this poses a safety risk.
4. **Assess the risk:** Determining the severity of the situation.
5. **Decision:** Deciding whether to organize help or file a formal report with **Veilig Thuis**.

9. Response, Investigation & Veilig Thuis

- **Veilig Thuis:** For concerns reaching the legal threshold of abuse, EarthON will coordinate with *Veilig Thuis* (the Dutch national advisory and reporting point for child abuse).
- **Fairness:** All concerns will be handled with sensitivity, confidentiality, and fairness.
- **Action:** Substantiated misconduct will lead to disciplinary measures, including immediate termination and reporting to the authorities (Police/Public Prosecutor).

10. Accountability and Review

Stichting EarthON remains committed to continuously improving its approach. Failure to comply with this policy may result in disciplinary action or termination of engagement.

Certification

Stichting EarthON affirms its commitment to safeguarding children and ensuring all activities protect their rights, safety, and well-being. Appropriate systems, including the Dutch *Meldcode* and VOG protocols, are in place to promote a culture of accountability and care.

Data Protection & Privacy Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to protecting the privacy, confidentiality, and security of personal data entrusted to it. This policy sets out how personal information is collected, used, stored, and protected across all operations, ensuring that data is handled in a lawful, transparent, and accountable manner.

This policy is compliant with:

- **The General Data Protection Regulation (GDPR / EU 2016/679).**
- **The Dutch GDPR Implementation Act (*Uitvoeringswet AVG / UAVG*).**
- Oversight is provided by the **Dutch Data Protection Authority (*Autoriteit Persoonsgegevens – AP*).**

2. Scope

This policy applies to all personal data processed by Stichting EarthON, regardless of whether it is stored electronically, in physical form, or processed through third-party systems. It applies to all board members, staff, volunteers, and third-party processors acting on behalf of the foundation. This includes data related to:

- Employees, volunteers, and interns.
- Donors, supporters, and partners.
- Beneficiaries and research participants.
- Vendors, contractors, and website visitors.

3. Definitions

- **Personal Data:** Any information relating to an identified or identifiable natural person (*data subject*).
- **Processing:** Any operation performed on personal data (collection, storage, use, disclosure, deletion).
- **Data Controller:** Stichting EarthON – the entity determining the purposes and means of processing.
- **Data Processor:** A third party processing data on behalf of EarthON (e.g., cloud services, payroll providers).
- **Data Subject:** The individual whose personal data is being processed.

4. Key Principles of Data Processing

Stichting EarthON processes personal data in line with the following core principles:

- **Lawfulness, Fairness, and Transparency:** Data is processed on a valid legal basis and individuals are informed.
- **Purpose Limitation:** Data is collected for specified, explicit, and legitimate purposes.
- **Data Minimization:** Collecting only what is adequate and necessary.
- **Accuracy:** Taking reasonable steps to ensure data is accurate and up to date.
- **Storage Limitation:** Retaining data only as long as necessary.
- **Integrity and Confidentiality:** Using appropriate technical and organizational security measures.
- **Accountability:** The organization is responsible for demonstrating compliance with these principles.

5. Lawful Basis for Processing

Personal data is processed based on one of the following legal grounds (Article 6 GDPR):

- **Consent:** For newsletter subscriptions and non-essential communications.
- **Performance of a Contract:** For grant, employment, and service agreements.
- **Legal Obligation:** For tax records, **KvK** filings, and **UBO** register requirements.
- **Legitimate Interests:** For donor relations, program reporting, and organizational security.
- **Special Category Data:** Sensitive data is handled with additional safeguards and only where explicitly permitted by the UAVG.

6. Data Security

Stichting EarthON implements technical and organizational measures to protect data from unauthorized access, loss, or misuse, including:

- Secure systems, encryption, and password protection.
- Restricted access to sensitive information based on role.
- Secure storage and regular backups of physical and digital records.
- Regular reviews of access permissions and security protocols.

7. Data Sharing and International Transfers

- **Third-Party Processors:** EarthON only engages processors providing sufficient GDPR guarantees. A **Data Processing Agreement (Verwerkersovereenkomst)** must be signed before sharing data.

International Transfers: Data is transferred outside the EU/EEA only if the recipient country ensures an adequate level of protection or if **Standard Contractual Clauses (SCCs)** are in place.

8. Individual Rights

Data subjects may exercise the following rights, which EarthON will fulfill within **30 days**:

- **Right to access** and **rectification** of their data.
- **Right to erasure** ('right to be forgotten') and **restriction of processing**.
- **Right to data portability** and the **right to object** to processing based on legitimate interests.
- **Right to withdraw consent** at any time.

9. Data Retention

Data is retained only for as long as necessary to fulfill its purpose or comply with legal obligations:

- **Financial/Donation Records:** 7 years (per Dutch tax law/ *Belastingdienst*).
- **Grant Agreements:** 7 years after expiry.
- **HR/Volunteer Records:** 2 years after the end of engagement.
- **Marketing Data:** Until consent is withdrawn.

10. Data Breach Response

In the event of a personal data breach:

- The breach is assessed immediately to determine the risk to individuals.
- If the breach poses a risk to rights and freedoms, it must be reported to the **Autoriteit Persoonsgegevens (AP)** within **72 hours**.
- Affected individuals will be notified without undue delay if the risk is high.
- All incidents are documented in an internal **Data Breach Register**.

11. Accountability and Review

All individuals handling personal data must do so with care and integrity. Non-compliance may result in formal warnings, termination of engagement, or reporting to relevant authorities. This policy is reviewed annually to reflect changes in law or operations.

Certification

Stichting EarthON affirms its commitment to protecting personal data and maintaining appropriate safeguards across all its operations. Appropriate systems are in place to ensure confidentiality, security, and responsible use of information in line with Dutch and EU standards.

Due Diligence & Monitoring Policy for Collaborators and Downstream Partners

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to maintaining high standards of integrity, transparency, and accountability in all its partnerships. This policy sets out how the organization selects, engages, and monitors collaborators, sub-recipients, contractors, and other downstream partners to ensure that funds, resources, and activities are managed responsibly and in line with agreed expectations.

In addition to organizational goals, this policy ensures compliance with:

- **The Dutch Sanctions Act 1977 (*Sanctiewet 1977*):** Prohibiting the provision of financial resources to sanctioned individuals or entities.
- **The Anti-Money Laundering and Anti-Terrorist Financing Act (*WWFT*):** Regarding "Know Your Partner" (KYP) requirements and the identification of Ultimate Beneficial Owners (UBO).
- **ANBI Integrity Requirements:** Meeting the transparency and anti-misuse standards set by the Dutch Tax Authority (*Belastingdienst*).

2. Scope

This policy applies to all collaborative arrangements involving Stichting EarthON, including partnerships, sub-awards, consultancy engagements, and vendor relationships. It covers both pre-engagement due diligence and ongoing monitoring throughout the duration of the partnership.

3. Principles

Stichting EarthON follows a risk-based and proportionate approach to due diligence and monitoring. All partnerships are expected to reflect shared values of ethical conduct, financial accountability, legal compliance, and responsible program delivery.

4. Pre-Engagement Due Diligence

Before entering into a partnership, Stichting EarthON undertakes a review to assess the suitability and risk profile of the collaborator. This includes:

- **Legal Identity:** Verification of legal status and registration (e.g., KvK extract or international equivalent).
- **UBO Screening:** Identification of the Ultimate Beneficial Owner(s) in accordance with the Dutch UBO-register requirements.

- **Sanction Checks:** Screening against applicable EU, Dutch, and UN sanctions or restricted lists.
- **Governance & Integrity:** Review of governance structure, leadership, and relevant policies such as safeguarding, anti-corruption, and data protection.
- **Financial Health:** Assessment of financial systems, internal controls, and past performance.

The level of review is proportionate to the size, nature, and risk level of the engagement.

5. Contractual Requirements

All partnerships must be formalized through written agreements. Under Dutch law, these agreements are interpreted according to the principle of "reasonableness and fairness" (*redelijkheid en billijkheid*). Agreements include:

- Scope of work, deliverables, and budget.
- Compliance with legal, donor, and ethical obligations (including Anti-Bribery and Safeguarding).
- **Data Processing Agreement (*Verwerkersovereenkomst*):** Required where personal data is exchanged, in compliance with the AVG/GDPR.
- Audit rights, access to records, and conditions for suspension or termination.

6. Financial Oversight and Monitoring

Stichting EarthON applies monitoring mechanisms to ensure responsible use of funds, aligned with Dutch accounting principles for non-profits (RJ 640). This includes:

- Periodic financial and narrative reporting.
- Tracking of milestones and deliverables.
- Risk-based financial reviews or audits.
- Payment schedules linked to performance or reporting milestones.

7. Ongoing Risk Assessment

Risk assessment continues throughout the partnership. Additional oversight is applied in situations such as:

- High-risk geographic or sector contexts.
- Changes in leadership, governance, or ownership.
- Delays in reporting or financial inconsistencies.
- Complaints or safeguarding concerns.

8. Non-Compliance and Corrective Action

Where concerns arise, Stichting EarthON will take proportionate action:

- Requesting clarification or additional documentation.
- Implementing mandatory corrective action plans.
- **Suspension or Termination:** Under Article 6:265 of the Dutch Civil Code, Stichting EarthON reserves the right to terminate agreements for material breach of contract or integrity standards.
- **Reporting:** Serious concerns may be referred to relevant authorities (e.g., the FIOD or the Dutch Data Protection Authority).

9. Documentation and Responsibilities

In line with Dutch tax law, all due diligence, agreements, and monitoring records are maintained for a minimum of **7 years**. Designated staff are responsible for implementing these processes to support transparency and accountability.

10. Accountability and Practice

Stichting EarthON is committed to strengthening its due diligence practices over time. The organization seeks to balance strong oversight with collaborative, respectful engagement with partners to ensure effective and responsible program delivery.

Certification

Stichting EarthON affirms its commitment to maintaining structured due diligence and monitoring practices for all collaborators and downstream partners. Appropriate systems and safeguards are in place to promote accountability, ensure responsible use of resources, and uphold ethical and operational standards

Equal Opportunity & Prevention of Sexual Harassment Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to creating a safe, inclusive, and respectful environment for all individuals associated with its work. This policy sets out our commitment to equal opportunity and to preventing and addressing sexual harassment and other forms of inappropriate conduct.

This policy ensures compliance with:

- **The Dutch Working Conditions Act (*Arbeidsomstandighedenwet*):** Which mandates that employers protect workers from psychosocial workload (PSA), including sexual harassment and discrimination.
- **The General Equal Treatment Act (*AWGB*):** Which prohibits discrimination on grounds of religion, belief, political opinion, race, sex, nationality, sexual orientation, or civil status.
- **Article 7:646 of the Dutch Civil Code:** Which specifically prohibits any distinction between men and women in the workplace, including sexual harassment.

2. Scope

This policy applies to all individuals working with or on behalf of Stichting EarthON, including employees, consultants, volunteers, interns, and third-party partners. It applies across all work environments, including offices, field locations, events, travel, and virtual spaces.

3. Equal Opportunity Commitment

Stichting EarthON is an equal opportunity organization. We ensure all individuals are treated fairly and with dignity, regardless of gender, gender identity, sexual orientation, race, ethnicity, nationality, religion, age, disability, or socio-economic background. All decisions related to recruitment and professional opportunities are based on merit and qualifications.

4. Respectful Workplace

We are committed to fostering a work environment built on mutual respect and professionalism. In accordance with the Dutch "Duty of Care" (*zorgplicht*), all individuals are expected to contribute to a culture where everyone feels safe and valued.

5. What Constitutes Sexual Harassment (PSA)

Following the definition in the Dutch *Arbowet*, sexual harassment refers to any unwelcome conduct of a sexual nature—verbal, non-verbal, or physical—that violates a person’s dignity or creates an intimidating, hostile, or offensive environment. This includes:

- Unwelcome physical contact or advances.
- Sexually suggestive comments, jokes, or digital messages.
- Displaying inappropriate content or requests for sexual favors.
- Conduct that interferes with an individual’s ability to work safely.

6. Prohibited Conduct

Stichting EarthON does not tolerate any form of sexual harassment, discrimination, bullying, or intimidation. This zero-tolerance approach applies to all professional interactions, including those with third parties and beneficiaries.

7. Reporting Concerns & The Confidential Counselor

Anyone who experiences or witnesses inappropriate behavior is encouraged to report it promptly. In line with Dutch labor standards, EarthON provides access to:

- **The Executive Director or designated leadership.**
- **The Confidential Counselor (*Vertrouwenspersoon*):** A specifically designated person who offers a safe, confidential space to discuss incidents and explore informal or formal resolutions without fear of repercussion.

8. Response, Resolution & Investigation

All concerns will be reviewed promptly and fairly. Where misconduct is substantiated, EarthON will take proportionate corrective action, which under Dutch law may include:

- Formal warnings or mandatory behavioral training.
- Transfer or suspension.
- **Immediate Dismissal (*Ontslag op staande voet*):** For severe cases of sexual harassment, as permitted under Article 7:678 of the Dutch Civil Code.

9. Protection from Retaliation

In compliance with the **Dutch Whistleblowers Protection Act (*Wet bescherming klokkenluiders*)**, Stichting EarthON does not tolerate retaliation against any individual who raises concerns in good faith or participates in a review.

10. Awareness and Responsibility

All individuals share responsibility for maintaining this environment. EarthON will continue to build awareness through ongoing communication and preventive action to ensure these principles are upheld across all operations.

Certification

Stichting EarthON affirms its commitment to providing a safe, inclusive, and respectful environment free from discrimination and harassment. Appropriate measures, including the appointment of a Confidential Counselor and clear reporting protocols, are in place to prevent and address inappropriate conduct.



Fundraising Approach Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is dedicated to tackling pressing environmental issues through innovative solutions. As an organization with **ANBI status** in the Netherlands, we leverage this position to attract donations that are impactful and tax-deductible for our supporters.

This policy ensures compliance with:

- **The CBF Recognition Scheme (CBF-Erkenning):** Adhering to the 2025/2026 principle-based standards for responsible fundraising, transparency, and governance.
- **ANBI Requirements:** Maintaining the 90% public benefit threshold and fulfilling mandatory website publication of fundraising data.
- **The Dutch Civil Code (Book 2):** Regarding the board's responsibility for financial management and accountability.

2. Fundraising Philosophy

Our approach is anchored in the belief that philanthropy is a catalyst for environmental change. We operate under three key principles:

- **Mutual Benefit:** Viewing donors as partners in meaningful change.
- **Transparency and Accountability:** In line with CBF standards, we commit to full transparency regarding fund allocation and project impact.
- **Long-term Relationships:** Prioritizing sustained engagement over one-time transactions.

3. Types of Fundraising & Specific Dutch Regulations

Stichting EarthON utilizes a diverse portfolio of revenue streams:

- **Annual Campaigns & Major Gifts:** Personal outreach and direct solicitation targeting individuals, foundations, and corporations.
- **Grants (Family Foundations & Institutional):** Tailored proposals aligning with the philanthropic goals of partners such as the Oak Foundation.
- **Crowdfunding:** Utilizing digital platforms to engage a wide audience for project-specific support.
-

- **Fundraising Events (Galas/Dinners):** Serving as both financial initiatives and community-building opportunities.
- **Peer-to-Peer Fundraising:** Empowering supporters to raise funds via their own networks.

Compliance Note: For any door-to-door or street collections in the Netherlands, Stichting EarthON will adhere to the **National Collection Schedule (Collecterooster)** and local municipal (APV) permits.

4. Operational Integration & Governance

Fundraising is not a standalone activity but is woven into our overall operational framework:

- **Strategic Planning:** Fundraising goals are reviewed annually and aligned with programmatic needs and programmatic impact.
- **Internal Controls:** In accordance with CBF Category standards, we maintain a strict segregation of duties between those soliciting funds and those recording transactions.
- **Cost Control:** We strive to keep fundraising costs in reasonable proportion to our charitable expenditure, as required by ANBI regulations and CBF guidelines.

5. Reporting, Learning & Adaptation

To maintain public trust, EarthON implements robust reporting mechanisms:

- **Internal Oversight:** Quarterly reviews by senior management and the Board of Directors.
- **Annual Reporting:** Publication of an annual report within six months of the financial year-end, including a management report and financial statements compliant with **RJ 640** (Dutch accounting standards for non-profits).
- **Donor Stewardship:** Providing regular, tangible updates on how contributions have directly influenced environmental projects.

6. Compliance and Ethical Standards

- **Ethical Fundraising:** Adhering to the **SBF Code of Conduct** (Samenwerkende Brancheorganisaties Filantropie), ensuring honesty, integrity, and respect for donor intentions.
- **Data Protection:** All fundraising data processing complies with the **AVG (GDPR)** and the Dutch UAVG.
- **Anti-Money Laundering:** We conduct due diligence on large donations to comply with the **WWFT** and prevent improper influence.

7. Annexure: Strategic Targets

Stichting EarthON aims to raise **USD 4 million by the end of 2027**.

- **Achieved:** USD 500,000 (NGIN, SED).
- **Committed:** USD 500,000.
- **Active Targets:** Oak Foundation (USD 1.2M), UMI, and Women Earth Alliance.

Certification

Stichting EarthON affirms its commitment to a transparent, ethical, and effective fundraising approach. Appropriate systems are in place to ensure that all resources are mobilized and managed to protect the rights of donors and the integrity of our environmental mission.



Good Practice in Research Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to promoting excellence, integrity, transparency, and accountability in all research activities. The Organization recognizes that high-quality research must be conducted ethically, responsibly, and in compliance with applicable legal, regulatory, and professional standards.

This policy ensures compliance with:

- **The Netherlands Code of Conduct for Research Integrity (2018):** Adhering to the five core principles of honesty, scrupulousness, transparency, independence, and responsibility.
- **The General Data Protection Regulation (AVG/GDPR) & UAVG:** Specifically regarding the "scientific research" exemptions and requirements for data processing and archiving.
- **The Dutch Open Science National Programme:** Encouraging the transition to open, transparent, and collaborative research practices

2. Scope

This Policy applies to all research projects led, funded, or supported by Stichting EarthON, including collaborations with academic institutions, NGOs, and other partners. It applies to all individuals engaged in research-related roles across both domestic and international activities.

3. Core Principles of Good Research Practice

3.1 Integrity, Honesty, and Independence

All research must be conducted honestly, with accuracy in data collection, analysis, interpretation, and reporting. Findings must not be fabricated, falsified, or selectively reported. Researchers must maintain independence from undue influence, including from funding sources or political pressure.

3.2 Ethical Approval and Oversight

In accordance with Dutch standards, research must obtain appropriate ethical review prior to commencement.

- **WMO Research:** Requires approval from an accredited Medical Research Ethics Committee (METC).
- **Non-WMO Research:** Must be reviewed by an internal or institutional Ethics Committee to ensure participant protection and integrity.

3.3 Respect for Participants

EarthON is committed to protecting the dignity, rights, safety, and wellbeing of all research participants. This includes:

- Obtaining voluntary informed consent (in writing where required by Dutch law).
- Ensuring confidentiality and privacy through pseudonymization or anonymization.
- Providing additional protections for vulnerable populations as defined in the *WMO*.

3.4 Scientific Rigor and Methodological Quality

Research must be designed using evidence-based methodologies with clear objectives. Researchers must ensure that data collection tools are valid, statistical methods are appropriate, and conclusions are supported by evidence.

3.5 Data Management and Security (FAIR Principles)

In line with Dutch research standards, data should be **FAIR** (Findable, Accessible, Interoperable, and Reusable) where possible.

- **Security:** Data must be collected lawfully and stored securely against unauthorized access.
- **Retention:** Raw data and research materials must be retained for a minimum of **10 years** to allow for verification, unless legal or ethical constraints dictate otherwise.

3.6 Transparency, Authorship, and Disclosure

- **Reporting:** Findings must be reported accurately and transparently, including limitations and funding sources.
- **Authorship:** Must be based on meaningful intellectual contribution; ghost or honorary authorship is prohibited.
- **Conflicts of Interest:** Researchers must disclose any financial or personal interests as per the *Netherlands Code of Conduct for Research Integrity*.

4. Collaboration and Training

Collaborative research must be governed by written agreements defining roles, data sharing, and intellectual property. Stichting EarthON promotes ongoing training in research ethics, data protection (AVG), and regulatory compliance for all personnel.

5. Monitoring, Oversight, and Misconduct

Senior leadership and the Board of Directors retain oversight for research governance. Allegations of research misconduct (fabrication, falsification, plagiarism) will be addressed under the **Research Misconduct Policy** and, if necessary, reported to the **Netherlands Board for Research Integrity (LOWI)**.

Certification

Stichting EarthON affirms its commitment to responsible and ethical research practices consistent with internationally recognized standards and the *Netherlands Code of Conduct for Research Integrity*



Procurement Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to conducting procurement activities in a transparent, competitive, ethical, and financially responsible manner. Responsible procurement is essential to maintaining donor confidence, institutional credibility, and operational integrity.

This policy ensures compliance with:

- **The Dutch Civil Code (Book 2):** Regarding the board's "Duty of Care" in managing the foundation's assets and financial obligations.
- **ANBI Integrity Standards:** Ensuring that the foundation's resources are used solely for its public benefit purpose and not for the private gain of individuals or third parties.
- **The Dutch Public Procurement Act (*Aanbestedingswet*):** While primarily for public bodies, Stichting EarthON adopts its core principles of objectivity, non-discrimination, and transparency as best practices for high-value contracts.
- **Anti-Money Laundering (WWFT):** Requiring "Know Your Vendor" due diligence to prevent involvement in financial crime.

2. Scope of Application

This Policy applies to all procurement undertaken by Stichting EarthON, regardless of the funding source. It covers the acquisition of goods, equipment, professional services, consultancies, and infrastructure-related services. Where donor-specific rules impose stricter requirements, those shall take precedence.

3. Guiding Principles of Procurement

- **Transparency and Documentation:** All processes must be documented clearly to demonstrate how value for money was achieved.
- **Competition and Fairness:** The organization promotes open competition and provides consistent information to all potential vendors to avoid artificial barriers.
- **Value for Money:** Decisions are based on overall value—including quality, technical capability, and risk profile—rather than price alone.
- **Ethical Conduct and Integrity:** Personnel are prohibited from accepting gifts or favors and must immediately disclose any conflicts of interest.

Segregation of Duties: To reduce the risk of fraud, responsibilities for requesting, approving, receiving, and paying for goods/services must be separated among different individuals.

4. Procurement Methods and Thresholds

Stichting EarthON applies proportional methods based on the estimated value and risk of the purchase:

- **Micro Purchases (Low-Value):** Informal price comparisons; the purchaser must document that the price is reasonable.
- **Small Purchases (Moderate Value):** At least three written quotations should be obtained and evaluated against pre-defined criteria.
- **Competitive Bidding (High-Value):** A formal Request for Quotation (RFQ) or Request for Proposal (RFP) process is required, featuring clear technical specifications and formal evaluation documentation.
- **Sole-Source Procurement:** Permitted only with written justification, such as emergency circumstances or when only one qualified supplier exists.

5. Vendor Due Diligence

For significant or high-risk procurements, Stichting EarthON conducts due diligence. In the Netherlands, this includes:

- Verification of **Kamer van Koophandel (KvK)** registration.
- **UBO (Ultimate Beneficial Owner) Screening:** To ensure compliance with Dutch transparency laws.
- Review of the vendor's financial stability and compliance policies (e.g., anti-corruption, safeguarding).
- Sanctions screening where applicable.

6. Contracting and Agreement Management

All significant procurements must be formalized through written contracts or purchase orders. In line with the Dutch Civil Code, these must outline the scope of work, deliverables, payment terms, and termination provisions. If personal data is processed by the vendor, a **Data Processing Agreement** (*Verwerkersovereenkomst*) must be included per the AVG/GDPR.

7. Receipt, Verification, and Payment

Goods and services must be verified as received in acceptable condition prior to payment. Invoices must match purchase orders and be approved by authorized personnel following internal financial control procedures.

8. Record Retention and Audit

In compliance with Dutch tax law (*Rijksbelastingwet*), all procurement documentation—including bids, evaluation summaries, contracts, and invoices—must be retained for a minimum of **7 years** and made available for audit.

9. Monitoring and Oversight

The Executive Director and Finance Officer are responsible for ensuring compliance. The Board of Directors retains oversight for high-value procurements to ensure adherence to this Policy and donor requirements.

10. Non-Compliance and Disciplinary Action

Failure to comply may result in disciplinary action, contract termination, or recovery of funds. Serious violations involving fraud or bribery may be referred to the relevant Dutch authorities (e.g., FIOD) under the organization's Anti-Fraud and Corruption Policy.

Certification

Stichting EarthON affirms its commitment to transparent, ethical, and accountable procurement practices. Appropriate systems are in place to ensure that resources are managed responsibly and in accordance with applicable Dutch and international standards.

Research Misconduct Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to upholding the highest standards of research integrity, ethics, transparency, and accountability. The Organization adopts a **zero-tolerance approach** to research misconduct in any form. This policy ensures compliance with:

- **The Netherlands Code of Conduct for Research Integrity (2018):** Providing the definitive Dutch standards for honesty, scrupulousness, transparency, independence, and responsibility.
- **The Dutch Higher Education and Research Act (WHW):** Which, while specifically for universities, sets the national benchmark for research integrity that EarthON adopts as best practice.
- **The Medical Research Involving Human Subjects Act (WMO):** For research involving human participants.

2. Scope

This Policy applies to all research conducted, supported, or disseminated by Stichting EarthON. It covers all personnel, collaborators, and partners engaged in research-related roles, whether domestic or international.

3. Definition of Research Misconduct

In accordance with Dutch and international standards, research misconduct includes:

- **Fabrication:** Making up data or results and reporting them as genuine.
- **Falsification:** Manipulating research materials, equipment, or processes such that the research record is misrepresented.
- **Plagiarism:** Appropriating another person's ideas, processes, results, or words without proper attribution.

Serious deviations also include:

- Failure to obtain mandatory **METC/MREC** or ethical approvals.
- Improper authorship practices (e.g., ghost or honorary authorship).
- Suppression of negative findings or misuse of research funds.
- *Note: Honest errors or differences in interpretation do not constitute misconduct.*

4. Ethical Standards in Research

All research activities must comply with recognized guidelines, including:

- Obtaining **Informed Consent** from participants.
- Adhering to the **AVG/GDPR** for data protection and participant privacy.
- Ensuring scientific rigor and minimizing risk to communities.

5. Reporting Allegations & The Confidential Counselor

Any individual who suspects misconduct must report concerns promptly. In the Netherlands, EarthON provides access to:

- The Executive Director or Compliance Officer.
- A Confidential Counselor for Research Integrity (*Vertrouwenspersoon Wetenschappelijke Integriteit*): To provide a safe, confidential space for whistleblowers.
- The Board of Directors: If allegations involve senior leadership.
- Retaliation Prohibition: Retaliation against individuals raising concerns in good faith is strictly prohibited under the *Wet bescherming klokkenluiders*.

6. Assessment and Investigation Procedure

Upon receiving an allegation, Stichting EarthON will:

1. **Preliminary Assessment:** Determine if the allegation falls within the scope of this Policy.
2. **Impartial Investigation:** If warranted, an investigation committee will be formed to review the evidence fairly.
3. **Reporting:** Collaborating institutions, funders, or the **LOWI** (National Board for Research Integrity) may be informed as required by law or contract.

7. Corrective and Disciplinary Actions

If misconduct is substantiated, EarthON will take proportionate actions:

- Retraction or correction of published materials.
- Disciplinary action, including termination of employment or partnership.
- Notification to regulatory authorities and recovery of misused funds.

8. Record Retention

Documentation regarding investigations will be retained for at least **10 years**, aligning with the Dutch standard for research verification and legal requirements.

9. Oversight and Review

The Board of Directors retains oversight of research integrity governance. This Policy is reviewed periodically to ensure alignment with evolving standards, such as those issued by the **UNL** (Universities of the Netherlands) and international bodies.

Certification

Stichting EarthON affirms its commitment to maintaining high standards of research integrity and to preventing and addressing research misconduct in all activities. Appropriate systems are in place to ensure that research is conducted and reported with the utmost honesty and accountability.



Reserve Fund Policy

1. Purpose & Dutch Legal Context

Stichting EarthON establishes this Reserve Fund Policy to ensure the organization's financial health and strategic responsiveness. This policy is designed to protect the integrity and continuity of the Foundation's operations, enabling it to fulfill its mission during varying economic conditions without disruption. This policy ensures compliance with:

- **The Dutch Civil Code (Book 2):** Regarding the board's responsibility to maintain a healthy financial position and the "continuity of the legal entity."
- **Accounting Standard RJ 640:** The Dutch guideline for annual reporting for "Not-for-profit Organizations," which governs how reserves and funds are presented in the balance sheet.
- **CBF Recognition Requirements:** Adhering to the standard that a continuity reserve should not exceed a "reasonable limit" (typically 1.5 times the annual cost of the work organization) to ensure donor funds are spent on the mission.
- **ANBI Regulations:** Ensuring reserves are held for the benefit of the foundation's public-interest goals and not for excessive capital accumulation.

2. Definitions

- **Reserve Fund:** Unrestricted funds not allocated to specific projects, held as a financial safety net.
- **Operational Reserves:** A subset specifically earmarked to cover core activities like payroll, rent, and utilities during downturns.
- **Restricted Funds:** Funds designated by donors for specific projects; these are not included in the Reserve Fund.
- **Designated Funds:** Unrestricted funds set aside by the Board for planned strategic initiatives.
- **Endowment Funds:** Permanent funds invested to generate income; the principal is typically not used.
- **Liquidity:** The availability of liquid assets to meet financial obligations quickly.

3. Operational Aspects of the Reserve Fund

- **Ensure Financial Security:** Maintaining reserves to support operations during unexpected income fluctuations.

- **Sustain Operational Continuity:** Providing a buffer for the continuous operation of core programs regardless of external funding uncertainties.
- **Provide Strategic Flexibility:** Enabling the Foundation to capitalize on new opportunities or address sudden strategic needs.
- **Mitigate Financial Risks:** Serving as a key component of the risk management strategy to buffer against emergencies.

4. Determining the Size of the Reserve Fund

- **Assessment of Vulnerabilities:** Regular analysis of financial risks, revenue fluctuations, and historical expenditures.
- **Calculation of Expenses:** Determining baseline requirements based on average monthly cash outflows (excluding non-cash items like depreciation).
- **Setting the Target:** Establishing a reserve that covers a minimum of **three to nine months** of average operational expenses.
- **Periodic Reviews:** Target levels are reviewed at least annually to remain aligned with current risks.

5. Funding Strategy

- **Initial Capitalization:** Allocation of an initial amount from unrestricted net assets approved by the Board.
- **Ongoing Contributions:** Regular earmarked allocations from annual budget surpluses and unrestricted bequests.
- **Management:** The Finance Committee monitors the inflow and adequacy of funds.

6. Utilization of the Reserve Fund

- **Criteria for Use:** Accessed only when operational continuity is threatened or for immediate strategic investments.
- **Approval Process:**
 - **Minor Withdrawals:** Approved by the Executive Director following consultation with the Finance Committee.

- **Major Withdrawals:** Require formal approval from the Board of Directors, including a rationale and replenishment plan.
- **Replenishment:** Utilized funds must be replenished within **one to three fiscal years**.
- **Documentation:** All withdrawals must be documented, and status reports provided to the Board.

7. Investment and Management

- **Oversight:** The Finance Committee and advisors oversee investments, with Board approval required for strategy changes.
- **Risk Management:** Regular risk assessments and diversification strategies are employed to minimize loss.
- **Reporting:** Quarterly performance reports are provided to the Board, and annual summaries are included in financial reports.

8. Monitoring and Reporting

- **Responsibilities:** The Finance Committee conducts continuous monitoring and internal audits.
- **Procedures:** Detailed quarterly financial reports and an annual review as part of the broader financial audit.
- **Transparency:** Stakeholders are informed through the annual report and stakeholder meetings.
- **Performance Indicators:** KPIs include liquidity ratios and return on investments.
- **Policy Review:** This policy is reviewed biennially to reflect changes in the financial landscape.

Certification

Stichting EarthON affirms its commitment to maintaining a robust Reserve Fund to safeguard its mission-driven activities and ensure long-term stability.

Risk Management Policy (Risk Management Framework)

1. Purpose & Dutch Legal Context

Stichting EarthON recognizes that effective risk management is essential to achieving its mission, maintaining stakeholder confidence, and ensuring responsible stewardship of funds. The Organization is committed to proactively identifying, assessing, managing, and monitoring risks that may impact its strategic objectives, financial integrity, legal compliance, operational effectiveness, and reputation.

This policy ensures compliance with:

- **The Dutch Civil Code (Book 2):** Regarding the Board's collective responsibility for the foundation's strategy, financial health, and risk management.
- **ANBI Integrity Requirements:** Adhering to the "anti-misuse" standards set by the Dutch Tax Authority (*Belastingdienst*) to ensure resources are used exclusively for the public benefit.
- **The General Data Protection Regulation (AVG/GDPR):** Implementing a risk-based approach to data protection and privacy (Data Protection Impact Assessments).
- **CBF Recognition Standards:** Aligning with Dutch transparency and "Good Governance" (*Goed Bestuur*) standards for recognized charities.

2. Purpose and Objectives

The purpose of this Policy is to establish a structured and consistent approach to risk management across the Organization. Stichting EarthON seeks to identify potential risks at an early stage, evaluate their likelihood and impact, and implement proportionate mitigation strategies.

Through this framework, the Organization aims to:

- Protect organizational assets and resources.
- Ensure compliance with applicable laws and contractual obligations.
- Safeguard beneficiaries, staff, and stakeholders.
- Maintain financial accountability and transparency.
- Support informed decision-making by leadership.

3. Risk Identification and Categories

Stichting EarthON considers risks across multiple dimensions of its operations, including internal processes, external partnerships, and regulatory environments. Key categories include:

- **Strategic Risk:** Affecting long-term sustainability, mission delivery, and funding stability.
- **Financial Risk:** Associated with fraud, misappropriation, inadequate budgeting, or reporting errors.
- **Legal and Compliance Risk:** Violations of Dutch laws, regulatory obligations (e.g., ANBI, KvK), or contractual terms.
- **Operational Risk:** Arising from process failures, technology disruptions, or inadequate internal controls.
- **Reputational Risk:** Events damaging public trust or donor confidence.
- **Safeguarding and Ethical Risk:** Workplace misconduct, conflicts of interest, or ethical breaches.

4. Risk Assessment Process

Stichting EarthON follows a structured approach to risk assessment. Risks are identified through management review, program planning, and periodic Board engagement.

- Each risk is assessed based on **Likelihood** and **Impact** (financial, operational, legal, or reputational).
- Risks are prioritized, and mitigation measures are implemented proportionately.
- Significant risks are documented in a formal **Risk Register**, which is periodically reviewed and updated.

5. Risk Mitigation and Control Measures

The Organization implements internal controls designed to reduce risk exposure, including:

- Segregation of financial duties and approval thresholds for expenditures.
- Contractual safeguards with third parties and compliance monitoring.
- Staff training, data protection measures (AVG), and ethical oversight.
- Maintenance of appropriate insurance coverage and contingency planning.

6. Roles and Responsibilities

- **The Board of Directors:** Retains ultimate oversight responsibility for risk governance, reviewing material risks and monitoring compliance.
- **Senior Management:** Responsible for day-to-day implementation, maintaining internal controls, and escalating significant risks to the Board.
- **Employees and Representatives:** Responsible for identifying risks within their scope of work and reporting concerns promptly.

7. Reporting and Escalation

Significant risks or incidents are escalated to senior leadership and the Board. Where contractual obligations require notification to funders or institutional partners, reporting will be conducted in a timely and transparent manner. Concerns may also be reported confidentially via the **Whistleblowing Policy**.

8. Business Continuity and Resilience

Stichting EarthON maintains operational continuity through financial oversight, delegation of authority structures, secure recordkeeping, and data protection measures. Contingency planning is implemented to safeguard critical operations and program delivery during disruptions.

9. Monitoring, Review, and Continuous Improvement

Risk management is an ongoing process. This Policy and associated controls are reviewed periodically to reflect changes in operations, the regulatory environment (e.g., Dutch law changes), and the funding landscape. Lessons learned from incidents and audits are incorporated into future strategies to promote continuous improvement.

Certification

Stichting EarthON confirms that it maintains a structured and proportionate Risk Management Framework designed to identify, assess, and mitigate risks affecting its operations, financial stewardship, compliance obligations, and mission delivery

Whistleblowing Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to maintaining the highest standards of integrity, transparency, and accountability. This Whistleblowing Policy provides a mechanism for individuals to report suspected wrongdoing without fear of retaliation. This policy ensures compliance with:

- **The Dutch Whistleblowers Protection Act (*Wet bescherming klokkenluiders*):** Which mandates specific internal reporting procedures and prohibits any form of retaliation against reporters.
- **The Dutch Civil Code:** Regarding the employer's duty to provide a safe working environment.
- **ANBI & CBF Standards:** Ensuring ethical conduct and transparency in governance for public benefit organizations.

2. Purpose

The purpose of this Policy is to:

- Encourage early reporting of concerns.
- Provide a safe and confidential reporting mechanism.
- Ensure concerns are investigated fairly and promptly.
- Protect whistleblowers from retaliation.

3. Reportable Concerns

Individuals are encouraged to report concerns involving "social abuses" or "breaches of Union law," including but not limited to:

- Fraud, financial misconduct, or misuse of funds.
- Bribery or corruption.
- Violations of laws, regulations, or grant agreements.
- Harassment, discrimination, or bullying.
- Health and safety violations.
- Conflicts of interest.
- Modern slavery or human trafficking concerns.
- Retaliation against whistleblowers.

4. Reporting Channels

Concerns may be reported through the following internal channels:

- Executive Director.
- Designated Compliance Officer.
- Board Chair or Board Member: Especially if the concern involves senior management.
- Email: info@earthonfoundation.org.

Note on External Reporting: In accordance with Dutch law, whistleblowers also have the right to report directly to external competent authorities (such as the *Huis voor Klokkeluiders*) if an internal report is not appropriate or has not been addressed effectively.

5. Confidentiality and Anonymity

Stichting EarthON will treat reports confidentially to the extent possible. Information will be shared only with individuals who have a legitimate need to know for the investigation. Anonymous reporting is permitted and will be assessed to the extent that the information provided allows for a meaningful investigation.

6. Protection from Retaliation

In strict compliance with the *Wet bescherming klokkenluiders*, retaliation against any individual who raises a concern in good faith or participates in an investigation is strictly prohibited.

- Retaliation includes dismissal, demotion, harassment, discrimination, or any other adverse treatment.
- Individuals engaging in retaliation will be subject to disciplinary action.

7. Investigation Procedure

Upon receiving a report:

1. **Acknowledgement:** The report will be acknowledged promptly (statutorily within 7 days in the Netherlands).
2. **Review:** A preliminary review will determine if a formal investigation is warranted.
3. **Investigation:** Investigations will be impartial, documented, and conducted within a reasonable timeframe (statutorily, feedback must be provided within 3 months).
4. **Corrective Action:** Appropriate steps will be taken if misconduct is substantiated, including reporting to law enforcement if required.

8. Malicious or False Reports

While good faith reporting is protected, knowingly making false or malicious allegations is a violation of this policy and may result in disciplinary action.

9. Oversight and Review

The Board of Directors retains ultimate oversight of whistleblowing procedures. This Policy will be reviewed periodically to ensure alignment with evolving Dutch laws and international best practices.

Certification

Stichting EarthON affirms its commitment to ethical conduct and to protecting individuals who raise concerns in good faith.

