

Whistleblower Protection Policy

Narayan Seva Sansthan, Inc. USA (NSS)

A California Nonprofit Public Benefit Corporation

1. Purpose

Everyone at NSS must act with honesty, integrity, and comply with laws while supporting our mission.

2. Reporting Responsibility

Covered persons (directors, officers, staff, consultants, volunteers) must report concerns about:

- Violations of NSS's Code of Ethics
- Suspected violations of law or regulations
- Fraud, discrimination, harassment, or misuse of assets

3. No Retaliation

NSS prohibits retaliation against anyone who reports concerns in good faith. Retaliation may lead to removal, termination, or other discipline.

4. Reporting Procedure

- Share concerns with your supervisor (open-door policy).
- If not comfortable or satisfied, report directly to the Compliance Officer.
- Supervisors must forward all complaints in writing to the Compliance Officer.

5. Compliance Officer

Responsible for investigating complaints, resolving issues, and informing the Board of Directors.

6. Accounting and Auditing

Any concerns about accounting, internal controls, or audits must be reported immediately to the Board.

7. Acting in Good Faith

Reports must be made honestly and with reasonable grounds. False or malicious reports are serious violations.

8. Confidentiality

Reports may be submitted confidentially. NSS will protect confidentiality as much as possible while investigating.

9. Handling Reports

- Compliance Officer acknowledges receipt
- Reports are investigated promptly

- Corrective action is taken if needed
- Board is informed of outcomes

10. Compliance

This policy complies with:

- California Corporations Code §§ 5231–5233
- California Labor Code § 1102.5 (whistleblower protections)
- California Attorney General’s Guide for Charities