

Whistleblower Policy

DATE OF LAST REVIEW: January 2026

PREAMBLE

Keystone is committed to a working environment of high ethical standards and accountability. Internal controls and operating policies and procedures are intended to prevent, deter, detect, identify and address unethical activities. However, at times these controls and procedures are not sufficient safeguards. A whistleblower policy provides another safeguarding mechanism and provides all interest holders with a process for reporting questionable conduct.

POLICY

Keystone encourages individuals to come forward with information on illegal practices, professional misconduct/incompetence, violations of organizational policies, and unethical behaviour. The organization will not retaliate against, nor will it abide by any individual in the organization retaliating against individuals that make good-faith reports. Confidentiality of those making reports is of utmost concern to Keystone, and as such, will be protected to the greatest extent possible (except where required by law, or as necessary for a fulsome investigation). (Section 8 in the Procedure provides more detail on confidentiality.)

PROCEDURE

1. Keystone is responsible for fully investigating all whistleblower reports. To fulfill this mandate, Keystone's Board of Directors has designated the CEO to receive and determine the investigative process for reports. The exception to this is if the report includes the CEO in allegations, the Board Chair will receive and direct the investigation of the report.
2. It is the responsibility of everyone in the organization to comply with legislation, organizational policy/procedure, and conduct themselves ethically in fulfillment of their duties. It is also the responsibility of everyone in the organization to report concerns that arise including:
 - unlawful acts, whether civil or criminal,
 - theft, embezzlement, bribery or fraud,
 - dangerous practices likely to cause harm or damage to any person, property or the environment,
 - unprofessional conduct or business/professional practices,
 - conflicts of interest,
 - violations of policy or procedure or any regulations that govern Keystone's operations,
 - failure to comply with, or efforts to circumvent Keystone's internal compliance policies or controls.
3. Any individual filing a report should be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Policy (see list of violations in item 2 above). Any reports that ultimately prove to be unsubstantiated, and to have been made maliciously or knowingly to be false, will be viewed as a serious disciplinary offense, and may be referred to legal authorities if it is deemed that it may constitute a criminal offence.

4. If contact information is provided with the report, the CEO (or Board Chair) will acknowledge receipt of the report within 10 business days.
5. The CEO (or Board Chair) is responsible for investigating and resolving all reported complaints and advising the Board of Directors of the report and investigation.
6. The subject of the report will be provided an opportunity to respond to the allegations. All parties to an investigation will be treated fairly and with unbiased process that complies with the demands of natural justice.
7. No person who in good faith files a complaint shall suffer any reprisals, retaliation or adverse consequences as a result of doing so. Any individual who retaliates against someone who has reported a suspected violation in good faith is subject to discipline, up to and including dismissal.
8. Confidentiality will be maintained to the greatest extent possible. The limits of confidentiality, and potential consequences (i.e. ability to investigate and address concern while maintaining confidentiality may be an issue depending on circumstances) will be discussed with anyone making a report before an investigation is initiated. All persons will:
 - keep information relating to any process under this Policy strictly confidential,
 - refrain from discussing any reports or fact of their involvement, except to the extent required for the purposes of investigation and resolution.
9. This policy will be available on the Keystone website (www.Keystonebrucegrey.org).