PRAKRTIREVA SARANAM FOUNDATION

BOARD GOVERNANCE POLICY

Policy Version: 1.0
Effective Date: 02 September 2026
Approved By: Board of Directors
Approval Date: 02 September 2026
Policy Owner: Board of Directors
Review Cycle: At least once every three years or earlier if required

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1. PURPOSE

The purpose of this Board Governance Policy is to establish a clear framework for the governance, functioning, responsibilities and decision-making of the Board of Directors of Prakrtireva Saranam Foundation ("Foundation").

The policy is intended to promote:

- Ethical and responsible leadership
- Clear accountability
- Transparent decision-making
- Effective oversight of the Foundation
- Compliance with applicable laws and regulatory requirements
- Protection of the Foundation's mission, assets and reputation
- Responsible stewardship of donor, volunteer and community trust

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2. SCOPE

This policy applies to:

- All Directors of the Foundation
- Any future members of the Board of Directors
- Board-appointed committees, where applicable
- Persons invited to participate in Board meetings or governance discussions, where relevant

This policy should be read together with the Foundation's other applicable policies, constitutional documents and applicable laws.

3. GOVERNANCE PRINCIPLES

The Foundation is committed to the following principles of good governance:

3.1 Mission First

All major decisions should support the Foundation's charitable and environmental objectives.

3.2 Integrity

Directors shall act honestly, ethically and in the best interests of the Foundation.

3.3 Accountability

Directors are responsible for exercising appropriate oversight over the Foundation's activities, resources and compliance.

3.4 Transparency

The Foundation shall maintain appropriate records of significant decisions, approvals and governance matters.

3.5 Responsible Stewardship

The Foundation's funds, property, information and other resources shall be used responsibly and only for legitimate Foundation purposes.

3.6 Independence and Objectivity

Directors should exercise independent judgment and disclose circumstances that may affect, or appear to affect, their objectivity.

3.7 Respect and Inclusion

The Board shall promote respectful, non-discriminatory and professional conduct in governance and organisational decision-making.

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4. ROLE OF THE BOARD OF DIRECTORS

The Board of Directors provides overall governance and oversight of the Foundation.

The Board is responsible for ensuring that the Foundation operates in accordance with:

- Its constitutional documents
- Its charitable and environmental objectives
- Applicable legal and regulatory requirements
- Approved policies and procedures
- Principles of ethical and responsible governance

The Board provides strategic direction while ensuring appropriate oversight of management, volunteers, programmes, finances and organisational risks.

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5. KEY RESPONSIBILITIES OF THE BOARD

The Board's responsibilities include, as applicable:

5.1 Strategic Direction

The Board shall provide overall strategic direction and oversee the Foundation's long-term objectives.

5.2 Mission and Programmes

The Board shall ensure that the Foundation's programmes and activities remain aligned with its stated objectives.

5.3 Financial Oversight

The Board shall provide appropriate oversight of:

- Budgets
- Expenditure
- Donations and grants
- Financial records
- Banking arrangements
- Financial controls
- Annual financial reporting

5.4 Legal and Regulatory Compliance

The Board shall oversee compliance with applicable statutory, regulatory and reporting requirements.

5.5 Risk Management

The Board shall identify and oversee significant risks affecting the Foundation, including financial, operational, safeguarding, reputational, legal and information-security risks.

5.6 Policies

The Board shall approve important organisational policies and ensure that policies are periodically reviewed and updated.

5.7 Safeguarding

The Board shall support appropriate measures to protect children, volunteers, beneficiaries, stakeholders and other persons who interact with the Foundation.

5.8 Reputation and Public Trust

The Board shall protect the integrity and reputation of the Foundation and ensure that public communications and representations are responsible and accurate.

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6. DUTIES OF DIRECTORS

Each Director is expected to:

- Act honestly and in good faith
- Act in the best interests of the Foundation
- Exercise reasonable care, skill and diligence
- Maintain confidentiality where required
- Avoid misuse of Foundation information or assets
- Disclose relevant conflicts of interest
- Comply with applicable laws and Foundation policies
- Participate responsibly in Board decisions
- Respect properly recorded Board decisions
- Protect the Foundation’s mission and reputation

Directors should not use their position for personal benefit or for an improper advantage to themselves or another person.

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7. BOARD COMPOSITION

The composition of the Board shall be maintained in accordance with the Foundation’s constitutional documents and applicable legal requirements.

Any appointment, resignation, removal or change in the composition of the Board shall be properly documented and completed in accordance with applicable requirements.

The Foundation may maintain additional governance or advisory structures where considered appropriate.

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8. ROLES WITHIN THE BOARD

The Board may assign specific responsibilities to Directors as required.

Such responsibilities may include, where applicable:

- Chairperson or presiding Director
- Director responsible for finance oversight
- Director responsible for programme oversight
- Director responsible for compliance or governance
- Other responsibilities approved by the Board

Assignment of responsibilities does not remove the collective responsibility of the Board for appropriate governance and oversight.

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9. BOARD MEETINGS

The Board shall meet as required to effectively discharge its responsibilities and in accordance with applicable legal requirements.

Meetings may be conducted physically or through permitted electronic or video-conferencing methods.

Meetings should have a clear purpose and, where appropriate, an agenda and supporting documents should be circulated in advance.

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10. NOTICE AND AGENDA

Where reasonably practicable, Directors should receive:

- Meeting notice
- Proposed agenda
- Relevant documents

- Financial or programme information requiring consideration
- Any other material necessary for informed decision-making

Urgent matters may be considered outside the normal meeting process where permitted and appropriate.

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11. QUORUM AND ATTENDANCE

Board meetings shall be conducted with the required quorum in accordance with applicable law and the Foundation's constitutional documents.

Directors are expected to make reasonable efforts to attend Board meetings and participate actively in governance matters.

Attendance should be appropriately recorded.

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12. DECISION-MAKING

The Board shall seek to make decisions through informed, objective and responsible deliberation.

Where a vote is required, decisions shall be made in accordance with applicable legal requirements and the Foundation's constitutional documents.

Important decisions should be appropriately documented through minutes, resolutions or other formal records.

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13. CONFLICT OF INTEREST

Directors shall disclose any actual, potential or perceived conflict of interest relevant to a Board matter.

A Director with a conflict may be required to:

- Disclose the nature of the conflict
- Refrain from influencing the relevant decision
- Abstain from voting where required
- Leave the discussion where appropriate
- Follow the Foundation's Conflict of Interest Policy

Conflicts and related actions should be appropriately recorded.

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14. BOARD MINUTES AND RECORDS

The Foundation shall maintain appropriate records of Board meetings and significant governance decisions.

Records may include:

- Meeting notices
- Agendas
- Attendance
- Minutes
- Resolutions
- Approvals
- Declarations of interest
- Supporting documents
- Other relevant governance records

Board records shall be maintained securely and made available only to authorised persons where confidentiality applies.

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15. FINANCIAL GOVERNANCE

The Board shall maintain appropriate oversight of the Foundation’s financial affairs.

This includes appropriate oversight of:

- Annual or programme budgets
- Expenditure approvals
- Bank accounts
- Donations and grants
- Financial records
- Reimbursements
- Financial reporting
- Internal controls
- Statutory financial obligations

Foundation funds shall not be used for personal purposes or unauthorised activities.

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16. APPROVALS AND AUTHORISATIONS

The Foundation shall maintain appropriate approval and authorisation procedures for significant financial, operational, contractual and governance decisions.

Where applicable, approvals should be documented through:

- Board resolutions
- Written approvals
- Authorised records
- Financial documentation
- Other appropriate organisational records

No person should approve a transaction solely for their own personal benefit.

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17. RISK AND INTERNAL CONTROLS

The Board shall provide appropriate oversight of organisational risks and internal controls.

Relevant areas may include:

- Financial fraud
- Misuse of funds
- Data protection
- Child safeguarding
- Volunteer safety
- Reputational risks
- Legal and regulatory compliance
- Operational risks
- Cybersecurity and information security

The Board may introduce additional controls where the size, activities or risks of the Foundation require them.

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18. POLICY OVERSIGHT

The Board shall periodically review the Foundation’s policies to ensure that they remain relevant and appropriate.

Policies may be:

- Approved
- Amended
- Replaced
- Withdrawn

through appropriate governance procedures.

The Foundation shall maintain a central record of approved policies and their effective dates.

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19. CONFIDENTIALITY

Directors shall protect confidential information obtained through their position.

Confidential information may include:

- Personal information
- Donor information
- Volunteer information
- Financial information
- Internal discussions
- Safeguarding matters
- Complaints
- Sensitive programme information
- Commercial or contractual information

Confidential information shall not be disclosed except where authorised, legally required or otherwise appropriate.

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20. COMMUNICATION AND REPRESENTATION

Directors and authorised representatives shall communicate about the Foundation responsibly and accurately.

No Director, volunteer or other person shall make commitments on behalf of the Foundation beyond their authorised role.

Public statements, partnerships, fundraising representations and official communications should be consistent with the Foundation’s mission and approved communication practices.

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21. BOARD DEVELOPMENT AND REVIEW

The Board should periodically review its effectiveness and governance practices.

Where appropriate, the Board may consider:

- Attendance and participation
- Quality of decision-making
- Policy compliance
- Financial oversight
- Risk management
- Strategic progress
- Governance gaps
- Training or capacity-building needs

The Board may introduce improvements based on these reviews.

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22. DELEGATION

The Board may delegate specific responsibilities or authority to a Director, committee, officer or authorised representative where appropriate.

Delegation shall not remove the Board's responsibility for appropriate oversight.

Delegated authority should be:

- Clearly defined
- Appropriate to the role
- Documented where necessary
- Subject to reasonable oversight

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23. COMMITTEES AND WORKING GROUPS

The Board may establish committees or working groups when required.

Such bodies may be assigned specific responsibilities, but their authority shall remain subject to the terms approved by the Board.

Committees and working groups should report relevant decisions, recommendations and concerns to the Board.

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24. ADVISORY BODIES

The Foundation may establish an Advisory Board or other advisory mechanism to obtain expertise, guidance or strategic input.

Advisory bodies do not automatically possess the legal authority of the Board of Directors.

Their role, authority and responsibilities shall be clearly defined by the Foundation.

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25. BOARD VACANCIES AND CHANGES

Any vacancy, resignation, appointment or other change involving a Director shall be handled in accordance with:

- Applicable law
- The Foundation’s constitutional documents
- Required corporate procedures
- Appropriate statutory filings and records

The Foundation shall maintain accurate records of its current Directors.

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26. MISCONDUCT AND GOVERNANCE CONCERNS

Concerns regarding serious governance misconduct, misuse of authority, financial irregularities, conflicts of interest or other violations may be reported through the Foundation’s applicable reporting or grievance mechanisms.

Concerns shall be handled fairly, confidentially and appropriately.

Retaliation against a person who raises a concern in good faith is not permitted.

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27. PROTECTION AGAINST RETALIATION

The Foundation does not tolerate retaliation against any person who, in good faith:

- Reports misconduct
- Raises a governance concern
- Discloses a conflict of interest
- Cooperates with an internal review
- Reports suspected misuse of Foundation resources
- Raises a compliance or safeguarding concern

Any allegation of retaliation may itself be reviewed as a governance concern.

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28. RELATED POLICIES

This policy should be read together with other applicable Foundation policies, including:

- Conflict of Interest Policy
- Anti-Fraud & Anti-Corruption Policy
- Donation Policy
- Data Protection & Privacy Policy
- Grievance Redressal Policy
- Volunteer Code of Conduct
- Volunteer Safety Guidelines
- Child Safeguarding & Protection Policy
- Inclusion & Non-Discrimination Policy
- Other policies approved by the Board from time to time

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29. POLICY ADMINISTRATION

The Board of Directors is responsible for overseeing this policy.

The policy shall be reviewed periodically and may be amended where required due to:

- Changes in law
- Changes in organisational structure
- Changes in Foundation activities
- Identified governance risks
- Lessons from implementation

- Good governance practices

Any material amendment shall be appropriately approved and documented.

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30. EFFECTIVE DATE

This Board Governance Policy shall become effective from:

02 September 2026

It shall remain effective until amended, replaced or withdrawn through appropriate organisational approval.

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31. APPROVAL

This policy has been reviewed and approved by the Board of Directors of Prakrtireva Saranam Foundation.

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DOCUMENT CONTROL

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Policy	Board Governance Policy
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