



## **Girikon Solutions Private Limited**

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# **Whistleblower Policy**

## Document Version Control

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10 <sup>th</sup> April, 2017	Mr. Sanatan Dey, Operations Manager	1.1	First release, document created
5 <sup>th</sup> May, 2018	Mr. Sanatan Dey, Operations Manager	1.2	Second Release, no changes required
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### Authorized Users

Sr. No	Authorized users	Location
I	All Employees (Permanent, Probation & Contractual)	India & US

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## Objective

- a) To give employees, investors, contractors, vendors, and other stakeholders a platform whereon they can raise their concern against any wrongdoing done by the company.
- b) To protect employees against retaliation due to whistle blowing policy
- c) The company is committed for doing business in ethical ways and therefore an employee should raise their concern if they come across any behaviour, activity which is suspected to be unethical and dangerous for the company.
- d) The whistleblowing policy is a crucial policy which gives stakeholders the liberty to raise concern against any suspected illegal activity.
- e) The employees of the company can report any concern by an authorized channel operated under the audit committee

## Scope

This policy is applicable to all employees permanent or contractual of the company

### Whistleblower definition:

- a) As per the whistle blowing policy A may be defined as the person raising the concern against any wrongdoing unethical or improper practice seen or observed. An employee of the company, contractor of the company or the vendor or any stake holder can be a whistleblower
- b) Whistleblower committee: The committee that has been formed to deal with protest raised by an employee or stakeholder should be formed as per the whistle blowing policy and procedure.
- c) Chairman: A person who heads the whistleblower committee is the chairman.
- d) Complaint: A complaint is the reporting of any unethical and improper practice observed or violation to the whistleblower committee by a whistleblower made in good faith would constitute a complaint.
- e) Ombudsperson: Ombudsperson is the person who does the investigation of the complaint which is raised by an employee or any other stakeholder of the company.
- f) Audit committee: A committee formed by the board of directors is the audit committee according to the applicable law section 177 of the company's act 2013 and rule 6 and 7 of companies meeting of the board and its power rules 2014 deals with the provision of the audit committee.
  - The whistle blower person confidentiality should be taken into account

## Policy Guidelines

- a) As per the whistle blowing policy and procedure, It is the responsibility of all employees of a company to raise their concern against any unethical behaviour or any wrongdoing in the company as laid down in the whistle blowing policy and procedure.
- b) Any illegal activity which is not reported despite knowing will be considered as a breach of ethical behavior. It will be considered as unethical behavior
- c) There should be no retaliation against the person who is whistleblower. Retaliation includes suspension or decrease in salary etc., any assignment which is of poor quality or any threats given to employee verbally or in writing.

The protection to the whistleblower is provided under 2 areas:

- Generally, the identity of whistleblower is kept confidential in case of retaliation except for the reason that they are required to be shared as per the demand of investigation or laws.
- d) Individuals who are protected includes:
    - Person who is working alongside the whistleblower.
    - Person representing whistleblower as per the whistle blowing process in investigation or court action.
  - e) The organization cannot discriminate against any person regarding the salary or other terms of employment.
  - f) The company cannot discriminate against an employee who is helping in the investigation process of any matter related to any public concern.
  - g) This is not under the provision of this policy to pay any compensation to the employee on his/her participation in the whistle blowing process.
  - h) No denial should be there in compensating an employee for involvement in the smooth functioning of whistleblower policy

### **Whistleblower complaint:**

A whistleblower complaint may be defined as complaint wherein whistleblower (person raising the complaint) has observed that an employee , associate etc. have breached or may have breached the wrongdoing which has been done or can be done will protect the company's reputation. It is the responsibility of all the employees, vendors, contractors, stakeholder etc. to bring into notice any wrongdoing as soon as possible. All the complaints must be raised to ombudsperson.

### **The Principle of reporting:**

If an employee observes that there is the violation of the code of conduct, he /she must immediately inform their superior. An employee who has any doubt that any illegal activity is happening or can happen should inform superior or Hr/legal department.

### **The Protection is given to a whistle blower:**

As per the whistleblowing procedure, there must not be any revenge against the employee who has raised the concern for breach of any code of conduct or integrity issue. Employee raising concern should not be penalized. In case of retaliation, strict disciplinary action will be taken.. Such issues can be raised to HR or ombudsperson

### **Areas covered under whistle blowing policy:**

Below mentioned list gives some examples of the area where the breach of the code of conduct is observed. However, there can be reasons beyond the list as well:

- a) Any kind of Harassment or discrimination
- b) Sharing of confidential information
- c) Any breach of privacy
- d) Any kind of Fraud or Fraudulent
- e) Misrepresentation of financial data
- f) Any kind of illegal activity
- g) Corruption
- h) Invalid promotion
- i) Illegal sales activity

- k) Trading within the company
- l) Illegal competitive behavior
- m) Improper use of company assets.

### **Whistle blowing process:**

The whistle blowing process has been explained in detail and is mentioned as below:

- a) The whistleblower can raise the concern in writing or verbally to the ombudsperson. The complaint can be sent through email or verbally through the telephone. However, even for verbal complain a written draft is prepared by ombudsperson.
- b) All complaints received by ombudsperson or the audit committee which is constituted by ombudsperson shall check whether any breach of the code of conduct has happened or not. In case of the review by the audit committee, if any illegal activity has happened committee can recommend that its whistleblowing at work complaint or not. The ombudsperson or audit committee will respond to the concern within 2 days of receiving the complaint.
- c) The person who is a whistleblower may or may not disclose his/her identity.
- d) Even in case of whistleblower has not revealed the identity , the complaint will be taken with utmost seriousness. For better investigation it is suggested to disclosed identity, the final decision however is taken by the whistleblower. The identity of whistleblower is kept confidential in all cases. This is to be noted that any false allegations on any employee by other employees, vendor or contractor or any other stakeholder will result in strict disciplinary action as per the rules framed under the whistleblowing policy in the workplace.
- e) Once the investigation is given to the audit committee by the ombudsperson the audit committee will perform the below mentioned tasks:
  - Will be in contact with employee, vendor, and stakeholder to get the necessary information to carry out further investigation.
  - Will discuss the steps needed internally for investigation of the complaint.
  - It is advisable to keep all information confidential during the investigation. No information is shared outside either by the whistleblower or by the audit committee.



- This secrecy is maintained to protect the uprightness of the whistleblower process and investigation.
  - It is the responsibility of the ombudsperson to share the status and findings of investigation with the board of director. The final report must contain all the details and documentation deemed fit or necessary.
- f) The whistle blowing process allows the whistleblower in the company can raise their concern to their manager or head of the department. However, they can also contact the following mentioned persons:
- i. Human resource
  - ii. Head of the department
  - iii. Legal department
  - iv. Compliance Head
  - v. Director
  - vi. Management committee members
  - vii. In case of urgent situation, an employee can write directly to the chairman of the audit committee (Director)
  - viii. Any complaint received by HR will be sent to the director for action.

#### **Management assurance:**

- a) The Identity of the whistleblower: A whistleblower is a person who raises the concern the revelation of identity depends upon the choice of whistleblower. Also as discussed in the previous paragraph the identity is kept confidential. It is shared only in case it becomes necessary for the investigation purpose or as per the demand of the business.
- b) No Retaliation: The company makes sure that there will be no retaliation action against any employee who has raised any concern in good faith.

#### **Corporate ombudsperson:**

- a) The corporate ombudsperson has been given responsibility to deal with the investigation process for each concern raised by the employee. He/she is also responsible for the management of compliance

issue within the organization. He/ she is responsible to check that the audit committee is investigating the case while abiding by the internal policies and procedure.

### **Investigation Process :**

Any concern raised by an employee for breach of the ethical code of business will be taken under investigation by the corporate ombudsperson and the audit committee as per the process defined above in the policy. The employee, vendor, stakeholder against whom the concern is raised if found guilty a strict disciplinary action will be taken. Below mentioned steps are followed during whistle blowing process:

- a) In the first step, the employee/ vendor/ contractor raises the concern to the corporate ombudsperson with all relevant documents and proofs as early as possible.
- b) An audit committee is formed by the corporate ombudsperson carrying minimum 8 persons with expertise in dealing with legal compliance. This committee is formed within the company. The audit committee needs to start their investigation process within 2 days of receipt of the complaint.
- c) The audit committee must start the inquiry and come up with the report within 15 to 45 days from the receipt of the initial complaint.
- d) The audit committee must suggest the corrective action which needs to be taken by the immediate reporting manager or head of the department for implementation. In case the employee who is found to be guilty of any illegal wrongdoing will be penalised as prescribed by ombudsperson and will be implemented by HR.
- e) The whistleblower will be revealed with the status and final findings after the investigation is done.

### **Role and Responsibilities:**

Following the regulations guided by the Whistleblowing at work the roles and responsibilities of employees, stakeholders, ombudsman, audit committee and Director are explained as follows:

- a) **Employees:**
  - The first and foremost task of the employee is to bring into notice of the company in case any illegal activity is done in the company or about to happen in the company. The employee must have proper evidence to raise any concern.

- To work in collaboration with the audit committee with complete confidentiality.
- The policy is meant to raise concern which is of serious nature and is actually happening. Any false allegation will result in serious disciplinary action.
- An Employee who is whistleblower if not satisfied with the investigation done by the ombudsperson, he/she can directly approach the chairman of the audit committee.

b) Ombudsperson:

- To make sure that the whistleblower policy is implemented in the company.
- In case the ombudsperson through investigation comes to a conclusion that any illegal act or wrongdoing has been done, the case can be closed by ombudsperson.
- All the inquiry details must be properly implemented.
- Appointment of the audit committee to carry out investigation further.
- To handover, the report received to the board of directors.
- To share the final findings with the whistleblower, with a gesture of thanks for protecting the company's reputation.
- All safety measures have been followed for the protection of the whistleblower.

c) Audit Committee

- To carry on the investigation in a transparent way.
- To make sure that complete findings have been done by the committee.
- To make sure each and every information is kept confidential.
- To finally decide after investigation if any wrongdoing has been done or not, in case it is done then by whom?
- To ensure an appropriate action being taken against the dismissal and preventive measures.
- Documentation of complete report.
- Submit the final findings and report to the ombudsperson.

d) Directors:

- To share the final report with the statutory board.
- To cooperate fully with the investigation team.
- Maintain complete confidentiality.
- To make sure the audit committee and ombudsperson have taken necessary action against the wrongdoers.

- Be known with the final conclusion of the investigation team.

### **Confidentiality:**

All complaints by whistleblower should be confidential as per the rules and regulations under whistleblowing guidelines. People involved in the process should make sure that they do not share any information outside.

Maintain secrecy of entire matter.

The matter can be discussed only if being asked to do by management for investigation purpose.

Should not keep any documentation related to investigation unattended.

Also, the whistleblower name can be revealed only if

1. Whistleblower confirms that he/she will be identified and has no issue related to identification.
2. Identification is one of the requirements to carry on the investigation further.
3. According to laws identification is required.

### **Retention of documents:**

1. As per the whistle blowing policy and procedure, it is the responsibility of the ombudsperson to maintain documents needed for the complaint received from the whistleblower.
2. All the details related to complaints are maintained for reporting purpose.
3. All the documents are retained for a period of 8 years.