IPE GLOBAL CENTRE FOR KNOWLEDGE AND DEVELOPMENT, NEW DELHI

THE WHISTLEBLOWER POLICY

A. General

IPE Global Centre for Knowledge and Development (CKD) (hereinafter referred to as "the Organisation") seeks to develop and promote a culture in which a strong sense of personal responsibility underpins adherence to Corporate Policy. The Organisation believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour.

The Organisation believes in accountability and transparency to enable all staff members to voice concerns internally in a responsible and effective manner when they discover information which they believe shows serious malpractice.

B. ACKNOWLEDGEMENT

All employees (including the entire workforce as defined under **E. SCOPE**) will acknowledge the acceptance of this Policy by signing a **'Declaration'** form provided at the end of this Policy.

Failure to acknowledge this Policy may result in the ceasing of benefits accorded to an employee/ consultant of the Organisation, including annual appraisals and/or revocation of employment/ agreement with the Organisation.

C. References

This document is intended to provide guidance and should be read in conjunction with:

i. The Whistleblowers Protection Act, 2011, Government of India
ii. Anti-Fraud and Anti-Corruption Policy
iii. Conflict of Interest Policy
iv. Employee Code of Conduct
v. Prevention and Protection from Sexual Exploitation and Abuse
vi. Other Corporate Policies in relation to investigative guidelines.

D. Purpose

The Whistleblower Policy (hereinafter referred to as "the Policy") reinforces the value the Organisation places on its staff members to be honest and respected members of their individual professions. It establishes a mechanism to receive bona fide concerns/ disclosure on any allegation of malpractice or to inquire or cause an inquiry into such disclosure and to provide adequate safeguards against victimisation of the person making such disclosure and for matters connected therewith and incidental thereto.

E. Scope

This policy applies to the entire workforce in the Organisation involving staff members, whatever their status (including those on contract), subcontractors, sub-consultants, and/ or any other parties having business relations with the Organisation.

F. Definitions

1. Whistleblowing

Whistleblowing is a confidential disclosure by a staff member of the Organisation, encountered in the workplace related to perceived wrongdoing. The organisation considers such wrongdoing to include:

- An illegal act, whether it is a civil or criminal offence
- General malpractice such as immoral, unethical or illegal conduct. For example, where someone's health and safety has been put in danger

- Abuse of authority for impermissible or concealed purposes
- Willful misuse of discretion by virtue of which demonstrable loss is caused to the Organisation or demonstrable wrongful gain accrues to staff member or any third party.
- Potential violations of the Code of Conduct Policy
- Potential violations of Anti-Fraud and Anti-Corruption Policy
- Potential violations of Conflict of Interest Policy
- Potential violations of the Prevention of Sexual Harassment Policy
- Potential violations of the Prevention and Protection from Sexual Exploitation and Abuse Policy
- Potential violations in financial reporting, accounting, auditing or internal control rules and procedures, etc.

2. Whistleblower

Anyone who makes a confidential disclosure of malpractices occurring in the Organisation. Whistleblowers can be employees, suppliers, contractors, beneficiaries, clients or any individual who somehow become aware of violations taking place in the Organisation either by witnessing the same or being told about it.

3. Confidential Disclosure

Any communication made by Whistleblower, in good faith, which discloses or demonstrates information that may evidence unethical or improper behaviour.

G. Eligibility

All Staff members of the Organisation are eligible to make the confidential disclosure under this Policy.

Staff members 'turning a blind eye' or simply failing to report their suspicions of misconduct can result in liability for both the Organisation and the Staff members concerned. All Staff members and Directors have an affirmative duty to and must report their suspicions or knowledge of misconduct within the Organisation or by anyone with whom the Organisation does business.

H. Roles and Responsibilities

1. Chief Mentor

As the custodian of the Whistleblower Policy, the Chief Mentor approves the Policy and its subsequent revisions.

Chief Mentor has an overall responsibility for ensuring that this Policy complies with legal and ethical obligations and all Directors of the Organisation comply with it.

2. **Head – Human Resource (HR)**

Head – HR has been nominated as a **Competent Authority** responsible for conducting preliminary investigations on the report(s) of malpractices or wrongdoings. Any reported misconduct will be initially investigated by the Competent Authority as per the laid down procedure {refer (I)(2)(b) – Investigations}.

3. Head of Department(s)

Head of Department(s) (HoDs) are responsible for making themselves familiar with the types of misconduct that might occur and to be alert for any indication of improper activity and to maintain controls to avoid such occurrences.

HoD's at all levels should ensure that those who report to them are aware of and understand this Policy and what is expected of them.

4. Human Resources (HR) Department

Human Resource (HR) department is responsible for disseminating the Policy to all Staff members of the Organisation through internal communication channels. In addition, HR department shall ensure all Staff members understand the Policy and acknowledge the receipt.

HR department will bring this Policy to the attention of new joinee(s) as part of the induction process.

I. Policy

The Organisation strives to promote highest ethical standards at all levels. Towards this end, the Organisation maintains a workplace that facilitates the reporting of potential violations of Corporate Policies and applicable laws. It is the Organisation's policy that staff members with issues or concerns regarding ethical or compliance matters have appropriate channels through which to report their issues or concerns. Following receipt by the Organisation, such reports are considered and addressed in an appropriate manner.

1. Fundamental Elements of the Policy

i. **Victimisation:** The Organisation recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the misconduct. The Organisation has a zero-tolerance policy against reprisals and will not tolerate harassment or victimisation, and will take firm action to protect staff members who raise a concern in good faith.

ii. **Confidentiality:** The Organisation will endeavour to protect an individual's identity at all stages in any internal matter. It must be appreciated that while the Organisation can provide internal confidentiality, however, the investigation process may inadvertently reveal the source of the information. Also, the Organisation cannot guarantee internal confidentiality will be retained if external legal action arising out of any civil or criminal proceedings flows from the disclosure.

The Organisation is not accountable for maintaining confidentiality where the Whistleblower has told others of the alleged misdemeanour.

2. Procedure

a. Disclosure

i. Every disclosure made under this policy shall be treated as confidential disclosure and shall be made before the Competent Authority.

ii. Every disclosure shall be made in good faith and not made maliciously or for personal gain. A person making the disclosure shall make a personal declaration stating that he/ she reasonably believes that the information disclosed by him/ her and the allegation contained therein is substantially true.

iii. Every disclosure shall be made in writing or by electronic mail (email) message in accordance with the procedure as may be prescribed and contain full particulars, and be accompanied by supporting documents, or other materials, if any.

iv. The disclosure made under this Policy should be factual and not speculative or in nature of conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of preliminary investigations. In brief, the following information should be included in the disclosure (whistleblowing) report:

- What has happened? (please be as detailed as possible in your description).
- When and where did it happen?
- Who was involved?
- Can this be expected to happen again? If so, when and where?

- Who else knows about the above or has access to relevant information?
- Is there any documentation or are there other facts that can be used as evidence?
- Is there any other information that may be relevant or necessary for the investigation?

v. All individuals wishing to disclose a concern are encouraged to put their names and other contact details in the whistleblowing report. Concerns expressed anonymously are sometimes difficult to pursue if other attributable sources or evidence cannot be found. Under anonymous disclosures, it may not be possible to interview the Whistleblowers and grant him/ her protection under this Policy.

If any staff member or any other person is not willing to disclose the misconduct in writing, he/ she may get his/ her statement recorded by the Competent Authority. The Competent Authority shall maintain the anonymity about the identity of the disclosing individual and under no circumstances would discuss the same with any unauthorised person. Requests for anonymity of the individual disclosing a concern will be honoured to the extent possible within the legitimate needs of investigations.

The Organisation may consider anonymous disclosures keeping in view the following factors:

- the seriousness of the issue
- credibility of the report
- likelihood of obtaining confirmation of the allegations evidentially or from other attributable sources.

vi. The contact details of the Competent Authority are as under:

Ms. Priyanka Chhabra
Head – Human Resource
Direct : +91 11 40755922
Email : priyanka.chhabra@ipeckd.org
Address : Centre for Knowledge & Development, B – 84, Defence Colony, New Delhi – 110 024

b. Investigations

Preliminary Investigation

All allegations of misconduct (including anonymous disclosures) shall be reviewed by the Competent Authority. It will be the primary responsibility of the Competent Authority to conduct the preliminary investigation. ***The staff member or any other person (Whistleblower) who discloses the concern should not attempt to interview or interrogate any person related to disclosure.***

The Competent Authority shall, upon receipt of the complaint and concealing the identity of the Whistleblower, or staff member in the first instance, make discreet inquiry, in such manner and within such time as may be prescribed, to ascertain whether there is any basis for proceeding further to investigate the disclosure.

The Competent Authority shall make every effort to protect the rights and the reputations of everyone involved in report of misconduct, including the individual who in good faith alleges perceived misconduct, as well as the alleged violator(s).

If the Competent Authority, either on the basis of preliminary investigations or on the basis of the disclosure itself without any investigations, is of opinion that disclosure report is not credible or is not a report of misconduct or there are no sufficient grounds for proceeding with the inquiry, he shall document this determination. The Competent Authority's documentation shall include support for the determination.

If the preliminary investigation substantiates the misconduct, the Competent Authority will prepare an outcome report and send it to the management with a copy to Chief Mentor for further investigation.

The Competent Authority shall complete the preliminary investigation and submit the incident report not later than 15 days from the date of report of disclosure. In case Competent Authority is not able to complete and submit the investigation report within in 15 days, she may seek extension from management. Any extension may be at the discretion of the management.

Final Investigation

After completion of the preliminary investigation, CKD management may at its discretion, if it so desires, request further information to enable a proper assessment. This will include the collection and review of all relevant documents, interviews of people who can provide information, and an interview with those alleged to be involved in misconduct.

While seeking additional information, the management (including the Head of Department (HoD), as appropriate) shall not reveal the identity of the Whistleblower as well as the alleged violator(s). If the management is of the opinion that for the purpose of seeking additional information from his/ her HoD, it is necessary to reveal the identity of the Whistleblower, it may, with the prior written consent of the Whistleblower, reveal the identity of the Whistleblower to his/ her HoD for the said purpose. The HoD shall not, in any case, reveal the identity of the Whistleblower as well as the alleged violator(s). An opportunity of being heard shall be provided to the Whistleblower, if the Whistleblower so desires.

Once the investigations are complete, due & appropriate action, which may include disciplinary action, civil or criminal action or closure of the matter if it is proved that a case of misconduct cannot be made, etc., shall be recommended by the management. The management shall record such recommendation for disciplinary, civil or criminal action or closure of matter in the closure report.

Any investigation conducted under this Policy shall be completed within 30 days of receipt of disclosure and shall be done in an impartial, fair and thorough manner. Every recommendation for disciplinary action shall be binding on the individual(s) against whom the allegation of misconduct has been proved.

3. Protection

a. No unfair treatment will be meted out to a Whistleblower by virtue of his/her having reported a Confidential Disclosure in good faith or provided assistance in investigations under this Policy.

b. The Organisation, as a policy, condemns any kind of discrimination, harassment, victimisation or any other unfair employment practice being adopted against Whistleblowers. Complete protection will, therefore, be given to Whistleblowers against any unfair practice like retaliation, threat or intimidation of termination/ suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his/her duties/functions including making further Disclosure.

c. The Orgainsation will take steps to minimise difficulties, which the Whistleblower may experience as a result of making the Confidential Disclosure. Thus, if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Organisation will arrange for the Whistleblower to receive advice about the procedure, etc.

d. The identity of the Whistleblower shall be kept confidential to the extent possible and permitted under law. Whistleblowers are cautioned that their identity may become known for reasons

outside the control of the Organisation/ Competent Authority (e.g. during an investigation/ inquiry carried out).

e. Any other staff member/ individual assisting in the said investigation/ inquiry shall also be protected to the same extent as the Whistleblower.

If any person is being victimised or likely to be victimised on the ground that he had filed a complaint or made disclosure or rendered assistance in investigation/ inquiry under this Policy, he may file an application before the Competent Authority seeking redress in the matter, and such authority shall take such action, as deemed fit and may give suitable directions to Head – Human Resources and/or concerned HoD, as the case may be, to protect such person from being victimised or avoid his victimisation. Every direction shall be binding on the individual(s) against whom the allegation of victimisation has been made.

4. Penalties

a. While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

b. The Organisation takes reports of retaliation seriously. Incidents of retaliation against any staff member reporting a violation or participating in the investigation of a reasonably suspected violation will result in appropriate disciplinary action against anyone responsible, including possible termination of employment.

c. Any person, who negligently or malafidely reveals the identity of Whistleblower shall, without prejudice to the other provisions of this Policy shall warrant disciplinary action.

d. Any person who makes any disclosure malafidely and knowingly that it was incorrect or false or misleading or frivolous or reported otherwise than in good faith, shall invite disciplinary action including initiation of civil or criminal proceedings and/ or termination from employment with CKD.

e. If it is proved that the offence under this Policy has been committed with the consent or connivance of, or is attributable to Head of Department/ Reporting Manager, the Head of Department/ Reporting Manager shall be deemed to be guilty of that offence and shall be liable to be proceeded against and warrant disciplinary action, including but not limited to, termination of employment unless the Head of Department/ Reporting Manager proves that the offence was committed without his/her knowledge or that he/ she exercised all due diligence to prevent the commission of such offence.

J. Monitoring and Review

Head – HR will monitor the effectiveness and review the implementation of this Policy, on annual basis.

The Organisation reserves right to modify this Policy unilaterally at any time, without notice. Modifications may be necessary to maintain compliance with local regulations and/ or accommodate organisational changes in the Organisation. Any revisions in this Policy including amendments or changes under respective clauses will be duly notified to staff members through email communication. Also, such revised Policy or notification/ circular/ internal communication on such revisions will be updated in Darwinbox (HR ERP) and CKD Website (www.ipeckd.org). The staff member shall be deemed to have read, understood and acknowledged the changes thereof which will supersede the terms of current Policy or any subsequent document/communication related to the Policy.

DECLARATION

I hereby declare that I have read and understood CKD's The Whistleblower Policy and I agree to abide by it.

I further declare that I will observe and uphold CKD's position on whistleblower protection. Also, during my association with CKD, I will promote a culture of honesty, integrity and professionalism. I undertake to inform the designated Competent Authority verbally or through email about any issue or suspicion of malpractice at the earliest possible stage.

Signature :

Name :

Designation :

Date :

Place :