

**BEL OPTRONICS DEVICES LIMITED**  
**WHISTLE BLOWER POLICY**

- 1.0 BELOP OPTRONIC DEVICES LIMITED (BELOP) believes in conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour. BELOP is committed to developing a culture where it is safe for any Whistle Blower to raise concerns about any poor or unacceptable practice and any event of misconduct.
- 1.2 Section 177 (9) of the Companies Act, 2013 mandates that every listed company shall establish a vigil mechanism for directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy. The vigil mechanism so established shall provide for adequate safeguards against victimisation of persons who use such mechanism and make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases. The details of establishment of such mechanism shall be disclosed by the company on its website, if any, and in the Board's report. However, though BELOP is not a listed company it is still proposed to formulate and implement a whistle blower policy.
- 1.3 The Guidelines issued by DPE on Corporate Governance, requires CPSUs to include in their Annual report on Corporate Governance on the establishment of Whistle Blower Mechanism in the Company.
- 1.4 In view of above requirements, the Whistleblower Policy ("the Policy") has been formulated with a view to provide a mechanism for employees and other stake holders to raise concerns of any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc.,
- 1.5 The Policy also provides necessary safeguards for protection of employees from reprisals or victimization and to prohibit managerial personnel from taking any adverse personnel action against such employees. The main intent of the policy is to ensure that the Company continues to strive to the highest possible standards of Ethical, Moral and Legal Business Conduct and its commitment to open communications
- 1.6 The Whistle Blower Policy has been posted on the Company's website at **[www.belop-india.in](http://www.belop-india.in)**

**2. DEFINITIONS:**

- 2.1 "BELOP" means "**BEL OPTRONIC DEVICES LIMITED**"
- 2.2 "Audit Committee" means the Audit Committee of the Board constituted by the Board of Directors of BELOP in accordance with provisions of Section 177 of Companies Act, 2013,

- 2.3 “Competent Authority” means the Chairman of the Company and will include any person(s) to whom he may delegate any of his powers as the Competent Authority under this policy from time to time.
- 2.4 “Designated Authority” means the Chief Executive Officer of BELOP
- 2.5 “Designated Officer” means the Head of HR Department of BELOP who is authorised by the Designated Authority from time to time to receive the Complaints and for maintaining the records for such Complaints received under the Policy
- 2.6 “Disciplinary Action” means any action that can be taken on completion of /during the investigation proceedings by the Competent Authority as he deems fit considering the gravity of the matter.
- 2.7. “Disciplinary Authority” means the authority designated by the Competent authority to impose punishment and penalty under the Policy
- 2.8. “Employee” means an Executive as defined in the BELOP Conduct, Discipline and Appeal rules applicable to Executives and permanent workmen as defined in the applicable Standing Orders of different Units of BELOP and includes the Officers and Employees on deputation to the Company.
- 2.9 “Improper Activity” means any activity by an employee of the Company that is undertaken in performance of his or her official duty, whether or not that act is within the scope of his or her employment, and that is in violation of any law or the rules of conduct applicable to the employee, including but not limited to abuse of authority, breach of contract, manipulation of company data, pilferage of confidential / proprietary information, criminal offence, corruption, bribery, theft, conversion or misuse of the Company’s property, fraudulent claim, fraud or willful omission to perform the duty, or that is economically wasteful or involving gross misconduct, incompetence or gross inefficiency and any other unethical biased favoured or imprudent act.
- 2.10 “Investigators” mean those persons authorized, appointed, consulted or approached by the Designated authority in connection with conducting investigation into a protected disclosure and includes the Auditors of the Company.
- 2.11 “Masking” means the process of covering the identity of the whistle Blower from the body of the Complaint or the Protected Disclosure.
- 2.12 “Protected Disclosure” means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- 2.13 “Service Rules” means the BELOP Conduct, Discipline and Appeal rules in case of Executives and the applicable Standing Orders of BELOP, in the case of employees and other service rules like terms & conditions of appointment, rules and procedures relating to Service benefits, welfare etc.

- 2.14 “Subject” means a person against or in relation to whom a protected disclosure is made or evidence gathered during the course of an investigation.
- 2.15 “Whistle Blower” means the Stakeholders including individual employees who makes Protected Disclosure under this policy.

### **3.0 SCOPE**

Various stakeholders of the Company are eligible to make Protected Disclosures under the Policy. These stakeholders may fall into any of the following broad categories:

1. Employees of the Company.
2. Directors of the Company
3. Employees of other agencies deployed for the Company’s activities, whether working from any of the Company’s offices or any other location.
4. Contractors, vendors, suppliers or agencies (or any of their employees) providing any material or service to the Company
5. Customers of the Company
6. Any other person having an association with the Company

A person BELOP belonging to any of the above mentioned categories can avail of the channel provided by this Policy for raising an issue covered under this Policy.

### **4.0 COVERAGE OF THE POLICY:**

The Policy covers malpractices and events which have taken place/ suspected to take place involving:

- 4.1. Abuse of authority
- 4.2. Breach of contract
- 4.3. Negligence causing substantial and specific danger to public health and safety
- 4.4. Manipulation of company data/records
- 4.5. Financial irregularities, including fraud or suspected fraud or Deficiencies in Internal control and check or deliberate error in preparations of Financial Statements or Misrepresentation of financial reports
- 4.6. Any unlawful act whether Criminal/ Civil
- 4.8. Pilferation of confidential/propriety information
- 4.9. Deliberate violation of law/regulation
- 4.10. Wastage/misappropriation of company funds/assets
- 4.11. Breach of Company Policy or failure to implement or comply with any approved Company Policy
- 4.12. Policy should not be used in place of the Company grievance procedures or be a route for raising malicious or unfounded allegations against colleagues.

## **5.0 GUIDING PRINCIPLES OF PROTECTED DISCLOSURE:**

- 5.1 Protected disclosures shall be acted upon in a time bound manner.
- 5.2 Complete confidentiality of the Whistle Blower will be maintained through masking the identity from the body of the Protected Disclosure made.
- 5.3 The Whistle Blower and/or person(s) processing the protected Disclosure shall not be subjected to victimisation.
- 5.4 Evidence of the Protected Disclosure will not be concealed and appropriate action including disciplinary action will be taken in case of attempts to conceal or destroy evidence.
- 5.5 "Subject" of the Protected Disclosure i.e. Employee against or in relation to whom a protected disclosure has been made, will be provided an opportunity of being heard.
- 5.6 The Whistle Blower should bring to attention of the Designated Authority of any improper activity or practice. Although they are not required to provide proof, they must have sufficient cause for concern.
- 5.7 The Whistle Blower shall co-operate with investigating authorities, maintaining full confidentiality.

## **6.0 PROTECTED DISCLOSURE**

- 6.1 Disclosure under this Policy shall be made before the Designated Authority and the complaint making the disclosure shall, on behalf of the Designated Authority, be received by such authority as may be specified by regulations made by the Designated Authority.
- 6.2 Every disclosure shall be made in good faith and the person making disclosure shall make a personal declaration stating that he reasonably believes that the information disclosed by him and allegation contained therein is substantially true.
- 6.3 Every disclosure shall be made in writing or by electronic mail or electronic mail 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.
- 6.4 The Designated Authority may, if it deems fit, call for further information or particulars from the person making the disclosure.
- 6.5 No action shall be taken on Whistle Blower complaints by the Designated Authority if the disclosure does not indicate the identity of the complainant making Whistle Blower complaints or the identity of the complainant is found incorrect or false.

- 6.6 The Protected Disclosures against Board level Executives shall be addressed to Chairman Audit Committee in a closed/ secured envelope and should be super scribed “Complaints under the Whistle Blower Policy”, at the following address:

The Chairman Audit Committee,  
BEL OPTRONIC DEVICES LIMITED,  
C/o Company Secretary, Bharat Electronics Limited, Nagavara, Outer Ring Road,  
Bangalore 560 045

- 6.7 The Whistle Blower shall have right to access Chairman of the Audit Committee directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

#### **7.0. ANONYMOUS ALLEGATION**

Whistleblowers must put their names to allegations, as follow-up questions and investigation may not be possible unless the source of the information is identified. Disclosures expressed anonymously will not be investigated.

#### **8.0 PROCEDURE FOR HANDLING WHISTLE BLOWER COMPLAINTS:**

- 8.1 The 'Designated Authority' shall authorize a Officer (HR) not below the level of Manager for receiving complaints under the Policy.
- 8.2 All envelopes super-scribed with 'Complaint under Whistle Blower Policy' will be opened by the Officer, so authorized, in the presence of the 'Designated Authority'.
- 8.3 The identity of the complainant would be confirmed by the designated officer by writing a letter to him/her. The format of the letter is at **Annexure-I**.
- 8.4. After the identity is confirmed, both, 'Designated Authority' and the Designated Officer, will ensure that the identity of the complainant is removed from the body of the complaint through the process of “masking” and the dummy complaint is given a number along with central registry diary number with which the original complaint can be traced back.
- 8.5. The original complaint would be kept in the safe custody of the Designated Authority. The custody of the Complaint with the documents will remain with the Designated Authority and at no time that complaint can be accessed without proper authority from the `Designated Authority'.
- 8.6. The dummy complaint so made would be submitted to the 'Designated Officer' who would take the decision whether the matter requires to be looked into further and report is to be called in the matter, from any quarters. Separate files may be opened for each complaint
- 8.7. In cases of Complaints relating to administrative matters like recruitment,promotion, transfers and other related issues, the same will be brought to the notice of the Competent authority or to such Officer authorised by him for taking appropriate action.

- 8.8. In such cases where a decision has been taken by the Designated Authority to call for a report, a maximum time limit of 2 weeks may be given. In case no reply is received within two weeks, a reminder should be sent at the level of the Designated Authority. If no reply is received, the second reminder after 2 weeks should be sent. If no reply is received even after this time limit, the "Designated Authority" may call for an explanation and recommend administrative action for deliberate delay.
- 8.9. On receipt of the report, the designated officer will put up the matter to the 'Designated Authority'. If the Designated authority, decides that investigation is required on the said disclosure, he shall give necessary direction for investigation into the complaint by Investigating Officer or by a team of Investigation Officers and seek an investigation report within two weeks.
- 8.10 The Investigators or Designated Officer would submit the investigation report along with the recommendation to the Designated authority, within two months from the date of receipt of reference by the Designated authority for further action.
- 8.11 In the case of Protected Disclosure received directly by the Designated authority against a Board-level appointee, alone or with others, the same may be forwarded to Chairman, Audit Committee, for taking appropriate action.
- 8.12. The "Designated Authority" shall ensure that no punitive action is taken by any concerned Administrative authority against any person on perceived reasons/suspicion of being "Whistle Blower".
- 8.13 If the Designated Authority, if after conducting an inquiry, is of the opinion that there are no sufficient grounds for proceeding with the inquiry, it shall close the complaint.
- 8.14 After receipt of the Investigation report if the Designated Authority is of the opinion that the report reveals either wilful misuse of power or wilful misuse of discretion or substantiates allegations of corruption, it shall recommend to the Disciplinary authority to take any one or more of the following measures, namely:—
- (i) initiating proceedings against the concerned Officer/Employee;
  - (ii) taking appropriate steps for recovering the loss caused to the Company as a result of the corrupt practice or misuse of office or misuse of discretion, as the case may be;
  - (iii) recommend to the appropriate authority for initiation of criminal proceedings under the relevant laws for the time being in force, if so warranted by the facts and circumstances of the case;
  - (iv) recommend for taking of corrective measures;
  - (v) take any other measures not falling under clauses (i) to (iv) which may be necessary for the purpose of this Policy.
  - (vi) refer any case as he deems appropriate to CVO (Chief Vigilance Officer), for necessary action in the implementation of Whistle Blower Mechanism.

- 8.15 The Designated Officer should maintain a separate list for the complaints received under the 'Whistle Blower Mechanism' and enter the information in the computer system and monitor their progress periodically and put up the same to the 'Designated Authority' every 2 weeks.

## **9.0 ACTION BY DISCIPLINARY AUTHORITY**

- 9.1 The Disciplinary authority to whom a recommendation is made, shall take a decision on such recommendation within three months of receipt of such recommendation, or within such extended period not exceeding three months, as the Designated Authority may allow on a request made by the Disciplinary authority:
- 9.2 In case the Disciplinary Authority does not agree with the recommendation of the Designated Authority, it shall record the reasons for such disagreement.
- 9.3 The Designated Authority shall, after making an inquiry, inform the Whistle Blower about the action taken on the disclosure and the final outcome thereof:
- 9.4 In case, where, after making an inquiry the Designated Authority decides to close the case, it shall, before passing the order for closure of the case, provide an opportunity of being heard to the complainant, if the complainant so desires.

## **10.0 EXCLUSIONS FROM THE INVESTIGATION/ENQUIRY**

- 10.1 If any matter specified or an issue raised in a disclosure has been determined by a Court or Tribunal authorised to determine the issue, after consideration of the matters specified or issue raised in the disclosure, the designated Authority shall not take notice of the disclosure to the extent that the disclosure seeks to reopen such issue.
- 10.2 The designated Authority shall not entertain or inquire into any disclosure—
- (a) in respect of which a formal and public inquiry under the Public Servants (Inquiries) Act, 1850; or
  - (b) in respect of a matter which has been referred for inquiry under the Commissions of Inquiry Act, 1952.
  - (c) in respect of matter which are under judicial proceedings and sub judice
- 10.3 The Designated Authority shall not investigate any disclosure involving an allegation, if the complaint is made after the expiry of seven years from the date on which the action complained against is alleged to have taken place.
- 10.4 This policy does not empower the Designated Authority to question, in any inquiry under this Act, any bona fide action or bona fide discretion (including administrative or statutory discretion) exercised in discharge of duty by the employee.

## **11.0 POWERS OF THE DESIGNATED AUTHORITY**

- 11.1 The Designated Authority, may require, for the purpose of any inquiry, any employee or any other person, who in its opinion shall be able to furnish information or produce documents relevant to the inquiry or assist in the inquiry, to furnish any such information or produce any such document as may be necessary for the said purpose.
- 11.2 The Designated Authority in connection with investigation of a Complaint is vested with the powers of :
- (a) summoning and enforcing the attendance of any person and examining him on oath;
  - (b) requiring the discovery and production of any document;
  - (c) receiving evidence on affidavits;
  - (d) requisitioning of any documents or copy thereof;
  - (e) issuing notices for the examination of witnesses or documents;
  - (f) such other matters as may be prescribed.
- 11.3 The Designated Authority, while exercising the above powers, shall take steps as necessary to ensure that the identity of the person making complaint has not been revealed or compromised.
- 11.4 No person shall be required to furnish any such information or answer any such question or produce any document or information or render any other assistance in the inquiry if such question or document or information is likely to prejudicially affect the interest of the sovereignty and integrity of India, the security of the State, friendly relations with foreign State, public order, decency or morality or in relation to contempt of court, defamation or incitement to an offence.
- 11.5 For the purpose of making discreet inquiry or obtaining information from the organisation concerned, the Designated Authority, with the approval of the Competent authority, shall be authorised to take assistance of CBI, Special Police Establishment or the police authorities, or any other authority as may be considered necessary, to render all assistance to complete the inquiry within the prescribed time pursuant to the disclosure received by the Designated Authority.

## **12.0 PROTECTION TO THE PERSONS MAKING DISCLOSURE**

- 12.1 The Designated authority shall ensure that no employee or executive, who has made a Public Interest disclosure, is victimised by initiation of any proceedings or otherwise merely on the ground that such employee or executive had made a disclosure or rendered assistance in inquiry in relation to the Complaint.
- 12.2 If any person is being victimised or likely to be victimised on the ground that he had filed a complaint or made a public interest disclosure or rendered assistance in inquiry, he may file an application before the Designated Authority seeking redress in the matter, and such authority shall take such action, as deemed fit and may give suitable directions to protect such employee or executive from being victimised or avoid his victimisation:



- 12.3 If the Designated Authority either on the application of the complainant, or witnesses, or on the basis of information gathered, is of the opinion that either the complainant or the employees or the witnesses or any person rendering assistance for inquiry in relation to the Complaint need protection, the Designated Authority shall take necessary steps, to protect such complainant or witnesses or persons concerned.
- 12.4 The Designated Authority shall, notwithstanding any law for the time being in force, conceal the identity of the complainant and the documents or information furnished by him, for the purposes of enquiry under this Act, unless so decided otherwise by the Designated Authority itself or it became necessary to reveal or produce the same by virtue of the order of the court.
- 12.5 The Designated Authority, at any time after the making of disclosure by the complainant if it is of the opinion that any corrupt practice required to be stopped during the continuation of any inquiry for the said purpose may pass such interim orders as it may deem fit, to prevent the immediate stoppage of such practice.

### **13.0 ACCOUNTABILITIES OF WHISTLEBLOWERS**

- a) Bring to early attention of the Company any improper practice they become aware of. Although they are not required to provide proof, they must have sufficient cause for concern. Delay in reporting may lead to loss of evidence and also financial loss for the Company.
- b) Avoid anonymity when raising a concern
- c) Follow the procedures prescribed in this policy for making a Disclosure
- d) Co-operate with investigating authorities, maintaining full confidentiality
- e) The intent of the policy is to bring genuine and serious issues to the fore and it is not intended for petty Disclosures. Malicious allegations by employees may attract disciplinary action
- f) A whistleblower has the right to protection from retaliation. But this does not extend to immunity for involvement in the matters that are the subject of the allegations and investigation.
- g) Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be motivated or mala fide or malicious or frivolous, baseless or reported otherwise than in good faith, will be liable for disciplinary action as per the applicable Service Rules.
- h) Whistle Blowers, who make three Protected Disclosures, which have been found to be mala fide, frivolous, baseless, malicious or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosure under this policy. The designated authority may recommend suitable action against the concerned whistle blower including reprimand.

- i) Maintain confidentiality of the subject matter of the Disclosure and the identity of the persons involved in the alleged Malpractice. It may forewarn the Subject and important evidence is likely to be destroyed

#### **14.0 MANAGEMENT ACTION ON FALSE DISCLOSURES:**

An employee who knowingly makes false allegations of unethical & improper practices or alleged wrongful conduct shall be subject to disciplinary action, up to and including termination of employment, in accordance with Company rules, policies and procedures. Further this policy may not be used as a defence by an employee against whom an adverse personnel action has been taken independent of any disclosure of intimation by him and for legitimate reasons or cause under Company rules and policies.

#### **15.0 ACCESS TO REPORTS AND DOCUMENTS**

All reports and records associated with the disclosure are considered confidential information and access will be restricted to the Whistleblower, the Designated Authority, Designated Officer and the Investigation Officer/Team appointed the Designated Authority and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at that time.

#### **16.0. RETENTION OF DOCUMENTS**

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of Seven years from the date of completion of investigation.

#### **17.0. REPORT**

A quarterly status report on the total number of complaints received during the period, with summary of the findings and the corrective actions taken will be sent to the Designated Authority by the Designated Officer. The Designated authority will submit a quarterly report of the number of cases received under the Whistle Blower Mechanism with details of the major cases investigated to the Competent Authority

#### **18.0 REVIEW OF FUNCTIONING OF THE WHISTLE BLOWER MECHANISM**

As mandated under Section 177 (9) of the Companies Act, DPE guidelines the Chairman, Audit Committee shall review and oversee the Vigil mechanism, established through implementation of this Policy and place his annual report before the Board of Directors.

## **19.0. COMPANY'S POWERS**

The Company is entitled to amend, suspend or rescind this policy at any time with the approval of Board. Whilst, the Company has made best efforts to define detailed procedures for implementation of this policy, there may be occasions when certain matters are not addressed or there may be ambiguity in the procedures. Such difficulties or ambiguities will be resolved in line with the broad intent of the policy. The Company, with the approval of Board, may also establish further rules and procedures, from time to time, to give effect to the intent of this policy and further the objective of good corporate governance.

## **20.0 PROCEDURE FOR REPORTING & DEALING WITH DISCLOSURES**

- 20.1 The Procedure for reporting & dealing with disclosures are given in **Annexure II**
- 20.2 Process Management chart is given in **Annexure III**
- 20.3 The Pictorial representation of the process flow is explained in **Annexure IV**

## **ANNEXURE-I**

BELOP LETTER HEAD

CONFIDENTIAL

Speed post/Registered post

Ref No

Dated

To

Sir,

- 1 Please refer to your complaint dated received on under the Whistle Blower Policy.
- 2 As per policy, a complainant is required to confirm that he/she has actually sent the said complaint to BEL OPTRONIC DEVICES LIMITED at the above address. You are, therefore, requested to confirm within 15 days of receipt of this letter, that you have sent the above-mentioned complaint.
3. You are also requested to furnish a certificate in the format given BELOP below that you have not made similar/identical allegations of corruption/misuse of office to any other authorities to qualify as a 'Whistle Blower' complainant.
4. The reply may be addressed to the undersigned by name.

Yours faithfully.

For BEL OPTRONIC DEVICES LIMITED

(NAME: )

DESIGNATED OFFICER

WHISTLE BLOWER COMPLAINTS

## **CERTIFICATE**

It is certified that I have not made similar/identical allegation of corruption/misuse of office to any other authorities to qualify as a Whistle Blower complainant.

Signature

Name of the Complainant

Address

## ANNEXURE II

### PROCEDURE FOR REPORTING & DEALING WITH DISCLOSURES

1. How should a Disclosure be made and to whom?

A Disclosure should be made in writing. Letters can be submitted by hand-delivery, courier or by post addressed to the Whistle Officer appointed by the Company. Emails can be sent to the email id: [whistleblower@belop.co.in](mailto:whistleblower@belop.co.in)

2. Is there any specific format for submitting the Disclosure?

While there is no specific format for submitting a Disclosure, the following details MUST be mentioned:

- (a) Name, address and contact details of the Whistleblower (add Employee ID if the Whistleblower is an employee).
- (b) Brief description of the Malpractice, giving the names of those alleged to have committed or about to commit a Malpractice. Specific details such as time and place of occurrence are also important.
- (c) In case of letters, the disclosure should be sealed in an envelope marked "Whistle Blower" and addressed to the (Designated Authority) depending on position of the person against whom disclosure is made.

3. What will happen after the Disclosure is submitted?

- (a) The Designated Officer shall acknowledge receipt of the Disclosure as soon as practical (preferably within 07 days of receipt of a Disclosure), to the address, where the Whistleblower has provided his/her contact details.
- (b) The Designated Authority will proceed to determine whether the allegations made in the Disclosure constitute a Malpractice. If the Designated Authority determines that the allegations do not constitute a Malpractice, he/she will record this finding with reasons and communicate the same to the Whistleblower.
- (c) If the Designated Authority determines that the allegations constitute a Malpractice, he/she will proceed to investigate the Disclosure as he/she deems necessary. If the alleged Malpractice is required by law to be dealt with under any other mechanism, the Designated Authority shall refer the Disclosure to the appropriate authority under such mandated mechanism and seek a report on the findings from such authority.
- (d) "SUBJECTS" will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

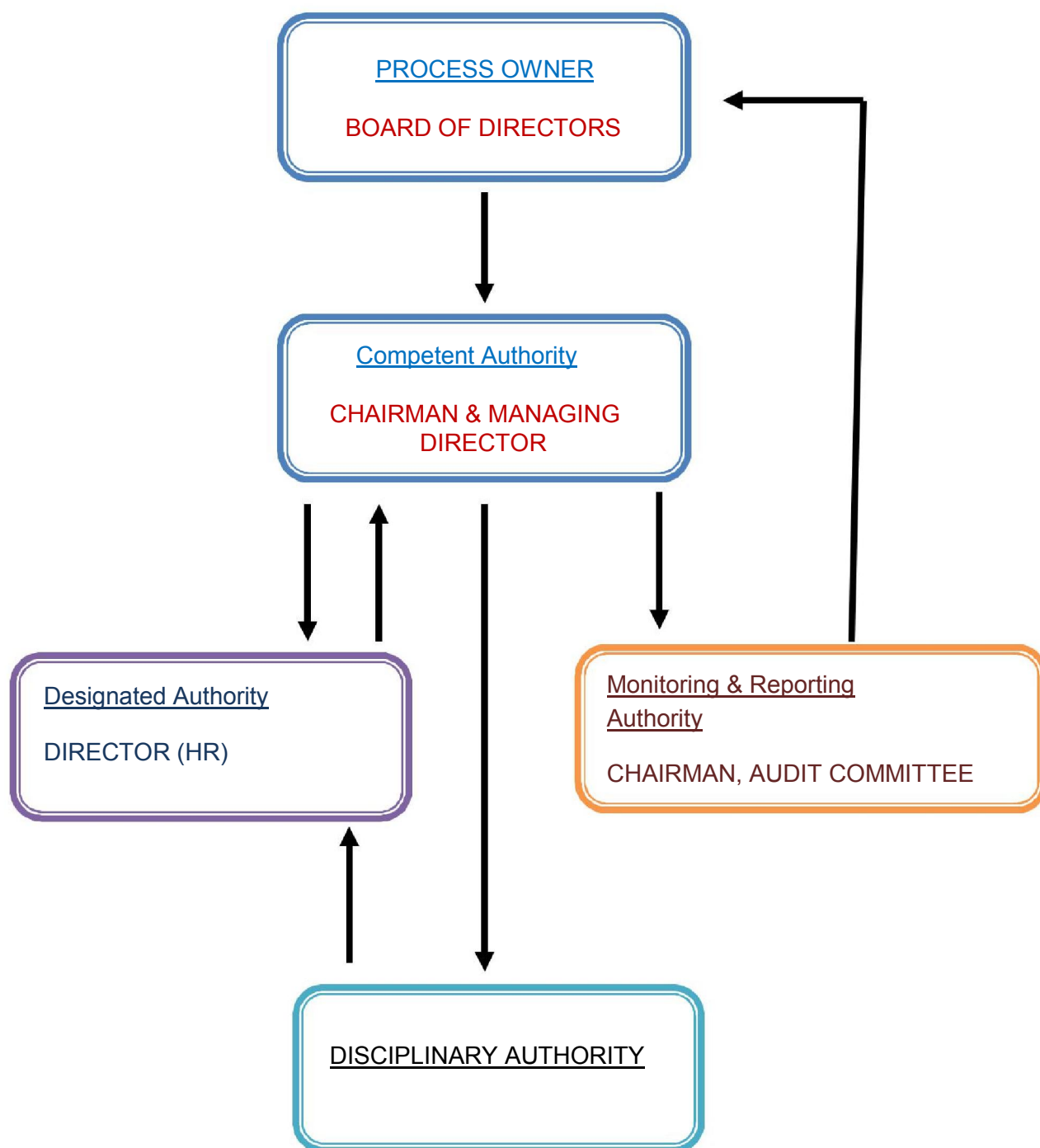
- (e) The investigation may involve study of documents and personal enquiry/hearing with various individuals. Any person required to provide documents, access to systems and other information by the Investigating Officer for the purpose of such investigation shall do so. Individuals with whom the Investigation Officer summons for a personal enquiry and hearing for the purposes of such investigation shall make themselves available for such enquiry/hearing within such reasonable times as decided by the Investigating Officer and shall provide the necessary cooperation for such purpose.
  - (f) If the Malpractice constitutes a criminal offence, the designated authority will bring it to the notice of the Competent Authority for taking appropriate action including reporting the matter to the police.
  - (g) The Investigating Office/Investigating Team shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations to the Designated Authority Officer as soon as practically possible and in any case, not later than 90 days from the date of receipt of the Disclosure. The Designated authority may allow additional time for submission of the report based on the circumstances of the case.
  - (i) Whilst it may be difficult for the Designated Officer to keep the Whistleblower regularly updated on the progress of the investigations, he/she will keep the Whistleblower informed of the result of the investigations and its recommendations subject to any obligations of confidentiality.
  - (j) The Designated Authority will ensure action on the recommendations of the Investigating Officer and keep the Whistleblower informed of the same. Though no timeframe is being specified for such action, the Company will endeavour to act as quickly as possible in cases of proved Malpractice.
4. What should I do if I face any retaliatory action or threats of retaliatory action as a result of making a Disclosure?

If you face any retaliatory action or threats of retaliatory action as a result of making a Disclosure, please inform the Designated authority in writing immediately. He /She will treat reports of such actions or threats as a separate Disclosure and investigate the same accordingly and may also recommend appropriate steps to protect you from exposure to such retaliatory action and ensure implementation of such steps for your protection.



**WHISTLE BLOWER DISCLOSURES/COMPLAINTS****PROCESS MANAGMENT**

---





## PROCESS MAP

### ANNEXURE IV

