

THE AKSHAYA PATRA FOUNDATION
WHISTLEBLOWER POLICY and VIGIL
MECHANISM

(POLICY OWNER: OMBUDS (COMMITTEE))

THE AKSHAYA PATRA FOUNDATION

WHISTLE BLOWER POLICY and VIGIL MECHANISM

1. Preface

- 1.1 The Foundation believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior.
- 1.2 The Foundation is committed to developing a culture where it is safe for all the employees to raise concerns about any poor or unacceptable practice and any event of misconduct.
- 1.3 Clause 49 of the Listing Agreement between listed companies and the Stock Exchanges, inter-alia, provides, a non-mandatory requirement, for all listed companies to establish a mechanism called " Whistle Blower Policy" for employees to report to the management instances of unethical behavior, actual or suspected fraud or violation of the Organization's code of conduct or ethics policy. Though being a Trust this clause is not applicable to The Akshaya Patra Foundation, as a good governance, the Foundation's management wishes to adopt the same. This assumes greater significance as we receive government funds and funds from donors to meet the deficit in Operations.
- 1.4 The purpose of this policy is to provide a framework to promote responsible and secure whistle blowing. It protects employees wishing to raise a concern about serious irregularities within the Foundation.
- 1.5 The policy neither releases employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.
 - 1.5.1 Any matters related to sexual harassment shall be reported to the Committee constituted for the same and shall not form part of this policy

2. Policy

- 2.1 This Policy is for the Employees as defined hereinafter.
- 2.2 The Policy has been drawn up so that Employees can be confident about raising a concern. The areas of concern covered by this Policy are. Summarized in paragraph 5.

3. Definitions

- 3.1 "Disciplinary Action" means any action that can be taken on the completion of / during the investigation proceedings including but not limiting to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.
- 3.2 "Employee" means every employee of the Foundation, including contract employees and self-help groups.
- 3.3 "Protected Disclosure" means a concern raised either by an oral or a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Oral communication should be later confirmed in writing.

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- 3.4 "Subject" means a person against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
- 3.5 "Whistle Blower" is someone who makes a Protected Disclosure under this Policy.
- 3.6 "Whistle Officer" or "Committee" means an officer or Committee of persons who is nominated / appointed to conduct detailed investigation.
- 3.7 "Ombudsperson" will be a Person nominated by The Chairman / Vice Chairman from time to time for the purpose of receiving all complaints under this Policy and ensuring appropriate action. The Chairman / Vice-Chairman shall have the authority to change the Ombudsperson from time to time. As Mr. Somashekar Manjunath, the previous Ombudsperson has left the Organisation, Mr. Ganesh R, CFO and Ms. Shubha Goel, AGM-HR are nominated as the Ombudspersons in his place, for one year from the policy date.
- 3.8 "Ombuds Committee" will be the committee of persons nominated by The Chairman / Vice Chairman from time to time to further investigate the protected disclosure referred by the Ombudsperson and take appropriate action as deemed fit. Ombudsperson shall refer only those cases to Ombuds Committee, where he requires committee intervention.
- The Ombuds Committee shall consist of the Ombudspersons Mr. Ganesh R and Ms. Shubha Goel, Mr. Shridhar Venkat, CEO and Shri. Chanchalpathi Dasa, Vice-Chairman.

4. The Guiding Principles

- 4.1 To ensure that this Policy is adhered to, and to assure that the issue will be acted upon seriously, the Foundation will:
- 4.1.1 Ensure that the Whistle Blower and / or the person processing the Protected Disclosure is not victimized for doing so;
- 4.1.2 Treat victimization as a serious matter including initiating disciplinary action on such person/(s);
- 4.1.3 Ensure complete confidentiality.
- 4.1.4 Not attempt to conceal evidence of the Protected Disclosure;
- 4.1.5 Take disciplinary action, if anyone destroys or conceals evidence of the Protected Disclosure made / to be made;
- 4.1.6 Provide an opportunity of being heard to the persons involved especially to the Subject;

5. Coverage of Policy

- 5.1 The Policy covers malpractices and events which have taken place / suspected to take place involving:
1. Abuse of authority
 2. Breach of contract
 3. Negligence causing substantial and specific danger to public health and safety
 4. Manipulation of Foundation data / records
 5. Financial irregularities including fraud or suspected fraud
 6. Criminal offence

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7. Pilferation of confidential / propriety information including destroying mails, data or information in physical or electronic form or falsification of data or documents in any form and content
8. Deliberate violation of law /regulation
9. Bribing of Govt. officials for favours
10. Wastage / misappropriation of Foundation's Funds / assets
11. Breach of employee code of conduct or rules
12. Any other unethical, biased, favoured, imprudent event

5.2 This Policy shall not be used as a substitute for the Foundation's grievance procedures or be a route for raising malicious or unfounded allegations against colleagues.

6. Disqualifications

- 6.1 While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- 6.2 Protection under this Policy would not mean protection from disciplinary action arising out of false or frivolous allegations made by a Whistle Blower knowing it to be false or frivolous or with a *mala fide* intention.
- 6.3 Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be *mala fide*, *frivolous* or *malicious*, shall be liable to be prosecuted under the Foundation's Code of Conduct.

7. Manner in which any concern can be raised

7.1 Employees can make Protected Disclosure to the Ombudspersons, as soon as possible but not later than 30 consecutive days after becoming aware of the same. Complaint can be sent in any of the following manners:

a. Written Complaint:

A written complaint can be sent in a sealed envelope addressed to:

Mr. Ganesh R and Ms. Shubha Goel

Ombudspersons, Whistle Blower & Vigil Mechanism Committee,

The Akshaya Patra Foundation

No.72, 3rd Floor, 3rd Main, Yeshwanthpur Industrial Suburb, Bangalore - 560022

b. Email:

An email complaint can be sent to the Ombudspersons at ombudsperson@askhayapatra.org. The complainant may also use informal email address, like Hotmail or Yahoo to leave a message.

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c. Telephone:

Call and leave your complaint on the following mobile no.

Mobile No. _____

The time period of 30 days would be relaxed by the Committee based on merits of the case or the gravity of the issue highlighted and the decision of the Committee is final in this regard.

- 7.2 If initial enquiries by the Ombudspersons indicate that the complaint has no basis, or it is not a matter to be investigated under this Policy, it may be dismissed at this stage and the decision shall be documented within 30 calendar days of being reported. For any unforeseen delays beyond 30 days, the Ombuds Committee may extend the timelines.
- 7.3 Where initial enquiries indicate that further investigation is necessary, this will be carried through by the Ombudspersons keeping the Committee informed. However, if Ombudspersons require further assistance, they may nominate a Whistle Officer for this purpose. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt. A written report of the findings shall be communicated to all the concerned, as is deemed appropriate.
- 7.4 The Ombudspersons shall:
- i) Make a detailed written record of the Protected Disclosure. The record will include:
 - a) Facts of the matter
 - b) Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
 - c) Whether any Protected Disclosure was raised previously on the same Subject;
 - d) The financial / otherwise loss which has been incurred / would have been incurred by the Foundation.
 - e) Findings of Ombudspersons / Whistle Officer
 - f) The recommendations of the Ombudspersons on disciplinary/other action/(s).
 - ii) The Ombudspersons shall investigate and submit the report to the Committee within 30 days of nomination / appointment. Time extension may be granted by Ombudspersons on a case to case basis.
 - iii) Where Ombudspersons themselves carry out the investigation, they shall conclude the investigation within 30 days from receipt of Protected Disclosure. On a case to case basis, extension may be sought from The Ombuds Committee.
- 7.5 On completion of report, the Ombudspersons shall discuss the matter with the Committee who shall either:
- i) In case the Protected Disclosure is proved, accept the findings of the Ombudspersons and take such Disciplinary Action as it may think fit and take preventive measures to avoid recurrence of the matter;
 - ii) In case the Protected Disclosure is not proved, extinguish the matter;
- Or
- iii) Depending upon the seriousness of the matter, Ombudspersons may refer the matter to the Ombuds Committee with proposed disciplinary action / counter measures in case Ombuds committee decides; it can further place the matter before the Audit Committee or Board of Trustees with its recommendations. The Audit Committee / Board may decide the matter as it deems fit. In any case, statistical information on how many complaints were received, how many resolved and how many are pending shall be placed at all Audit committee meetings.

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- 7.6 Ombudspersons shall inform the outcome of the findings to the Whistle Blower. Where Whistle Blower is anonymous, the findings shall be informed to him/her only upon disclosure of identity. The decision of the Ombudspersons is final in such matters.
- 7.7 In exceptional cases, where the Whistle Blower is not satisfied with the outcome of the investigation and the decision, he can make a direct representation to the Ombuds Committee. If Whistle blower is not satisfied even with the decision of Ombuds Committee, he can make a direct representation to the Chairman of the Audit Committee\Board or Board of Trustees.

8. Protection

- 8.1 No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Foundation, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blower. Complete protection will, therefore, be given to Whistle Blower against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behavior or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties / functions including making further Protected Disclosure. The Foundation will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Foundation will arrange for the Whistle Blower to receive advice about the procedure, etc.
- 8.2 The identity of the Whistle Blower shall be kept confidential.
- 8.3 Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistle Blower.

9. Secrecy/Confidentiality

- 9.1 The Whistle Blower, the Subject, the Whistle Officer and everyone involved in the process shall:
- maintain complete confidentiality/ secrecy of the matter
 - not discuss the matter in any informal / social gatherings/ meetings
 - discuss only to the extent or with the persons required for the purpose of completing the process and investigations
 - discuss only to the extent or with the persons required for the purpose of completing the process and investigations
 - not keep the relevant documents unattended anywhere at any time
 - keep the electronic mails / files under password

If anyone is found not complying with the above, he / she shall be held liable for such disciplinary action as is deemed fit.

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10. Reporting

A quarterly report with number of complaints received under the Policy, their outcome and the status of pending complaints shall be placed before the Audit Committee.

11. Amendment

The Audit Committee of the Foundation has the right to amend or modify this Policy in whole or in part, at any time without assigning any reason, whatsoever.

Noted By:

R.Ganesh - Chief Financial Officer

R. Ganesh
3/8/17

Shuba Goel- AGM – Human Resources

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Revised by

S. Chakr. Vasu 02/08/17

S. Chakravarthy Vasudevan
Head – Internal Audit

Recommended by

Shridhar Venkat
Shridhar Venkat
CEO

Approved by

Chanchalpathi Dasa
Chanchalpathi Dasa
Vice Chairman

