Whistleblower Policy

Approved:

Executive Director

Board Chairperson

Date

4th Feb, 2019
# Table of Contents

1. Objective ........................................................................................................... 2
2. Scope .................................................................................................................... 2
3. Whistleblower Complaint .................................................................................... 2
4. Protection Afforded to a Whistleblower ............................................................ 2
5. Whistleblowing Process ....................................................................................... 3
6. Investigation Procedure ....................................................................................... 4
7. Retention of Documents ....................................................................................... 4
8. Amendment ........................................................................................................... 4
9. Notification ........................................................................................................... 4
10. Roles and Responsibilities .................................................................................. 4
WHISTLEBLOWER POLICY

1. OBJECTIVE
The objective of this policy is to provide staff (whether permanent, on contract, or volunteering) or associate, an avenue to raise concerns, in line with the commitment of ISER to the highest possible standards of ethical, moral and legal operation conduct and its commitment to open communication.

This Policy is a critical means through which stakeholders can raise actual or suspected violations and provides necessary safeguards for protection of employees from reprisals or victimization, for whistle blowing in good faith.

ISER encourages all its staff/associates to communicate and raise any behavior or practice, they may be aware of and suspect to be unethical, illegal or otherwise inappropriate and harmful to the organisation.

The policy sets out ways through which ISER staff/associates can raise concerns that relate to actual or suspected violations of the Code of Conduct, Accounting, Internal Accounting Controls, Auditing Matters and applicable national and international laws.

2. SCOPE
The policy is applicable to all staff (including permanent, on contract, or volunteering)

3. WHISTLEBLOWER COMPLAINT
3.1 A "whistleblower complaint" is one where a Complainant/ Whistleblower (person raising the Complaint) believes that ISER (or a staff or Associate of ISER) has, or may have, breached the Code of Conduct, Accounting, Internal Accounting Controls, Auditing Matters, and applicable national and international laws including statutory / regulatory rules and regulations.

3.2 Flagging potential issues will assist in promoting ISER's compliance and protect its reputation. All the stakeholders have an obligation to raise such concerns as soon as possible.

4. PROTECTION AFFORDED TO A WHISTLEBLOWER
4.1 An employee/associate may make the complaint with his/her identity or prefer anonymity.

4.2 The identity of the Whistleblower, if known, shall remain confidential to only those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case members of the organization are subject to subpoena.

4.3 ISER prohibits and discourages the retribution against anyone for raising or for helping to address integrity concerns. A whistleblower shall not be disadvantaged in any manner for having raised a concern.

4.4 Allegations of retaliation will be investigated and if proved, appropriate action will be taken. Staff can raise allegations of retaliation with the Operations Director or the Executive Director or the Board Chair.
4.5 Anyone who retaliates against the Whistleblower will be subject to disciplinary action, which may include termination of the employee’s contract.

5. WHISTLEBLOWING PROCESS

5.1 If a staff/associate believes that misconduct has occurred, the employee may submit a written complaint to the Operations Director or to the Executive Director or to a Board member.

5.2 Upon receipt of a misconduct complaint, it shall be acted upon promptly by constituting a Redressal Committee which shall review, investigate, make determinations, and report the outcome to the all parties involved.

5.3 The Committee shall assess whether or not the issue raised constitutes a whistleblower complaint and will respond to the concern within 48 working hours of receiving it.

5.4 The Whistleblower may disclose his/her identity and ISER would provide protection against retaliation.

   NOTE: It is the discretion of the Whistleblower to decide whether or not the issue shall be raised anonymously. For the matter to be aptly investigated, the Whistleblower may choose to disclose his/her identity along with the details of the complaint. However, the identity of the whistleblower shall be kept confidential to the maximum reasonable extent.

   Malicious Allegations: Malicious and baseless allegations by staff or other stakeholders may result in disciplinary action and could include even termination and / or other appropriate action, as the case may be.

5.5 Once the assessment is made, the Redressal Committee will:
   - Contact the Staff/Associate to obtain the information necessary to conduct an effective investigation;
   - Discuss the steps to be taken to investigate the issue.

   NOTE: Whistleblowers involved in an investigation are also expected to keep all discussions confidential. This is important to safeguard the integrity of the investigation and the whistleblower process generally.

The Redressal Committee assigned to the investigation needs to ensure that all investigation is carried out objectively. Where required, ISER Legal Counsel shall provide legal input.

5.6 The Redressal Committee will provide feedback to the Whistleblower both during and at the end of the investigation process.

5.7 A staff/associate may appeal the outcome of the Redressal Committee investigation to the
WHISTLEBLOWER POLICY

Operations Director or Executive Director or Board Chair by submitting a written request for review of the outcome within 30 days of the date on which he/she receives the report of the Redressal Committee. An appointed committee will review the appeal and their decision shall be final.

5.8 The Redressal Committee shall submit a report of all the complaints received during a quarter to the Board of Directors. The report shall contain details of all the complaints, their status and such other information as deemed fit or necessary.

6. INVESTIGATION PROCEDURE
6.1 Concerns about integrity and non-compliance with ISER Code of Conduct will be investigated as per process laid down and defined in this Policy. The staff/associate(s) concerned who is/are found to be non-compliant after the investigation, are liable to face appropriate disciplinary action including termination.

6.2 ISER’s investigation process includes;
   • A complaint is raised by a whistleblower with the necessary evidence
   • A minimum 3 member Redressal Committee consisting of experts will be formed with the right knowledge and objectivity from within the organisation. Members from this committee shall be assigned to investigate the matter within 48 working hours of receipt of the whistleblower complaint.
   • The Redressal Committee shall conduct an inquiry and come up with a report within 10 to 45 working days from the date of the initial complaint.
   • The Redressal Committee shall recommend the appropriate corrective actions to the appropriate managers for implementation. In the event the accused is found guilty, penalties will be prescribed, and will be implemented by Management.
   • The Whistleblower shall receive an update during and at the end of the investigations.

7. RETENTION OF DOCUMENTS
All Complaints received in writing or documented along with the results of investigation relating thereto shall be retained by ISER for a minimum period of seven years.

8. AMENDMENT
The Board of Directors reserves its right to amend or modify this policy in whole or in part, at any time.

9. NOTIFICATION
All new staff shall be informed about this policy by the Operations Director during the induction process, and shall be availed copies of the same as amended from time to time.

10. ROLES AND RESPONSIBILITIES

10.1 Staff:
   1. ISER staff are expected to have a high standard of integrity and be free from misconduct, corruption or other illegal activities.
WHISTLEBLOWER POLICY

2. Each staff has a role in ensuring that fellow staff are held accountable for inappropriate conduct where it results in detriment to the organisation or another person, staff or non-staff.

3. A staff is free to report to the relevant person instances of conduct that may reasonably be considered to be a breach of organisational policies, procedures, guidelines and/or illegal activity. Inappropriate conduct encompasses deliberate acts, a failure to act or a refusal to act, and includes conduct in public or private that reflects adversely on ISER or other ISER employees.

4. A staff must have reasonable belief that the reported conduct is a breach of organisational policy, procedure and guideline or is illegal, or both.

5. Staff must not knowingly make a false disclosure. A report that is not done in good faith is subject to a disciplinary action, which may include termination of the employee’s contract and or other legal means to protect the reputation of the organization and members of its Board and staff.

6. Co-operate with investigating authorities, while maintaining full confidentiality.

7. A whistle blower has the right to protection from retaliation. But this does not extend to immunity for complicity in the matters that are the subject of the allegations and investigation.

8. In the event of exceptional cases, where the whistle blower is not satisfied with the outcome of the investigation carried out by the Redressal Committee, s/he can make a direct appeal to the Chairman of Board or Directors.

10.2 Redressal Committee:

1. Ensure that the policy is being implemented.

2. Receive and acknowledge receipt of concern to the complainant, thanking him/her for initiative taken in upholding the company’s business conduct standards

3. Ascertain prima facie the credibility of the charge

4. Where further investigation is required, carry this through accordingly and make recommendations

5. Ensure that necessary safeguards are provided to the complainant. Conduct the enquiry in a fair and unbiased manner.


7. Decide on the outcome of the investigation, whether an improper practice has been committed and if so by whom.

8. Recommend an appropriate course of action and suggest disciplinary action, including dismissal, and preventive measures.

9. Record minutes of the committee deliberations and document the final report.

10. Submit the final report to the Board of Directors