


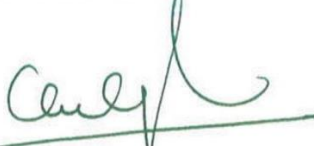

	THE AKSHAYA PATRA WHISTLE BLOWER POLICY	Policy Owner	HR Department
		Policy Reference	TAPF/HR/07
		Policy Revision	Rsv 4.2 20/10/2023
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THE AKSHAYA PATRA FOUNDATION

Whistle Blower Policy

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	Approved by	Approved by
		
	Chanchalpathi Dasa Vice Chairman	K V Chowdary Head of Audit Committee



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1. Introduction

The Akshaya Patra Foundation (TAPF) promotes Zero tolerance against fraud, corruption, willful misuse of power, etc. and any form of ethical violation. The Whistle Blowing policy is in compliance with the highest standards of professionalism, honesty, and ethical behavior, in line with the Code of Conduct (“Code”) of TAPF to anonymously report to an independent party.

2. Purpose / Objective

The purpose or Objective of this policy is to build and strengthen a culture of transparency and trust within the organisation. It aims to provide Stakeholders with a whistle blowing mechanism that allows for responsible and secure reporting of improper activities, unprofessional conduct, misuse of assets, goodwill, and name of TAPF or suspected violation of the law.

The policy ensures stakeholders report such concerns without fear of reprisal and provides protection for whistle blowers-

To establish a mechanism to receive complaints relating to disclosure on any allegations of corruption or willful misuse of powers or criminal offenses and to inquire into such disclosure and to provide adequate safeguards against victimization of the person making such compliant.


TAPF tries to achieve its enterprise aim based on the principles of fairness, honesty, integrity, respect and accordingly wants to ensure that any Stakeholder who wishes to report or Complaint, which they reasonably believe to be true, can do so without the risk of retaliation, with assurance that all reports are treated strictly confidentially and will be promptly investigated and that reports can be made anonymously.

This Policy Clarifies:

- a. The Procedures on how a Stakeholder can report allegations.
- b. Process to be followed by the designated officials who receive the report.
- c. The obligations of TAPF to stakeholders who make a complaint.

References


- a. TAPF Code of Business Conduct
- b. Handbook

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3. Definition

In this policy the following terms shall have the following meanings:

- 3.1 **Audit Committee:** The audit committee refers to the Committee constituted by the Board of Trustees. Its function will include the review of the financial reporting process, the system of internal control, the audit process and the foundation process for monitoring compliance with laws and regulations and code of conduct and also ensure accurate, timely and proper disclosures and the transparency, integrity and quality of financial reporting.
- 3.2 **Complainant:** includes any person who wishes to bring an allegation / misuse / potential misuse of TAPF asset, data and any other information which might have an impact on TAPF to the notice of the Foundation.
- 3.3 **Corrupt or Illegal" conduct** includes:
- Accounting or auditing irregularities, misrepresentations, fraud, theft, bribery, and other inappropriate / unacceptable / unethical business practices.
 - Antitrust violations including reporting of instances of leak of unpublished sensitive information.
 - Motivated significant environmental, safety, or product quality issues.
 - Inappropriate discrimination or harassment.
 - Actual or potential conflicts of interest.
- Non-adherence to the Guidance on national, regional, social, state, or municipal, legal, regulatory requirements applicable to the Trust.
- 3.4 **Disciplinary Action:** means any action that can be taken on completion of / during the investigation proceedings in relation to a misconduct, breach, or other kind of violation of the Code of TAPF or of any law, rule, regulatory guidance/advisory etc.
- 3.5 **Employee Misconduct:** Wrongful or improper behavior whether intentionally or otherwise, either with a motive or otherwise and any conduct violative of the prescribed TAPF Code of Conduct.
- Some examples of common forms of misconduct, also referred to as offences are:
- Theft of TAPF property
 - Unauthorized possessions / enjoyment of TAPF property
 - Fraud
 - Bribery
 - Corrupt practices
 - Intimidation
 - Sleeping on duty

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- h. Any kind of inappropriate behavior at workplace
- i. Assault
- j. Willful or negligent damage of organization’s property
- k. Any other in appropriate action.
- l. Deserting post or workstation without permission
- m. Possession or consumption of liquor or drugs or other intoxicating substances in place of work, while on duty including attending the workplace in such inebriated state.
- n. Sabotage
- o. Any behavior / action that may damage the reputation of TAPF.
- p. Sexual Harassment, sexual discrimination, victimization, physical or verbal harassment or assault, inappropriate gestures.

3.6 Fraud: includes

Falsifying, suppressing, destruction or manipulation of information data, documents, etc..

- a. Intentional violation of laws and regulations having a serious financial / criminal consequence.
- b. intentional provision of incorrect information to public bodies
- c. A violation of The Akshaya Patra Foundation policy, principles, and guidelines.


3.7 Frivolous Complaint: means any complaint registered or attempted to be registered under this Policy with no evidence or is based on hearsay or is not supported by any verifiable evidence (documentary or oral), containing only false or bogus allegations.

3.8 Malicious: means having or showing a desire to cause harm to someone or intended to harm people or their reputation or cause them embarrassment and upset.

3.9 Ombuds Committee means committee of persons nominated by the Audit Committee (“AC”) from time to time to perform the roles and responsibilities as in para 8.5 of this policy. The current Ombuds Committee comprises of
 Mr. Shridhar Venkat – Chief Executive Officer
 Shri Bharatashraba Dasa – National President Operations & Projects
 Mr. Balaji M N – Chief Financial Officer
 Mr. Mukesh Tiwari – Chief Human Resources Officer

3.10 Ombuds person: shall be a person nominated by Audit Committee (“AC”) from time to time.

3.11 Protected Disclosure: means a concern raised in good faith by a written- communication with definite and verifiable information about

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wrongdoing/ unfair practices carried out or attempted to be carried out within / against the organization. A Protected Disclosure must disclose or demonstrate

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3.12 information that evidences unethical or improper activity based on / supported by verifiable facts, documents, images, sound clips etc. Allegations based on surmises, speculative / hearsay information, rumours and not based on first-hand information are not to be considered as protective disclosures.

To ensure that this Policy is adhered to and to assure that the concern would be acted upon seriously, the Foundation shall:

- a. Not to attempt to conceal evidence of Protected Disclosure.
- b. The Whistle-blower Protection Act, 2014 allows informant to keep their identity secret and prevent organization from initiating action against the Whistle-blower while an investigation is pending. The complaint and identity of complainant must be treated with utmost confidentiality. In case of privacy breach, the management shall take necessary action against the person responsible for the breach.


3.13 **Stakeholders:** A stakeholder is a party that has an interest in TAPF and its objects, a beneficiary, a vendor, or a person having any transaction with TAPF, a well-wisher, or is affected or likely be affected by the activities of TAPF.

Some examples are:

- a. Employees
- b. Representatives/ Agent
- c. Managers
- d. Trustees
- e. Consultants
- f. Vendors
- g. Regulators
- h. Investors
- i. Donors
- j. Suppliers
- k. Beneficiaries
- l. Well-wishers of TAPF

3.14 **Subject:** means a person or group of persons, against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

3.15 **Tip off** means an oral complaint / oral report by a stakeholder about a potential breach, fraud, misconduct, about which he has a hunch or part knowledge but has no evidence or proofs.

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3.16 Whistle Blowing: is a process through which a stakeholder may raise concerns about a wrongdoing / potential wrongdoing within an organization and have these concerns addressed without fear of possible reprisal for doing so.

4. Scope

The Policy applies to all Complainant as defined in 3. 2

4.1 Protection

This policy is designed to offer protection to stakeholders who make protected disclosure in good faith.

TAPF undertakes to adhere to non-retaliation policy against the bonafide whistleblowers whether or not the concern is ultimately substantiated. If a whistleblower believes that he is being victimized or is being subjected to harassment he may inform the Audit Committee chairman who shall take appropriate action to protect.

4.2 Confidentiality

TAPF commits to treat all such disclosures in confidential manner. The identity of the stakeholder making the disclosure will be kept confidential, provided the allegations itself is of such nature that investigation is not possible without identifying, enquiring, cross examining the whistle blower and is further subject to applicable laws, regulations By Govt or other law enforcing agencies.

4.3 Consequences of unestablished / unproved allegations

No action shall be taken against a stakeholder who makes a bonafide allegation in good faith which is not confirmed in subsequent investigation. In making disclosure the whistleblower should exercise due care to ensure the accuracy of the information.


If, however, it is established that a stakeholder has knowingly made a malicious or vexatious allegations, and particularly persisted with making such allegations, appropriate legal or other action may be taken. However, no such action shall be initiated except with the unanimous approval of the Audit committee.

4.4 Limitations

The Whistle blower's role is that of a reporting party. Whistle blowers are not empowered to determine the process of investigation, appropriate corrective or remedial action that is to be taken.

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5. Procedures for Making a complaint or allegations tip-off:

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5.1 Whistle Blower can make Protected Disclosure to the Ombudsperson, as soon as possible., as delayed disclosures may not yield the desired results in taking appropriate action if any protected disclosure will be made at the dissertation on Ombuds Committee

5.2 Employees, Other Associates of the organisation, are expected to report the complaint, within a reasonable time of say, 30 days, to ensure appropriate action is taken.

5.3 The complaint or disclosure must provide as much details and be as specific as possible in order to facilitate the investigation

5.4 To the extent possible, the complaint or disclosure may include the following:

- a. The details of persons / group of persons involved.
- b. The location/ function/department against whom the allegation is made.
- c. Nature of breach: a) Financial reporting; b) Legal matter; c) Management action; d) Employee misconduct; e) Health & safety and environmental issues f) sexual harassment / gender bias / inappropriate behaviour
- d. Submit proof and /or state where proof can be found.
- e. Details of others who can give more information,
- f. Prior efforts to address the problem, if any.

5.5 Complaint can be sent in any of the following manner by the Whistle Blower:

a. A Written Complaint:

A written complaint to be sent in a sealed envelope addressed to Mr. Shridhar Venkat, CEO and Ombudsperson, The Akshaya Patra Foundation, No.72, 3rd Floor, 3rd Main, Yeshwanthpur Industrial Suburb, Bangalore – 560022, with a special mention on the envelope about the Whistle Blowing Complaint

b. Email:

An email complaint can be sent to the Ombudsperson at ombuds.person@akshayapatra.org.


If the Whistle Blower has a complaint against the Ombudsperson himself, he or she can communicate the complaint either through email (mentioned below) or in writing and send out the same in a sealed envelope to

Mr. K. Chowdary

Chairman Audit Committee TAPF

Teja 511, My home Navadweepa, Madhapur, Hyderabad 500081

E-mail:

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5.6 If initial enquiries by the Ombudsperson indicate that the concern 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 reasonable time.

5.7 On the receipt of the complaint, the ombudsperson shall review the same and basis his judgement, recommend either closure or further investigation, by himself or by appointment of an investigating officer, and seek the approval from the Ombud committee .

5.8 The investigation will be conducted in a fair manner to unravel the facts, without presumption of guilt.

5.9 The Investigating Officer shall investigate the matter and submit a comprehensive report to the Ombuds Committee on the matter entrusted to him.

Based on the report of Investigating Officer and /or on the basis of his own investigations the Ombudsperson shall record findings on each of the allegations / breaches alleged in the disclosure and recommend the action to be taken to the Ombudscommittee. The Ombudsperson shall endeavour to complete the process within a reasonable time from the date of receipt of compliant or allegations.

5.10 Based on the report of Ombudsperson, the person competent to take action shall take appropriate time frame.

6. Reporting Whistle- Blowing handling Procedures:

All the complaints received from employees or external stakeholders shall be registered in the whistleblower tracking register.


The Whistle blower tracking register shall be maintained by the HR department and access to the register shall be controlled by Ombudsperson.

A summary of all the WB complaints with the findings of the investigation and the decision taken by the Ombuds Committee will be submitted to the Board, on a quarterly basis.

7. Roles and Responsibilities:

7.1 Stakeholder:

- a. Avoid conduct that compromises his anonymity.
- b. Follow the procedures prescribed in the Policy for making a Compliant or allegations or disclosure.
- c. Bring the concerns to early attention of the Foundation.

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- d. Co-operate with investigating authorities and comply with the directions of the Ombuds Committee during investigation of any Protected Disclosure and maintain full confidentiality.

7.2 Subject:

To cooperate with investigators during the period of investigation including provision of relevant information, documents or other materials as may be required by the investigator.

7.3 Investigating Officer:


- a. To handle all matters with high professionalism, confidentially and promptly, in an independent and unbiased manner, including acknowledging all concern(s) reported, and communicating the progress of investigation to Ombuds Committee.
- b. Provide timely updates to the Ombuds Person regarding cases reported and the respective investigations/outcome.
- c. Conduct enquiry in a fair and transparent manner.
- d. Maintain strict confidentiality of the Protected Disclosure and the Whistle-blower.
- e. Comply with the provisions of this Policy and terms of his/her appointment.

7.4 Ombuds Person

- a. To promptly examine the complaint and recommend the actions to be taken to the Ombudscommittee.
- b. When the Ombuds person is appointed as the investigating officer, he shall ensure timely completion of the investigation and reporting to the Ombuds committee.

7.5 Ombuds Committee

- a. To ensure timely completion of all the investigations undertaken by the Ombudsperson.
- b. To ensure proper implementation of the Whistle blower policy.
- c. To report periodically to the Board and Audit Committee on the implementation of the policy.
- d. To suggest corrective measures on all the Whistle blower policy related.

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8. Secrecy and Confidentiality


- 8.1 The Whistle Blower, the Subject, the Whistle Ombuds Officer, and everyone involved in the process shall:
- Maintain complete confidentiality/ Secrecy of the Protected Disclosure /Report
 - Not discuss the matter in any informal/ social gatherings/meetings/ any other forum/platform
 - Discuss only to the extent or with persons required for the purpose of completing the process and investigations.
 - Not to keep the relevant documents pertaining to the Protected Disclosure /Report/Investigation unattended anywhere at any time
 - Keep the electronic mail/ files passwords protected.
- 8.2 If anyone is found not complying with the above, he/she shall be held liable for such disciplinary action as is deemed fit.

9. Disqualifications

- 9.1 While it will be ensured that bonafide Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any proven abuse of this scheme, will warrant disciplinary action.
- 9.2 Protection under this policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Stakeholders knowing it to be false or bogus or with mala fide intention.
- 9.3 Employees, who make any Protected Disclosure, which have been subsequently found to be mala fide, frivolous or malicious shall be subject to disciplinary action in accordance with the Code.
- 9.4 Notwithstanding anything stated in this Policy the protection granted herein shall not insulate the employee as Stakeholder from administrative changes in their administrative duties or routine transfers or change in salary structure or other routine administrative changes.

10. Documentation and Reporting

All documentation pertaining to the Protected Disclosure/complaint including but not restricted to the investigation report, corrective action taken, and evidence will be preserved for a period of 3 years from the date of disposal of the Complaint.

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11. Reporting


A Regular report with number of complaints received under the Policy and their outcome (i.e., number of Protected Disclosures received, pending and redressed) shall be placed before the Audit Committee and the Board of Trustees.

12. Amendment

The Board of Trustees of the Foundation reserves the right to amend or modify this Policy in whole or in part, at any time without notice and without assigning any reason, whatsoever. However, such amendments shall be applicable prospectively only.

Ombuds Committee Members


Shridhar Venkat Chief Executive Officer

Bharatarshabha Dasa National President Ops and Projects

Mukesh Tiwari Chief Human Resources Officer

Balaji M N Chief Finance Officer

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