



WHISTLEBLOWING POLICY

Sabuj Sangha's Code of Ethics & Business Conduct at Work



SABUJ SANGHA

30/9, Rajdanga Main Road, (East) Kolkata, West Bengal- 700 107



I. PREFACE

The Organisation has adopted the Code of Ethics & Business Conduct, which lays down the principles and standards that should govern the actions of the Organisation and its employees.

The Whistleblowing Policy of Sabuj Sangha has been approved by the Board of Sabuj Sangha as per the terms of the provisions of the Whistle Blowers Protection (WBP) Act, 2014. The Act aims to protect people who bring to the notice of the authorities concerned allegations of corruption, wilful misuse of power or commission of a criminal offence against a public servant.

Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Organisation. The role of employees in pointing out such violations of the Code cannot be undermined. Accordingly in line with the WBP Act, this Whistleblowing Policy (“the Policy”) has been formulated with an aim to reinforce the organization’s commitment to its values, attitudes and behaviours.

II. POLICY

This policy applies to all staff of Sabuj Sangha and those of Partner organizations, as well as Vendors and Vendor organizations who are in a relationship with Sabuj Sangha. The policy covers responsibility to report all wrongful acts committed by staff of Sabuj Sangha, partners and members of the governing body only to the Ombudspersons, who are officially appointed to receive complaints, initiate the investigation. The Ombudspersons will also keep track of all reported cases and report the same to Board. The Organisation is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. To maintain these standards, the Organisation encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. This policy aims to provide an avenue for employees to raise concerns on any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc.

III. OBJECTIVE

The objectives of this Policy are:

- To create a window for any person who observes an unethical behaviour, actual or suspected fraud, or violation of the Organisation’s code of conduct or ethics policy, either organisationally or individually to be able to raise it;
- To encourage timely, safe and open reporting of serious misconduct includes alleged wrong doings or suspected impropriety, corruption, bribery or theft. This may include, but is not limited to:



- (i). Financial and procedural malpractice including those relating to mismanagement; misappropriation of funds; actual or suspected fraud or abuse of authority;
 - (ii). Falsification of organizational records for personal gain or gain for others on the part of Staff, partners and members of the Governing Body;
 - (iii). Miscarriage of justice;
 - (iv). Attempting to cover up any of the above; and/or
 - (v). Being aware of a misconduct or misuse and not reporting it
- To ensure consistent and timely institutional response;
 - To ensure appropriate reporting of Whistleblowing investigations;
 - To encourage ethical and lawful conduct;
 - To provide adequate safeguards against victimization of persons.

IV. SCOPE

This Policy defines and lays down the process for raising a 'Complaint', the safeguards in place for the person raising a Complaint, the roles and responsibilities of all stakeholders and also sets the time lines for all processes to be followed. In all instances, the Organisation retains the prerogative to determine when circumstances warrant an investigation and the appropriate investigative process to be employed, in conformity with this Policy and applicable laws and regulations.

Complaints related only to Unethical and Improper Practices will be dealt by this Policy. Any other complaints will be addressed by other competent authority under appropriate policies of the Organization.

V. APPLICABILITY

This Policy covers all directors, managers, employees, third party vendors, consultants, and partners operating out of any location of the Organisation.

VI. DEFINITIONS

- “**Disciplinary Action**” means any action that can be taken on the completion of /during the investigation proceedings including but not limited 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.
- “**Employee**” means every employee of Organisation (whether working in India or abroad)
- “**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. Protected Disclosures should be factual and not speculative in nature.
- “**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 under this Policy.



- “**Whistle blower**” means a person or entity making a disclosure of any actual or suspected Unethical and Improper Practice that they have observed. Whistle blowers could be directors, managers, employees, contractors, contractor’s employees, funders, partners, vendors, internal or external auditors, law enforcement/regulatory agencies or other third parties.
- “**Whistleblowing Committee**” means the committee constituted to deal with Complaints under this Policy.
- “**Chairman**” means the Chairman of the Whistleblowing Committee. The Chairman of this Committee shall be the Chief Financial Officer or equivalent of the Organization or such other person as may be appointed by the Board.
- “**Complaint**” means the reporting of any such Unethical and Improper Practice or violation to the Whistleblowing Committee (as defined above) by a Whistle blower made in good faith would constitute a complaint.
- “**Ombudsperson**” means any agency/ individual/ department appointed to independently carry out an initial investigation of the Complaints lodged by directors, managers, employees, vendors, partners, funders, or consultants of the Organisation.
- “**Audit Committee**” means the Audit Committee constituted by the Board of the Organisation in accordance with applicable law.

VII. GUIDING PRINCIPLES

To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Organisation will:

1. Ensure that the Whistle blower and/or the person processing the Protected Disclosure is not victimized for doing so;
2. Treat victimization as a serious matter, including initiating disciplinary action on person/(s) indulging in victimization;
3. Ensure complete confidentiality;
4. Not attempt to conceal evidence of the Protected Disclosure;
5. Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made; and
6. Provide an opportunity of being heard to the persons involved especially to the Subject.

VIII. POLICY DETAILS

It is the duty of all directors, managers and employees to notify the organization if they observe, or learn of, any Unethical and Improper Practices. Failure to promptly raise a known or suspected violation is considered as an unethical behaviour.

IX. REPORTING RESPONSIBILITY

It is obligatory for all of Sabuj Sangha staff to report wrongful acts or suspected wrongful acts in accordance with this Whistleblowing policy. Staffs of Partner



organizations are also required to report such acts committed by Sabuj Sangha staff or their own staff in the execution of their Partnership agreements.

X. PRIMARY FORUM FOR RAISING CONCERNS

Any member of the staff or partners believing they have suspicion or evidence of serious misconduct on the part of anyone associated with the organization, should in the first instance bring the matter to the attention of the appointed Ombudsperson. The Ombudsperson will be responsible for ensuring that the case is dealt with in accordance with the Whistleblowing policy.

XI. PROCEDURE FOR REPORTING

The Whistle Blower's role is that of a reporting party with reliable information through Protected Disclosure. Protected Disclosure means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. The Whistle Blower(s) is/are not required or expected to act as investigators or fact finders, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.

XII. PROCEDURE TO SUBMIT A COMPLAINT

The complaint can be made in any of the following methods:

1. **Written Complaint:** A written complaint can be sent to any of the following address:

<p>The Chairman, Whistle blower Committee, Sabuj Sangha, 30/9, Rajdanga Main Road, (East) Kolkata, West Bengal- 700 107</p>
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2. **Email Complaint:** A complaint can be sent via email to the Ombudsperson at "whistleblower@sabujsangha.org"

All complaints received will be immediately reported to the Ombudsperson appointed by Sabuj Sangha.

XIII. CONFIDENTIALITY

1. The Whistle Blower will be accorded protection from victimization, or any other hostile behaviour. But any person coming forward with such a concern/allegation will follow due procedure and give ample reason to show that these concerns have been raised in good faith. The identity of the person who raises concerns will be kept confidential as far as possible. However, this protection will be accorded to those individuals who make such disclosure with honest intention, and without malicious intent or malevolence.
2. The confidentiality of the reports will be kept to the extent possible, consistent with the need to conduct an adequate investigation. However, in certain cases, this may not be



possible, particularly in instances warranting police investigation or when a disciplinary hearing is held, where individuals will need to make a statement.

XIV. PROCEDURE OF INVESTIGATION OR HANDLING OF REPORTED CASES BY THE OMBUDSPERSON

1. The Ombudsperson who receives such report will acknowledge receipt of the report within five working days.
2. The Ombudsperson will carry out preliminary investigation of a complaint to decide if a full investigation is required based on the facts alleged in the complaint. If a full investigation is not required, the Ombudsperson shall submit its report to the Whistle blower Committee.
3. For other complaints, if the Ombudsperson decides that a full investigation is required, such complaints shall be forwarded to the Head of Internal Audit. The Head of Internal Audit shall decide upon further investigation and the next steps. The Head of Internal Audit shall submit its final report to the Whistle blower Committee, and any disciplinary action shall be decided by the Whistle blower Committee. A periodic update shall be provided by the Head of Internal Audit to the Audit Committee.
4. All reports should be properly investigated by the Ombudsperson through an external team for investigation as he/she deems appropriate.
5. All concerns raised will be investigated carefully and thoroughly. Any person accused of alleged misconduct will have the right to present their account of events in all fairness at the earliest opportunity.
6. Upon completion of the investigation, the Management should take the appropriate corrective action as warranted by the outcome of the investigation and recommended by the Ombudsperson.
7. The Whistle blower would also be notified of the outcome of the investigation whenever it deems fit.
8. There may be occasions when external bodies such as donors and regulators may also be notified of the outcome of an investigation.
9. On an annual basis, issues raised through whistleblowing will be tracked and reported to the Board of the Organization by the Ombudsperson.

XV. PROTECTION

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. Sabuj Sangha condemns any kind of discrimination, harassment, victimization or any other unfair employment practices being adopted against Whistle Blowers. Thus, if the Whistle Blower is required to give evidence in criminal, or disciplinary proceedings, Sabuj Sangha will arrange for the Whistle Blower to receive advice about the procedure, etc.
2. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under the law of the land.



3. Any other employee indirectly assisting in the said investigation shall also be protected to the same extent as the Whistle Blower is.

XVI. DISQUALIFICATION AGAINST FALSE ALLEGATIONS

Any allegations not made in ‘*good faith*’ or found to be false or malicious, will be treated as a disciplinary offence and will be investigated in accordance with the existing established procedures and complaint may be disqualified.

XVII. PREVENTION OF REPORTING

If some person tries to prevent an individual from making a confidential report or victimizes that person for raising their concerns, Sabuj Sangha will take this to be a serious disciplinary misdemeanour and such instance will be investigated in accordance with Disciplinary Policy.

XVIII. ANONYMOUS REPORTING

Anonymous reporting is not to be encouraged, but this may possibly to occur from time to time. In all such cases, while not taking formal cognizance of such reporting, Sabuj Sangha Management may choose to ascertain all the verifiable facts mentioned in such reporting. If facts verified are found to sustain the allegation, formal proceedings may be initiated.

XIX. NOTIFICATION

1. All Managers, are required to notify and communicate the existence and contents of this policy to the employees of their department and to all new employees respectively.
2. The onus of making the Partners aware of their responsibilities vests with Director or the person assigned for the purpose by Sabuj Sangha Management who will ensure that programme staff make Partners aware of their responsibility and make them understand that they may report any wrongful conduct of Sabuj Sangha staff in the execution of a Partnership agreement.

XX. RETENTION OF DOCUMENTS

All Protected Disclosures in writing or documented along with the results of the investigation relating thereto, shall be retained by Sabuj Sangha for a minimum period of 7 years as a normal practice.

XXI. COMMUNICATION

1. This policy as amended from time to time shall be disclosed on the website of the Organization and in the report of the Board of the Organization.



2. The Audit Committee reviews the policy and its implementation on periodic basis and is provided a quarterly update on the status of various complaints received and investigated.

ANNEXURE 1: LIST OF UNETHICAL OR IMPROPER PRACTICES:

1	Unethical business practices like bribery taken / given
2	Non-financial significant favours, gifts beyond the defined guidelines
3	Misuse of organization funds, assets, property, facilities etc.
4	Negligence causing substantial risk to public health and safety
5	Manipulation of organization data / records
6	Financial irregularities, including fraud, or suspected fraud
7	Abuse of authority
8	Criminal offence
9	Theft of confidential / proprietary / customer information
10	Violation of law / regulation organization wide
11	Embezzlement of organization funds/assets
12	Breach of employee Code of Conduct or Rules
13	Any other unethical behaviour