



# WHISTLE BLOWER POLICY



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## 1.0 PREFACE

The Company believes in the conduct of its affairs of business in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethics. Over the years, the Company has put in place various policies, procedures, systems to guide its employees and other stakeholders within and outside the organization. As such the Company endeavours to work against corruption in all its forms including demand and acceptance of illegal gratification and abuse of official position with a view to obtain pecuniary advantage for self or any other person.

The objective of Whistle Blower Policy is to build and strengthen a culture of transparency and trust in the organization and to provide employees with a framework / procedure for responsible and secure reporting of improper activities (whistle blowing) within the company and to protect the employee wishing to raise a concern about improper activity. The policy does not absolve employees from their duty of confidentiality in the course of their work. It is also not a route for taking up personal grievances.

## 2.0 DEFINITIONS

- 2.1 “Company” means Odisha Power Generation Corporation Limited.
- 2.2 “Whistle Blower” means an employee making a Protected disclosure under this policy.
- 2.3 “Employee” means a person who is in regular roll of the company including the Functional Directors of the Company and all other engaged on Fixed Term Contract.
- 2.4 “Audit Committee” means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act, 2013 read with Regulations 18 of listing Regulations.
- 2.5 “Competent Authority” means the Managing Director 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.
- 2.6 “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 wilful 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.

Activities which have no nexus to the working of the Company and are purely of personal nature are specifically excluded from the definition of Improper Activity.

- 2.7 "Protected Disclosure" means any communication made in good faith that discloses or demonstrates information that may evidence unethical or "Improper Activity".
- 2.8 "Nodal Officer" means officer identified for receiving Protected Disclosure relating to Improper Activity.
- 2.9 "Subject" means an employee against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.
- 2.10 "Empowered Committee" means a Committee comprising 5 members approved by the Managing Director of the Company.
- 2.11 "Vigilance Department" means Vigilance Department of the Company.

### **3.0 ELIGIBILITY**

All Employees of the Company are eligible to make "Protected Disclosures".

### **4.0 GUIDING PRINCIPLES**

- 4.1 Protected Disclosures are acted upon in a time bound manner.
- 4.2 Complete confidentiality of the Whistle Blower is maintained.
- 4.3 The Whistle Blower and / or the person(s) processing the Protected Disclosures are not subjected to victimization.
- 4.4 Evidence of the Protected Disclosure is not concealed and appropriate action including disciplinary action is taken in case of attempts to conceal or destroy evidence.



- 4.5 Subject of the Protected Disclosure i.e. person against or in relation to whom a protected disclosure has been made, is provided an opportunity of being heard.

## **5.0 WHISTLE BLOWER – Role & Disqualifications**

### **A) Role**

- 5.1 The Whistle Blower's role is that of a reporting party with reliable information.
- 5.2 The Whistle Blower is not required or expected to conduct any investigations on his own.
- 5.3 The Whistle Blower does not have any right to participate in investigations.
- 5.4 Protected Disclosure will be appropriately dealt with by the Competent Authority.
- 5.5 The Whistle Blower shall have a right to be informed of the disposition of his disclosure except for overriding legal or other reasons on his written request.

### **B) Disqualifications**

- 5.6 Genuine Whistle Blowers will be accorded protection from any kind of unfair treatment/victimization. However, any abuse of this protection will warrant disciplinary action against him.
- 5.7 Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be motivated or malafide or malicious or frivolous, baseless or reported otherwise than in good faith, will be liable for disciplinary action as per the applicable Service Rules.
- 5.8 Whistle Blowers, who make three Protected Disclosures, which have been subsequently found to be malafide, frivolous, baseless, malicious or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosure under this policy.

## **6.0 PROCEDURES - Essentials and Handling of Protected Disclosure**

- 6.1 The Nodal Officer shall be the compliance officer identified in the Corporate Office. The CVO appointed by the Board shall be the Nodal Officer. In the interim period, Chairman, BoD shall designate a Nodal Officer from a panel of 02 (two) names recommended by the Audit Committee. The Officer shall not be below the rank of

Deputy General Manager. The officer chosen should be known for his/ her integrity, independence, and fairness.

- 6.2 The Protected Disclosure to be dropped in the Drop Box kept in Corporate Office or Plant Site Office as per convenience of the Whistle Blower.
- 6.3 The Protected Disclosure should be attached to a letter bearing the identity of the Whistle Blower i.e. his/her Name, Employee Number and Location, and should be submitted in a closed / secured / sealed envelope addressed to the Competent Authority which should be superscribed "Protected Disclosure". To protect the Whistle Blower as specified under this policy, the envelope should be closed / sealed / secured. The text on the envelope of the "Protected Disclosure" should be carefully mentioned so as not to give any details or clue as to Whistle Blower's identity. If the Whistle Blower believes that there is a conflict of interest between the Competent Authority and the Whistle Blower, he may send his Protected Disclosure directly to the Chairman, Audit Committee of the Board of Directors.
- 6.4 The Nodal Officer shall preliminarily examine disclosure such as letter should bear the identity of the Whistle Blower i.e. Name, Employee No, Location/ Address and to ensure that the same is factual and not baseless.
- 6.5 Anonymous or pseudonymous Protected Disclosure shall not be entertained.
- 6.6 Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to assist for proper assessment of the nature and extent of the wrongdoing and should help in investigation.
- 6.7 In case, the disclosure relates to Nodal Officer himself / herself, then the same shall be reported directly to the Managing Director.
- 6.8 All disclosures shall be handled with utmost speed and shall be coordinated by the Nodal Officer.
- 6.9 The Nodal Officer shall ensure that all relevant records, documents and other evidence is being immediately taken into custody and being protected from being tampered

with, destroyed or removed by suspected perpetrators or by any other official under his influence.

- 6.10 Protected Disclosure should either be typed or written in legible hand writing in English or Odia and should provide a clear understanding of the Improper Activity involved or issue / concern raised.
- 6.11 In order to protect identify of the person, Competent Authority will not issue any acknowledgment and the Whistle Blowers are advised not to enter into any further correspondence.
- 6.12 The Nodal Officer, on finding the disclosure to be proper, shall forward the details of the Improper Activities to the Chairperson of the Audit Committee within 15 days of receipt of the disclosure. The Nodal Officer, on finding the disclosure to be improper shall reject the complaint, with a report in this regard to the Chairperson of the Audit Committee.
- 6.13 The Chairperson of the Audit Committee shall appoint an Empowered Committee constituting independent and appropriate representatives from HR and other departments to appropriately and expeditiously investigate all Whistle Blower reports received detailing the procedure for the investigation.
- 6.14 The Empowered Committee shall have the right to call for any information or document and undertake interrogation of any employee of the Company or other person(s) as they may deem appropriate.
- 6.15 The Empowered Committee shall submit a report within 60 days of appointment of the Committee and the Chairperson of the Audit Committee based on such report would determine the cause of action and may order for remedies.

## **7.0 EMPOWERED COMMITTEE**

- 7.1 Empowered Committee shall comprise 05 Members from different disciplines (03 members from Technical, 01 member from Finance and 01 member from HR) not below the rank of Manager. However, it must be ensured that the Empowered Committee should not comprise members against whom or any employee of his department against whom disclosure is made. For example, in case, the disclosure

is with respect to the HR department, then the member from Finance shall be the Chairperson of the Empowered Committee, with two other members from Technical/ other departments. If the disclosure pertains to both HR & Finance Department, then the Committee shall comprise all the 03 members from technical/ other departments with the Chairperson being the senior most member. The Empowered Committee shall be approved by the Managing Director.

- 7.2 The Empowered Committee will apply due diligence on disclosure received and conclude if it is of administrative or of disciplinary nature; whether it requires further investigation or decide appropriate course of action including closure of the disclosure. The decision taken by the Empowered Committee on the disclosure along with its justification shall be put up to MD for approval. In case where gravity of the situation warrants involvement of Vigilance Department, Empowered Committee through MD shall put-up such cases for approval of Audit Committee. On approval by Audit Committee, the Vigilance Department shall start investigation and the outcome of the investigation shall be submitted by Vigilance Department to the Audit Committee through MD.
- 7.3 The investigation shall be completed normally within 90 days from the date of receipt of the Protected Disclosure or such extended period as the Competent Authority may permit for reasons to be recorded.

## **8.0 ROLE OF VIGILANCE DEPARTMENT**

- 8.1 The Empowered Committee shall put up the cases requiring investigation after obtaining approval of Audit Committee. On receipt of disclosure from Empowered Committee, the Vigilance Department will start its investigation process.
- 8.2 When the disclosure is forwarded to the Vigilance Department by Empowered Committee, the input provided would be in addition to the intelligence, information and investigation of cases being investigated by the Vigilance Department on their own as part of their day-to-day functioning.
- 8.3 The Vigilance Department shall apprise the Empowered Committee of the results of the investigation undertaken by them. There shall be constant coordination

maintained between the two. The outcome of the investigation procedure shall also be informed to Nodal Officer by the Empowered Committee.

- 8.4 On receipt of disclosures from Empowered Committee, the Vigilance Department shall submit a Quarterly Report on action taken thereon to Audit Committee through MD.
- 8.5 At every stage/step, from receiving of disclosure to outcome of investigation, utmost effort shall be made to protect the identity of the Whistle Blower.

## 9.0 PROTECTION

- 9.1 The identity of the Whistle Blower shall be kept confidential.
- 9.2 No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy.
- 9.3 Complete protection will be given to Whistle Blowers against any unfair action like retaliation, threat, or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his/her duties / functions including making further Protected Disclosure.
- 9.4 If the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, arrangements will be made for the Whistle Blower to receive advice about the procedure. Expenses incurred by the Whistle Blower in connection with the above, towards travel etc. will be reimbursed as per normal entitlements.
- 9.5 A Whistle Blower may report any violation of the above clause to the Competent Authority who shall investigate into the same and take corrective action as may be required.
- 9.6 Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.
- 9.7 Whistle Blower shall have direct access to the Chairperson of the Audit Committee against victimisation.



## 10.0 ACTION

- 10.1 If the Competent Authority is of the opinion that the investigation discloses the existence of Improper Activity which warrants disciplinary action against the subject employee(s), the Competent Authority shall report the matter to the concerned Disciplinary Authority for appropriate disciplinary action.
- 10.2 The Competent Authority shall take such other remedial action as deemed fit to remedy the Improper Activity mentioned in the Protected Disclosure or to prevent the re-occurrence of such Improper Activity.
- 10.3 If the Competent Authority is of opinion that the investigation discloses that no further action on the Protected Disclosure is warranted, he shall so record in writing. Recording should be incorporated in the Quarterly Report to be submitted to Audit Committee.
- 10.4 If the Competent Authority is satisfied that the Protected Disclosure is false, motivated, or vexatious, the Competent Authority may report the matter to the concerned Disciplinary Authority for appropriate disciplinary action against the Whistle Blower with a copy to the Chairperson of the Audit Committee.

## 11.0 REPORTING & REVIEW

- 11.1 The Competent Authority shall submit a quarterly report of the Protected Disclosures, received and of the investigation conducted, and of the action taken report to the Audit Committee.
- 11.2 The Audit Committee shall have power to review any action or decision taken by the Competent Authority.

## 12.0 RETENTION OF DOCUMENTS

All Protected Disclosures in writing or documented along with the results of investigations relating thereto shall be retained by the Company for a period of 7 (seven) years.

## 13.0 AMENDMENTS

This policy can be modified or repealed at any time by the Board of Directors of the Company.







**OPGC**  
*Power for Progress*

**Odisha Power Generation Corporation Ltd.**

(A Government Company of the State of Odisha)

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