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ब्रह्मपुत्र क्रैकर एंड पॉलिमर लिमिटेड

(भारत सरकार का उपक्रम)

Brahmaputra Cracker and Polymer Limited

(A Govt. of India Enterprise)

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Dibrugarh, Assam, India
Tel: + 91373-2914604

Ref.: BCPL/HR/Whistle Blower Policy/2019

Date: 20.06.2019

CIRCULAR

SUBJECT: BCPL WHISTLE BLOWER POLICY

Board of Directors in its 81st Meeting held on 22.05.2019 has approved BCPL Whistle Blower Policy.

Detailed policy is enclosed herewith for your kind perusal.

This issues with the approval of Competent Authority.

A. Souda
(Asit Das) 20/6

General Manager (HR)

To,

All employees of BCPL through e-mail

Copy to:

1. Managing Director
2. Director (Finance)
3. Chief Operating Officer
4. CGM (O&M)
5. All GMs/ DGMs/ HoDs

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BCPL WHISTLE BLOWER POLICY

1. Preface:

- 1.1** This policy is formulated to provide an opportunity to employees to raise concerns and to access in good faith the Audit Committee, with the highest possible standards of ethical, moral and legal business conduct and its commitment to open communication, in case they observe unethical and improper practices or any other wrongful conduct in the Company, to provide necessary safeguards for protection of employees from reprisals or victimization and to prohibit managerial personnel from taking any adverse personnel action against those employees.
- 1.2** Section 177 (9) of the Companies Act read with rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 requires BCPL to establish a vigil mechanism for directors and employees to report genuine concerns in such manner as may be prescribed. The vigil mechanism shall be overseen through the Audit Committee and if any of the members of the committee have a conflict of interest in a given case, they should recuse themselves and the others on the committee would deal with the matter on hand. The vigil mechanism shall provide for adequate safeguards against victimisation of persons who use such mechanism and make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases. The Companies Act further provides that the details of establishment of such mechanism shall be disclosed by the company on its website, if any, and in the Board's report.
- 1.3** The DPE Guidelines on Corporate Governance, 2010 also provides that the Company may establish a mechanism for employees to report to the management concerns about unethical behaviour, actual or suspected fraud, or violation of the company's General guidelines on conduct or ethics policy. This mechanism could also provide for adequate safeguards against victimization of employees who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. Once established, the existence of the mechanism may be appropriately communicated within the organization. As per these guidelines, the Audit Committee is to review the functioning of the Whistle Blower Mechanism and protect whistle blowers. The guidelines further require disclosure on the Whistle Blower Policy and an affirmation that no personnel has been denied access to the Audit Committee, in the report on corporate governance in the annual report of companies.
- 1.4** Amendment: The Board reserves its right to amend or modify this mechanism in whole or in parts at any time. However, no such amendment or modification shall be inconsistent with the applicable provisions of the Companies Act, 2013, the DPE Guidelines on Corporate Governance, 2010 and any law for the time being in force.
- 1.5** The objective is to provide necessary safeguards for protection of employees from reprisals or victimization, for whistle blowing in good faith and to provide opportunity to employees to access in good faith, to the Audit Committee in case they observe unethical and improper practices or any other wrongful conduct in the Company and to prohibit managerial personnel from taking any adverse personal action against those employees.

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- 1.6** However, a disciplinary action against the Whistle Blower which occurs on account of poor job performance or misconduct by the Whistle Blower and which is independent of any disclosure made by the Whistle Blower, will not be protected under this policy.
- 1.7** For the sake of absolute clarity, it is specified that the Whistle Blower Policy does not tantamount in any manner to dilution of the Vigilance mechanism in BCPL. Rather, over and above the existing Vigilance Mechanism, any 'Protected Disclosure' made by an employee under this policy, if perceived to have a vigilance angle, will be referred to the Chief Vigilance Officer, BCPL, as per the existing practice.
- 2. Definitions:**
- 2.1** "**BCPL**" means Brahmaputra Cracker and Polymer Limited.
- 2.2** "**Audit Committee**" means the Audit Committee of the Board constituted by the Board of Directors of BCPL in accordance with provisions of the Companies Act, 2013 and DPE Guidelines on Corporate Governance and other statutory enactments.
- 2.3** "**Competent Authority**" means the Managing Director of BCPL and will include any person(s) to whom he/she may delegate any of his/her powers as the Competent Authority under this policy from time to time. In case of conflict of interest i.e., Managing Director being the subject person, Competent Authority means the Chairman, BCPL.
- 2.4** "**Confidential Section**" means the dedicated Section i.e. Corporate Disciplinary Cell.
- 2.5** "**Employee**" means an employee as defined in the BCPL Employees' Conduct, Discipline and Appeal (CDA) Rules, 2013/BCPL's Certified Standing Orders. The term employee shall also include functional directors of BCPL.
- 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 in case it 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 or confidential/proprietary information, criminal offence, corruption, bribery, theft, conversion or misuse of the Company's property, fraudulent claim, fraud or willful 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 specially excluded from the definition of Improper Activity.

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- 2.7 "Investigators"** mean those persons authorized, appointed, consulted or approached by the Managing Director/Competent Authority in connection with conducting investigation into a protected disclosure and include the Auditors of BCPL.
- 2.8 "Protected Disclosure"** means any **communication** made in good faith that discloses or demonstrates **information** that may be treated as evidence of unethical or "Improper Activity".
- 2.9 "Screening Committee"** means a Committee constituted under Whistle Blower Policy of BCPL, comprising, competent authority or in his/her absence, a Functional Director as nominated by competent authority and Chairman, Audit Committee or in his/her absence, a member of the Audit Committee as nominated by the Chairman, Audit Committee.
- 2.10 "Service Rules"** means the BCPL Employees' Conduct, Discipline and Appeal Rules, (CDA) 2013 and BCPL's Certified Standing Orders.
- 2.11 "Subject"** means an employee – Executive/Non-Executive against or in relation to whom a 'Protected Disclosure' has been made or evidence gathered during the course of an investigation.
- 2.12 "Whistle Blower"** means an Employee making a 'Protected Disclosure' under this policy.

3. Eligibility

All employees of BCPL are eligible to make 'Protected Disclosures'.

4. Guiding Principles

- 4.1** 'Protected disclosures' will be acted upon in a time bound manner.
- 4.2** Complete confidentiality of the Whistle Blower will be maintained.
- 4.3** The Whistle Blower and/or the person(s) processing the 'Protected Disclosure' will not be subjected to victimization.
- 4.4** Evidence of the 'Protected Disclosure' will not be concealed and appropriate action including disciplinary action will be taken in case of attempts to conceal or destroy evidence.
- 4.5** 'Subject' of the 'Protected Disclosure' i.e. the Employee against or in relation to whom a protected disclosure has been made, will be provided an opportunity of being heard.
- 4.6** The Whistle Blower should bring to attention of the Competent Authority at the earliest any improper activity or practice. Although they are not required to provide proof, they must have sufficient reasons for concern.
- 4.7** The Whistle Blower will co-operate with the investigating authorities, maintaining full confidentiality.

5. Whistle Blower – Role & Protections

Role:

- 5.1** The Whistle Blower's role is that of a reporting party with reliable information.

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- 5.2** The Whistle Blower is not required or expected to conduct any investigations on his own.
- 5.3** The Whistle Blower may also be associated with the investigations, if the case so warrants. However, he/she will not have a right to participate.
- 5.4** 'Protected Disclosures' will be appropriately dealt with by the Competent Authority.
- 5.5** The Whistle Blower will have a right to be informed of the disposition of his disclosure except for overriding legal or other reasons.

Protections:

- 5.6** Genuine Whistle Blowers will be accorded protection from any kind of harassment/unfair treatment/victimization. However, motivated and frivolous disclosures will be discouraged.
- 5.7** 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.
- 5.8** A Whistle Blower may report any violation of clause 5.7 above to the Competent Authority who will investigate into the same and take corrective action as may be required.
- 5.9** Any other Employee assisting in the said investigation will also be protected to the same extent as the Whistle Blower.

6. Procedures – Essentials and Handling of 'Protected Disclosure':

- 6.1** The 'Protected Disclosure'/Complaint, should be attached to a letter bearing the identity of the whistle blower/complainant i.e. his/her Name, Employee Number and Location, and should be inserted in an envelope which should be closed/secured/sealed. The envelope thus secured/sealed should be addressed to the Competent Authority and should be superscribed "Protected Disclosure". (If the envelope is not superscribed and closed/sealed/secured, it will not be possible to provide protection to the whistle blower as specified under this policy).
- 6.2** 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 Audit Committee, c/o Corporate Disciplinary Cell, BCPL.
- 6.3** The Screening Committee will confirm the identity of the complainant and will protect his identity. Further, Anonymous or pseudonymous 'Protected Disclosures' will not be entertained.
- 6.4** 'Protected Disclosure' should either be typed or written in legible hand writing in English, Hindi or Regional language of the place of employment of the whistle blower and should provide a clear understanding of the Improper Activity involved or issue/concern raised. The reporting should be factual and not speculative in nature. It must contain as much relevant information as possible to allow for preliminary review and proper assessment.

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- 6.5** Investigations into any Improper Activity which is the subject matter of an inquiry or order under the Public Servants' Inquiries Act, 1850 or under the Commissions of Inquiry Act, 1952 will not come under the purview of this policy.
- 6.6** The contact details of the Competent Authority for addressing and sending the 'Protected Disclosure' is as follows:
- The Managing Director,
Competent Authority,
Whistle Blower Mechanism
Administrative Building, BCPL
Project Site, Lepetkata,
Dibrugarh, Assam - 786006,**
- 6.7** The contact details for addressing a 'Protected Disclosure' to the Chairman, BCPL are as follows:
- Chairman, BCPL
C/o CMD Cell
GAIL Corporate Office
16, Bhikaiji Cama Place
New Delhi 110066**
- 6.8** The contact details for addressing a 'Protected Disclosure' to the Audit Committee are as follows:
- Chairman, Audit Committee
C/o Corporate Disciplinary Cell
Whistle Blower Mechanism
Administrative Building, BCPL
Project Site, Lepetkata,
Dibrugarh, Assam - 786006,**
- 6.9** Upon receiving the 'Protected Disclosure', competent authority shall forward the same to Director (Finance) to ensure confidentiality of the same.
- 6.10** Thereafter, the 'Protected Disclosure' shall be handed over to a dedicated Confidential Section, which will maintain a record thereof and will submit the same to the Screening Committee.
- 6.11** The Screening Committee will weed out frivolous complaints and the Protected Disclosure(s) which require further investigation will be forwarded to the investigator(s) nominated for this purpose, through the Confidential Section.
- 6.12** Disciplinary proceedings under BCPL Employees' (CDA) Rules 2013/Standing Orders of BCPL shall be initiated against those employees, who are found to have made frivolous complaints.
- 6.13** The Screening Committee will endeavor to meet as early as possible, preferably within 15 days of receipt of a 'Protected Disclosure'.

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7. Investigations and Role of Investigations:

Investigation:

- 7.1** Investigations will be launched if the Screening Committee is satisfied after preliminary review that:
- a)** The alleged act constitutes an improper or unethical activity or conduct, and
 - b)** The allegation is supported by information and specific enough to be investigated or in cases where the allegation is not supported by specific information, it is felt that the concerned matter deserves investigation.
- 7.2** The decision taken by the Screening Committee to conduct an investigation is by itself not to be construed as an accusation and is to be treated as a neutral fact finding process.
- 7.3** The identity of the Subject(s) and the Whistle Blower will be kept confidential.
- 7.4** Subject(s) will normally be informed of the allegations at the commencement of a formal investigation and will be given opportunities for providing their inputs during the investigation.
- 7.5** Subject(s) will have a duty to co-operate with the Investigator(s) during investigation to the extent, that such co-operation will not compromise self-incrimination protections available under the applicable laws.
- 7.6** Subject(s) have a responsibility not to interfere with the investigation. Evidence will not be withheld, destroyed or tampered with, and witnesses will not be influenced, coached, threatened or intimidated by the Subject(s).
- 7.7** Unless there are compelling reasons not to do so, Subject(s) will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject(s) will be considered as maintainable unless there is good evidence in support of the allegation.
- 7.8** The investigation will be completed normally within 45 days of the date of receipt of the 'Protected Disclosure' or such extended period as the Competent Authority may permit for reasons to be recorded in writing.
- 7.9** Subject(s) have a right to be informed of the outcome of the investigation.

Role of Investigator(s):

- 7.10** Investigator(s) are required to conduct a process towards fact-finding and analysis. Investigator(s) will derive their authority from Competent Authority when acting within the course and scope of their investigation. The Investigator(s) will submit his/their report to the Competent Authority.
- 7.11** All Investigators will perform their role in an independent and unbiased manner. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of professional standards.

8. Action

- 8.1** If the Competent Authority is of the opinion that the investigation discloses the existence of improper activity which is an offence punishable in law, the Competent

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Authority may direct the concerned authority to take disciplinary action under applicable statutory provisions including referring the matter involving vigilance action to Chief Vigilance Officer of BCPL for appropriate action as per CVC guidelines.

- 8.2** The Competent Authority will take such other remedial action as deemed fit to remedy the improper activity mentioned in the protected disclosure and/or to prevent the re-occurrence of such improper activity.
- 8.3** If the Competent Authority is satisfied that the complaint is false, motivated or vexatious, the Competent Authority may report the matter to the concerned Disciplinary Authority for appropriate disciplinary action against the complainant.
- 8.4** If the investigation discloses that no further action on the protected disclosure is warranted, the report will be filed in the Confidential Section and complainant will be informed in writing about the same.

9. Grievance

- 9.1** If the complainant feels aggrieved with the disposition of his/her complaint OR if the complainant or suspected employee feels that protection which either of them is entitled to has not been provided or has been disregarded, the complainant or suspected employee as the case may be may make a representation in writing of his/her grievance to the competent authority, who will take such action in the matter as competent authority considers necessary to redress the grievance.
- 9.2** If the complainant or suspected employee feels aggrieved with the action taken by the competent authority as the case may be, on a representation made under Para 9.1 above, he/she may make a representation in writing of his/her grievance to the Chairman of the Audit Committee, who will take or direct such action on the representation as he will deem fit. The decision of the Chairman of the Audit Committee will be final and binding on the complainant and on the suspected employee(s).

10. Reporting and Review

- 10.1** The Competent Authority will submit a report on the complaint, the investigation conducted, and action taken to the Chairman of the Audit Committee, who will have the power to review any action or decision taken by the Competent Authority.
- 10.2** All employees of the Company will abide by, obey and be bound to implement any decisions taken or directions given by the Audit Committee under or pursuant to this policy.
- 10.3** The confidential section will submit a quarterly report of the protected disclosures, only if the complaint is received and covered under this policy, the investigation conducted, and action taken to the Audit Committee for review. The status of the case(s) is to be provided by the concerned Department/Official to the Confidential Section on monthly basis so as to enable it to submit the quarterly report.

11. Notification

All Chief General Managers/ General Managers /Departmental Heads etc., are required to notify & communicate the existence and contents of this policy to the employees of their department. The Whistle Blower Policy will be prominently displayed on all Notice Boards of the Company, circulated to all recognized unions. This policy, including amendments thereof, will also be made available to the employees.

12. Annual Affirmation

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The Company will annually affirm that it has not denied any employee access to the Audit Committee and that it has provided protection to the Whistle Blower from adverse action. The affirmation will form part of Corporate Governance report as attached to the Annual Report of the Company.

13. Amendments:

This policy may be modified at any time by the Board and reported to the Audit Committee.

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"FLOW CHART OF THE WHISTLE BLOWER COMPLAINT PROCESS"

