

HNGPL WHISTLE BLOWER POLICY



Haridwar Natural Gas Private Limited

(JV of Bharat Petroleum & GAIL Gas)

HARIDWAR NATURAL GAS PRIVATE LIMITED (HNGPL) WHISTLE BLOWER POLICY

Approved during 44th HNGPL Board Meeting under Item 44.06 held on 15.09.2023 at Haridwar.

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1. Preface:

- 1.1** This policy is formulated to provide an opportunity to employees an avenue to raise concerns and to access in good faith to the management, 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** Further, Section 177(9) of the Companies Act, 2013 and Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 requires every listed company which accepts deposits from the public and companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees, to establish a vigil mechanism for Directors and Employees to report their genuine concerns about unethical behavior / misconduct / actual or suspected frauds / violation of code of conduct. In view of this, the company must establish a secured system to enable its employees to report their genuine concerns, generally impacting / affecting business of the company, including but not limited to improper or unethical behavior / misconduct / actual or suspected frauds / violation of code of conduct. Any employee can directly email his/her concern or complaint to the email-id as mentioned in the Whistle Blower & Vigil Mechanism Policy. The Company will take appropriate action for its resolution. Anonymous communications will not normally be entertained. In the event of repeated frivolous complaints being filed, suitable action will be taken against the concerned. Amendment: The Board reserves the right to amend or modify this mechanism in whole or in parts at any time in line with clause 1.1.
- 1.3** In case of any clarity / difference in implementation, the matter may be referred to the board.
- 1.4** The objective is further 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 management 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.
- 1.5** 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.
- 1.6** For the sake of absolute clarity, it is specified that the Whistle Blower Policy is not tantamount in any manner to dilution of the Vigilance mechanism in HNGPL. 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 (CVO), GAIL who is also the CVO for HNGPL.

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2. Definitions:

- 2.1 **"HNGPL"** means Haridwar Natural Gas Private Limited.
- 2.2 **"Board"** means the Board constituted by the Board of Directors of HNGPL in accordance with provisions of the Companies Act, 2013.
- 2.3 **"Competent Authority"** means the Chief Executive Officer of HNGPL. In case of conflict of interest (CEO being the subject person), Competent Authority means the Chairman / Director nominated for role of Vigilance Committee.
- 2.4 **"Employee"** means an employee of HNGPL and on deputation.
- 2.5 **"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 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 a personal nature are specially excluded from the definition of Improper Activity.

- 2.6 **"Vigilance Committee"** means Chairman who is nominated to play the role of Vigilance Committee.
- 2.7 **"Screening Committee"** means an officer or **Committee** of persons who is/are nominated/ appointed to conduct detailed investigation by competent authority (CEO and Chairman) of the disclosure received from the whistleblower and recommend suitable action.
- "Nominated Officer"** means an officer who is nominated as nodal officer by competent authority for receiving/handling the whistleblower complaints.
- 2.8 **"Investigators"** mean those persons authorized, appointed, consulted, or approached by Competent Authority in connection with conducting investigation into a protected disclosure.
- 2.9 **"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".
- 2.10 **"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.
- 2.11 **"Whistle Blower"** means an Employee making a Protected Disclosure under this policy.

3. Eligibility

All employees of HNGPL and on deputation are eligible to make Protected Disclosures.

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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 with an opportunity of being heard.
- 4.6** The Whistle Blower should be brought to the 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.
- 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.

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- 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 Chairman of HNGPL Board.
- 6.3** The 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 handwriting 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.
- 6.5** The contact details of the Competent Authority for addressing and sending the 'Protected Disclosure' is as follows:
- The Chief Executive Officer, Competent Authority,
Whistle Blower Mechanism
Haridwar Natural Gas Private Limited
129, Behind Matrichaya Hospital, New Haridwar Colony,
Ranipur More, Haridwar- 249401.**
- email id: ceo@hngpl.co.in
- 6.6** Upon receiving the 'Protected Disclosure', the Competent Authority shall forward the same to the 'Nominated Officer' to ensure confidentiality of the same.
- 6.7** Thereafter, the 'Protected Disclosure' shall be handed over to the Committee as per the flow chart of the complaint process.
- 6.8** The 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.
- 6.9** Disciplinary proceedings under employees shall be initiated against those employees who are found to have made frivolous complaints.
- 6.10** The 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 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 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 input 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 normally be completed 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.

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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 Authority may direct the nominated officer/screening committee under information to the HNGPL Board to take disciplinary action under applicable statutory provisions including referring the matter involving vigilance action to Chief Vigilance Officer of GAIL 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 with 'Nominated Officer' 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 the 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 on a representation made under Para 9.1 above, he/she may make a representation in writing of his/her grievance to the Chairman HNGPL Board, who will take or direct such action on the representation as he will deem fit. The decision of the Chairman of the HNGPL Board 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 HNGPL Board, 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 HNGPL Board under or pursuant to this policy.
- 10.3** The Nominated Officer 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 HNGPL Board for review. The status of the case(s) is to be provided by the concerned Department/Official to the Nominated Officer monthly to enable it to submit the quarterly report.

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11. Notification

All 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 uploaded on the HNGPL website. This policy, including amendments thereof, will also be made available to the employees.

12. Annual Affirmation

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

13. Amendments:

This policy may be modified at any time with the approval of Chairman of HNGPL Board. Such modifications will also be reported to the Board Members.

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FLOW CHART OF THE WHISTLE BLOWER COMPLAINT PROCESS

