



Samarth In Participatory Action (SIPA)

Whistle Blower Policy

Samarth In Participatory Action requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of SIPA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistle-blower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that SIPA can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of SIPA's code of ethics or suspected violations of law or regulations that govern SIPA's operations.

No Retaliation

It is contrary to the values of SIPA for anyone to retaliate against any board member, officer, and employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of SIPA. An employee who retaliates **against an individual** who has reported a violation (in good faith) is subject to disciplinary action up to and including termination of employment.

Reporting Procedure

SIPA has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with, any individual of the organisation including Chief Operating Officer, or a board member. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to PMs of concern centres who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Chief Operating Officer or the organization's Compliance Officer. The intimation can be verbal followed by a written intimation. However, if no action is being taken at a lower level for 72 hours, the individual is free to directly intimate to the President or any other higher authority with intimation to intermediary authorities. In such a scenario, the intermediate authority will be answerable as to why no action was taken at their end.

Programme Managers of all the Centres

The Programme Managers of all Regional Offices are responsible for their office, ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Programme Manager will **intimate** the Chief Operating Officer of all complaints and their resolution and will **report on occurrence** to the Finance Committee on compliance activity relating to accounting or alleged financial improprieties. However, all such incidences will also be

included in their annual report including resolution and actions taken by them to prevent similar incidences in future.

Accounting and Auditing Matters

SIPA's Programme Manager's shall immediately notify the Audit Committee/Finance Committee of any concerns or complaint regarding accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

Accounting and Auditing Matters The SIPA's Compliance Officer shall immediately notify the Audit Committee/Finance Committee of any concerns or complaint regarding accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense. Any anonymous complaints will not be taken cognisance of at the discretion of the Chief Operating Officer / the board. However, this does not imply that such anonymous complaints will not be brought to the notice of the Chief Operating Officer. Copies of all complaints WILL be forwarded for the perusal of the Chief Operating Officer.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The SIPA's PMs will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. An initial report will be sent to the Chief Operating Officer within 72 working hours of receipt of the complaint. The complaint will be investigated within 15 working days by the investigation committee and report forwarded for perusal of the Chief Operating Officer and the board. In case, more time is required, the committee will ask for the same from the Chief Operating Officer.

Compliance Officer

The Compliance Officer may be a board member, the Chief Operating Officer, or a third party designated by the organization to receive, investigate and respond to complaints.

Action after Investigation

Once the investigation is complete, the report will be perused by the board and appropriate action will be initiated by the defaulters. In addition, board will contemplate modifying procedures, SOPs and any other relevant aspects to prevent such happenings in future. The board may also contemplate transfers or re designation of duties. Even in case of anonymous

complaints, the board will peruse the complaints and may initiate investigation depending on the gravity of the case. The anonymous complaint may serve as an early indication and may be able to prevent a catastrophe.

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