

**WHISTLE BLOWER POLICY**

CCDT encourages its Board of Trustees, staff and employees and others to observe the highest degree of ethics and commitment to the organisation, in the conduct of their duties and responsibilities. As representatives of CCDT, it is important to practice utmost honesty and truthfulness in fulfilling our responsibilities in accordance with all applicable laws and regulations. This policy has been formulated with a view to report all shortcomings and failures in the maintenance of such required ethics and standards and suspected or actual occurrence(s) of any malpractice within the organisation, or any illegal, unethical or inappropriate events (behaviors or practices) without fear of backlash or retaliation.

**OBJECTIVE**

In order to maintain its standards of ethical, moral and legal conduct of its operations, CCDT encourages its employees who have concerns or apprehensions about any suspected misconduct within the organisation, to come forward and fearlessly express these concerns or complain about the same, without worrying about any punishments or unfair treatment (hereinafter “**Whistleblower**”).

The Policy covers malpractices and events which have taken place or are suspected to be taking place, and which involve:

1. Abuse of authority
2. Manipulation of CCDT’s data/records
3. Financial irregularities, including fraud or suspected fraud or deliberate error in preparations of Financial Statements or misrepresentation of financial reports.
4. Deliberate violation of law/regulation
5. Wastage/misappropriation of CCDT’s funds/assets
6. Bribery or corruption

However, the benefit granted through this Policy should not be used as a means for raising baseless allegations, malafide complaints or to settle scores against colleagues and co-workers.

## A. DEFINITIONS

- “**Disciplinary Action**” means any action that may be taken on the completion of/during the investigation proceedings by way of disciplining an employee against whom a complaint is found to be valid and will include a warning, fine, suspension from official duties or any such action as is deemed fit by the CCDT Management, considering the gravity of the matter.
- “**Employee**” means every employee of CCDT (whether paid or partially paid or a volunteer).
- “**Whistleblower**” is defined by this Policy as an employee or a person outside of the organisation but who is connected with it or any stakeholder and who reports to one or more of the parties specified in this Policy, an activity that he/she considers to be a malpractice, or illegal, dishonest, unethical, or otherwise improper.
- “**Protected Disclosure**” means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence a malpractice or an unethical or improper activity. Protected Disclosures should be factual and not speculative in nature.
- “**Good Faith**” - An employee shall be deemed to be communicating in ‘good faith’ if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct.
- “**Policy**” means this “Whistle Blower Policy.”

## B. STAKEHOLDERS

Various stakeholders of CCDT are eligible to make Protected Disclosures under the Policy which may include the following:

- Employees of CCDT,
- Employees of other non-profit organizations which have been deployed for helping out with CCDT’s activities,
- Any other person associated with CCDT.

## C. REPORTING RESPONSIBILITY

This Policy is intended to encourage and enable employees and others to raise serious concerns affecting CCDT, its overall performance, reputation and image both externally and internally, so that CCDT can take corrective, appropriate measures to rectify the situation and redeem itself in the eyes of all. CCDT

recognizes the collective responsibility of its Board of Trustees, employees and volunteers to report about violations of CCDT's code of ethics or suspected violations of law or regulations that govern CCDT's operations.

#### D. WHISTLEBLOWER'S COMPLAINT

**All earnest efforts shall be made to always keep the identity of the Whistleblower confidential** and Whistleblowers identity shall not be disclosed or not be known to anyone, except those persons directly involved in receiving the complaint and investigating it. In the interest of the organisation and the complaint, it is preferred that 'Whistleblowers' put their names, email ID, contact number to the complaints they wish to raise, to ensure and enable proper investigations into the same. **It is to be noted that anonymous disclosures, though not preferred, will be admitted and will be investigated to the extent possible and permissible.**

#### E. PROTECTION TO WHISTLE BLOWER

CCDT assures all those wanting to raise concerns under this Policy, that they will be protected from all risks of criticism, reprimand, disapprovals, condemnation or any form of revenge or retaliation or threat to job security. Retaliation includes being subjected to any form of discrimination, harassment or vengeance and the Whistleblower will not be subjected to the same. To reassure, Whistleblower's identity will not be disclosed to anyone other than the persons receiving or investigating the complaint, hence such revenge or retaliation will not be possible. It is contrary to the values of CCDT to encourage by words or conduct, anyone to retaliate against any Trustee, employee or volunteer who in good faith reports a violation of ethics or a suspected violation of law governing the operations of CCDT.

The employees of CCDT who make good faith disclosures or who cooperate in inquiries or investigations, are assured that they will not face any risk of losing their job or suffering loss in any other manner like transfer, demotion, refusal of promotion etc. **CCDT will not tolerate harassment of anyone raising a genuine concern.** Any other employee assisting in the said investigation shall also be protected to the same extent as the Whistleblower. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. Any employee who believes that

he or she has been subjected to any form of retaliation as a result of making a good faith report under this Policy should immediately report the matter to the **Compliance Committee represented by three Trustees of the Board as follows:**

- (i) Mr. David Cardoz
- (ii) Ms. Anuradha Maheshwari
- (iii) Dr. Prakash Mirchandani

However, Whistleblower must ensure that she/he makes the communication/disclosure in absolute good faith, believes that the information provided in the complaint is reasonably and substantially true and that she/he is not acting for any personal advantages or gains.

Conversely, appropriate action will be taken against anyone who abuses the above-said procedure and makes complaints frivolously and maliciously, merely to harass or mentally torture another colleague or employee.

## **F. REPORTING PROCEDURE**

CCDT believes in and practices an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisors. If anyone is not comfortable speaking with their supervisor or is not satisfied with the supervisor's response or manner of dealing with complaints, they are encouraged to speak with the Managing Trustee. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to CCDT's **Compliance Committee** as mentioned above who will have the responsibility of recording and investigating all complaints received and who is in turn prevented from making any disclosures related to the complaint or complainant.

The **Compliance Committee** is responsible for ensuring that all complaints with respect to any malpractice, or unethical or unlawful/illegal conducts and activities within the organisation are recorded, investigated and resolved. The **Compliance Committee** will advise the Board of Trustees about the complaints and their resolution.

For more details, refer to the procedure for reporting and dealing with disclosures given in **Annexure A**.

**G. ACCOUNTING AND AUDITING MATTERS**

In case of complaints relating to accounting or alleged financial improprieties or concerns, the **Compliance Committee** will additionally report the same to the Head of Finance as well as to the Board of Trustees for their immediate consideration and action. The Board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

**H. ACCESS TO REPORTS AND DOCUMENTS**

All reports and records associated with ‘Disclosures’ shall be treated and marked as ‘confidential information’ and access to these documents will be restricted to all other than the members of the **Compliance Committee**. ‘Disclosures’ and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at that time. All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by CCDT for a minimum period of 07 years.

**I. HANDLING OF REPORTED VIOLATIONS**

CCDT’s **Compliance Committee** will notify the person who submitted a complaint and acknowledge a receipt of the reported violation or suspected violation. All complaints will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The report of the investigations shall be shared with the Whistleblower, as well as the Chairperson, Managing Trustee and the Board of Trustees.

**Chairperson, Compliance Committee:** \_\_\_\_\_  
Title/Organization: \_\_\_\_\_  
Contact information: \_\_\_\_\_

ANNEXURE A

PROCEDURE FOR REPORTING & DEALING WITH DISCLOSURES

**I. Is there any specific format for submitting the Disclosure?**

CCDT does not require any specific format for submitting a Disclosure. However, the following details MUST be mentioned:

- a) Name, address and contact details of the Whistle blower
- b) Brief description of the malpractice, giving the names of those alleged to have committed or about to commit a malpractice.

**II. How should a Disclosure be made and to whom?**

Disclosure can be made in any one of the following ways:

a) Online: Disclosure can be made online at \_\_\_\_\_ (an email id like *disclosure@ccdt.com* can be created for the same)

b) In writing: Written or typed disclosures can be sent to members of the **Compliance Committee** as follows:

Mr/Ms. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_.

**III. What will happen after the Disclosure is submitted?**

- a) The Compliance Officer shall acknowledge the receipt of the Disclosure in writing (preferably within 07 days of receipt).
- b) The Officer will determine and investigate the allegations and if they do not constitute a malpractice, the same will be recorded and communicated to the Whistleblower.
- c) If the allegations constitute a malpractice, the Officer will proceed to investigate the Disclosure and if required by law to be dealt with under any other mechanism, the Officer shall refer the Disclosure to the appropriate authority.
- d) The investigation may involve study of various documents. Any person required to provide documents, shall do so and cooperate with the **Compliance Committee**.
- e) The **Compliance Committee** shall conduct appropriate investigations in a timely manner and shall submit a written report containing the findings and recommendations to the Whistleblower, Chairperson of CCDT, Managing Trustee and the Board of Trustees, not later than 90 days from the date of receipt of the Disclosure.

- f) The **Compliance Committee**, Board of Trustees, Chairperson and Managing Trustee will jointly take a decision on the action to be taken and keep the Whistle blower informed of the same.

Employees who are found guilty based on the investigations carried or employees who are found guilty of false/malicious complaints will be subject to disciplinary action that may include any of the following:

- Formal apology
- Counselling
- Written warning
- Transfer
- Suspension or termination of services

**IV. What should I do if I face any retaliatory action or threats of retaliatory action as a result of making a Disclosure?**

In case any retaliatory action is taken, you should immediately inform the **Compliance Committee** in writing about the same, and the Committee will implement necessary measures and shall take necessary action for your protection.