

Whistle Blower Policy

Ver.3 dated 19th August,2026

Disclaimer: This policy has been developed and is being practiced by Indian Grameen Services (IGS) as part of its commitment to strengthening organizational governance, transparency, accountability, and responsible practices.

Approved by Board of Directors, Indian Grameen Services on 19th August 2026

Signature: _____



Name: Radheshyam Solanki

Designation: Chief Executive Officer



INDIAN GRAMEEN SERVICES

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IGS CIN No- U85320DL1987NPL027141

Indian Grameen Services is a national-level Registered Non-Profit Organization (RNPO) with over four decades of journey as a development catalyst, established in 1987 under Section 8 of the Companies Act, 2013. We are committed to address complex challenges in India, by design and implementing innovative, demand-driven, impact-oriented, and cost-effective Livelihood solutions. Its work is primarily focused on resource-deficient marginalized communities, vulnerable and poverty-affected geographies, in Central, Eastern, and North-Eastern India. IGS contributes to the broader goal of promoting sustainable livelihoods, with a strong emphasis on improving the wellbeing of rural and peri-urban communities, including women and marginalized populations.

The purpose of the Whistle Blower Policy & the guideline is to provide a framework to promote responsible and secure whistle blowing. It protects employees wishing to raise concern about violations of the Code of Conduct and Ethics, and serious irregularities within the organization. IGS will not tolerate harassment or retaliation against anyone who in good faith reports losses, illegal acts, or violations of IGS's Value and Ethics, or provides any information or other assistance in an investigation.

Defining "Whistle Blower"

- a) An employee, acting in good faith and based on reasonable belief, has a duty to report actual, suspected or potential incidents of misconduct and to co-operate with any investigation by Organization or lawful authorities into such allegations.
- b) An employee is responsible for adhering to confidentiality clauses when making reports to internally constituted Committee or external lawful authorities, except where required by law, or where an employee's safety or public safety is imminently threatened.

Aspects of the policy

The current policy covers **all employees on the pay rolls of IGS, Consultants**. Where an employee, acting in good faith and based on reasonable belief, becomes aware of actual, suspected or intended misconduct, unlawful activity, violations to the IGS's Code of Conduct and Ethics, suspicious financial management, or other accountability concerns, she or he has a duty to report such misconduct or incidents, as soon as learning of them, to admin.igshr@igsindia.org.in

The Policy covers malpractices and events which have taken place/ suspected to take place involving:

- i. Abuse of authority
- ii. Breach of contract
- iii. Negligence causing substantial and specific danger to public health and safety
- iv. Manipulation of data/records
- v. Financial irregularities, including fraud, or suspected fraud
- vi. Criminal offence
- vii. Proliferation of confidential/propriety information
- viii. Deliberate violation of law/regulation
- ix. Wastage/misappropriation of funds/assets
- x. Breach of employee Code of Conduct and Ethics Policy or Rules
- xi. Any other unethical, biased, favoured, imprudent event

- The whistle blowers must put their name (s) to the allegations, and express in writing, Anonymous emails/ communications will NOT BE ENTERTAINED NOR BE INVESTIGATED.



- The Policy does not apply to complaints or concerns related to employment or safety issues. Such issues should be dealt with under more appropriate policies. Grievance redressal of personal situations must not be taken through this route.
- The policy does not release the employees from their duty of confidentiality in the course of their work.

Values and Commitment to the Whistle Blower Policy

To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, IGS will:

- Ensure that the Whistle Blower and/or the person processing the disclosure is not victimized for doing so.
- Treat victimization as a serious matter including initiating disciplinary action on such person(s).
- Ensure complete confidentiality.
- Not attempt to conceal evidence of the disclosure.
- Take disciplinary action, if anyone destroys or conceals evidence of disclosure made/to be made.
- Provide an opportunity of being heard to the persons involved especially to the person (s) against whom the allegation has been made.

Disqualifications:

- While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- Whistle Blowers, who make any disclosures, which have been subsequently found to be *mala fide*, *frivolous* or *malicious* shall be liable to disciplinary action up to and including termination of services.

Code of Conduct towards the Whistle Blower

- No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a disclosure under this Policy. The Organization, as a policy, condemns any kind of discrimination, harassment, victimization, or any other unfair employment practice being adopted against Whistle Blower. Complete protection will, therefore, be given to Whistle Blower against any unfair practice like retaliation, threat, or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behaviour or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties/functions including making further disclosure.
- The Organization will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Organization will arrange for the Whistle Blower to receive advice about the procedure, etc.
- The identity of the Whistle Blower shall be kept confidential.
- Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistle Blower.

R. S. Reddy



Secrecy/Confidentiality

The Whistle Blower, the person against whom the concerns have been raised, the Chief Ethics Officer, the committee constituted for the purpose, and everyone involved in the process shall:

- maintain complete confidentiality/ secrecy of the matter.
- not discuss the matter in any informal/social gatherings/ meetings.
- discuss only to the extent or with the persons required for the purpose of completing the process and investigations.
- not keep the papers unattended anywhere at any time.
- keep the electronic mails/files under password.

If anyone is found not complying with the above, he/ she shall be held liable for such disciplinary action as is considered fit.

Reporting or Breach of Policy

- Employees can make disclosure to Ombudsperson, and or Chief Ethics Officer as soon as possible **but not later than 15 consecutive days** after becoming aware of the same. The disclosure can be sent to the email address at admin.igshr@igsindia.org.in which is a password protected and can be accessed only by the Ombudsperson and Chief Ethics Officer.
- Whistle Blower must put his/her name to allegations. Concerns expressed anonymously WILL NOT BE investigated.
- Ombudsperson along with Chief Ethics Officer would conduct an initial enquiry or may draw from the internal panel of members for the purpose. If initial enquiries by the Ombudsperson or the committee indicate that the concern has no basis, or it is not a matter to be investigation pursued under this Policy, it may be dismissed at this stage and the decision is documented. The committee must be convened immediately to conduct an initial enquiry and submit its report within 10 working days of the receipt of the concern.
- Where initial enquiries indicate that further investigation is necessary, this will be carried through Committee nominated by the Ombudsperson for this purpose. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt. **A written report of the findings would be made within 30 working days from the receipt of the concern.**

Name of the Whistle Blower shall not be disclosed to the Committee unless required for the purpose of investigation.

Role of the Ombudsperson & Chief Ethics Officer

- **The Ombudsperson & Chief Ethics Officer are responsible for:**
 - Receiving any reports of misconduct from employees or clients in confidence
 - Initiate a preliminary enquiry draw on a panel of members to do the same.
 - Fostering a work environment which encourages open communication, ethical behaviour,
 - adherence to laws and adherence to company policy



▪ **The Ombudsperson / Chief Ethics Officer / Committee shall:**

1. Make a detailed written record of the disclosure. The record will include:
 - a. Facts of the matter;
 - b. Whether the same disclosure was raised previously by anyone, and if so, the outcome thereof;
 - c. Whether any disclosure was raised previously against the same person(s) against whom the concern/ allegation has been made;
 - d. The financial/ otherwise loss which has been incurred / would have been incurred by the Organization.
 - e. Findings of Ombudsperson/Chief Ethics Officer/Committee;
 - f. The recommendations of the Ombudsperson/Chief Ethics Officer /Committee on disciplinary/other action/(s).

2. The Chief Ethics Officer /Committee shall finalise and submit the report to the Ombudsperson within 15 days of being nominated/appointed, unless more time is required under exceptional circumstances.

3. On submission of report, the Chief Ethics Officer /Committee shall discuss the matter with Ombudsperson who shall either:
 - i. In case the allegation / disclosure is proved, accept the findings of the Committee and take such Disciplinary Action as she/ he may think fit and take preventive measures to avoid re-occurrence of the matter;
 - ii. In case the Protected Disclosure is not proved, extinguish the matter;
Or
 - iii. Depending upon the seriousness of the matter, Ombudsperson may refer the matter to the Finance Committee with proposed disciplinary action/counter measures. In case the Finance Committee thinks that the matter is too serious, it can further place the matter before the Board with its recommendations. The Board may decide the matter as it deems fit.

4. In exceptional cases, where the Whistle Blower is not satisfied with the outcome of the investigation and the decision, s/he can make a direct appeal to the Chairperson of the Board.

Disciplinary measures

"Disciplinary Action" means any action that can be taken on the completion of/ during the investigation proceedings including but not limiting to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.

R. S. Chak

