

# WHISTLE BLOWER POLICY (VIGIL MECHANISM)

## Indradhanush Gas Grid Limited



### 1. INTRODUCTION

Indradhanush Gas Grid Limited (IGGL), a joint venture company was incorporated in 2018, as a Public Limited Company under the Companies Act, 2013, promoted by Indian Oil Corporation Limited (IOCL), GAIL (India) Limited (GAIL), Oil and Natural Gas Corporation Limited (ONGCL), Oil India Limited (OIL) and Numaligarh Refinery Limited (NRL) to develop North East Gas Grid (NEGG) pipeline network, in line with Hydrocarbon Vision 2030 for Northeast, with the objective to leverage the region's hydrocarbon potential, enhance access to clean fuels and facilitate economic development of Northeast region of our Nation.

### 2. PREFACE

2.1 Indradhanush Gas Grid Limited ("the Company") is committed to conducting its business in accordance with applicable laws, rules and regulations and the highest standards of business ethics, honesty, integrity and ethical conduct. Towards this end, the Company has adopted various Policies which lays down the principles and standards that should govern the actions of the Company, its Directors and its Employees. Any actual or potential violation of the Policies, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees in pointing out such violations of the Policies cannot be undermined.

2.2 Section 177 (9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 mandates the following classes of companies to constitute a Vigil Mechanism for its directors and employees to report their genuine concerns or grievances:

- (i) Every Listed Company;
- (ii) Every other Company which accepts deposits from the public;
- (iii) Every Company which has borrowed money from banks and public financial institutions in excess of fifty crore rupees.

2.3 As per Rule 7 of The Companies (Meetings of Board and its Powers) Rules, 2014 :

(1) Every listed company and the companies belonging to the following class or classes shall establish a vigil mechanism for their directors and employees to report their genuine concerns or grievances-

- (a) the Companies which accept deposits from the public;
- (b) the Companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.

(2) The companies which are required to constitute an audit committee shall oversee the vigil mechanism through the 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.

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(3) In case of other companies, the Board of directors shall nominate a director to play the role of audit committee for the purpose of vigil mechanism to whom other directors and employees may report their concerns.

(4) The vigil mechanism shall provide for adequate safeguards against victimisation of employees and directors who avail of the vigil mechanism and also provide for direct access to the Chairperson of the Audit Committee or the director nominated to play the role of Audit Committee, as the case may be, in exceptional cases.

(5) In case of repeated frivolous complaints being filed by a director or an employee, the audit committee or the director nominated to play the role of audit committee may take suitable action against the concerned director or employee including reprimand

2.4 Since IGGL is not having its Audit Committee as on date, accordingly Board shall nominate any Director, from time to time, who shall oversee the vigil mechanism through a Complaint Redressal Committee and such Committee shall be chaired by the Nominated Director.

2.5 This mechanism shall also provide for adequate safeguard against victimization of employee(s) who shall avail the mechanism and also provide for direct access to the Nominated Director.

2.6 Accordingly, this Whistle Blower Policy (Vigil Mechanism) has been formulated with a view to provide a mechanism for Employees of the Company to approach the Nominated Director of IGGL in exceptional cases.

2.7 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 IGGL. Rather, over and above the existing Vigilance Mechanism, any 'Protected Disclosure' made by an employee under this policy, if perceived of Vigilance Dept/Cell, will be referred to the Chief Vigilance Officer (CVO), IGGL, as per the existing practice.

### 3. OBJECTIVE

3.1 In line with the commitment and statutory requirement, IGGL has established Vigil Mechanism and framed Whistle Blower Policy for the same.

3.2 This Whistle Blower Policy ("**the Policy**") has been framed with a view to provide a mechanism for employees of IGGL to report genuine concerns of suspected frauds, any violations of legal/regulatory requirements or policy of the Company, incorrect or misrepresentation of any financial statements and reports etc.

3.3 The purpose of this Policy is to encourage IGGL's employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. The policy aims to provide an opportunity for employees to raise concerns and reassure them that they will be protected from reprisals or



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victimization for whistle blowing in good faith.

### 4. DEFINITIONS

The definitions of the key terms used in this Policy are given below. Terms not defined herein below shall have the meaning assigned to them under the Policy.

- 4.1 **“Alleged wrongful conduct”** shall mean violation of law, infringement of Company’s rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority.
- 4.2 **“Associates”** means and includes vendors, suppliers and other with whom the Company has any financial or commercial dealings.
- 4.3 **“Associate Company”** means as Associate Company as defined in Sub Section (6) of Section 2 of the Companies Act, 2013.
- 4.4 **“Chief Vigilance Officer” (CVO)** means the authority appointed by the Ministry of Petroleum & Natural Gas (Vigilance Cell) for looking after the Vigilance in IGGL.
- 4.5 **“Complaint Redressal Committee”** means the Committee constituted by the Director nominated by the Board of IGGL for addressing the complaints received under the policy. Nominated Director shall look after the overall Vigil Mechanism of the Company and shall also act as the Chairperson of the “Complaint Redressal Committee”.
- 4.6 **“Board”** means the Board of Directors of the Company.
- 4.7 **“Company”** means the “Indradhanush Gas Grid Limited” and all its offices.
- 4.8 **“Director”** means every Director of the Company including nominee and Independent Director.
- 4.9 **“Employee”** means every employees of the Company (whether working in India or abroad) including but not limited to Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Project Manager (CPM) and Chief Human Resources & Compliance Manager (CHRCM) and other officials/employees on deputation from Promoter Companies and working in IGGL.
- 4.10 **“Investigators”** mean those persons authorised, appointed, consulted or approached by the Chairperson of the “Complaint Redressal Committee”.
- 4.11 **“Nodal Officer”** means an officer appointed to receive Protected Disclosures from Whistle Blowers, maintaining records thereof, placing the same before the Complaint Redressal Committee for its disposal and informing the Whistle BLOWER the result thereof.

The **Company Secretary** of the Company shall act as “Nodal Officer” of the Company.

- 4.12 **“Nominated Director”** means the Director nominated by Board, from time to time, to look after the Vigil Mechanism of the Company. He/She shall also act as the Chairperson



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of the Complaint Redressal Committee.

- 4.13 “Protected Disclosure”** means a written communication made in good faith by director, employee or group of employees that discloses or demonstrates information that may evidence illegal or unethical behaviour, actual or suspected fraud or any improper activity with respect to the Company.
- 4.14 “Subject”** means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
- 4.15 “Whistle Blower”** is an employee/director or group of employees who make a Protected Disclosure under this Policy and also referred to in this policy as complainant.

### 5. SCOPE

The employees of IGGL are eligible to make Protected Disclosures under the Policy. An employee can avail of the channel provided by this Policy for raising an issue covered under this Policy.

The Policy covers malpractices and events which have taken place/suspected to take place including but not limited to the following:

- a) Abuse of authority/Misuse of Power
- b) Breach of contract
- c) Negligence causing substantial financial loss and specific danger to public health and safety
- d) Manipulation of IGGL data/records/accounts/reports
- e) Financial irregularities, including fraud or suspected fraud or Deficiencies in Internal Control and check or deliberate error in preparations of Financial Statements or Misrepresentation of financial reports
- f) Any unlawful act whether Criminal/ Civil
- g) Pilferage of confidential/propriety information
- h) Deliberate violation of law/regulation
- i) Misappropriation of funds/assets
- j) Deliberate violation of Rules/Code of Conduct/Policy
- k) Any matter or activity on account of which the interest of the Company is affected

However, this policy neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and / or colleagues in general. Further, it should not be used as a route for taking up a grievance about a personal situation.

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### 6. ELIGIBILITY

All Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

### 7. RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES

- 7.1 All Protected Disclosures should be reported in writing and in duplicate by the Whistle Blower as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English/Hindi.
- 7.2 The Protected Disclosure should be submitted in a closed and secured envelope and should be super scribed as **"Protected disclosure under the Whistle Blower Policy"**.

Alternatively, the same can also be sent through email with the subject **"Protected disclosure under the Whistle Blower Policy"**.

- 7.3 In order to protect identity of the complainant, the Nodal Officer will not issue any acknowledgement to the complainant(s) and they are advised not to write their name/address on the envelope. The Nodal Officer shall assure that in case any further clarification is required he will get in touch with the complainant.
- 7.4 Unidentified disclosure shall not be entertained by the Nodal Officer.
- 7.5 The Protected Disclosure should be forwarded under a covering letter signed by the complainant i.e. the Protected Disclosure and its covering letter should be separate to ensure that the identity of the Complainant remains secured and confidential. The Protected Disclosure should not be signed by the Complainant. The Nodal Officer / Chairperson of the Complaint Redressal Committee, as the case may be, shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.
- 7.6 Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
- 7.7 All Protected Disclosures should be addressed to the Nodal Officer of the Company or to the Chairperson of the "Complaint Redressal Committee" as stated below:
- a) Any Protected Disclosure against any employee of the Company shall be addressed to the Nodal Officer of the Company.
  - b) Any Protected Disclosure against any Director of the Company (except Chairperson of the Complaint Redressal Committee) should be addressed to the Chairperson of the Complaint Redressal Committee.
  - c) Any Protected Disclosure against the Chairperson of the Complaint Redressal Committee should be addressed to the Nodal Officer of the Company.

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7.8 The contact details of the Nominated Director and Nodal Officer shall be uploaded on the website of IGGL from time to time.

7.9 On receipt of the Protected Disclosure, the Nodal Officer / Chairperson of the Complaint Redressal Committee, as the case may be, shall make a record of the Protected Disclosure and also ascertain from the Whistle Blower whether he was the person who made the Protected Disclosure or not. The record will include:

- Brief facts;
- Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
- Details of actions taken by Nodal Officer/ Chairperson of the Complaint Redressal Committee for processing the said complaint;
- Findings of the Complaint Redressal Committee on the said complaint;
- The recommendations of the Complaint Redressal Committee/other action(s) on said complaint.

The Complaint Redressal Committee, if deems fit, may call for further information or particulars from the Whistle Blower.

## **8. INVESTIGATION**

8.1 All Protected Disclosures reported under this policy will be recorded and thoroughly investigated by the Nodal Officer of the Company who will investigate/oversee the investigations under the authorization of the Chairman of the Complaint Redressal Committee and may at its discretion consider involving any other Officer(s)/Employee(s) of the Company and/ or an outside agency for the purpose of investigation. If any member of the Complaint Redressal Committee has a conflict of interest in any given case, then he/she should recuse himself/herself and the other members of the Complaint Redressal Committee should deal with the matter on hand.

8.2 The decision to conduct an investigation is by itself not an allegation and is to be treated as a neutral fact finding process.

8.3 Subject(s) will normally be informed in writing of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

8.4 Subject(s) shall have a duty to co-operate with the Nodal Officer / Chairperson of Complaint Redressal Committee or any of the Officer(s)/Employees(s) or an outside agency appointed by them in this regard.

8.5 Subject(s) have a right to consult with a person or persons of their choice, other than the Nodal Officer /Investigators and/or members of the Complaint Redressal Committee. Subjects shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.

8.6 Subject(s) have a right to be heard and the Nodal Officer must give adequate time and



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opportunity for the subject to communicate his/her say in the matter.

- 8.7 Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witness shall not be influenced, coached, threatened or intimidated by the subject(s).
- 8.8 Unless there are compelling reasons not to do so, subject(s) will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrong doing against a subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.
- 8.9 Subject(s) have a right to be informed of the outcome of the investigations. If allegations are not sustained, the Subject(s) should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject(s) and the Company.

## **9. INVESTIGATORS**

- 9.1 Investigators are required to conduct a process towards fact-finding and analysis, Investigators shall derive their authority and access rights from the Complaint Redressal Committee when acting within the course and scope of their investigation.
- 9.2 Technical and other resources may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behaviour, and observance of legal and professional standards.

## **10. DECISION**

- 10.1 In case the complaint has prima-facie vigilance angle then shall be forwarded to office of the CVO-in-charge of IGGL and after preliminary inquiry, if CVO in-charge concludes that there is prima-facie vigilance angle, a detailed investigation will be conducted and report will be submitted to the concerned Disciplinary Authority with its recommendations for further course of action as per Company rules.
- 10.2 In case the complaint is found of administrative in nature then it should be reported to the Head of concern department. If the preliminary inquiry prima-facie concludes that the complaint against the employee has substance, then appropriate action will be taken as per CDA Rules/Standing Orders or any other applicable Service Rules of the company.

## **11. REPORTING**

A report with number of complaints received under this Policy and their outcome shall be placed, with the assistance of Nodal Officer, by the Nominated Director before the Board on a regular basis.





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### **12. CONFIDENTIALITY**

The Whistle Blower, Nodal Officer, Chairman and Members of Complaint Redressal Committee, the Subject(s) and everybody involved in the process shall:

- Maintain confidentiality of all matters under this Policy
- Discuss only to the extent or with those persons as required under this policy for completing the process of investigations on need to know basis.
- Not keep the papers unattended anywhere at any time
- Keep the electronic mails (email) / files under password

### **13. PROTECTION**

- 13.1 No unfair treatment will be meted out to a Whistle Blower(s) by virtue of his/her having reported a Protected Disclosure under this Policy.
- 13.2 For the purpose of providing protection to Whistle Blower(s), the Whistle Blower(s) should not disclose his/her identity in covering letter forwarding such Protected Disclosure.
- 13.3 The identity of the Whistle Blower(s) shall be kept confidential unless otherwise required by law, and in which case the Whistle Blower(s) would be informed accordingly.
- 13.4 Any other employee or director assisting in the said investigation shall also be protected to the same extent as the Whistle Blower(s).

### **14. DISQUALIFICATIONS**

- 14.1 While it will be ensured that genuine Whistle Blower(s) are accorded complete protection from any kind of unfair treatment as set out in this policy and any abuse of this protection will warrant disciplinary action.
- 14.2 Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention.
- 14.3 Whistle Blower(s) who make three or more Protected Disclosures, which have been subsequently found to be mala-fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosure under this Policy. In respect of such Whistle Blower(s), the Company/ Complaint Redressal Committee would reserve its right to take/recommend appropriate disciplinary actions.

### **15. ACCESS TO CHAIRPERSON OF THE COMPLAINT REDRESSAL COMMITTEE**

The Whistle Blower shall have right to access Chairperson of the Complaint Redressal

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Committee directly in exceptional cases and the Chairperson of the Complaint Redressal Committee is authorized to prescribe suitable directions in this regard.

**16. COMMUNICATION**

A Whistle Blower Policy cannot be effective unless it is properly communicated to employees. Employees shall be informed through by email to all of them and the website of the Company. The policy should be uploaded in the official website of IGGL.

**17. RETENTION OF DOCUMENTS**

All Protected Disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of seven years or such other period as specified by any other law for the time being in force and shall be in the custody of the Nodal Officer.

**18. AMENDMENT**

The Board with the concurrence of the CEO reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the directors and employees unless the same is notified to the directors and employees in writing.

तिलक चंद्र लहकर  
Tilak Chandra Lahkar  
मुख्य मा.सं. और अनुपालन प्रबंधक  
Chief H.R. & Compliance Manager  
Indradhanush Gas Grid Ltd.  
Guwahati, Assam-781005

**Contact details as per Point 7.8 of the Whistle Blower Policy of IGGL**

<b>Sl No.</b>	<b>Name</b>	<b>Designation</b>	<b>Role</b>	<b>Email ID</b>
1	Ms. Rupshikha Saikia Borah	Independent Director	Director Nominated as Clause 2.4 of the Policy	borahrs@gmail.com
2	Mr. Arpan Baid	Company Secretary	Nodal Officer as per Clause 4.11 of the Policy	arpan.baid@iggl.co.in