

## **RANGEEN KHIDKI FOUNDATION**

**CIN:** U85300WB2020NPL236259

**Regd Address:** BL-T-7, 24th -FR, FL-2405,

**783, Anandapur Madurdaha, Kolkata - 700107**

**Email:** reachus@rangeenkhidki.in

**Website:** <https://rangeenkhidki.in/>



# **Rangeen Khidki Foundation**

## **Whistle Blower Policy**

**Version: 1.0**

**April 2022**

<b>Prepared By</b>	R K Krubhakar – Director Accounts and Compliance
<b>Approved By</b>	Board of Directors



## **Whistle Blowing Policy Version 1.0 – April 2022**

### **1. Objective and Applicability**

Rangeen Khidki Foundation (hereinafter referred to as RKF) believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior. Any actual or potential violation of these standards would be a matter of serious concern for RKF. The objective of this policy is to allow for protected and confidential disclosures, which are grave in nature and to allow RKF to address these concerns, thereby maintaining a high standard of work ethics. RKF seeks to provide a secure avenue to raise concerns regarding any activity that is illegal, dishonest, fraudulent, unethical or otherwise harmful to RKF or any of its stakeholders, and to prohibit managerial personnel from taking any adverse action against those employees who report such practices in good faith.

It is applicable to all employees, volunteers, interns, peer educators and consultants of RKF regardless of the nature of their contract, duration of employment or position in the organization.

### **2. Definitions**

**2.1 Whistleblower** - It includes any employee, volunteer, intern, peer educator, or consultant of RKF regardless of the nature of their contract, duration of employment or position in the organization who reports any actual or potential activity that they believe to be illegal, dishonest, fraudulent, unethical or otherwise harmful to RKF or any of its stakeholders, and/or makes any confidential disclosure relating to any wrongdoing in RKF.

**2.2 Adverse Action** - The taking of any decision that adversely affects the employment of a whistleblower/whistleblowers, which extends to but is not limited to decisions concerning compensation, promotion, job location, job profile, leave or other conditions of employment of the whistleblower(s).



### **3. Policy**

Every employee of RKF is expected to promptly report to the Whistle Blowing Committee any alleged wrongful conduct including, but not limited to:

- a) An attempt to commit or the commission of an offense under the Prevention of Corruption Act, 1988;
- b) Any other violation of the Anti-Fraud, Bribery and Corruption Policy;
- c) An attempt to commit or the commission of a criminal offense by an employee or consultant of RKF;
- d) The willful misuse of power or discretion by an employee, consultant, member of the management or a director, causing wrongful loss to RKF and causing wrongful gain to that person or a third party;
- e) The attempt to defraud a funder or donor;
- f) Theft or pilferage of any property or material/assets of RKF;
- g) Fraudulent financial reporting, invoicing or record keeping, including under the Companies Act 2013, the Income Tax Act 1961 and the Foreign Contribution (Regulation) Act 2010.

### **4. Duty of the Employer**

It shall be the duty of RKF to ensure that a whistleblower will not be subject to any adverse action, i.e., any retaliation or victimization in any manner for making any disclosure. No manager, director, department head, or any other employee with authority to make or materially influence significant employment decisions shall take or recommend an adverse action against an employee knowingly in retaliation for a disclosure of information, made in good faith, about alleged wrongful conduct.

### **5. Whistle Blowing Committee:**

The Whistle Blowing Committee is the Key Managerial Person (KMP) / Chief Executive Officer (CEO) Sanjina Gupta at RKF. In case the disclosure is against the KMP/CEO, disclosure can be made to the Board of Directors composed of Adrika Sengupta and R K Krubhakar. Whistle blowing committee members are

KMP/CEO Sanjina Gupta - [sanjina@rangeenkhidki.in](mailto:sanjina@rangeenkhidki.in)

Director Adrika Sengupta - [zara@rangeenkhidki.in](mailto:zara@rangeenkhidki.in)

Director R K Krubhakar - [krubhakar@rangeenkhidki.in](mailto:krubhakar@rangeenkhidki.in)



## **6. Good Faith**

An employee shall be deemed to be communicating in 'good faith' if there is any confidential disclosure of the alleged wrongful conduct, unless it is established that the employee knew or reasonably should have known that the communication about the alleged wrongful conduct is malicious, false or frivolous. If an employee is deemed to be communicating in good faith but their complaint is later found to be lacking in substance, no adverse action shall be taken against such an employee, and they shall not be foreclosed from further whistle blowing by RKF.

## **7. Roles, Rights and Responsibilities of Whistleblowers**

**7.1** Through the motivation of a whistleblower is irrelevant to the consideration of the veracity/accuracy of the allegations, the whistleblower must exercise sound judgment to avoid baseless allegations. A whistleblower who intentionally files a false disclosure of alleged wrongful conduct will be subject to disciplinary proceedings by the Whistle Blowing Committee, up to and including termination.

**7.2** RKF strongly discourages the adoption of any unlawful or unethical means by any whistleblowers to gather evidence for any alleged wrongful conduct. Such improper means may itself be considered as an improper activity. In other words, the information that is obtained by the whistleblower should be obtained in a manner that is legal and ethical. However, if the allegations are highly serious and grave, and the means adopted, though unethical, were not illegal, then the Whistle Blowing Committee may look into the said allegations, in the larger interest of RKF.

**7.3** Whistleblowers should be open, responsible and transparent in their communications with the members of the Whistle Blowing Committee or others to whom they make a report of alleged wrongful conduct and shall set forth all known information regarding any reported allegations. The Whistle Blowing Committee, in turn, will offer the whistleblower confidentiality and complete protection from any adverse action being taken against them, if deemed to be acting in good faith. Whistleblowers ought to understand that the present policy is aimed at curbing any wrongful conduct, and not to misuse it for any ulterior motives, or to destroy another employee's reputation.

**7.4** Whistleblowers are encouraged to disclose their names when making a disclosure. However, an



anonymous complaint may also be made, if a person so chooses. Anonymous complaints may be taken up if they are considered genuine, having regard to - the seriousness of the issue raised, the credibility of the concern and the likelihood of confirmation through other sources. But anonymous whistleblowers must provide sufficient corroborating evidence to justify the commencement of an investigation. An investigation of unspecified wrongdoing or vague allegations would not be undertaken without verifiable evidence.

**7.5** The identity of the whistleblower or the contents of any of the documents submitted to the Whistle Blowing Committee by the whistleblower shall not be disclosed to any third party, except where required under the law or for the purpose of the investigation. Should, however, the whistleblower themselves choose to disclose their identity to people working for RKF or associated with RKF in any way, outside the Whistle Blowing Committee, or otherwise in the public domain, including on social media, blog posts and WhatsApp groups, there will no longer be an obligation to protect the whistleblower's identity. All of the above will also apply to any of the whistleblower's witnesses. If the confidentiality of the whistleblower's identity is breached in any manner by any member of the Whistle Blowing Committee, then such member shall face strict disciplinary action, ranging from payment of a fine to altered working conditions.

## **8. Procedures**

### **8.1 For Making a Disclosure and Enquiry Process:**

- a) Any person covered by this policy who has knowledge or is a victim of an alleged wrongful conduct shall make a disclosure to any of the member(s) of the Whistle Blowing Committee, in writing, as soon as possible but not later than 30 consecutive calendar days after becoming aware of the same. Provided that the Whistle Blowing Committee may take note of disclosure made after 30 days, but not later than 60 days, if it is satisfied that there were reasonable grounds for delay in making such disclosures.
- b) Employees or any person associated with RKF are strongly encouraged to bring to the notice of the Whistle Blowing Committee any violation covered by this policy, either orally or in writing.
- c) The Whistle Blowing Committee shall appropriately and expeditiously investigate all disclosures of any alleged wrongful conduct, if it doesn't appear to be baseless. In this regard, if the allegations



appear grave warranting a thorough investigation, the Whistle Blowing Committee may designate two senior members to investigate the matter. The investigation should be completed within 60 days, and may be extended by a maximum period of another 30 days, upon reasons given in writing for such an extension.

- d) While investigating, they may examine the office records of RKF, or have them verified by an independent person. They may also speak to employees or consultants who may be connected to the disclosure or have knowledge about the same.
- e) The Whistle Blowing Committee shall complete its enquiry, and submit a written report with its findings and reasons for its findings to the Board of Directors. A copy of the said report would also be given to the whistleblower and the person(s) accused of wrongdoing under this policy.

## **8.2 Corrective Steps and Disciplinary Action:**

- a) Where it is found that the disclosure is accurate, the Whistle Blowing Committee shall recommend to the Board of Directors corrective action to be taken, including informing the appropriate authorities, filing corrected documentation, and the payment of fines (if any), amongst others.
- b) Where a criminal offense has been found to have occurred, the Whistle Blowing Committee shall recommend the Board of Directors to inform the police in accordance with the law.
- c) Where specific people have been found to be responsible for the alleged wrongful conduct, they shall be subject to disciplinary action, in accordance with the organizational policy, up to and including termination, depending upon the gravity of the conduct.

## **8.3 For Filing a Complaint by the Whistleblower:**

- a) If an adverse action is taken against a Whistleblower who has made a complaint in good faith, then no later than 30 days after the Whistleblower is notified or becomes aware of the adverse action, they may file a written complaint with any member(s) of the Whistle Blowing Committee if the employee believes the action was based on their disclosure of alleged wrongful conduct. The Whistle Blowing Committee, on receipt of such a complaint, shall appoint a senior officer or a committee of managerial personnel to examine the complaint. In any such investigation, the burden of proving that the



concerned action is not an adverse action within the meaning of this policy is on RKF, and not on the whistleblower.

- b) Within 30 days of the receipt of the complaint relating to an adverse action, the Whistle Blowing Committee shall investigate the allegations made by the whistleblower and shall direct proper remedial action, including the immediate cessation of the adverse action, restoring the original working conditions of the whistleblower, prior to them making a disclosure under this policy, and payment of compensation.

## **9. Disqualification**

**9.1** While it will be ensured that genuine whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action of the strictest kind.

**9.2** A whistleblower's right to protection from retaliation does not extend immunity for any complicity or involvement in the matters that are the subject of the allegations or an ensuing investigation or any other misconduct or wrongdoing. If the whistleblower themselves is complicit or involved in the commission of a wrongdoing that is being complained of, then they cannot use this policy to protect themselves.

**9.3** This policy may not be used as a defense by an employee against whom a decision relating to employment (which may be an adverse decision) has been taken for legitimate reasons or cause under organizational rules and policies.

**9.4** A whistleblower who makes any disclosure(s), which upon investigation is found to be mala fide or malicious or has been subsequently found to be frivolous shall be subject to disciplinary action and disqualified from reporting further disclosures under this Policy.

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### **10. Amendment**

RKF reserves its right to amend or modify this policy in whole or in part, at any time without assigning any reason whatsoever.

### **11. Record of Issue and Revision**

This approved Whistle Blowing Policy Version 1.0 – April 2022 issued shall be effective from 1<sup>st</sup> April 2022 and shall be valid until the next revision of the said document is approved by the Board of Directors.

**For RANGEEN KHIDKI FOUNDATION**

**RAJASEKARAN KARIAPPA KRUBHAKAR**

**Director**

**DIN : 08688857**

**RANGEEN KHIDKI FOUNDATION**  
**Authorised Signatory / Director**

**ADRIKA SENGUPTA**

**Director**

**DIN : 08688858**

**RANGEEN KHIDKI FOUNDATION**  
**Authorised Signatory / Director**

