

Document Title	Whistle Blower Policy
Policy Number	IEHPL-A03
Version	1.0
Effective Date	1 <sup>st</sup> February 2019
Approved By	Board of Directors, Board Meeting dated 21 <sup>st</sup> January 2019

**1. Objective**

1.1 This policy aims to provide an avenue for employees to report to the management instances of unethical behaviour, actual or suspected, fraud or violation of the Organisation's code of conduct or ethical practices

**2. Scope**

2.1.1 Applicability: This policy is applicable to the Employees and Directors of the Company and its subsidiaries, subject to approval of respective subsidiaries' Board of Directors. Matters of concern relating any stakeholder including Directors, Employees, Contractors, vendors, suppliers or agencies, Customers or any other person having an association with the Company, shall be covered under the policy

**3. Definitions**

3.1 "**This Policy**" or "**Policies**" refers to the "Whistle-Blower Policy."

3.2 "**Whistle-Blower**" (WB) refers to any Employee or Director who discloses or demonstrates an evidence of an unethical activity or any conduct that may constitute breach of the Group's/Company's Code of Conduct or the Group Values. This whistle-blower has come to the decision to make a disclosure or express a genuine concern/grievance/allegation, after a lot of thought.

3.3 "**Group**" refers to IEHPL, its associate and subsidiary companies.

3.4 "**Adverse Personnel Action**" refers to an employment-related act or decision (relating to, but not limited to, compensation, promotion, job location, job profile, leave or other privileges) or a failure to take appropriate action by a manager, which may affect the employee negatively.

4. "**Good Faith**": An employee shall be deemed to be communicating in 'good faith' if there is a reasonable basis for communication of the alleged wrongful conduct. Good faith shall be deemed lacking when the employee does not have personal knowledge of or a factual basis for the communication or where the employee knew or reasonably should have known that the communication about the alleged wrongful conduct is malicious, false or frivolous.

**5. Principles**

5.1 IEHPL welcomes and encourages all its stakeholders to draw attention to instances of corporate embezzlement, actual or suspected fraud, unethical behaviour, illegal or otherwise inappropriate and harmful to the Company..

5.2 It will appropriately investigate and act upon such disclosures.

5.3 IEHPL regards attempts to victimise or discriminate against a Whistle-blower as potentially gross misconduct.

**6. Protective Disclosure**

- 5.1 A “Protected Disclosure” is a concern raised in writing and made in good faith that discloses or demonstrates information that may evidence serious, unethical or improper activity within IEHPL
- 5.2 A Protected Disclosures should be made in writing and the issues clearly and unambiguously set out. The whistle-blower should identify his/her in the disclosure. Anonymous disclosure may prove difficult to substantiate and will be harder to follow up. The identity of the whistle-blower shall be kept confidential to the maximum reasonable extent.
- 5.3 A Protected Disclosure should be factual and not be speculative and should contain as much specific information as possible to allow for a proper assessment of the nature and extent of the concerns.
- 5.4 A Protected Disclosure could concern malpractices and events which are taking place or are suspected or known to have taken place. Examples include:
  - 5.4.1 Abuse of authority
  - 5.4.2 Manipulation or falsification of company data or records
  - 5.4.3 Financial or compliance irregularities, including fraud, suspected fraud, bribery or corruption
  - 5.4.4 Criminal offence having an impact on the restaurants or its reputation
  - 5.4.5 Deliberate violation of law or regulation
  - 5.4.6 Breach of Company Policy or failure to implement or comply with any approved Company Policy
  - 5.4.7 Wastage / misappropriation of company funds/assets
  - 5.4.8 Any other unethical behaviour
- 5.5 The policy relies upon the good faith on staff or other stakeholders and it should not be used as a mechanism for raising malicious or unfounded allegations. Such practices will be grounds for disciplinary proceedings and could include even termination and / or other appropriate action, as the case may be.
- 5.6 A Protected Disclosure is not intended to replace an employee’s duty to keep their supervisors and managers properly informed on day to day basis matters which should be concern to them or are relevant to the performance of their job. It is intended to be used where an employee has serious and justified doubts about the willingness or ability of that supervisor or manager to act appropriately upon such information.

**7. Whistle Blower Officer**

- 6.1 IEHPL shall at all times nominate a Whistle Blower officer to be responsible for overseeing the application of this Whistle-blower policy and the principles and practical procedures. It will ensure that the identity of this officer is communicated to all stakeholders. The officer will be sufficiently senior to be fairly regarded as independently minded.
- 6.2 Managing Director shall be discharging this role at present and shall report to the Board of directors. All Protected Disclosures should be addressed to him.
- 6.3 A Protected Disclosure concerning the conduct of a Key Executive or Key Managerial Person or a director should be addressed to the Chairman of the Board.

## **8. Investigation**

- 7.1 Whistle Blower officer shall be responsible for reviewing all Protected Disclosures and shall seek appropriate internal/external advice and assistance in investigating the facts set out in the disclosure. The company would expect that any review would be completed within 30 business days of the receipt of the Protected Disclosure.
- 7.2 Following the completion of the review, Whistle Blower officer shall be recommending appropriate further action- if any. This may include disciplinary proceedings up to summary dismissal.
- 7.3 Where the Protected Disclosure concerns the conduct of Whistle Blower officer or the Managing Director of Impresario, Chairman of the Board will forward the Protected Disclosure to other non-conflicted members of the Board who will jointly conduct the review.
- 7.4 IEHPL shall not attempt to conceal the Protected Disclosure and will take appropriate disciplinary action in the event that such a disclosure is found to be proven and against any person who destroys or conceals evidence relevant to the Protected Disclosure.

## **9. Protection**

- 8.1 Company condemns any kind of discrimination, harassment or victimization of a Whistle-blower. The company will ensure that:
  - 8.1.1 The identity of Whistle-blower kept confidential and only disclosed on a need to know basis
  - 8.1.2 Papers relating to the Protected Disclosure are filed carefully away and access to e-mails and electronic files restricted by the use of an appropriate password so as to avoid the accidental disclosures of a Whistle-blower identity
  - 8.1.3 Instances of victimization of a Whistle-blower are treated as a serious matter which may give rise to disciplinary action by IEHPL against any person(s) causing or allowing such victimization.
  - 8.1.4 These protections may be lost if a disclosure is not made in good faith.

8.2 All Protected Disclosures and the documents supporting the disclosure and or gathered during a review will be retained by Whistle Blower officer for a minimum period of five years. Company Secretary shall provide administrative support to the Officer.

**10. Reporting**

9.1 Whistle Blower officer shall provide a brief summary of Protected Disclosures received by IEHPL and the resultant action to the next meeting of the Board of Directors.

9.2 Whistle Blower officer shall monitor, review and at least annually report on the effectiveness of and adherence to its principles, the Practical Procedures and the steps to implement them. The report will be submitted for approval by the Board of Directors.

**Annexure 1: Protective Disclosure Form****To: Whistle Blower officer****Applicable incident type(s) best describing the issue(s) being reported:**

- Manipulation of company data or records
- Criminal offence
- Misappropriation of company assets or resources
- Conflict of interest
- Inappropriate sharing of confidential information
- Financial fraud of any nature
- Violation of gifts and entertainment policy
- Non-adherence to safety guidelines
- Bribery & Corruption
- Other forms of Harassment – Victimization, Bullying, Discrimination etc.
- Social Media Usage
- Misuse of authority
- Environment, health and safety
- Concurrent employment
- Others \_\_\_\_\_

**Name, designation and department of the person(s) involved:**

Name	Designation	Department

**Date and Location of occurrence of incident (Tentative date/month, if exact date is not known):** \_\_\_\_\_**How did you find out about this incident? :** \_\_\_\_\_**How long has this been occurring for? \_\_\_\_\_****Detailed description of the incident:** \_\_\_\_\_

*To enable your company to act on your complaint, you are requested to provide specific information. Where possible, please include names, location, date, time etc.*

Do you have any evidence in support of your allegations?

Yes  No

Is anyone else aware of this incident?

Yes  No

Have you reported this incident to anyone in the company?

Yes  No

Date: \_\_\_\_\_

Location: \_\_\_\_\_

Name of the Person reporting (optional): \_\_\_\_\_

Contact Information (optional):