



Whistler Blower Policy

Megha Engineering & Infrastructures Ltd

Whistle Blower Policy



1.0 Introduction:

- 1.1 This Policy is formulated to provide the opportunity to employees, to Whistle Blow, in good faith, in case they observe potential violation of Code of Conduct such as unethical and improper practices or any other wrongful conduct in the company. This Policy protects such employees from any adverse action being taken against them.
- 1.2 This Policy should be read in conjunction with Code of Conduct (*Refer Document MPD_03_2018-19*) Anti-Corruption Policy (*Refer Document MPD_04_2018-19*).

2.0 Scope:

- 2.1 This Policy applies to all employees and its subsidiaries of Megha Engineering and Infrastructures Limited (MEIL).

3.0 Policy:

- 3.1 In line with Our Vision, Mission, Values and Code of Conduct which we cherish in our organization and as a part of good corporate governance.
- 3.2 The Policy is meant to encourage employees to report to the WBC for rectification, addressing and redressing if they find or observe anything wrong and/or instances having an adverse effect on the 's compliance with applicable law, its financials and image.
- 3.3 No Adverse Action shall be taken or recommended against employee in retaliation to disclosure in good faith of any unethical and improper practices or alleged wrongful conduct.
- 3.4 This Policy protects such employees from unfair termination and unfair prejudicial employment practices.
- 3.5 However, this Policy does not protect an employee from an Adverse Action which occurs independent disclosure of unethical and improper practice or alleged wrongful conduct, poor performance, any other disciplinary action, etc., unrelated to a disclosure made pursuant to this Policy.

4.0 Definitions:

4.1 Adverse Action:

- 4.1.1 Adverse Action means an act or decision or a failure to take appropriate action which may affect the employee's including as defined in Service Rules/CDA Rules.

4.2 Alleged Wrongful Conduct:

- 4.2.1 Alleged Wrongful Conduct shall mean violation of law, infringement of the Company's Values and Code of Conduct, Anti-Corruption Policy, mismanagement, misappropriation of monies, actual or suspected fraud, substantial, and specific danger to public health and safety or abuse of authority.

- 4.2.2 Alleged wrongful conduct as illustrated below may include but is not limited to:

- a) Offering, paying, soliciting or accepting Bribes, payoffs, influence payments, kickbacks, Facilitation Payments or any other improper payments;

		
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- b) Forgery, falsification or alteration of documents;
 - c) Unauthorized alteration or manipulation of computer files/data;
 - d) Fraudulent reporting, willful material misrepresentation;
 - e) Pursuit of a benefit or advantage in violation of the company's interest;
 - f) Misappropriation/misuse of company's resources, like funds, supplies, vehicles or other assets;
 - g) Authorizing/receiving compensation for goods not received/ services not performed;
 - h) Authorizing or receiving compensation for hours not worked;
 - i) Improper use of authority;
 - j) Unauthorized Release of Proprietary Information;
- 4.2.3** Offering, giving, soliciting or accepting (directly or indirectly) exceptional, lavish or disproportionate gifts, hospitality or entertainment. For this purpose, gifts, hospitality and entertainment given or received by any employee without the prior approval.
- a) Theft of Cash;
 - b) Theft of Goods/Services;
 - c) Unauthorized Discounts;
 - d) Falsification, Destruction of Company Records;
 - e) Fraudulent Insurance Claims;
 - f) Harassment;
 - g) Providing (unauthorized) confidential information to external agencies.
- 4.3** Whistle Blowing Committee WBC:
- 4.3.1** Whistle Blowing Investigating Committee WBC shall mean a Committee constituted by Megha Engineering and Infrastructures Limited (MEIL). The WBC shall comprise of the Director-F&A, Head-Contracts & Legal, Company Secretary, Head-IMAT, and Head-HR. Key directions/actions taken will be informed to the Managing Director.
- 4.4** Policy or This Policy:
- 4.4.1** Policy or This Policy means "Whistle Blower Policy."
- 4.5** Unethical and Improper Practices:
- 4.5.1** Unethical and improper practices shall mean:
- a) An act which does not conform to approved standards of social and professional behaviour;
 - b) An act which leads to unethical business practices;
 - c) Improper or unethical conduct;
 - d) Breach of etiquette or morally offensive behaviour, etc.,

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4.6 Whistle Blower:

4.6.1 An employee who discloses in good faith any unethical and improper practices or alleged wrongful conduct to the Head of Department or to WBC in writing.

5.0 Interpretation:

5.1 Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act 1956.

6.0 Guidelines:

6.1 This Policy is an internal policy on disclosure by employees of any unethical and improper practices or alleged wrongful conduct and access to the Head of the Department.

6.2 This Policy prohibits from taking any Adverse Action against its employees for disclosing in good faith any unethical and improper practices or alleged wrongful conduct to the Head of Department or to the WBC. Any employee against whom any Adverse Action has been taken due to his/her disclosure of information under this Policy may approach the WBC.

6.3 False Allegation & Legitimate Employment Action:

6.3.1 An employee who knowingly makes false allegations of unethical and improper practices or alleged wrongful conduct to the WBC shall be subject to disciplinary action, up to and including termination of employment, in accordance with policies and procedures. Further, this Policy may not be used as a defence by an employee against whom an Adverse Action has been taken independent of any disclosure of information by him and for legitimate reasons or cause.

6.4 Disclosure & Maintenance of Confidentiality (Refer Annexure – I)

6.4.1 An employee who observes or notices any unethical and improper practices or alleged wrongful conduct in the company must report (anonymously or by name) the same to the, Head of Department through e-mail addressed to ombudsman@meilgroup.com or can contact WBC to arrange to make an oral report. Confidentiality of Whistle Blower shall be maintained to the greatest extent possible.

7.0 Procedure:

7.1 A perceived wrongdoing or an act for whistle blowing may be reported by a Whistle Blower in oral or written form.

7.2 An oral report can be given to Head of the Department, who should get the oral report converted into written report.

7.3 Written reports can be sent to the WBC and/or any of the members of the WBC by way of a confidential letter or may be personally handed over to them.

7.4 Any employee who observes any unethical and improper practices or alleged wrongful conduct shall make a disclosure as soon as possible but preferably not later than 30 consecutive calendar days after becoming aware of the same.

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7.5 The Head of the Department or WBC (as applicable) shall immediately analyse the Whistle Blower Report. The WBC shall inquire in respect of the Whistle Blower Report and after inquiry/investigation, if required, shall report the same to the Managing Director. In case the Whistle Blower Report is on:

- a) a member of the WBC, then the Report will be submitted directly to the Managing Director;

7.6 WBC shall appropriately and expeditiously investigate all Whistle Blower Reports received. In this regard, WBC, if the circumstances so suggest, may authorize the a committee of members to investigate into the matter and prescribe the scope and time limit thereof. The WBC shall have right to outline a detailed procedure for any investigation.

7.7 Where the WBC has authorized the committee member to investigate, they shall mandatorily adhere to the scope and procedure outlined by WBC for investigation. The WBC have the right to call for any information/document and examination of any employee or other person(s), as they may deem appropriate for the purpose of conducting an investigation under this Policy.

7.8 A report shall be submitted after completion of any investigation to Managing Director.

8.0 Protection of Whistle Blowers:

8.1 The Management assures full protection to a Whistle Blower from any kind of harassment, victimization or unfair treatment and redress any Adverse Action taken against the Whistle Blower.

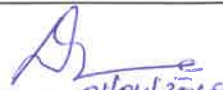
8.2 The decision of MD shall be final and binding.

8.3 If and when the WBC is satisfied that the alleged unethical and improper practice or alleged wrongful conduct existed or is in existence, then the WBC may:

- a) recommend to the Managing Director to reprimand, take disciplinary action, impose penalty/punishment, order recovery when any alleged unethical and improper practice or alleged wrongful conduct of any employee is proved;
- b) recommend termination or suspension of any contract or arrangement or transaction vitiated by such unethical and improper practice or wrongful conduct.

9.0 Notification:

9.1 All departmental heads are required to notify and communicate the existence and contents of this Policy to the employees of their department. Every departmental head shall ensure that this Policy was notified to each employee of his department, including promptly following any updates or amendments to the Policy. The new employees shall be informed about this Policy by the HR department promptly following the commencement of their employment. A statement confirming these steps have been taken should be submitted to the Head HR by each departmental head on an annual basis.

		
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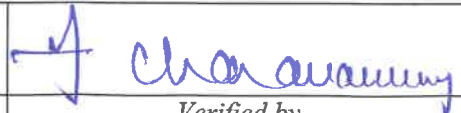
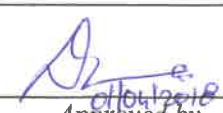
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10.0 Annual Affirmation:

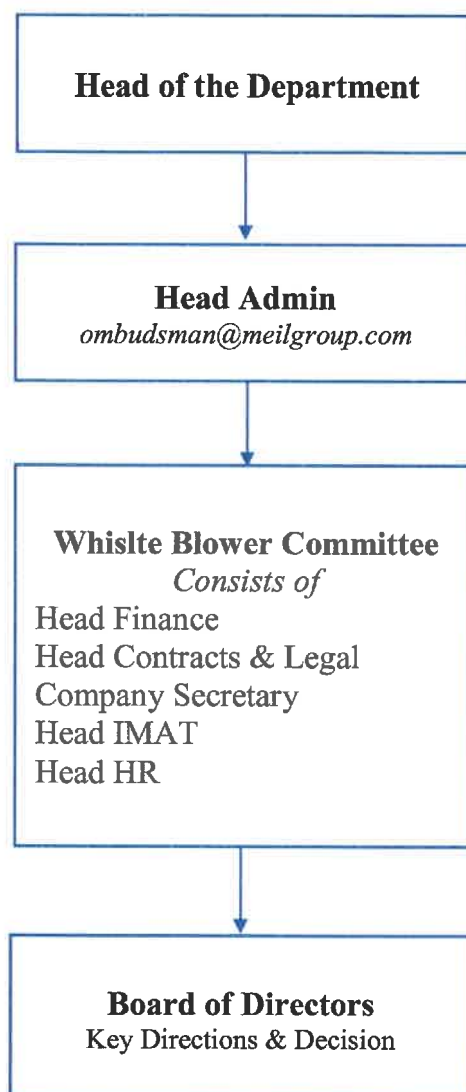
10.1 Megha Engineering and Infrastructures Limited (MEIL) shall annually affirm to that it has not denied employees and that it has provided protection to Whistle Blowers from Adverse Action.

		
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Flow Chart (WB Redressal Mechanism - Annexure - 1)



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