

WHISTLEBLOWER POLICY

INTRODUCTION

Earth Focus Foundation has adopted a Code of Ethics & Conduct, which outlines the principles and standards that should guide the actions of the Organization and its employees. Any actual or potential breach of the Code, regardless of its perceived significance, is a matter of serious concern. Employees play a crucial role in identifying such violations, and thus, this Whistleblower Policy ("the Policy") has been established to provide a mechanism for employees to report concerns related to legal or regulatory violations, financial misrepresentations, and more.

OBJECTIVE

Earth Focus Foundation is dedicated to upholding the highest standards of ethical, moral, and legal conduct in its operations. To maintain these standards, the Organization encourages its employees to come forward and report any suspicions of misconduct without fear of retaliation. This policy aims to provide employees with a means to report violations of legal or regulatory requirements, financial misrepresentations, and other concerns.

POLICY

The Whistleblower Policy covers serious misconduct that could significantly impact the Organization's operations and performance. It does not replace the duty of employees to maintain confidentiality during their work or serve as a channel for personal grievances.

This policy became effective on August 10, 2019.

DEFINITIONS

- "Disciplinary Action": Any action taken during or after an investigation, such as a warning, fines, suspension, or other appropriate measures based on the severity of the matter.
- "Employee": Refers to all employees, interns, consultants, partners of the Organization, whether

working in India or abroad, who have received a written order to that effect. Also includes paid volunteers.

- "Protected Disclosure": A concern raised in good faith, whether in writing or orally, that reveals unethical or improper activity. Such disclosures should be factual, not speculative.
- "Subject": An individual or group of individuals against whom a Protected Disclosure is made or evidence is gathered during an investigation under this Policy.
- "Whistleblower": Someone who makes a Protected Disclosure under this Policy.
- "Whistle Blower Officer" or "Committee": An officer or group of individuals nominated or appointed to conduct a thorough investigation of the disclosure received from the whistleblower and recommend disciplinary action. The Committee may include senior-level officers from Personnel & Admin, Internal Audit, and a representative of the Organization.
- "Organization": Refers to "Earth Focus Foundation," including entities under the Organization's management or with which it has a working partnership agreement.
- "Good Faith": Whistleblowers are considered to be acting in good faith if they have a reasonable basis for reporting unethical or improper practices or alleged misconduct. Good faith is lacking when the whistleblower lacks personal knowledge of the facts or knowingly makes a false or frivolous report.
- "Policy" or "This Policy": Refers to the "Whistle Blower Policy."
- "Management Committee": Comprises senior management within the Organization.

SCOPE

Various stakeholders of the Organization are eligible to make Protected Disclosures under the Policy. These stakeholders include:

- Employees, interns, consultants, and partners of the Organization.
- Employees of other agencies engaged in the Organization's activities, whether working from the Organization's premises or elsewhere.
- Contractors, vendors, suppliers, or agencies (and their employees) providing materials or services to the Organization.
- Any other individuals associated with the Organization.

People not falling into the mentioned categories can also use this Policy to report relevant issues.

The Policy covers malpractices and events that have occurred, are suspected to occur, or may occur, involving:

Abuse of authority

- Breach of contract
- Negligence causing substantial and specific danger to public health and safety
- Manipulation of Organization data/records
- Financial irregularities, including fraud, suspected fraud, deficiencies in internal control, deliberate errors in financial statements, or misrepresentation of financial reports
- Unlawful acts, whether criminal or civil
- Pilferage of confidential/proprietary information
- Deliberate violations of laws or regulations
- Wastage or misappropriation of Organization funds/assets
- Bribery or corruption
- Retaliation
- Breach of IT security and data privacy
- Misuse of social media
- Breach of Organization policies or failure to implement or comply with approved Organization policies
- Breach of any other existing or future laws in force in India and abroad.

The Policy should not be used in place of the Organization's grievance procedures or for making malicious or baseless allegations against colleagues.

GUIDING PRINCIPLES

To ensure compliance with this Policy and to guarantee that concerns are taken seriously, the Organization commits to:

- Protecting whistleblowers and individuals processing Protected Disclosures from victimization.
- Treating victimization as a serious matter, including initiating disciplinary actions against those engaging in it.
- Ensuring complete confidentiality.
- Not concealing evidence related to Protected Disclosures.

- Taking disciplinary action against anyone who destroys or conceals evidence of a Protected Disclosure.
- Providing the opportunity for individuals involved, especially the Subject, to be heard.

PROTECTION FOR WHISTLEBLOWERS

Employees who report concerns, whether orally or in writing, under this Policy will not face retaliation from the Organization or any individuals acting on its behalf. Retaliation includes discrimination, reprisal, harassment, or any form of vengeance. Employees will not be at risk of losing their jobs or suffering any adverse consequences, such as transfer, demotion, or denial of promotion, due to their reports under this Policy. This protection is available under the following conditions:

- The Whistleblower chooses to identify themselves.
- The disclosure is made in good faith.
- The Whistleblower reasonably believes that the information and allegations are substantially true.
- The Whistleblower is not acting for personal gain.

Individuals who abuse this procedure by knowingly making false reports or engaging in victimization will face disciplinary action. However, no action will be taken against anyone who makes an allegation in good faith, even if the allegation is not subsequently confirmed by the investigation. The Organization will not tolerate harassment or victimization of whistleblowers.

In exceptional circumstances, anonymous disclosures may be considered, following established procedures.

RESPONSIBILITIES OF WHISTLEBLOWERS

Whistleblowers should:

- Promptly report any improper practices they become aware of, providing sufficient material or cause for concern.
- Avoid anonymity when raising a concern.
- Follow the procedures outlined in this Policy for making a Disclosure.
- Cooperate with investigating authorities while maintaining confidentiality.
- Use this Policy for genuine and serious issues, refraining from invoking their rights for personal vendettas. Malicious allegations may lead to disciplinary action.
- Understand that the right to protection from retaliation does not grant immunity for involvement in the

matters under investigation.

- Maintain confidentiality of the subject matter and individuals involved in the alleged malpractice to prevent the destruction of evidence.
- Appeal to the Managing Trustee of the Organization if they are dissatisfied with the investigation's outcome.

RESPONSIBILITIES OF THE WHISTLE COMMITTEE

The Whistle Committee should:

- Conduct impartial and fair inquiries, ensuring that the Disclosure is not made in bad faith.
- Share Disclosures received by committee members with the full committee (where applicable) within 5 working days and initiate an investigation within 15 working days.
- Maintain strict confidentiality, especially regarding the whistleblower's identity (if known).
- Determine whether an improper practice has occurred, following principles of natural justice.
- Recommend appropriate actions, including disciplinary measures, preventive actions, and dismissals, if warranted.
- Document the process.
- If the malpractice constitutes a criminal offense, the Whistle Officer will notify the Managing Trustee and take appropriate action, including reporting the matter to the police or other law enforcement agencies.
- The Managing Trustee may choose to participate in the investigations of any Disclosure at their discretion.
- The Whistle Committee or the relevant Committee shall conduct investigations promptly and submit a written report containing findings and recommendations to the Whistle Officer as soon as possible, but not later than 90 days from receiving the Disclosure. Additional time may be allowed by the Whistle Officer based on the circumstances.
- While the Whistle Committee may find it challenging to provide regular updates to the Whistleblower regarding the investigation's progress, they will inform the Whistleblower of the investigation's results and recommendations, considering confidentiality obligations.
- The Management Committee of the Organization will collectively decide on the action to be taken based on the Whistle Committee's recommendations and inform both the Whistleblower and the Subject. While no specific timeframe is mentioned for such actions, the Organization will make efforts to act promptly in cases of proven malpractice.

If someone experiences retaliatory actions or threats of retaliation after making a Disclosure, it is crucial to report this to the Whistle Committee in writing immediately. The Committee will thoroughly investigate each complaint or feedback received and may recommend appropriate measures to protect the whistleblower from further exposure to such retaliatory actions. These protective measures should be implemented as advised by the Committee.

In cases where the Whistleblower Committee is unable to reach a decision on the Disclosure, the final and binding decision rests with the Managing Trustee of the Organization.

WHISTLE BLOWER COMMITTEE:

- Vibhor Choudhary
- Vipul Gupta
- Shalini Gupta

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