



## WHISTLE-BLOWER POLICY

### 1 INTRODUCTION

The term "whistle-blowing" can be defined as an incident where a complainant discloses any alleged wrongdoing within an organisation.

Green Gas Limited (hereafter referred as "company" in this policy) has decided to implement whistle-blower policy as part of the vigil mechanism to comply with the regulatory requirements laid down by the circular number C-36011/22/2012-Vig dated 19 November 2013, issued by the Ministry of Petroleum and Natural Gas. With the implementation of vigil mechanism, the company provides a platform to the employees, directors, vendors and suppliers of the company to come forward and raise their genuine concerns without any fear of retaliation and victimisation.

### 2 APPLICABILITY OF THE POLICY

The policy is applicable to employees, directors, vendors and suppliers of the company.

### 3 DEFINITIONS

"Company" means Green Gas Limited (GGL)

"Employee" means any individual who is employed by the Company, irrespective of the location he/she is deployed at. This also includes directors of the Company.

"Whistle-blower" is defined as any Employee, director, vendor or supplier associated with GGL who has or had access to data, events or information about an actual, suspected or anticipated unethical or improper activity within the Company, and makes or attempts to make a voluntary complaint to the management of the Company.

"Protected Disclosure" means any communication made in good faith that

discloses or demonstrates information that may evidence unethical or improper activity.

“Ethics Committee” means the committee formulated to receive whistleblower complaints.

“Ethics Helpline” means an independent third party service provider managing the reporting channels of the whistle-blower hotline.

## 4 SCOPE OF THE POLICY

The policy is designed to deal with Protected Disclosures in relation to the following issues:

- a criminal offence
- questionable accounting or auditing matters, which may include:
  - fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company
  - fraud or deliberate error in the recording and maintaining of financial records of the Company
  - deficiencies in or non-compliance with the Company’s internal accounting controls
  - misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records
  - financial reports or audit reports of the Company, or
  - deviation from full and fair reporting of the Company’s financial condition.
- failure to comply with legal obligations
- financial or non-financial mal-administration or malpractice or impropriety or a fraud
- a risk to the health or safety of any individual or public at a large
- environmental damage
- miscarriage of justice
- improper conduct or unethical behavior
- attempts to suppress or conceal any information relating to any of the above.

The Company will not action on Protected Disclosures related to personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working relationship including complaints of bullying or harassment or disciplinary matters. The Company reserves the right not to act on frivolous and bogus complaints which may include:

- business and financial decisions taken by the Company that do not

- involve wrongdoing or illegality
- any matter already addressed pursuant to disciplinary or other procedures of the Company
- career related or other personal grievances.

## 5 PROCEDURE FOR REPORTING A CONCERN

Any individual who is covered under this policy may raise a concern related to the issues listed in the above section "Scope of the policy".

The Company has appointed an independent third party service provider to manage the operations of whistle-blower hotline. The multiple reporting channels have been setup for the use of Employees, vendors and suppliers to report genuine concerns without any fear of retaliation and victimisation.

After receiving the complaint, Ethics Helpline will share the incident report with Ethics Committee comprising of Managing Director and Director Commercials within 2 business days.

The reporting channels available to the complainants are:

1. Phone (toll free number) - 1800 102 0445
2. Email - [greengas@ethicshelpline.in](mailto:greengas@ethicshelpline.in)
3. Web Portal - [www.in.kpmg.com/ethicshelpline](http://www.in.kpmg.com/ethicshelpline)
4. Fax - 1800 102 0445 and selecting option 2 on IVR
5. Post - PO Box - 71, DLF Outub Enclave, Phase 2, Gurgaon - 122002

If Whistle-blower believes that any member of the Ethics Committee has a perceived conflict of interest in the Protected Disclosure, the whistle-blower may directly reach out to Chairman of the Audit Committee at [ns189463@gmail.com](mailto:ns189463@gmail.com).

It is mandatory for Whistle-blowers to disclose their identity while reporting an incident to the Ethics Helpline. The vendors and suppliers are requested to submit the complaint in writing from their official email id.

## 6 INVESTIGATION

Depending upon the nature of Protected Disclosure, the Ethics Committee or Chairman of the Audit Committee may decide whether an investigation should be conducted or not, and what form it should take. The Company may decide to:

- investigate the disclosure internally

- refer to the Internal Auditors
- appoint an external agency to investigate

If the Ethics Committee or Chairman of the Audit Committee decides not to proceed with an investigation, the decision will be explained as fully as possible to the Ethics Helpline. The Whistle-blower may contact the Ethics Helpline to know the status of the Protected Disclosure after 90 days from the date of reporting.

The Ethics Committee shall ensure utmost confidentiality of the subject matter is maintained during and after the investigation.

The Company will ensure that the person or persons against whom Protected Disclosure is made will be given the opportunity to respond and defend.

Should an investigation or referral lead to conclude there has been a breach of discipline, the member or members of staff responsible may, in addition to any civil or criminal proceedings, be subject to disciplinary action as may be decided by the Company.

Ethics Committee will share a status report of all the Protected Disclosures received under the policy with the Audit Committee on quarterly basis.

## **7 RECORDS**

The Company shall maintain documentation of all the Protected Disclosures made under this Policy. The documentation shall include any written submissions provided by the complainant, any other Company documents identified in the complaint or by the Company as relevant to the complaint, a summary of the date and manner in which the complaint was received by the Company and any response by the Company to the complainant. All such documentation shall be retained by the Company for a minimum of seven (7) years from the date of receipt of the complaint.

## **8 EXPECTATIONS FROM EMPLOYEES, VENDORS AND SUPPLIERS**

The Company acknowledges the difficult choice a member of staff may have to make in raising a concern. The Company expects the Employees, vendors and suppliers to provide the following information while making a Protected Disclosure:

- Detailed description of incident

- Location and timing of incident
- Personnel involved
- Specific evidences
- Frequency of issue

The Company advises the staff to:

- make any objections to illegal, unsafe or unethical practices promptly so as to avoid any misinterpretation of the motives for doing so
- focus on the issues and proceed in a tactful manner to avoid unnecessary personal antagonism which might distract attention from solving the problem
- be accurate in observations and claims and keep formal records documenting relevant events
- Employee may also wish to seek independent legal advice at his/her own risk and cost without any cost implication to the Company.

## **9 SAFEGUARDS AGAINST VICTAMISATION OF COMPLAINANT**

Any Employee can make a Protected Disclosure related to matters detailed in the Section 4 - "Scope of the Policy". The Protected Disclosure made may relate to another member of staff or a group of staff and must be raised without malice and in good faith. The Protected Disclosure must not be made for purposes of personal gain, and in all the circumstances it must be reasonable to make the disclosure.

The Company will ensure that any Employee who makes a disclosure will not be penalized or suffer any adverse treatment for doing so. However, any Employee who does not act in good faith or makes an allegation without having reasonable grounds for believing it to be substantially true, or makes it for purposes of personal gain, or makes it maliciously may be subject to disciplinary proceedings as may be decided by the Ethics Committee. The Protection under this policy may not be granted to any Employee who is a subject of any other complaint.

Notwithstanding anything contained in this policy, the Company will not be responsible for defraying any costs/damages to the person(s) who blows the whistle or the person(s) against whom whistle is blown incurred by them as a result of any litigation amongst them in case any of them approaches to the Court of Law for remedy against other.

## 10 MODIFICATION

The Company may modify this policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with local, state, central and federal regulations and/or accommodate organizational changes within the Company.