Standard Operating Procedure

**Title:Whistle Blower Policy (WBP) – DQS India**

**Doc Number: FA-SOP-001 Rev 00 dated on 21.03.2017 .**

# Revision History:

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| Rev No | Date | Reason for Revision | RevisedBy | ApprovedBy |
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**1.0 PREAMBLE & PURPOSE:**

The Company believes in the conduct of affairs of all of its constituents in a fair & transparent manner by adopting highest standards of honesty, integrity and ethical behaviour. In this endeavour, the Company has already formulated and adopted Codes of Conduct for employees. In its commitment to further augment its good governance practice, the Company now adopts this Whistle Blower Policy for its Customers, Employees, Vendors, Channel Partners and other business associates, hereinafter known as “Stakeholders”.

The Company has formulated this Whistle Blower Policy for Stakeholders (“The Policy” and

/or “WBP”) with a view to provide a mechanism for them to express genuine concerns about unethical behaviour, improper practice, any misconduct, any violation of legal or regulatory requirements, actual or suspected fraud without fear of punishment or unfair treatment. The role of Stakeholders in pointing out such violations cannot be undermined. This Policy will be effective from April 1, 2017.

* 1. **SCOPE & DEFINITION:**

This policy will enable customer, vendors, employees and all other associated of DQS India to make Protected Disclosure with respect to issues covered under this Policy. The Whistle blower’s role is that of a reporting party with reliable information of a genuine concern. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial actions that may be warranted in a given case.

Whistle blowers should neither act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities, however is expected to extend support as and when called for by the WBC.

This policy is applicable to the Stakeholders engaged with the DQS India and includes other parties in whatever form or position having association and /or dealing with the DQS India.

* + 1. **“Whistle Blower Committee” or “WBC”** means a Committee comprising of Head-Human Resources, Head-Finance and Accounts and Head-Delivery and Customer Services. Executive Management of the DQS India has authority to change the composition of Whistle Blower Committee from time to time as deemed fit;
		2. **“Company”** means, “Deutsch Quality Systems (India) Private Limited”, also known as “DQS India”;
		3. **“Disciplinary Action”** means any action that can be taken on completion of /during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or black list of vendor/ associate or any such action as is deemed fit considering the gravity of the matter;
		4. **“Executive Management”:** means Core Team of the top management who are involved in the management of day to-day operations of the Company.
		5. **“Facilitator”** means Heads of Finance and Accounts and Human Resource of the Company and/or any individual or group of the respective Inter Corporate/Corporate Departments of entity where the alleged malpractice or wrongdoing would have occurred.
		6. **“Good Faith**”: A Stakeholder shall be deemed to be communicating in ‘good faith’ if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct. Good Faith shall be deemed lacking when the Stakeholder does not have personal knowledge on a factual basis for the communication or where the Stakeholder knew or reasonably should have known that the communication about the unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous;
		7. **“Policy or This Policy”** means “Whistle Blower Policy”, also rephrased as “WBP”
		8. **“Protected Disclosure”** means any communication made in good faith that disclose or demonstrates information that may evidence wrong doings as covered under Clause 3 of this Policy.
		9. **“Subject”** means a person or group of persons against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation under the Policy.
		10. **“Stakeholder”** means a person/organisation who is a Customers, Employee, Vendor, Channel Partner and other business associates. The Company has formulated this WBP for Stakeholders (“the Policy”) with a view to provide a mechanism for them to express genuine concerns about unethical behaviour) who being aggrieved, intends making a Protected Disclosure and thereafter extending whatever assistance as may be required in establishing facts mentioned in the Protected Disclosure under this Policy.
		11. **“Whistle blower”** means a Stakeholder who makes a Protected Disclosure under this Policy.
	1. **RESPONSIBILITY:**

# Acts of Wrongdoings as illustrated below may include but not necessarily be limited to:

* + 1. Abuse of Authority;
		2. Negligence causing substantial and specific danger to public health and safety;
		3. Forgery or alteration of documents;
		4. Unauthorized alteration or manipulation of computer files/records;
		5. Fraudulent financial reporting including financial irregularities, including fraud or suspected fraud or deficiencies in Internal Control and check or deliberate error in preparation of Financial Statements or misrepresentation in financial reports;
		6. Any unlawful act whether Criminal/ Civil;
		7. Deliberate violation of law/regulation;
		8. Pilferage of confidential/propriety information
		9. Pursuit of a benefit or advantage in violation of the Company's interest;
		10. Misappropriation/misuse of Company's resources, like funds, supplies, or other assets;
		11. Kickbacks / seeking bribes;
		12. Theft of Cash / Goods;
		13. Breach of confidentiality / secrecy pacts;
		14. Harassment, other than sexual harassment (which is covered under separate policy by the Company).

# Exclusion:

Matters pertaining to the following may be excluded:

1. Personal grievances other than those covered above;
2. Delays / Non-receipt of Payments;
3. Dissatisfaction, if any, with respect to terms and conditions of the contract(s) agreed between the Company and the Stakeholders from time to time.

To ensure that this Policy is adhered to, and to assure that the Protected Disclosure will be acted upon seriously, the Company will:

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|  | a) | Ensure that the Whistle blower and/or the person processing the Protected Disclosure is not |
|  | victimized for doing so; |
| b) | Treat victimization as a serious matter, including initiating disciplinary action on person/(s) |
|  | indulging in victimisation; |
| c) | Ensure complete confidentiality; |
| d) | Not attempt to conceal evidence of the Protected Disclosure; |
| e) | Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure |
|  | made/to be made; and |
| f) | Provide an opportunity of being heard to the persons involved especially to the Subject. |
| **4.0** |  | **INPUT:**A written complaint by a Whistle Blower addressed to WBC by hand-delivery, courier or by post |
|  |  | addressed to the WBC appointed by the Company. |
| **5.0** |  | **OUTPUT:**The WBC will review the merits of the compliant received and may take up the matter for |
|  |  | investigation which shall be completed within 90 days of receipt of the Protected Disclosure. |
|  |  | However, extension of this period will be granted to the WBC by Executive Management |
|  |  | depending on the merits of the case. |
| **6.0** |  | **INTERACTING PROCESS:**From the receipt of written complaint to the closure of investigation, one or more of the following |
|  |  | would be part of the process to review, discuss and close any complaint referred under this |
|  |  | policy: |
|  | a) | Whistle Blower; |
|  | b) | Stakeholder, as defined under this policy; |
|  | c) | Facilitator, as defined under this policy; |
|  | d) | Executive Management, as defined under this policy; |
|  | e) | Whistle Bowler Committee, as defined under this policy; |
|  | f) | Any other individual, group of individuals, entity, agency not specifically covered under this |
|  |  | policy, who’s assistance/help may be required in the process of review/investigation of matter |
|  |  | referred in the complaint received under this policy. |
| **7.0** |  | **PROCEDURE:** |
|  | a) | **How to report:**A Protected Disclosure regarding perceived wrong doing or an act for whistle blowing should be |
|  |  | reported by a Whistle blower in writing. |
|  | b) | The Whistle blower must disclose his/her identity (name, address, contact phone number(s), e- |
|  |  | mail ID) only in the covering letter forwarding such Protected Disclosure. In case, Whistle blower |
|  |  | is in possession of any documents, evidence, supporting, etc., the same should be attached along |
|  |  | with the Protected Disclosure. The Protected Disclosure along with supporting, evidences, |
|  |  | documents, etc. attached with it must not carry identity of the Whistle blower. |

1. The covering letter along with the Protected Disclosure in sealed envelope and marked confidential’ should be submitted at the following address by hand-delivery, courier or by post addressed to the WBC appointed by the Company:

Whistle Blower Committee,

Deutsch Quality System (India) Private Limited, Ground Floor, South Wing, Vaishnavi Tech Park, Sy.No.16/1 and 17/2, Bellandur Gate, Sarjapur Main Road, Ambalipura,

Bengaluru - 560102 Karnataka, India

Emails can also be sent to the email id: WBC@dqs-india.in

1. Upon receipt of the above Protected Disclosure from a Whistle blower, the Head-Finance and Accounts and Head-Human Resources jointly will acknowledge (usually within 7 days from the receipt of the Protected Disclosure) the same. The WBC will review the issue as deemed necessary and make all efforts to expeditiously look into the Protected Disclosure received from a Whistle blower.
2. WBC is not bound to take cognizance of anonymous letters. Such anonymous communications will be appropriately dealt with by the Company.
3. Appropriate care will be ensured to keep identity of Whistle blower confidential. WBC will determine whether the investigation should be done by whom and/or has to be done by Facilitator/s in the respective Corporate Departments where the breach has occurred.
4. WBC will detach the covering letter and forward only the Protected Disclosure to Facilitators for verification of documents, evidences, etc. submitted by the Whistle blower
5. Based on the investigation, scrutiny of documents, evidences, etc., facilitators will record their findings and comments in the form of a note and forward the same to the WBC.
6. On receipt of such note, the WBC can order a detailed investigation, if, deemed necessary.
7. WBC and/or Facilitator/s may carry out such investigation through appropriate delegation / agencies. It may engage an external consultant/ expert to assist in this matter.
8. If the alleged malpractice is required by law to be dealt with under any other mechanism, the WBC shall refer the Protected Disclosure to the appropriate authority under such mandated mechanism and seek a report on the findings from such authority.
9. The WBC will submit a written report containing the findings and action to be taken to the Executive Management Committee member in charge of the concerned Corporate Department.
10. The investigation shall be completed normally within 90 days of receipt of the Protected Disclosure. Extension of this period will be granted by the WBC depending on the merits of the case.
11. A summary of the cases reported under this Policy and the status of the investigation / action taken report will be placed by WBC before the Executive Management on a quarterly basis.

# DECLARATION PROCESS, AS PART OF ENGAGEMENT WITH DQS INDIA

* + 1. The Company shall have declaration signed by all its stakeholders under this policy confirming having read and understood WBP and shall appropriately bring to the notice of the Company any matter which deemed fit to be covered as a compliant under this policy.
		2. The Declaration shall be one of the additional document to be filed by the process owners

/custodian of contracts /agreements/ MOUs and/or any other document of similar nature executed by stakeholders /associates of the Company.

# 9.0 FLOWCHART:





**10.0 PROCESS INDICATORS:**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl No** | **Process Indicator** | **Unit of Measurement** | **Target** | **Measuring & Reporting Frequency** | **Responsibility for Initiate Corrective Actions** | **Report to be sent by** | **Report to be sent to** |
| 1 | WBC Report to Executive Management | Report | By 5th of the following month of quarter end | Quarterly | Executive Management Team | Head- Finance and Accounts and Head- HumanResources | Executive Management Team |
| 2 | No. of incidences reported | Number per quarter | By 5th of the following month ofquarter end | Quarterly | WBC | WBC | Core Team and MD&CEO |
| 3 | Status of Incidences | Open, Closed | By 5th of the following month of quarterend | Quarterly | WBC | WBC | Core Team and MD&CEO |

# DOCUMENTED INFORMATION:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sl No** | **Title of the Document /****Record** | **Document /****Record** | **Location** | **Retention Period** |
| 01 | SOP-Whistle Blower Policy | 1 | Bengaluru | Open |



Declaration/Undertaking

The undersigned, a duly as individual / authorized representative of

……………………………………………………………………………, hereby certify that;

* + 1. I/We am/are committed to engage with Deutsch Quality Systems (India) Private Limited (hereinafter referred as “DQS India”) without bribery. I/ We will not offer, pay, promise or authorize to pay money, gifts or anything of value, directly or indirectly, whether in cash or in kind, to or for the benefit of any party in order to improperly secure or retain business or to obtain, retain or secure an improper advantage in the conduct of business for DQS India;
		2. I/We will not solicit or accept money, gifts or anything of value directly or indirectly, whether in cash or in kind, or other benefit, in connection with the performance of any service or other activity for or on behalf of DQS India other than the contractually established fee for services rendered and ordinary business expenses to be reimbursed in connection with the performance of such services, nor shall it permit any of its employees or associated persons to do so;
		3. I/We, including but not limited to, every officer, director, shareholder, employee, representative or agent of our entity, has never been charged, prosecuted or convicted of violating the U.S. Foreign Corrupt Practices Act “FCPA,” the United Kingdom Bribery Act, or any other law or regulation relating to corruption or bribery;
		4. I/We am/are in receipt of DQS India’s Whistle Blower Policy. Further, I/ We have read, understood and agrees to abide by DQS India Whistle Blower Policy.
		5. I/We am/are financially stable and I/ we are required/ not required to maintain books and records in accordance with general accepted accounting standards;
		6. I/We am /are not owned, wholly or partially, or controlled, directly or indirectly by any government official or political party; and
		7. Should there be any of the prohibited/restricted activities described above, or if there are any changes in the ownership or control of at my/our end, DQS India will be notified immediately.

Signature:

Name:

Company of Authorized Representative:

Title of Authorized Representative:

(In case of business entity, please emboss rubber stamp of the entity)