

WHISTLE BLOWER POLICY

For Directors & Employees



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WHISTLE BLOWER POLICY

1. Preface

- 1.1 “The Whistle Blower Policy” hereinafter referred as “The Policy” is formulated to provide a vigil mechanism for Directors and Employees to raise genuine concerns about unethical behaviour, actual or suspected fraud or violation of the Company’s code of conduct or ethics policy. It also provides for adequate safeguard against victimisation of persons who use such mechanism.**
- 1.2 The Policy provides necessary safeguards for protection of Directors and Employees who avail the vigil mechanism from reprisals or victimization, for whistle blowing in good faith and to provide opportunity to Directors and Employees for direct access to the Chairperson of the Audit Committee in exceptional cases.**
- 1.3 However, a disciplinary action against the Whistle Blower which occurs on account of poor job performance or misconduct by the Whistle Blower and which is independent of any disclosure made by the Whistle Blower shall not be protected under the Policy.**
- 1.4 For the sake of absolute clarity, it is specified that the Whistle Blower Policy does not tantamount in any manner to dilution of the Vigilance mechanism in MRPL. Rather, over and above the existing Vigilance mechanism, any Protected Disclosure made by an employee under this policy, if perceived to have a vigilance angle, shall be referred to the Chief Vigilance Officer, MRPL.**
- 1.5 The Whistle Blower Policy is in conformity with Clause 49 of the Listing Agreement and provisions of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014.**
- 1.6 The Whistle Blower Policy was amended by Audit Committee in its 66th Audit Committee meeting and placed before the 189th Board meeting held on 11/08/2014.**

2. Definitions

- 2.1 “Audit Committee” means the Audit Committee of the Board constituted by the Board of Directors of MRPL in accordance with Section 177 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Clause 49 of the Listing Agreement with the Stock Exchanges.**
- 2.2 “Competent Authority” means the Managing Director of MRPL and will include any person(s) to whom he may delegate any of his powers as the Competent Authority under the Policy from time to time. In case of conflict of interest, Competent Authority means Chairman of Audit Committee.**
- 2.3 “Director” means a Director as defined under Section 2 (32) of the Companies Act, 2013.**
- 2.4 “Employee” means an employee as defined in the MRPL – Conduct, Discipline and Appeal Rules, 2003.**
- 2.5 “Frivolous Complaint” means fabricated, false, baseless and superficial complaint with an ulterior motive.**
- 2.6 “Genuine Complaint” means genuine, factual and legitimate complaints based on records reporting improper activity.**
- 2.7 “Improper Activity” means unethical behaviour, actual or suspected fraud or violation of the company's general guidelines on conduct or ethics policy by any Director or Employee of MRPL.**
- 2.8 “Investigators” means those persons authorized, appointed, consulted or approached by the Managing Director/ Competent Authority in connection with conducting investigation into a protected disclosure and include the Auditors of MRPL.**
- 2.9 “Protected Disclosure” means any communication made in good faith that discloses or demonstrates information that may be treated as evidence of unethical or "Improper Activity".**

- 2.10 “Screening Committee” means a Committee constituted under the Policy of MRPL, comprising, the Managing Director or in his absence, a Functional Director as nominated by Managing Director and Chairman, Audit Committee or in his absence, a member of the Audit Committee as nominated by the Chairman, Audit Committee.
- 2.11 “Service Rules” means the MRPL-Conduct, Discipline and Appeal Rules, 2003.
- 2.12 “Subject” means a Director or Employee against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.
- 2.13 “Whistle Blower” means a Director or Employee making a Protected Disclosure under this policy.

3. Eligibility

All Directors and Employees of MRPL are eligible to make “Protected Disclosures”.

4. Guiding Principles

- 4.1 Protected disclosures shall be acted upon in a time bound manner.
- 4.2 Complete confidentiality of the Whistle Blower will be maintained.
- 4.3 The Whistle Blower and / or the person(s) processing the Protected Disclosure will not be subjected to victimization.
- 4.4 Evidence of the Protected Disclosure will not be concealed and appropriate action including disciplinary action will be taken in case of attempts to conceal or destroy evidence.
- 4.5 'Subject' of the Protected Disclosure i.e. Director or Employee against or in relation to whom a protected disclosure has been made, will be provided an opportunity of being heard.
- 4.6 The Whistle Blower should bring to attention of the Competent Authority at the earliest any improper activity or practice. Although they are not required to provide proof, they must have sufficient cause for concern.

4.7 The Whistle Blower shall co-operate with investigating authorities, maintaining full confidentiality.

5. Whistle Blower - Role & Protections

Role:

5.1 The Whistle Blower's role is that of a reporting party with reliable information.

5.2 The Whistle Blower is not required or expected to conduct any investigations on his own.

5.3 The Whistle Blower may also be associated with the investigations, if the case so warrants. However, he shall not have a right to participate.

5.4 Protected Disclosure will be appropriately dealt with by the Competent Authority.

5.5 The Whistle Blower shall have a right to be informed of the disposition of his disclosure except for overriding legal or other reasons.

Protections:

5.6 Genuine Whistle Blowers will be accorded protection from any kind of harassment /unfair treatment / victimization. However, motivated and frivolous disclosures shall be discouraged.

5.7 In case of repeated frivolous complaints being filed by a Director or an Employee, the Audit Committee may take suitable action against the concerned Director or Employee including reprimand.

5.8 If the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, arrangements will be made for the Whistle Blower to receive advice about the procedure. Expenses incurred by the Whistle Blower in connection with the above, towards travel etc. will be reimbursed as per normal entitlements.

5.9 A Whistle Blower may report any violation of clause 5.8 above to the Competent Authority who shall investigate into the same and take corrective action as may be required.

5.10 Any other Director or Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

6. Procedures - Essentials and Handling of Protected Disclosure

6.1 The Protected Disclosure / Complaint should disclose the identity of the whistle blower / complainant i.e. his/her Name, Employee Number and Location, Director Identification Number (DIN) and should be inserted in an envelope which should be closed / secured / sealed. The envelope thus secured / sealed should be addressed to the Competent Authority and should be superscribed “Protected Disclosure”. (If the envelope is not superscribed and closed /sealed / secured, it will not be possible to provide protection to the whistle blower as specified under this policy).

6.2 If the Whistle Blower believes that there is a conflict of interest between the Competent Authority and the whistle blower, he may send his protected disclosure directly to the Chairman of the Audit Committee, MRPL.

6.3 Anonymous or pseudonymous Protected Disclosure shall not be entertained.

6.4 Protected Disclosure should either be typed or written in legible hand writing in English or Hindi and should provide a clear understanding of the Improper Activity involved or issue / concern raised. The reporting should be factual and not speculative in nature.

6.5 It must contain as much relevant information as possible to allow for preliminary review and proper assessment.

6.6 Investigations into any Improper Activity which is the subject matter of an inquiry or order under the Commissions of Inquiry Act, 1952 will not come under the purview of this policy.

6.7 The contact details of the Competent Authority for addressing and sending the Protected Disclosure is as follows:

**Managing Director,
Competent Authority,
Whistle Blower Mechanism
Mangalore Refinery and Petrochemicals Limited
Mudapadav, Kuthethur,
P.O. Via Katipalla, Mangalore – 575 030
Email:kumarh@mrplindia.com**

6.8 The contact details for addressing a protected disclosure to the Chairman, Audit Committee are as follows:

**Chairman, Audit Committee
Mangalore Refinery and Petrochemicals
Limited Mudapadav, Kuthethur,
P.O. Via Katipalla, Mangalore – 575
030 Email: c.l.shah@hotmail.com**

6.9 The Competent Authority shall mark the envelope containing the Protected Disclosure to a dedicated Confidential Section, which shall maintain a record thereof and shall submit the same to the Screening Committee.

6.10 The Screening Committee shall weed out frivolous complaints and the Protected Disclosure(s) which require further investigation shall be forwarded to the investigator(s) nominated for this purpose, through the Confidential Section.

6.11 The Screening Committee shall endeavour to meet within 15 days of receipt of a Protected Disclosure.

7. Investigations and Role of Investigators

Investigation:

7.1 Investigations shall be launched if the Screening Committee is satisfied after preliminary review that:

- a) **The alleged act constitutes an improper or unethical activity or conduct, and**
 - b) **The allegation is supported by information and specific enough to be investigated or in cases where the allegation is not supported by specific information, it is felt that the concerned matter deserves investigation.**
- 7.2 The decision taken by the Screening Committee to conduct an investigation is by itself not to be construed as an accusation and is to be treated as a neutral fact finding process.**
- 7.3 The identity of the Subject(s) and the Whistle Blower will be kept confidential.**
- 7.4 Subject(s) will normally be informed of the allegations at the commencement of a formal investigation and will be given opportunities for providing their inputs during the investigation.**
- 7.5 Subject(s) shall have a duty to co-operate with the Investigator(s) during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.**
- 7.6 Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subject(s).**
- 7.7 Unless there are compelling reasons not to do so, Subject(s) will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.**
- 7.8 The investigation shall be completed within 45 days of the date of receipt of the protected disclosure or such extended period as the Competent Authority may permit for reasons to be recorded.**
- 7.9 Subject(s) have a right to be informed of the outcome of the investigation.**

Role of Investigator(s):

7.10 Investigator(s) are required to conduct a process towards fact- finding and analysis. Investigator(s) shall derive their authority from Competent Authority when acting within the course and scope of their investigation. The Investigator(s) shall submit his / their report to the Competent Authority.

7.11 All Investigators shall perform their role in an independent and unbiased manner. Investigators have a duty of fairness, objectivity, thoroughness, ethical behaviour and observance of professional standards.

8. Action

8.1 If the Competent Authority is of the opinion that the investigation discloses the existence of improper activity which is an offence punishable in law, the Competent Authority may direct the concerned authority to take disciplinary action under applicable statutory provisions including referring the matter to CVO, MRPL for appropriate action.

8.2 The Competent Authority shall take such other remedial action as deemed fit to remedy the improper activity mentioned in the protected disclosure and /or to prevent the re-occurrence of such improper activity.

8.3 If the investigation discloses that no further action on the protected disclosure is warranted, the report shall be filed in the Confidential Section.

9. Reporting and Review

The Competent Authority shall submit a quarterly report of the protected disclosures, received and of the investigation conducted, and of the action taken to the Audit Committee for review.

10. Notification & Disclosures

All the Heads of Department are required to notify & communicate the existence and contents of this policy to the employees of their department. The Whistle Blower Policy shall be prominently displayed on all Notice Boards of the Company, circulated to recognised union/ management staff association. This policy, including amendments thereof, shall be disclosed on the website: www.mrpl.co.in and in the Board's report.

11. Annual Affirmation

The Company shall annually affirm that it has not denied any employee access to the Competent Authority/Audit Committee and that it has provided protection to the Whistle Blower from adverse action. The affirmation shall form part of Corporate Governance report as attached to the Annual Report of the Company.

12. Amendments

The Policy can be modified at any time by the Audit Committee of MRPL. Such modifications shall also be reported to the Board.
