



**MAHANAGAR
GAS**

**WHISTLE BLOWER POLICY &
VIGILANCE MECHANISM
AT MAHANAGAR GAS LIMITED**

TITLE OF DOCUMENT	WHISTLE BLOWER POLICY & VIGILANCE MECHANISM		
DOCUMENTNUMBER	WB 2022	DATE OF ISSUE	11 th NOVEMBER 2022
VERSION NO	1.0		
AUTHORED BY	ATUL PRABHU		
RECOMMENDED BY	AUDIT COMMITTEE		
APPROVED BY	BOARD OF DIRECTORS		
CUSTODIAN	VIGILANCE OFFICER		

This document is approved by Board of Directors vide its resolution dated 11th November 2022.

This document supersedes all the previous versions of Policy/ communication on this subject i.e. current Whistle Blower Policy and Vigil directives of the company.

CONTENTS

Clause No.	Subject	Page No.
1	Preface	5
2	Definitions	6
3	Effective Date	6
	Scope	6-8
4	4.1 Who is a Whistleblower	6
	4.2 Who is not covered	7
	4.3 What is Protected Disclosure / Violations Covered	7
	4.4 What is excluded under Policy	8
5	Guiding Principles	8
	Procedure – Reporting and Dealing with Protected Disclosures	8-12
6	6.1 When can I make a Whistleblower Report	8
	6.2 Mode of Disclosure	8
	6.3 Format of Disclosure	10
	6.4 Anonymity	11
	6.5 Whistleblower Protection	11
	6.6 False or misleading disclosures	12
7	Investigation and Disposal of cases	12-14
8	Reporting and Review	14
9	Retention of documents	14
10	Amendments to this Policy	14
11	Flow Chart Of The Whistle Blower Complaint Process	15

Your Concerns Matters!

This policy provides mechanism to safely express your concerns

And How MGL will support you to know who to contact, how to report and the protections available to you.

WHISTLE BLOWER POLICY

1. PREFACE

- a. At Mahanagar Gas Limited (MGL), we are committed to the highest standards of ethics and integrity and understand that this is crucial to our reputation.
- b. Corporate Governance has been an integral part of the way we have been doing our business since inception. MGL is committed to adoption of best practices of Corporate Governance and its adherence in true spirit and at all times. Company is committed to the highest standards of social and environmental responsibility and ethical conduct in the best interest of the stakeholders. Towards this end, the Company has adopted the Code of Ethics & Business Conduct, which lays down the principles and standards that should govern the actions of the Company and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company and we believe that it's our professional responsibility to speak up and report unethical practices. This Policy describes the applicability, coverage, protections available to whistle-blowers, reportable matters and how you can report your concerns without fear and how MGL will support and protect you.
- c. MGL's Whistleblower Policy (Policy) is an important element for encouraging reporting of corrupt, illegal or other undesirable conduct for initiating corrective measures. MGL strongly encourages you to speak up if you suspect or witness any matter of concern. MGL will take all reports made under this Policy seriously.

- d. Provisions as per law:

As per the provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of companies (Meeting of Board and its power) rules, 2014, every listed Company is required to have a vigil mechanism. Further, Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") makes it a mandatory requirement for all listed companies to establish a mechanism for directors and employees to report genuine concerns. The mechanism is required to provide for adequate safeguards against victimization of director(s) or employee(s) or any other person who avail the mechanism and also provide for direct access to the chairperson of the audit committee in appropriate or exceptional cases.

- e. Accordingly, this Whistleblower Policy ("the Policy") and Vigil Mechanism as part of this Policy has been formulated with a view to provide a mechanism for directors, employees as well as other stakeholders of the Company to approach the Vigilance Officer/ Chairman of the Audit Committee of the Company. The vigilance mechanism

set-out in this directive lays down appropriate systems and procedures to curb opportunities for any sort of corrupt and unethical practices. This goes a long way to build a sustainable business organization.

2. **DEFINITIONS**

Company	Mahanagar Gas Limited
Audit Committee	Audit Committee of the Board constituted by the Board of Directors of MGL in accordance with provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other statutory enactments.
Employee	Employee as defined in the MGL Employees’ Conduct, Discipline and Appeal (CDA) Rules, 2019
Protected Disclosure	Any communication made in good faith that discloses or demonstrates information with prima facie evidence / specific instances of unethical or improper Activity.
Stakeholders	Means and includes contractors, vendors and suppliers
Subject	A person against or in relation to whom a protected disclosure has been made or evidence gather during the course of investigation
Vigilance Officer (VO)” or “Vigilance Committee (referred to as “the Committee”)	An officer or Committee of persons who is/are nominated/ appointed to conduct detailed investigation of the disclosure received from the whistleblower and recommend suitable action. The Committee, appointed on case to case basis, includes Head Vigilance (Vigilance Officer) and Senior Management Officer and / or as may be decided by the Managing Director.
Whistle Blower	An Employee or director or any stakeholders making a ‘Protected Disclosure’ under this policy.

3. **EFFECTIVE DATE**

The Policy shall be effective from the date of approval by the Audit Committee/ Board, unless specified otherwise.

4. **SCOPE**

4.1 Who is a Whistleblower?

A Whistleblower is someone who makes Protected Disclosure (as defined in Section 2 under this Policy). A Whistleblower can be a current or former director, employee

(former or current), contract staff, consultant, vendor or supplier of goods or services to MGL.

4.2 Who is not covered?

This Policy does not apply to third parties other than Eligible Whistleblowers. Other stakeholders should refer to our applicable complaints policies.

4.3 What is Protected Disclosure / Violations Covered?

Following are examples for making Protected Disclosure having reasonable grounds of suspects but not limited to:

- Illegal conduct, such as theft, misappropriation, fraudulent claim, corruption, forgery, money laundering or cheating or other similar criminal offences.
- Misconduct, or an improper state of affairs or circumstances.
- Willful omission to perform duty
- conversion or misuse of Company's property
- Violence or threatened violence and criminal damage against property.
- Manipulation of company data/ records, pilferage or confidential / proprietary information
- Negligence causing substantial and specific danger to health and safety or the environment
- Demanding and/or accepting gratification other than legal remuneration in respect of an official act or for using his influence with any other official
- Obtaining valuable items (as defined in Conduct, Discipline and Appeal Rules of company), without consideration or with inadequate consideration from a person with whom he has or is likely to have official dealings or his subordinates have official dealings or where he can exert influence
- Obtaining for himself or for any other person any valuable thing or pecuniary advantage by corrupt or illegal means or by abusing his position as an employee
- Possession of assets disproportionate to his known sources of income/ inheritance
- Abuse of authority
- Willful neglect of laws or regulations or any practice, act, incident occurring at the place of work which is not in conformity with the Company's ethical principles, policies or Code of Conduct.
- Further, the list as mentioned above is of indicative in nature and not exhaustive. Complaints other than mentioned above may be entertained based on the importance, materiality of contents therein backed by evidence and specific instances of misconduct / wrongdoings and at the discretion of the committee on its further investigation.

4.4 What is excluded under Policy?

- Personal grievances
- Interpersonal conflicts between employees and / or contract staff
- Dissatisfaction with appraisals and rewards
- Complaints relating to Service conditions
- A decision relating to terms employment or engagement, such as transfer, promotion or disciplinary action.
- Sexual harassment
- Suggestions for improving operational efficiencies
- Grievances related to company policies / management decisions.

5. GUIDING PRINCIPLES

- 'Protected disclosures' will be acted upon in a time bound manner.
- Complete confidentiality of the Whistle Blower will be maintained.
- The Whistle Blower and/or the person(s) processing the 'Protected Disclosure' will not be subjected to victimization.
- 'Subject' of the 'Protected Disclosure' will be provided an opportunity of being heard.
- The Whistle Blower will co-operate with the investigating authorities, maintaining full confidentiality.

6. PROCEDURE – REPORTING AND DEALING WITH PROTECTED DISCLOSURES (How Do I make a Whistleblower Report)

6.1 When can I make a Whistleblower Report?

Before making your Whistleblower Report you should satisfy yourself that you have reasonable grounds to suspect Reportable Conduct to make Protected Disclosure. '*Reasonable grounds to suspect*' is based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

6.2 Mode of Disclosure (How can I make a Whistleblower Report?)

- The 'Protected Disclosure'/Complaint may be made in writing by the Whistle Blower. Letters can be sent either by hand-delivery, courier or by post addressed to the Vigilance Officer/ MD of the Company. The contact details for addressing and sending the Protected Disclosure is as Follows:

VO / MD	To Audit Committee	To Chairman
The Vigilance Officer / Managing Director Whistleblower Mechanism Mahanagar Gas Limited, MGL House, Block G, Bandra Kurla Complex, Bandra (E), Mumbai- 400051	Chairman, Audit Committee Whistleblower Mechanism Mahanagar Gas Limited, MGL House, Block G, Bandra Kurla Complex, Bandra (E), Mumbai- 400051	The Chairman, Whistleblower Mechanism Mahanagar Gas Limited C/o, GAIL (India) Limited, 16, Bhikaji Cama place, R K Puram, New Delhi - 110066

- An Employee can through Intranet, access Whistle Blower Policy. This link would display a format given below to the employee. The employee should fill the format given below and send the email to the Managing Director or Chairman, Audit Committee. The employee has an option to send anonymous email without disclosing his / her identity.

Format of Email

Whistle Blower

To,

The Managing Director /
The Chairman,
Audit Committee,
Mahanagar Gas Limited

Subject: (E.g. complaint, grievance, feedback etc)

Enter message (upto 500 characters)

Do you want a feedback? Please write your email id.

|Send Feedback on -----@mahanagargas.com

Send E-Mail

- Alternatively, emails can be sent to the email id: vigilance@mahanagargas.com or on md@mahanagargas.com.
- Whistle Blower may make Protected Disclosure/Complaint verbally to the respective head of department. Such complaint shall be converted into writing by head of department and same shall be signed by the whistle blower and head of department. The written report shall be sent to VO or MD of the company.

- While, a disclosure is normally to be submitted to the Vigilance Officer/ MD, it may also be submitted directly to the Chairman of Audit Committee of the Company when the Whistleblower feels it necessary under the circumstances. Emails can be sent to the email id: chairman-auditcommittee@mahanagargas.com.
- However, in case there is a protected disclosure against the DMD, MD or Vigilance Officer, the Whistle Blower may address directly to the Chairman of the Audit Committee. And in case protected disclosure is against any other director of Board/ Committees of Board, the Whistle blower may address to Chairman MGL.

6.3 Format of Disclosure (What should I include in the Report?)

While there is no specific format for submitting a Disclosure, however, the following needs to be ensured by Whistleblower:

- The 'Protected Disclosure' should be attached to a letter bearing the identity of the Whistleblower and contact details.
- 'Protected Disclosure' should either be typed or written in legible hand writing in English or Hindi or Regional language of the place of employment of the whistle blower 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. It must contain as much relevant information as possible to allow for preliminary review and proper assessment.
- Complaint letter 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 super scribed "**Protected Disclosure**". (If the envelope is not closed/sealed/secured, it will not be possible to provide protection to the whistle blower as specified under this policy)."**Protected Disclosure** "envelope shall be treated with the upmost confidentiality by the company.
- The letter shall contain some following useful information, such as,
 - Date, time and location of misconduct / wrongdoing
 - names of person(s) involved, role(s), designation
 - The general nature of your concerns, description of misconduct, specific cases/instances and / or documentary evidence, if available and / or your willingness to produce the same when asked for.
 - Your willingness to be a possible witness during investigation
 - Other information to support your concerns.

6.4 Anonymity (Should I make Whistleblower Report Anonymously?)

- As a general rule, Anonymous / Pseudonymous complaints will not be entertained as complete anonymity may practically make it more difficult for us to investigate the issue or ascertain the veracity of the allegations, to make follow-up questions to gather more information and take action we would like to take. By keeping complete anonymity, we will be unable to contact you directly to discuss your areas of concerns which will help us to investigate the issue in an appropriate direction more quickly and efficiently.
- However, you can opt to make your Protected Disclosure anonymously and you will still be protected under the whistleblower laws for genuine complaints containing sufficient material to take cognizance and to conduct further inquiry as per the discretion of MD/VO.
- While we respect privacy and identity protection, where you make a protected disclosure, identity may be shared, with your consent; or otherwise required by law. However, you should be aware that MGL does not need your consent to share the disclosure if:
 - Information does not disclose your identity.
 - Reasonable steps have been taken to reduce the risk that you will be identified from the information shared.
 - It is necessary and deemed fit for investigating the concerns raised in your whistleblower report.

6.5 Whistleblower Protection (How do I get protected?)

MGL is committed to take all reasonable steps to protect you from Retaliation/Detrimental due to making a report under this Policy and the Whistleblower Laws. Genuine Whistle blowers will be accorded protection from any kind of harassment / unfair treatment / victimisation. However, motivated / frivolous disclosures will be discouraged. The protection is available in the following form:

- Protection from Retaliation
- Civil, criminal and administrative liability protection

MGL has zero tolerance policy for any form of Retaliation / Detrimental Conduct taken by any person against the Whistleblower or any people who are involved in an investigation of a Whistleblower Report.

Examples of Retaliation / Detrimental Conduct can include, but are not limited to:

- Dismissal of an employee or alteration of an employee's position/ duties to their disadvantage or negative performance feedback that is not reflective of actual performance
- Harassment, intimidation, or bullying; and
- Threats to cause detriment.

Examples of actions that are not Retaliation / Detrimental Conduct may, for example, include:

- Managing a Whistleblower's unsatisfactory work performance, if the action is in line with MGL's performance management framework
- Administrative action that is reasonable to protect the Whistleblower from Retaliation / Detriment.

MGL takes all allegations of Retaliation / Detrimental Conduct very seriously. If you believe that you are suffering Detriment you should report it to us and we will take appropriate steps in accordance with this and the Company's other policies.

6.6 False or misleading disclosures

When making a disclosure, you will be expected to have reasonable grounds to suspect the information you are disclosing is true, but you will not be subject to a penalty if the information turns out to be incorrect. However, you must not make a report that you know is not true or is misleading. This may be a breach of Principles of Business Conduct and will be considered a serious matter that may result in disciplinary action. There may also be legal consequences if you make a knowingly false report.

7. INVESTIGATION AND DISPOSAL OF CASES (How will my Report be Investigated)

Investigation:

- Investigation will mean the preliminary fact finding. This is done in order to ascertain whether the allegations are true and have sufficient grounds to determine that a prima facie case exists.
- On receipt of complaint, the Vigilance Officer shall acknowledge receipt of the Disclosure as soon as practical, where the Whistleblower has provided his/her contact details.

- The Vigilance Officer/Committee in consultation with MD will then determine whether the allegations (assuming them to be true only for the purpose of this determination) made in the Disclosure constitute a Malpractice. If they determine that the allegations do not constitute a Malpractice, Vigilance officer will record this finding with reasons and inform to Whistle blower accordingly.
- If the MD and VO/Committee determine that the allegations constitute a Malpractice, then MD will form an Investigation committee comprising of Vigilance officer and Senior Management personnel, as he/she deems necessary. If the alleged Malpractice is required by law to be dealt with under any other mechanism, the Vigilance Officer/Committee shall refer the Disclosure to the appropriate authority under such mandated mechanism and seek a report on the findings from such authority.
- The Committee shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations to the MD as soon as practically possible and in any case, not later than 90 days from the date of receipt of the Disclosure. The MD may allow additional time for submission of the report based on the circumstances of the case.
- Depending on intricacies and seriousness of the case, specialized external agency may be appointed to establish facts before initiating Disciplinary Proceedings, basis approval of MD.
- The VO will prepare an “Investigation report” including the complete steps taken during investigation, evidences available, report of external agency, if any, to suggest if there is a prima-facie case. This report will be submitted to the MD. The VO should keep all connected documents in his possession safely and confidentially, as this becomes helpful if departmental action has to be taken against the employee/ officer.
- Sequel to the investigation report, the MD in consultation with VO/Committee will decide on further course of action - i) whether the case is to be disposed without any further action, ii) disposed after necessary counseling at this stage or iii) to proceed with further Disciplinary Proceeding.
- Subject to the legal constraints, generally, the concerned employee will be informed about the outcome of the investigation and the actions taken / to be taken to redress the concern.
- Subjects shall have a duty to co-operate with the VO / Committee / Chairman of the Audit Committee or any of the Investigators during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.

- Subjects 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 Subjects.

Disposal:

If an investigation leads the Vigilance Officer/ Committee / MD of the company to conclude that an improper or unethical act has been committed, the VO/ Committee shall recommend appropriate disciplinary or corrective action commensurate with the severity of the offence and in line with Conduct, Discipline and Appeal Rules of the company to Chairman of the Audit Committee Company for his consideration and approval. The company may also take reasonable and necessary measures to prevent any further violations which may have resulted in a complaint being made.

8. REPORTING AND REVIEW

- The VO will submit a report on the complaint, investigation and disciplinary or corrective action recommended by Management/ Vigilance Committee to Chairman of the Audit Committee Company for his consideration and approval.
- The VO will submit a quarterly report of the protected disclosures for, the complaint(s) received and covered under this policy, investigation conducted, and actions taken / recommended to the Audit Committee for review and approval.
- Affirmation that no personnel have been denied access to the Audit Committee and company has provided protection to the Whistle Blower from adverse action will be stated in the section on Corporate Governance of the Annual Report of the Company.

9. RETENTION OF DOCUMENTS

All documents related to complaint along with the results of investigation relating thereto shall be retained by the company for a minimum period of 3 years or such other period as specified by any other law in force, from the date of receipt of complaint.

10. AMENDMENTS TO POLICY

The Company reserves the right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. Modification may be necessary, among other reasons, to maintain compliance with local, state and central regulations and/or accommodate organizational changes within the company. The applicable law, regulation shall prevail over any provision under this policy in case of contradiction among them.

FLOW CHART OF THE WHISTLE BLOWER COMPLAINT PROCESS

