Mangrove Foundation of India

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MANGROVE FOUNDATION OF INDIA

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WHISTLEBLOWER POLICY

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1. PURPOSE

The Mangrove Foundation of India (MFI) is committed to maintaining high standards of integrity, transparency, accountability and ethical conduct.

MFI recognises that employees, trustees, volunteers, community members, partners and other stakeholders may become aware of misconduct or unethical activities.

The purpose of this Whistleblower Policy is to establish a safe and accessible mechanism through which genuine concerns can be raised regarding suspected wrongdoing.

This Policy aims to:

- Encourage people to report genuine concerns at an early stage.
- Protect whistleblowers from retaliation.
- Provide appropriate channels for reporting concerns.
- Ensure that concerns are assessed and investigated fairly.
- Maintain confidentiality to the extent reasonably possible.
- Promote accountability and good governance.
- Protect MFI's funds, assets, beneficiaries, employees and reputation.

2. SCOPE

This Policy applies to:

- Trustees and governing body members.
- Employees.
- Project staff.
- Consultants.
- Interns and fellows.
- Volunteers.
- Field personnel.
- Community facilitators.
- Contractors and suppliers.
- Partner organisations and their representatives where appropriate.
- Beneficiaries and community members.
- Former employees or volunteers, where the concern relates to their period of engagement.
- Any other person who has a legitimate concern relating to MFI.

A person does not need to be an employee of MFI to raise a genuine concern under this Policy.

3. WHAT IS WHISTLEBLOWING?

Whistleblowing means raising a genuine concern about suspected wrongdoing, unethical conduct, illegal activity or serious organisational misconduct through an appropriate reporting channel.

A whistleblower is a person who reports such a concern in good faith.

A person does not need to prove that wrongdoing has occurred before making a report. However, the person should provide information that they reasonably believe is relevant to the concern.

4. PRINCIPLES OF THE POLICY

MFI shall administer this Policy according to the following principles:

4.1 Good Faith

Concerns should be raised honestly and without deliberate fabrication.

4.2 Confidentiality

Information concerning a whistleblower and the reported matter shall be kept confidential to the extent reasonably possible.

4.3 Non-Retaliation

MFI will not tolerate retaliation against a person who raises a genuine concern in good faith.

4.4 Fairness

Concerns shall be assessed and investigated fairly and objectively.

4.5 Independence

Where appropriate, investigations shall be handled by persons who are sufficiently independent of the matter being investigated.

4.6 Proportionality

The response to a concern should be proportionate to its seriousness and nature.

5. MATTERS THAT MAY BE REPORTED

A whistleblower may report concerns involving serious misconduct, including:

5.1 Fraud

- False invoices.
- Fictitious expenses.
- Misappropriation of funds.
- Theft of organisational property.
- Manipulation of financial records.
- False beneficiary information.

5.2 Bribery and Corruption

- Bribes.
- Kickbacks.
- Improper payments.
- Facilitation payments.
- Undisclosed benefits.
- Manipulation of procurement.

5.3 Financial Misconduct

- Misuse of donor funds.
- Unauthorised expenditure.
- Diversion of restricted funds.
- Falsification of financial records.
- Concealment of financial information.

5.4 Conflicts of Interest

- Undisclosed financial interests.
- Preferential treatment of relatives or associated businesses.
- Improper personal benefits.
- Procurement decisions affected by personal interests.

5.5 Abuse of Authority

- Misuse of organisational position.
- Threats or intimidation.
- Coercion.
- Serious bullying.
- Retaliatory conduct.

5.6 Safeguarding Concerns

- Child abuse.
- Sexual exploitation.
- Abuse of vulnerable persons.
- Physical or emotional abuse.
- Exploitation of beneficiaries.

Safeguarding matters must be handled with particular care and, where required, referred to appropriate statutory authorities.

5.7 Sexual Harassment

Concerns relating to sexual harassment should also be handled in accordance with MFI's POSH Policy and applicable law.

Where a complaint falls within the scope of the Prevention of Sexual Harassment of Women at Workplace Act, 2013, the applicable statutory mechanism shall be followed.

5.8 Environmental Misconduct

Concerns may include:

- Deliberate falsification of environmental data.
- Misrepresentation of restoration results.
- Unauthorised environmentally harmful activities.
- Deliberate concealment of significant environmental impacts.

- Misuse of conservation project funds.

5.9 Research or Data Misconduct

Concerns may include:

- Fabrication of data.
- Falsification of research results.
- Deliberate manipulation of monitoring information.
- Plagiarism.
- Misrepresentation of project outcomes.

5.10 Legal or Regulatory Violations

Any suspected serious violation of applicable law or regulatory requirements may be reported.

5.11 Serious Breach of MFI Policies

Serious or repeated violations of MFI's:

- Code of Conduct.
- Ethics Policy.
- Anti-Bribery and Anti-Corruption Policy.
- Financial policies.
- Procurement procedures.
- Safeguarding policies.
- Other major organisational policies.

may be reported under this Policy.

6. MATTERS GENERALLY NOT COVERED

Routine workplace grievances, ordinary performance disagreements or minor interpersonal disputes should normally be addressed through the relevant HR or grievance mechanism.

Examples may include:

- Routine leave disputes.
- Ordinary performance disagreements.
- Minor workplace misunderstandings.
- Routine allocation of duties.

However, if a grievance involves serious misconduct, discrimination, harassment, retaliation, fraud, corruption or another matter covered by this Policy, it may be reported through the whistleblower mechanism.

7. WHO MAY MAKE A REPORT?

A report may be made by:

- Current employees.
- Former employees.

- Trustees.
- Volunteers.
- Interns.
- Consultants.
- Contractors.
- Suppliers.
- Community members.
- Beneficiaries.
- Partner organisations.
- Donors.
- CSR partners.
- Other stakeholders.

A person may report a concern concerning another person, project, department, partner or activity associated with MFI.

8. REPORTING CHANNELS

MFI shall provide accessible channels for reporting concerns.

Reports may be submitted through:

Email

Whistleblower / Ethics Email:
mfipulicat@gmail.com

Written Complaint

Addressed to: Mr. Meerasa

Designated Whistleblower / Ethics Officer
Mangrove Foundation of India (MFI)
No. 42, Mosque Street, Jameelabath,
Pulicat, Pulicat Post, Ponneri Taluk,
Tiruvallur District -- 601205, Tamil Nadu, India.

In Person

A whistleblower may request a confidential meeting with the designated officer or authorised person.

9. REPORTING TO THE BOARD

Where the concern involves:

- The senior management.
- The designated whistleblower officer.
- A trustee.
- A governing body member.

- A serious conflict of interest.
- A significant financial matter.
- A matter that could materially affect MFI's reputation or charitable resources.

the concern should be escalated to an appropriate independent member of the Board / Governing Body.

Where the concern relates to the Chairperson or the entire governing body, MFI should consider an appropriately independent external mechanism or legal advice.

10. INFORMATION TO INCLUDE IN A REPORT

A whistleblower should provide as much relevant information as reasonably available.

Where possible, the report should include:

- Description of the concern.
- Date and location of the incident.
- Names or roles of persons involved.
- Names of witnesses, if known.
- Documents or other supporting evidence.
- Approximate financial amount, if relevant.
- How the whistleblower became aware of the matter.
- Any immediate risk to people, assets or the environment.
- Any previous reporting of the matter.

A whistleblower does not need to conduct an investigation before reporting.

11. ANONYMOUS REPORTING

MFI may accept anonymous reports where the reporting mechanism permits.

Anonymous reports will be assessed based on the information available.

However, anonymity may make investigation more difficult because MFI may be unable to:

- Ask follow-up questions.
- Obtain additional documents.
- Clarify information.
- Provide feedback to the whistleblower.

Where possible, MFI should provide a secure means of communicating with an anonymous whistleblower.

12. CONFIDENTIALITY

MFI shall seek to maintain confidentiality throughout the reporting and investigation process.

Information should be shared only with persons who have a legitimate need to know.

The identity of a whistleblower should not be disclosed unnecessarily.

However, confidentiality cannot always be guaranteed where disclosure is:

- Required by law.
- Necessary to protect an individual.
- Required for a fair investigation.
- Required by a competent authority.
- Necessary to protect MFI's legal interests.

The whistleblower should be informed of such limitations where reasonably possible.

13. PROTECTION AGAINST RETALIATION

MFI prohibits retaliation against any person who raises a genuine concern in good faith.

Retaliation may include:

- Termination or threatened termination.
- Unjustified disciplinary action.
- Demotion.
- Intimidation.
- Harassment.
- Discrimination.
- Threats.
- Exclusion from legitimate work activities.
- Unjustified reduction of responsibilities.
- Other adverse treatment intended to punish the whistleblower.

Retaliation may itself constitute serious misconduct.

14. PROTECTION FOR WITNESSES AND SUPPORTING PERSONS

MFI should also seek to protect persons who:

- Provide information during an investigation.
- Act as witnesses.
- Assist with an investigation.
- Provide documents or evidence.
- Support a whistleblower in good faith.

The same confidentiality and non-retaliation principles should apply, subject to applicable law.

15. FALSE OR MALICIOUS REPORTS

MFI encourages reporting of genuine concerns even where the whistleblower does not have complete information.

However, knowingly making a false allegation, deliberately fabricating evidence or making a malicious report may constitute misconduct.

A report that is not substantiated after investigation shall not automatically be treated as a false or malicious report.

Good-faith reporting is protected even where the concern is ultimately found to be unsubstantiated.

16. RECEIPT AND ACKNOWLEDGEMENT OF REPORT

Where the whistleblower provides contact details, MFI should acknowledge receipt of the complaint within a reasonable period.

The acknowledgement may include:

- Confirmation that the report has been received.
- Information about the next steps.
- The person or function responsible for handling the matter.
- A reminder regarding confidentiality and non-retaliation.

17. INITIAL ASSESSMENT

Upon receiving a report, the designated officer should conduct an initial assessment to determine:

- Whether the matter falls within this Policy.
- Whether there is an immediate safety or safeguarding risk.
- Whether urgent action is required.
- Whether the matter should be referred to another MFI policy or statutory mechanism.
- Whether an investigation is appropriate.
- Whether the designated investigator has a conflict of interest.

The identity of the whistleblower should be protected as far as reasonably possible.

18. INVESTIGATION

Where an investigation is appropriate, MFI should ensure that it is conducted fairly and objectively.

Depending on the seriousness of the matter, the investigation may be conducted by:

- An authorised MFI officer.
- An independent Board member.
- An internal committee.
- An external investigator.
- An auditor.
- An appropriately qualified legal or professional advisor.

A person with a conflict of interest must not control or improperly influence the investigation.

19. INVESTIGATION PROCESS

The investigation may include:

1. Reviewing the complaint.

2. Identifying relevant documents.
3. Interviewing relevant persons.
4. Reviewing financial or project records.
5. Examining electronic records where lawfully appropriate.
6. Assessing supporting evidence.
7. Giving relevant persons a fair opportunity to respond.
8. Documenting findings.
9. Recommending appropriate corrective action.

Investigations should be completed within a reasonable period having regard to the complexity and seriousness of the matter.

20. IMMEDIATE ACTION

Where a report indicates an immediate risk to:

- Life or physical safety.
- A child or vulnerable person.
- Organisational funds.
- Evidence.
- The environment.
- MFI's legal or regulatory position.

MFI may take appropriate immediate measures before completing an investigation.

Such measures may include:

- Protecting an affected person.
- Restricting access to records or funds.
- Temporarily changing responsibilities.
- Preserving evidence.
- Suspending a relevant activity.
- Seeking professional or legal advice.
- Notifying a competent authority where required.

21. SAFEGUARDING REPORTS

Reports involving children or vulnerable persons must be handled with particular sensitivity.

MFI shall prioritise safety and comply with applicable safeguarding and legal requirements.

Where legally required or appropriate, matters may be referred to relevant statutory authorities.

The normal whistleblower process should not delay urgent action necessary to protect a person from harm.

22. POSH COMPLAINTS

Complaints relating to sexual harassment of women at the workplace shall be dealt with through the mechanism required under applicable law and MFI's POSH Policy.

The whistleblower mechanism should not be used to bypass statutory requirements.

Where a report is received that potentially falls under the POSH framework, it should be referred appropriately while maintaining confidentiality.

23. CONFLICTS OF INTEREST IN INVESTIGATIONS

Any person responsible for reviewing or investigating a whistleblower complaint must disclose any actual, potential or perceived conflict of interest.

Where a conflict exists, the matter should be reassigned to another suitably independent person.

24. OUTCOME OF INVESTIGATION

Following an investigation, MFI may determine that:

- The concern is substantiated.
- The concern is partially substantiated.
- The concern is unsubstantiated.
- There is insufficient evidence to reach a conclusion.
- The matter should be referred to another process or authority.

Where appropriate, corrective measures may include:

- Policy or process improvements.
- Financial recovery.
- Additional controls.
- Training.
- Disciplinary action.
- Contractual action.
- Safeguarding measures.
- Referral to competent authorities.

25. COMMUNICATION WITH THE WHISTLEBLOWER

Where the whistleblower has provided contact details, MFI should provide appropriate updates regarding the progress or closure of the matter.

The extent of information provided may be limited by:

- Confidentiality.
- Privacy obligations.
- Employment requirements.
- Legal restrictions.
- Investigation integrity.

MFI may not disclose confidential disciplinary or personal information concerning another individual.

26. RECORD KEEPING

MFI shall maintain appropriate records relating to whistleblower complaints.

Records may include:

- Date of report.
- Nature of concern.
- Supporting documentation.
- Investigation steps.
- Findings.
- Corrective action.
- Closure date.

Records shall be securely maintained and accessed only by authorised persons.

27. REPORTING TO THE BOARD

Material whistleblower matters should be reported to the Board / Governing Body periodically, subject to confidentiality requirements.

Board-level reporting may include:

- Number and type of concerns received.
- General status of investigations.
- Significant risks identified.
- Corrective actions.
- Policy or control improvements.

Reports should avoid unnecessary disclosure of personal information.

28. EXTERNAL REPORTING

Nothing in this Policy prevents a person from making a report to a competent statutory or regulatory authority where:

- Required by law.
- Necessary to protect a person from serious harm.
- The matter falls within the authority's jurisdiction.
- Internal reporting is inappropriate due to a conflict of interest or other legitimate reason.

Where appropriate, MFI may seek legal advice regarding external reporting obligations.

29. WHISTLEBLOWER RESPONSIBILITIES

A whistleblower should:

- Act honestly and in good faith.

- Provide accurate information to the best of their knowledge.
- Avoid deliberately misleading investigators.
- Preserve relevant evidence.
- Maintain confidentiality where requested.
- Avoid conducting their own investigation in a manner that could create safety or evidence risks.

30. MANAGEMENT RESPONSIBILITIES

MFI management shall:

- Promote a culture in which genuine concerns can be raised.
- Ensure that reporting channels are accessible.
- Protect whistleblowers from retaliation.
- Ensure appropriate assessment of reports.
- Maintain confidentiality.
- Support fair investigations.
- Implement corrective measures where required.

31. BOARD / GOVERNING BODY RESPONSIBILITIES

The Board / Governing Body shall:

- Approve and oversee this Policy.
- Ensure appropriate independence for serious investigations.
- Review material whistleblower matters.
- Ensure that retaliation is addressed.
- Monitor significant organisational risks.
- Support continuous improvement of internal controls.

32. TRAINING AND AWARENESS

MFI should inform employees, volunteers and relevant stakeholders about:

- The existence of this Policy.
- What types of concerns can be reported.
- How to report a concern.
- Confidentiality arrangements.
- Non-retaliation protections.
- Alternative reporting channels.

Training should be provided periodically and during relevant induction programmes.

33. ACCESSIBILITY FOR COMMUNITIES

Because MFI works directly with communities, whistleblower and complaint mechanisms should be accessible to people who may not have regular access to email or formal organisational systems.

Where appropriate, MFI may provide:

- Written complaint mechanisms.
- Telephone reporting.
- In-person reporting.
- Community-level contact persons.
- Local-language communication.
- Assistance for persons with disabilities.

Community members should not be disadvantaged because they are unable to use formal digital channels.

34. PROTECTION OF PERSONAL INFORMATION

Personal information received through whistleblower complaints shall be handled responsibly.

MFI shall seek to:

- Limit access to authorised personnel.
- Store information securely.
- Avoid unnecessary disclosure.
- Retain information only as required for legitimate purposes and applicable requirements.

35. NON-INTERFERENCE

No person shall improperly interfere with a whistleblower investigation.

Prohibited interference may include:

- Destroying evidence.
- Pressuring witnesses.
- Threatening a whistleblower.
- Influencing