



WHISTLE BLOWER POLICY

**BOMBAY GYMKHANA
2025**



Contents

Introduction and Purpose:2

Definition:.....2

Scope & Eligibility.....3

Protected Disclosures4

Disqualifications to Protected Disclosures4

Roles and Responsibilities of a Whistle-blower:.....5

Reporting of a Whistle Blower Concern/Complaint.....6

Roles and Responsibilities of the Whistle-blower Committee:.....7

Investigation Process and Timelines:7

Safeguards against retaliation:.....8

Document Retention:.....9

Additional Information Insights:.....9

Internal Communication and Awareness9

Policy Review and Amendments10

FAQs related to Whistle-blower Policy10

Introduction and Purpose:

The Whistle-blower Policy of Bombay Gymkhana is a crucial element of good club governance, designed to promote transparency, accountability and ethical conduct. It establishes a robust framework for confidentially reporting and addressing violations of financial, managerial, ethical misconduct and violations of the Articles of Association of the Gymkhana. This policy promotes a culture of transparency, accountability, and ethical behavior, covering all stakeholder (employees, vendors, contractors, suppliers and members) ensuring that all can report concerns without fear of retaliation. The Gymkhana is committed to an independent and fair investigation process to uphold its long-standing legacy of integrity, fair work practices and fiscal & business propriety.

Definition:

Unless otherwise stated in this policy, the following terms shall have the meanings assigned to them below:

- **Members:** Refers to the definition of 'member' of the Gymkhana as per Article 1(s) the Articles of Association.
- **Director:** Refers to members elected to and currently serving on, the Managing Committee.
- **Employee:** Includes all bona fide employees including contract and those on part-time basis currently employed by the Gymkhana. **Other Party(ies):** means any other individuals working for or with Bombay Gymkhana including managers, officers, executives, interns, vendors, contractors, trainees, partners, agents, sponsors, or any other person associated with Bombay Gymkhana.
- **Investigators:** refers to those persons authorized, appointed, consulted, or approached by the Gymkhana including the Auditors of the Gymkhana.
- **Reportable Matter:** includes the following;
 - Mala fide actions,
 - Financial fraud/embezzlement,
 - Corruption,
 - Sexual harassment,
 - Spiteful discrimination,
 - Actions conflicting with the Articles of Association,
 - Regulatory breaches,
 - Safety violations,
 - Misrepresentations to extract favourable contracts,

- Actual or potential illegal or unacceptable work practices within the Gymkhana
- **Chief Compliance Officer:** Denotes the CEO or any other officer appointed by the Managing Committee to ensure adherence to the regulatory framework of the administration and the Articles of Association.
- **Whistle-blower Committee:** A specific committee constituted by the Managing Committee and/or CEO to investigate a particular case. The Managing Committee/CEO may, at their discretion, reconstitute this committee at any time by appointing other officers as deemed appropriate.
- **Retaliation/Victimization:** Any direct or indirect act recommended, threatened, or taken against a whistle-blower in response to their protected disclosure under this policy. Retaliation may include Discrimination, Reprisal, Harassment, Vengeance or any other forms of intimidation that the Managing Committee/CEO reasonably interprets it to be so.
- **Whistle-Blower:** Any member, employee, third-party vendor, or stakeholder who raises a concern under this policy.
- **Whistle-Blowing Concern or Complaint:** Refers to any information brought to management's attention by members, employees, third-party vendors, or stakeholders concerning mala fide actions, financial fraud/embezzlement, corruption, sexual harassment, spiteful discrimination, actions conflicting with the Articles of Association, regulatory breaches, safety violations, misrepresentations to extract favorable contracts, actual or potential illegal or unacceptable work practices within the Gymkhana.
- **Suspect or Suspects:** refers to a person or persons against or concerning whom a complaint has been made or evidence gathered during the course of an investigation.
- **Protected Disclosure or Complaint** refers to any communication made in good faith that discloses or demonstrates information that qualifies as a Whistle Blower Concern or Complaint.

Scope & Eligibility

This policy applies to all aspects of Bombay Gymkhana's governance, Articles of Association, its Rules and Regulations, management, and operations, including but not limited to financial, legal, and administrative activities.

The stakeholders covered under this policy include: Employees, Members (including elected and appointed/nominated members to any committees or sub-committees), Vendors, Suppliers, contractors, consultants and any other persons having any transactional relationship with the Gymkhana.

This policy allows for the reporting of misconduct, unethical behaviour, fraud, financial discrepancies, or any violation of applicable laws or internal rules and work practices governing the Gymkhana and covered in the definition of a Whistle Blower Concern or Complaint above.

It assures that all parties can report misconduct, unethical behavior, or violations without fear of repercussions/retaliation.

Protected Disclosures

Protected Disclosures defined above are reportable matters that include but are not limited to violation of any law or regulations, breach of Bombay Gymkhana's business code of conduct including but not limited to corruption, bribery, theft, fraud, coercion, breach of contract, and/or willful omission, causing wrongful loss to the Company. Breaches of data privacy, violations of CSR standards, workplace misconduct, health, safety, and environment concerns, abuse of authority, conflict of interest, or any other unethical practices that may cause reputational harm to the Bombay Gymkhana.

Disqualifications to Protected Disclosures

Disclosures made purely out of personal grievances, interpersonal disputes or dissatisfaction with personal employment conditions, unspecified or unquantified breaches of contractual commitments, egregious personal communications and behaviour will not qualify unless they directly relate to Gymkhana governance. Examples of disqualified and out-of-scope protected disclosures include operational matters such as IT assets not working, inappropriate administration facilities (e.g. tea/coffee machine in the cafeteria), HR-related issues (compensation, leave disputes, transfer requests, work assignments, etc.), member feedbacks/ service gaps, opinions on financial accounts or annual reports supplied by the management where a wrongdoing is not established, decisions taken by the Managing Committee subsequent to due diligence undertaken, on renovations, repairs & maintenance.

Penalties for abuse or repeated misuse of the Whistle Blower Policy

The Managing Committee and/or the CEO after due application of their collective wisdom and diligence find that the concern or complaint has been done with a mala fide intent and found to be falsely lodged by the Whistle Blower and/or he/she has been repeatedly misusing this forum to voice unsubstantiated concerns leading to wastage of administrative time and resources, then they can initiate penal/disciplinary action against the Whistle Blower. The penal/disciplinary action will depend on the status of the Whistle Blower vis;

being a member or an employee or any other party having a transactional relationship with the Bombay Gymkhana.

Penal/ Disciplinary Action either for misuse and/or deliberate false reporting or if found guilty of the reported concern/complaint, disciplinary action may be taken as under;

1. **Against a member:** Will be instituted under Article 28 of the Articles of Association.
2. **Against an employee:** Will be instituted under the Standing Orders or Labour laws or as defined in the letter of employment issued by the Bombay Gymkhana. Disciplinary actions can range from letters on record in personal file, withholding/denial of increments and promotions, demotions, suspensions or termination depending on the gravity of the misconduct.
3. **Against an external third party:** Will be instituted as per the terms of the contract/engagement or otherwise. Penal/Disciplinary action can range from termination of engagement/contract, imposition of fine, withholding of payments until satisfactory resolution, black listing for future engagements.

Roles and Responsibilities of a Whistle-blower:

A whistle-blower's role is important in promoting the ethical behavior within an organization. While the policy offers protection, whistle-blowers are expected to act responsibly to ensure the effectiveness of the system.

1. **Reporting in Good Faith:** The whistle-blower must report in good faith. Raise only those concerns for which they reasonably believe the information disclosed, and any allegation contained in it, are substantially true and it is not to victimize any co-member, colleague or third party, reported for the purposes of a personal gain and not misuse the system in any manner. To ensure absolute confidentiality the whistle-blower must not share/circulate the complaint beyond the mediums provided in this policy, thereby ensuring sanctity of the process enabling due diligence by the Whistle-blower Committee. Any violation of this shall attract disciplinary action by the Managing Committee/CEO (where administrative staff and other employees are involved) as stated earlier in this policy.
2. **Maintaining Confidentiality:** Complainants, and all related parties must keep matters reported under this policy completely confidential and should not attempt to circulate their written or recorded complaints amongst larger member or non-member groups. Refrain from discussing the issue in informal settings, social gatherings, or meetings and avoid leaving related documents unattended.

3. **Providing accurate and sufficient information:** A whistle-blower should precisely outline the nature of the misconduct, including the individuals involved, time, location, and any other relevant details that could assist in the investigation. If available, supporting documents or evidence should be included to substantiate the allegation.
4. **Cooperate and Respect the Investigation Process:** Be available for follow-up questions or clarifications if required. Provide additional information when requested by the Whistle-blower Committee or Investigation Team. The whistle-blowers should not investigate or attempt to investigate the matter on their own.

Reporting of a Whistle Blower Concern/Complaint

A whistle-blower can make a complaint in multiple ways:

1. You can reach out to Ethicsline®, managed by an independent third-party specialist service provider, "**Integrity Matters**," through the following channels.

#	Reporting Channel	Contact Details	Availability
1	Phone	- India toll-free: 1800-102-6969	24x7 for English and Hindi 10:00 am – 7:00 pm IST for Marathi, Gujarati, Telugu, Kannada, and Tamil (Weekdays) Off-office hours: Voicemail facility available
2	Web Portal	https://bombaygymkhana.integritymatters.in	24x7
3	Email	bombaygymkhana@integritymatters.in	24x7
4	Post	Bombay Gymkhana Limited, C/o Integrity Matters, Unit 1211, CENTRUM, Plot No C-3, S.G. Barve Road, Wagle Estate, Thane West – 400604, Maharashtra, India	24x7

The Whistle-blowers will be assigned a unique report key that they may use to check on the status of reports and inquiries. It is vitally important for you to keep your report number in a safe place so you can follow up on your concerns or questions. Report number, if lost, cannot be retrieved.

Roles and Responsibilities of the Whistle-blower Committee:

It is the responsibility of the Whistle-blower Committee to maintain ethical standards, ensure compliance, and address issues related to integrity, misconduct, and whistle-blower disclosures within the organization.

1. **Investigate Ethical Violations:** Review and act on whistle-blower disclosures **fairly and objectively**. Assess the validity of disclosures to initiate **fact-based investigations**, and ensure timely resolution of cases.
2. **Corrective/Disciplinary Action:** Take corrective/disciplinary actions which can range from verbal warnings to termination, depending on the severity of the violation. When appropriate, a summary of corrective actions may be disclosed publicly to reinforce the Gymkhana's commitment to ethical behavior, without revealing confidential details.
3. **Record Keeping:** Ensure records of all protected disclosures are securely stored in encrypted digital files with restricted access. Only authorized personnel involved in the investigation process should have access. Records will be maintained for seven years in compliance with data protection laws."
4. **Promoting Policy Awareness:** We will circulate periodic communications on this policy and the reporting helpline to the members, employees and other stakeholders to maintain awareness of the same.

Investigation Process and Timelines:

Upon receiving a complaint, the whistle-blower will be notified within 7 working days. The Whistle-blower Committee will conduct a preliminary review of all disclosures reported under this policy to assess the credibility and materiality of the complaint. Based on the findings of this initial assessment, Bombay Gymkhana's Managing Committee under the advice of the CEO will determine whether a formal investigation is required.

If an investigation is required, the Whistle-blower Committee will complete an investigation within 45 working days. If timelines are not met, the whistle-blower may escalate their concerns to the CEO and/or the Managing Committee.

At its sole discretion, Bombay Gymkhana' Managing Committee may engage internal or external investigators based on the nature and severity of the complaint.

If the complaint is found to be baseless or outside the policy's scope, it may be dismissed, with reasons either documented or not documented.

The initiation of an investigation does not indicate an accusation; it is a neutral process aimed at gathering facts. The findings may or may not substantiate claims of improper or unethical conduct.

Individuals involved in the complaint are required to cooperate with the investigation, provided that such cooperation does not infringe upon their legal rights, including protection against self-incrimination under applicable laws. Evidence must not be withheld, destroyed, or tampered with, and witnesses must not be influenced, coached, threatened, or intimidated.

Safeguards against retaliation

The Company strongly opposes any form of **discrimination, harassment, biased behaviour, victimization, or unfair employment practices** against a Whistle-blower. To ensure a safe and transparent environment, complete protection will be provided to the Whistle-blower against **retaliation, threats, intimidation**, any direct or indirect misuse of authority to hinder the Whistle-blower's duties or ability to report further concerns

To safeguard against retaliation, the following measures have been implemented:

1. **Confidentiality** – The identity of both the Whistle-blower and the Suspect will be protected to the extent possible, considering legal and investigative requirements. Names of both parties shall not be divulged until the same is subjected to an investigation approved by the Managing Committee.
2. **Protection for Witnesses** – Any employees, external parties, or third parties assisting in the investigation or providing evidence will receive the same protection as the Whistle-blower.
3. **Good Faith Allegations** – No action will be taken against employees or third parties who report concerns in **good faith**, even if the allegations are not substantiated during the investigation. However, **malicious or knowingly false allegations** will be treated as a serious offense, and appropriate disciplinary action may be taken by Bombay Gymkhana.

Document Retention

Bombay Gymkhana shall maintain documentation of all disclosures or reports subject to this Policy. The documentation shall include any written submissions provided by the complainant, any other Bombay Gymkhana 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 Gymkhana and any response by the Gymkhana to the complainant. Records of all disclosures will be securely stored in encrypted digital files with restricted access. Only authorized personnel involved in the investigation process will have access. Records will be maintained for seven years in compliance with data protection laws."

Additional Information Insights

In addition to the Gymkhana's internal complaint procedure, individuals considering reporting a Reportable Matter should be aware that various central, local, and state law enforcement agencies and regulatory authorities are authorized to review questionable accounting or auditing practices, potentially fraudulent financial reporting, or other violations of applicable laws, such as antitrust regulations. This Policy does not intend to prevent anyone from reporting information to the appropriate agency when there is reasonable cause to believe that a violation of a central, local, or state statute or regulation has occurred. Furthermore, such laws may limit the manner and extent to which the Company can investigate a Whistle-blower's complaint, especially when made anonymously or by someone who is not a member, employee or a stakeholder as described in this policy. This Policy is not intended to contradict any such laws.

Internal Communications and Awareness

Whistle-blower Committee through Integrity Matters will conduct periodic communications for all stakeholders, ensuring they understand:

1. The definition and importance of whistleblowing.
2. The procedures for reporting concerns.
3. The protections afforded to whistle-blowers.
4. The distinction between whistleblowing and personal grievances.

The Whistle-blower Policy will be readily available to all employees, vendors, members and other stakeholders through the Bombay Gymkhana website, CEO's office and employee notice boards and inductions programmes, ensuring that everyone has easy access to the information.

An Open House shall be held to educate members of the Gymkhana to familiarize them with the Whistle-blower Policy. A communication for the members will also be devised to be sent out encouraging them to read the Whistle-blower Policy uploaded on the Bombay Gymkhana website.

Policy Review and Amendments

This Whistle-blower Policy is subject to periodic review to ensure its continued relevance and effectiveness. The Whistle-blower Committee is responsible for overseeing this process and may recommend amendments as necessary. Any proposed changes will be presented to Managing Committee for approval. Once approved, the revised policy will be communicated to all stakeholders promptly.

FAQs related to Whistle-blower Policy

1. What is whistleblowing?

Whistleblowing is when you report a concern about something wrong that has happened, is happening, or is about to happen within an organization. This includes attempts to cover up any wrongdoing. Think of it as speaking up to protect the company.

2. What kind of issues should I report?

- Report anything that seems seriously wrong! Here are some examples:
- Mala fide actions,
- Financial fraud/embezzlement,
- Corruption,
- Sexual harassment,
- Spiteful discrimination,
- Actions conflicting with the Articles of Association,
- Regulatory breaches,
- Safety violations,
- Misrepresentations to extract favourable contracts,
- Actual or potential illegal or unacceptable work practices within the Gymkhana
- Trying to hide any of the above issues.

3. How do I report a concern?

Your company's Whistle-blower Policy outlines the specific steps. Usually, this involves reporting to:

- Your direct manager.
- Management Committee member or CEO
- To the independent third-party Ethics Helpline at:
 - Phone: India toll-free: 1800-102-6969
 - Web Portal: <https://bombaygymkhana.integritymatters.in>
 - Email: bombaygymkhana@integritymatters.in
 - Post: Bombay Gymkhana Limited, C/o Integrity Matters, Unit 1211, CENTRUM, Plot No C-3, S.G. Barve Road, Wagle Estate, Thane West – 400604, Maharashtra, India

Check the policy document for the exact process.

4. Can I report something anonymously?

Yes, you can. However, if you provide your identity, it can help with a more thorough investigation. Your confidentiality will be protected as much as possible. Remember, retaliation against whistle-blowers is strictly forbidden.

5. What protection do I have if I blow the whistle?

Bombay Gymkhana is committed to protecting you from any negative consequences for raising a concern in good faith. This means no retaliation, victimization, or any other form of unfair treatment. If this happens, it will be treated as a serious disciplinary matter.

6. How is whistleblowing different from a personal grievance?

Whistleblowing is about broader issues that affect the organization or the public, like illegal activities or safety risks. A personal grievance (or complaint) is usually about something that directly affects you, poor quality of food, matters related to general upkeep and operations of the Gymkhana, harassment, and these are typically handled through a separate process.

7. Will my concern be investigated?

Yes! All concerns raised through the Whistle-blower Policy will be taken seriously. They will be reviewed to decide on the best course of action. If an investigation is needed, it will be conducted, and you'll receive feedback, as long as it's legally permissible and doesn't violate confidentiality.

8. What happens if I'm wrong or my concern isn't proven?

You're encouraged to report things if you honestly believe something is wrong. If you raise a concern in good faith, you won't be penalized, even if the investigation doesn't confirm your concern.