

1. INTRODUCTION

PSW is committed to optimize its operations with honesty and integrity. All members of staff are expected to maintain high standards in accordance with Government of Pakistan applicable Laws and the Code of Conduct. This policy encourages Board of Directors, Management Staff and other members of the organization (Volunteer) to report suspected occurrence(s) of any unethical, illegal or inappropriate event without retribution in order to prevent them in future.

1.1. Whistle blowing means disclosure by an employee to of mismanagement, corruption, illegality or some other wrongdoing. At PSW this may include:

- a) Criminal activity;
- b) Miscarriages of justice;
- c) Danger to health and safety;
- d) Sustained damage to the environment resulting directly from Company operations;
- e) Failure to comply with any legal or professional obligation or regulatory requirements;
- f) Bribery;
- g) Financial fraud or mismanagement;
- h) General negligence or/and negligence of duty;
- i) Breach of internal policies and procedures (including the Code of Conduct);
- j) Conduct likely to damage PSW's reputation;
- k) Unauthorized disclosure of confidential information;
- l) Unauthorized changes in the PSW System and/or any of its allied components
- m) Violation of provisions of the PSW Act, 2021
- n) Any conduct that may have a detrimental effect on the well-being of staff; and the deliberate concealment of any of the above matters.

2. PURPOSE

The aims of a whistle blowing policy are:

- a) To encourage employees to report suspected unethical activity as soon as possible, in the knowledge that their concerns will be taken seriously and investigated confidentially, as appropriate, and that anonymity, if requested, will be respected.
- b) To develop an internal mechanism of reporting and investigation within the organization.
- c) To provide employees with the guidance related to identifying and raising such concerns.

- d) To maintain the culture of honesty and accountability in the organization.
- e) To reassure employees that they should be able to raise genuine concerns in good faith without fear of reprisals.

3. POLICY

3.1. WHISTLE BLOWING

- a) It is the responsibility of every employee to follow the whistleblowing policy to ensure disclosing the information regarding wrongdoing. To ensure the effectiveness of the policy, detailed procedures for review and response of the concerns raised have been designed.
- b) Failure to follow this Policy may result in serious disciplinary action including termination from PSW.
- c) All employees are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing.
- d) If employees are uncertain whether something is within the scope of this policy, they should seek advice from Human Resource Department.
- e) Employees are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Human Resource Department. The amendments in the policy can be made whenever necessary.
- f) In all cases, raising a whistle blowing concern will always be taken as confidential issue and the employee is advised to not treat it as grapevine.
- g) If a whistleblower has made false allegations maliciously, in bad faith or for personal gain, such action amounts to gross misconduct and the whistleblower may be subject to disciplinary leading to dismissal from services.

4. PROCEDURE

PSW encourages its employees to voice whistle-blowing concerns openly and the procedure for doing is given below:

4.1. RAISING A WHISTLE BLOWING CONCERN

- a) The concern should be raised as early as possible but the following matters should be considered before whistleblowing:
 - All the facts gathered regarding the concern are true and supported by evidence.
 - The whistleblower is neutral and working in the best interest of the organization.
 - Maintaining strict confidentiality and timely reporting to HR department without disturbing the decorum of PSW.
- b) At first instance, the employee has the right to raise any concern with their supervisor/line manager. This is to be done in writing and copied to Human Resource Department. Employees may relate the issue in person as well as putting the matter in writing if they prefer. There is always a chance that the issue will be resolved there and then.

4.2. RESPONSE BY HR DEPARTMENT

- a) Further to the complaint(s), HR Department will appoint Whistle blowing Officer(s) usually from HR to record such issues. Depending upon the severity of the complaint of the issue HR department shall take the matter to CEO.

- a) CEO shall form the Whistle Blowing Committee which will include HR focal person and the HOD of the relevant department from where the complaint has been launched and any other personnel which CEO may deem necessary.
- b) The matter shall be taken to committee and necessary measures for maintaining confidentiality shall be taken.

4.3. INVESTIGATION BY WHISTLE BLOWING COMMITTEE

- a) A written summary and case will be prepared by the committee and tracked until it is resolved and closed. If anonymity of whistleblower is to be maintained the officer/respondent managing the case may request additional information and will communicate with the employee regarding the status of the report.
- b) An initial assessment will be carried out to determine the scope of investigation (if any). It would be determined that who will be responsible for carrying out the investigation by the whistle blowing committee and for review and investigation of allegations of potential violations of law. The timeline for such assessment will also be defined.
- c) If appropriate, the whistleblower employee will be informed of the outcome of the assessment. In some cases, they may be required to attend additional meetings in order to provide further information.
- d) In some cases, an internal or external investigator or team of investigators including employees with relevant experience of investigations or specialist knowledge of the subject matter could be appointed. The investigator(s) may also make recommendations for prevention of future unethical/illegal behavior.
- e) The whistleblower will be informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality and legal considerations may prevent the Officers from giving them specific details of the investigation or any disciplinary action taken as a result. Any information about the investigation is to be considered confidential.
- f) If the whistleblower employee is not happy with the way their concern has been handled, they may contact BOD/CEO, keeping HOD HR in the loop. If the circulation list is not followed by Whistleblower employee then the request will not be entertained.

4.4. PROTECTION & SUPPORT FOR WHISTLEBLOWERS

- a) It is understandable that whistleblowers are sometimes worried about possible repercussions. PSW encourages openness and will support staff those raising genuine concerns in good faith under this Policy, even if the claim turns out to be untrue or presumptuous except as provided in Section 3.1 (g) above.
- b) If an employee has made a protected disclosure under this Policy, they will not be subject to any detrimental treatment by PSW as a result of raising a concern in good faith.
- c) Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If employee believes that they have suffered any such treatment, they should inform the Whistle blowing Officer immediately.
- d) Staff must not threaten or retaliate against whistleblowers in any way. Victimized or deterring a member of staff from raising a matter of concern will be regarded as misconduct and may lead to strict disciplinary action.