



WATER AND SANITATION SERVICES PESHAWAR

(A COMPANY SET UP UNDER SECTION 42 OF THE COMPANIES-ACT 2017)

WHISTLE BLOWING POLICY

1. Definitions of "Corruption and Fraud" are as under:

- i. **"corrupt practice"** is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;
- ii. **"fraudulent practice"** is any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation;
- iii. **"collusive practice"** is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
- iv. **"coercive practice"** is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;
- v. **"obstructive practice"** is deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede an investigation into allegations of a corrupt, fraudulent, coercive, or collusive practice; and/or threatening, harassing, or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation;

2. Objective

- 2.1 In compliance with the requirements of Rule 5, Clause-7(n) of the Public Sector Companies (Corporate Governance) Rules, 2013, a Whistle Blowing Policy needs to be developed and implemented to lay down the mechanism and set out the procedure by which staff can report concerns about workplace practices.
- 2.2 The Water and Sanitation Services Peshawar (WSSP) (the "Company") seeks to conduct its business honestly and with integrity. The Company expects all staff to maintain high standards of business conduct and to report any wrongdoing that falls short of these fundamental principles. It is the responsibility of all employees, contractors and those working on the WSSP's premises to raise any concerns that they might have about malpractice within the workplace.

3. Responsibility for Implementation of Policy

- 3.1 The Board's Audit Committee has overall responsibility for this policy but has delegated day-to-day responsibility for overseeing and implementing it to the Internal Audit department of the Company. Responsibility for monitoring and reviewing the operation of the policy and any recommendations for action resulting from investigations into complaints lies with the Audit Committee. The whole process of disclosure, investigation, findings and reporting should be completed within three months.
- 3.2 Management must ensure that employees are able to raise concerns without fear of reprisals. All employees should ensure that they take steps to disclose any wrongdoing or malpractice of which they become aware. If there are any questions about the content or application of this policy, the Internal Audit department should be contacted.

4. What Constitutes Malpractice?

- 4.1 A genuine concern should be reported if there are reasonable grounds for believing that:
 - a) A criminal offence has been committed (such as fraud, tax evasion) is being committed, or is likely to be committed; or
 - b) A person has failed, is failing, or is likely to fail to comply with their legal obligations (for instance by making misleading or deceitful statements to the authorities, self-dealing, not disclosing related third-party transactions, accepting bribes or kickbacks, aiding or not reporting incidences of money-laundering; or
 - c) The health and safety of any individual has been, is being, or is likely to be endangered; or
 - d) Any of the above are being, or are likely to be, deliberately concealed.

- 4.2 In general, this policy covers actions or omissions that are illegal, contrary to policy or established procedure or outside the scope of any individual's authority, actions which could damage WSSP's reputation and conflicts of interest.

5. To Whom Should a Disclosure be made?

- 5.1 For the purposes of this procedure you are asked, in the first instance, to raise concerns about any form of malpractice with your line manager or a senior manager in your department. If you feel unable to do this, you should contact the Internal Audit department of WSSP or call the confidential whistle-blowing line [Tel: +92-91-XXXXXX] or email: [XXXXXX@wsspeshawar.org.pk].
- 5.2 If the disclosure is extremely serious or in any way involves the Internal Audit department of WSSP, you should report it directly to the Chairman of the Board Audit Committee.

6. How should a Disclosure be made?

- 6.1 You can raise your concerns orally or in writing and you should specify whether you wish your identity to be kept confidential. You will be asked to formalize your concerns in writing either before or after the first meeting. Your manager or the Internal Audit department of WSSP will acknowledge receipt of your formal written disclosure and keep a record of further action taken.
- 6.2 We recognize that disclosure made under this policy may involve highly confidential and sensitive matters and that you may prefer to make an anonymous disclosure. However, we regret that we cannot guarantee to investigate all anonymous allegations. Proper investigation may prove impossible if the investigator cannot obtain further information from you, give you feedback, or ascertain whether your disclosure was made in good faith.

7. Investigation of Disclosure

- 7.1 Following your submission of a formal written disclosure, the Internal Audit department (or another individual acting in his or her place) will acknowledge receipt within five working days and make appropriate arrangements for an initial investigation.
- 7.2 In most instances, the Internal Audit department will carry out an initial assessment of the disclosure to determine whether there are grounds for a more detailed investigation to take place. A report will be produced and copies will be provided to the Audit Committee, CEO and, where appropriate, you will also receive a copy.
- 7.3 If a longer investigation is considered necessary, the Internal Audit department might appoint an investigator or investigative team including personnel with experience of operating workplace procedures or specialist knowledge of the subject matter.
- 7.4 So far as the Internal Audit department considers it appropriate and practicable, you will be kept informed of the progress of the investigation. However, the need for confidentiality may prevent us giving you specific details of the investigation or actions taken.
- 7.5 We recognize that there may be matters that cannot be dealt with internally and in respect of which external authorities will need to be notified and become involved either during or after our investigation. We will endeavor to inform you if a referral to an external authority is about to or has taken place, although we may need to make such a referral without your knowledge or consent if we consider it appropriate.

8. Confidentiality

Every effort will be made to keep the identity of an individual who makes a disclosure under this policy confidential. In order not to jeopardize the investigation into the alleged malpractice, you will also be expected to keep the fact that you have raised a concern, the nature of the concern and the identity of those involved confidential.



9. Protection and Support for Whistleblowers

- 9.1 No member of staff who raised genuinely-held concerns in good faith under this procedure will be dismissed or subjected to any detriment as a result of such action. Detriment includes unwarranted disciplinary action and victimization. If you believe that you are being subjected to a detriment within the workplace as a result of raising concerns under this procedure, you should inform the Internal Audit department immediately. Workers who victimize or retaliate against those who have raised concerns under this policy will be subject to disciplinary action.
- 9.2 A confidential support and counselling hotline is available to those who make disclosures under this policy and can be contacted on +92-91-XXXXX.
- 9.3 If an investigation under this procedure concludes that a disclosure has been made maliciously, in bad faith or with a view to personal gain, the whistle-blower may be subject to disciplinary action. Any such determination is however subject to review by the Audit Committee.

10. Corrective Action and Compliance

As part of the investigation into disclosures made under this policy, recommendations for action will be invited from the Internal Audit department and its investigative team to enable the management to minimize the risk of the recurrence of any malpractice or impropriety which has been uncovered. The Audit Committee will be responsible for reviewing these recommendations and for reporting on any actions required to the Board and the CEO.