

Tip-offs Anonymous

An alternative to silence

April 2021

Providing a safe and confidential vigil/whistleblower mechanism to report concerns anonymously

Would your employees, vendors or other stakeholders report unethical activities that impact your organisation?

How can you provide them a safe, confidential, and secure platform to report issues affecting your organisation?

Doing what is right has never been more challenging than in today's times

Whistleblowing has been repeatedly identified as one of the major sources for detecting fraud, with the presence of hotlines having a substantial impact on reporting¹. Whistleblowing hotlines can help organisations uncover several kinds of issues related to fraud, misconduct, and non-compliance² such as theft of inventory, bribery and corruption, financial misstatement, and asset misappropriation. Further, the Companies Act, 2013 and SEBI's (LODR) Regulations, 2015 have mandated organisations to have a vigil mechanism/ whistleblower mechanism as part of their fraud risk management efforts. Most employees and other stakeholders (vendors, partners, etc.) do not report issues due to fear of retaliation and possible impact on their professional lives. Common concerns for not reporting such issues could include confidentiality of the whistleblowing system, limited knowledge of the organisation's whistleblower reporting and redressal process, and the absence of policies that can adequately protect whistleblowers³.



Our solution

Common employee/vendor concerns around whistleblowing

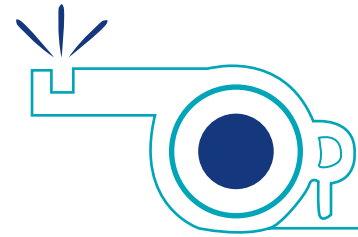
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| <p>How can I register or report my concerns?</p> | <p>What if my identity is discovered, will I lose my job?</p> | <p>Will the company act on my complaint?</p> | <p>Who will investigate my complaint?</p> |
| <p>How soon will my complaint be addressed and in what manner?</p> | <p>What if the suspect himself/ herself is given the responsibility to investigate my complaint?</p> | <p>Will I need to speak in English, or can I report in a language I am comfortable in?</p> | <p>Can I speak to someone else in case the management does not take action?</p> |

Deloitte's Forensic India Tip-offs Anonymous provides an independent, anonymous, and confidential whistleblowing service that employees, vendors, or other stakeholders can use to raise concerns regarding incidents of actual or suspected fraud, misconduct, unethical practices, policy violations, and non-compliance.

¹ Source: 2020 ACFE Report to the Nations

² Source: Deloitte India Fraud Survey, Edition IV (Released in 2020)

³ Currently India is in the process of enacting Whistleblowers Protection (Amendment) Bill, 2015 ("Amendment Bill") to incorporate more aspects of protection.



How our hotline facility works and the investigation process flows

-  Complainant contacts Deloitte's Tip Offs Anonymous
-  Ethics consultant asks the right questions to gather information
-  A unique reference number is provided to the complainant
-  Detailed incident report shared with designated contact(s) at client organisation
-  Feedback/Action taken, report from the company is communicated to the whistleblower, wherever possible*

* The whistleblower may reach out to us with the unique reference number (generated at the time of filing the complaint) requesting for a status on the complaint. We will conduct a two-level authentication check before sharing the complaint status with the individual.

In addition to managing your whistleblower mechanism, we can assist you with the following:

-  Review or development of your whistleblower policy
-  Development of an organisation fraud response framework
-  Awareness training and cultural surveys
-  Investigation support

Why Deloitte?

01

Our global case management platform has been accredited by the Ethics Institute of South Africa, an independent, a non-profit body in existence since 1999.

02

We have over **15 years** of experience servicing large multinational clients **across diverse geographical regions.**

03

Our service is multi-lingual and multi-channel. We offer support in Hindi, English, and regional Indian languages via various channels: **Toll-free phone, email, web reporting portal.**

04

Our team members have managed and conducted ethics programmes for large Indian corporates and advised a number of other Indian companies in this area.

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