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Guidelines and notes for raising concerns effectively, identifying retaliation and facilitating adequate workplace investigations.

What is Whistleblowing?

Whistleblowing or Raising Concern is a process where a person communicates through various available channels, about wrongdoing or suspected wrongdoing, to the higher-ups, compliance division or the respective authorities, for the matter to be investigated independently, verified independently, actioned independently and stopped from continuing and remedied independently and for the wrongdoer(s) to face the consequences for the wrongdoing.



Who is a Whistleblower?

The person raising the concern is called a whistleblower. The whistleblower is someone who is a witness to wrongdoing or has been directed to execute the wrongdoing or has been knowingly been involved in the wrongdoing or has been the victim of the wrongdoing or combination of the above. The person can raise a concern jointly with other people who also want to report the same wrongdoing.

What is the Whistleblowing matter?

Whistleblowing matter includes but is not limited to

- Company policy violations
- Code of Conduct violations
- Domestic and International Regulatory Violations
- Safety Issues

- Health Issues
- Fraud
- Harassment
- Discrimination
- Suspicious activity supported with unconvincing reasons or excuses
- Misconduct
- Unethical or unacceptable behaviour
- Detrimental action that has harmed in the past, currently harms, or is reasonably likely to harm the reputation or financial well being of the organization, employees, clients, customers or shareholders or the public in general
- Detrimental action that poses or can reasonably pose a legal risk to the organization
- Conflicts of interest that result in behaviour and actions, contrary to those enforced by policies, regulations and laws
- Cover-up of the above matters

What is the basis for Whistleblowing?

Whistleblower generally reports on a matter of wrongdoing based on being witness to the wrongdoing, on observing a pattern and practice of wrongdoing, on being directed to execute the wrongdoing, on being knowingly involved in the wrongdoing and now wanting out, on possessing evidence of wrongdoing, on being the victim of the wrongdoing or a combination of these. The whistleblower also comes forward with the concern when the whistleblower learns of the wrongdoing in which he/she may have been directed to play a role, unknowingly in the past.

What is the motivation for Whistleblowing?

Strong inner voice, conscience, ethics, moral values, self-realization and the courage of conviction, borne out of family upbringing, school and college education and religious nature, which does not accept and does not approve of the wrongdoing, which is loyal to the organization and wants to make the organization a better place than it currently is, is the motivation for whistleblowing. The person who has these virtues places the organization before any individual and calls out the current and future risks of the wrongdoing. The person cannot tolerate the impact of the wrongdoing on the victims and decides to speak up. The person considers raising concerns as a critical part of his job as per the code of conduct and the mandatory training the person has received on the job. Some whistleblowers are also motivated by the financial rewards attached to certain whistleblowing programs.

What are the expectations of the Whistleblower?

The whistleblower needs to explicitly express his desire to be disassociated from the team or group or division where the wrongdoing is prevalent or originates, to not have any connection or association with the team knowingly where there is wrongdoing and avoid being guilty by association. The requirement to move out of the team or division is even more urgent if the whistleblower has raised the concern verbally and openly to the seniors and has become the target of distributed, anonymous, proxy driven retaliation.

If the wrongdoer and the person(s) retaliating are positively identified by the whistleblower with evidence, the whistleblower can state the expectation, at the least for the wrongdoer to be moved out of the team or group or division. If the whistleblower has been impacted by the wrongdoing, the whistleblower can state redressal for the wrongdoing as expectation of the whistleblowing.

What is not Whistleblowing?

An anonymous, personal, malicious attack on an individual, not related to any wrongdoing is not whistleblowing. Any concern raised without any evidence and without being witness to any suspicious acts of wrongdoing is not whistleblowing. Issues and instances regarding someone's personal habits of the past, aimed at personally thrashing and maligning an individual and digging up the dirt of the past is not whistleblowing unless those habits or actions are not prohibited by statutes of limitations of policies, regulations or law. Raising a concern to settle a personal score or raising a concern as a result of having a personal grudge, which is not related to any wrongdoing is not whistleblowing. A concern that is deliberately based on materially false statements is not whistleblowing. A concern raised by a person who has an axe to grind against someone, with materially false allegations, is not whistleblowing. Anonymity available during raising a concern should not be used, unethically as a weapon to attack an organization or someone personally under the guise of whistleblowing.

Channels for Raising Concerns

- Speaking to or emailing the manager stating it as a Raised Concern in good faith by providing all evidence of wrongdoing.
- Speaking to or emailing the manager's manager (skip level manager) stating it as a Raised Concern in good faith by providing all evidence of wrongdoing.
- Emailing the firm's Compliance / Whistleblowing Team stating it as a Raised Concern in good faith by providing all evidence of wrongdoing.

- Writing an anonymous letter and mailing it by post or courier to the firm's Whistleblowing or Compliance team and marking it as whistleblowing or Raising Concern in good faith by providing all evidence of wrongdoing.

Identifying Retaliation against Whistleblowing



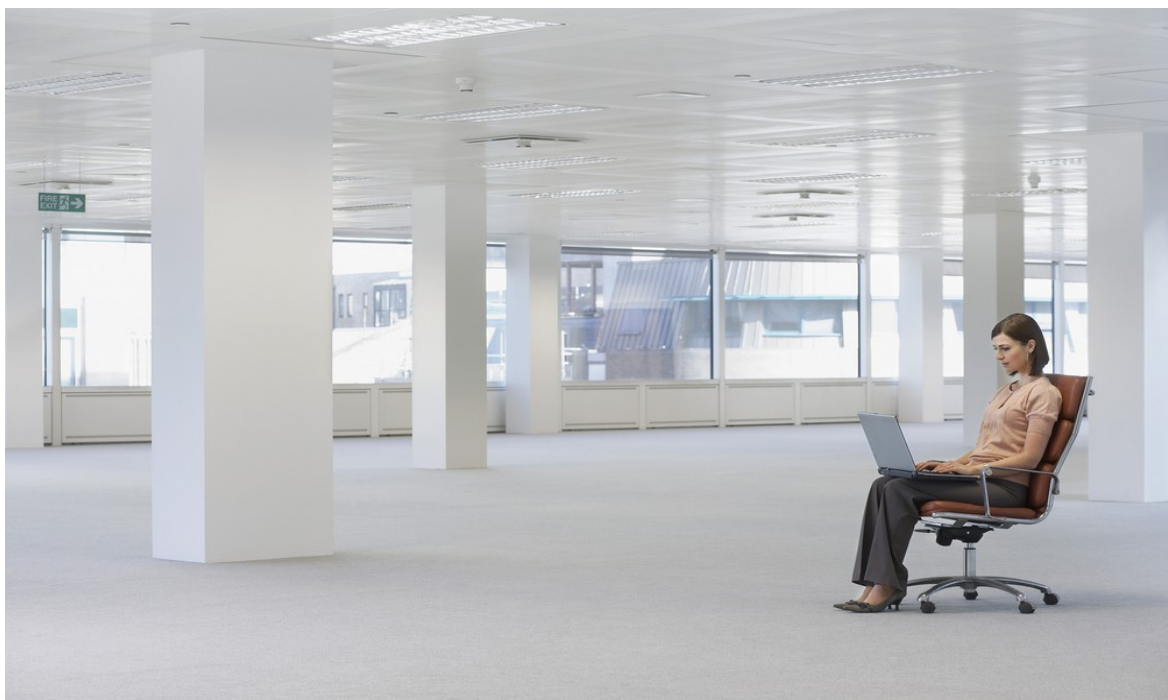
Retaliation against whistleblowing comprises of singular or collective set of actions, deliberate negligence the firm or the impacted senior officials take to silence the whistleblower, and gain revenge for the “damage” caused by the whistleblowing. These actions are unprecedented in the experience of the whistleblower and are targeted to cause detriment to the whistleblower’s career in the firm and end his career in the firm. These detrimental actions are not supported by logical and justifiable reasons or evidence. Instead, there are flimsy pretexts attached to justify these retaliatory actions. Electronic evidence required by the whistleblower to support his/her concern or counter the detrimental retaliation actions may mysteriously disappear and are not made available to the whistleblower. These actions which mainly comprise of humiliation, demotion, isolation, bullying, harassment, discrimination and gaslighting are primarily aimed to create a hostile, unbearable work environment where the whistleblower gives in and handover his/her resignation, since immediate termination by the employer can be straight away legally challenged by the whistleblower. If the whistleblower stands up to these retaliatory actions, the whistleblower is subjected to multiple rounds of “disciplining” based on false allegations, is gagged, is subject to double binds and finally terminated for a

manufactured “cause.” After whistleblowing, the whistleblowers should be alert to identify the retaliation red flags. These retaliatory actions when viewed from a neutral person’s view are materially adverse to the employee and are harmful to the point that they could dissuade a reasonable worker from raising a concern or supporting a raised concern. These detrimental actions against a whistleblower if published and made known firm-wide, would deter any reasonable person from whistleblowing in the future. Below are some of the examples of the detrimental actions against the whistleblower after the raised concern.

- **Employee’s clean past employment record is tainted by the employer with disciplinary meetings after whistleblowing:** The employee who has a clean employment record with the firm, without any grievances against him/her for many years is suddenly invited to disciplinary meetings on based on false allegations after the employee blows the whistle. Disciplinary meeting records in the employee file purposely create an impediment to the whistleblower’s future career progression in the firm.
- **Employer violates its own Anti Harassment / Anti Bullying policies / Code of Conduct while retaliating against the employee:** The employer’s retaliatory actions create an intimidating and humiliating work environment for the whistleblower. These actions violate the firm’s own Anti Harassment, Anti Bullying Policies, Code of Conduct and its Core Values in its attempt to force the whistleblower to resign.
- **False allegation against the whistleblower of causing reputation damage to the firm for whistleblowing to external authorities:** The whistleblower is threatened with disciplinary action for whistleblowing to the external authorities due to the risk of causing reputation damage to the firm.
- **Assigning a conflicted person to manage the whistleblower’s expectations on the whistleblowing matter:** Assigning a conflicted person who is in the line management hierarchy of the whistleblower or the subject or who is himself a witness, or knows the whistleblower or the subject of the investigation. The whistleblower is deprived of all confidence in the “independent” handling of the whistleblowing matter as there is no independence nor appearance of independence in the whistleblowing decision-making process. The very people having an interest in the outcome of the investigation are designated as the judges for making material decisions in the whistleblowing matter, against the principles of natural justice.
- **Assigning work items unrelated to and vastly different from the whistleblower’s skill sets and past work experience:** Assigning work on one or more areas which

are completely new to the whistleblower, which will need to train from the ground up, in a very short time, different from the skill sets and past career experience of the whistleblower and completely different from the profile the person was hired in the firm for. Assigning the whistleblower an impossible and unreasonable Performance Improvement Plan on the new skill sets following that sets up the whistleblower for failure and paves the path for subsequent “legal” termination on performance grounds.

- **Demotion:** Lowering of the reporting hierarchy or lowering of designation. This instates a new manager for the whistleblower, who acts as a proxy for further retaliation in an anonymous, distributed manner, without the whistleblower knowing who is calling the shots. This demotion also deliberately delays the whistleblower’s career progression in the organization.
- **Isolation / Exclusion:** The whistleblower is isolated from his/her team by keeping him/her out of important meetings, calls, email distribution lists and email communications while keeping his peers and subordinates in the email distribution list. The other seniors and team members stop communicating on a day to day basis because of the whistleblowing. The whistleblower is thus sidelined and humiliated in front of his peers and subordinates and cut off from team information dissemination. This action sets the foundation for the further failure of the whistleblower in the organization.



- **Humiliation:** These are the actions through which the whistleblower is insulted, demoralized and embarrassed publicly before the colleagues, subordinates and superiors.



- **Defamation:** This is written or verbal communication to others which is false, or not established, under investigation, derogatory and detrimental to the whistleblower, aimed to humiliate and deface the whistleblower's performance record, forcing him/her to resign from the firm.



- **Gas Lighting:** These are verbal or written set of contradictory communications at different points in time from higher-ups, involving lies, to the whistleblower, to instil uncertainty and doubt in the mind of the whistleblower, making the whistleblower doubt his/her own memory, the recollection of events, judgement and reality. These actions are aimed at causing the whistleblower mental harassment and psychological imbalance.
- **Double Bind:** A whistleblower is said to be subjected to a double bind when he/she is directed to follow an order whereby following the order is to the detriment of the whistleblower and not following the order is also detrimental to the whistleblower risking insubordination. The whistleblower can also be subject to double bind by being directed to act in a way which is detrimental to him/her and where the same actions of individuals in the past have been penalized by regulators or authorities before.



- **Stone Walling:** The whistleblower is continuously neglected and ignored without anyone responding to the whistleblower's legitimate queries, emails or adequately investigating the raised concern. Stonewalling is all the more detrimental when the whistleblower's queries are related to his/her efforts to resolving gaslighting and/or double bind situations.

- **Gagging:** Gagging is a written/verbal order to the whistleblower preventing him/her from communicating about the whistleblowing matter or providing further information regarding the whistleblowing matter to the concerned senior authorities directly or anyone else. Gagging is the explicit use of force to quieten and silence a whistleblower, threatening him/her with unreasonable consequences otherwise. Gagging is also aimed to threaten the whistleblower from raising more concerns going forward to the compliance division or the senior-most management or the respective authorities. Pretexts of confidentiality, line management escalation protocol, etc. can be cited to justify gagging the whistleblower.



- **Numerous, Prolonged, Biased Investigations:** These are some of the telltale signs of inadequate and biased investigations, the nature and the duration of which are itself retaliatory against the whistleblower.
 - The investigator reduces the scope of the investigation and/or declines to use the criteria required to reach the accurate conclusion objectively. The reduced scope and the use of inaccurate criterion for investigation conveniently aid in skewing the results of the investigation, allowing the investigator to discredit the whistleblower's concern and the whistleblower's credibility and helps in closing the matter without due

process. The whistleblower's genuine concern is now recorded as a baseless allegation against the firm.



- The investigator displays professional negligence by refusing to cast a wider net, at a risk to the firm, to verify the scale and extent of the wrongdoing by avoiding querying the respective active and offline data sources programmatically, to spot irregularities and the patterns of wrongdoing and to come up with statistics of the wrongdoings at a granular level as required by global laws to ensure that there are no legal or policy violations, intentionally or unintentionally.
- The investigator unprofessionally discounts querying the whistleblowing related database or data sources to determine the count of the same/similar wrongdoing reported in the past and the subjects and the witnesses involved in the past same/similar whistleblowing incidents.
- The investigator does not provide his/her disclosure of no conflict of interest for the raised concern in the investigation results despite being asked for his/her disclosure.
- The investigator lies about the purpose of the investigation at the time of inviting the whistleblower for the whistleblowing investigation meeting,

investigator conceals the investigation objective from the whistleblower throughout the investigation meeting, while in reality, the investigator is conducting a disciplinary investigation against the whistleblower.



- Subjecting the whistleblower to simultaneous investigations without providing the whistleblower answers to the previous questions asked by the whistleblower to the earlier investigator(s) regarding the wrongdoing.
- The investigator verbally candidly agrees to the instances of the reported
- The investigation witness statements and the investigator's conclusions contradict each other across multiple investigation reports.
- **Termination of Employment:** This is the ultimate and most potent form of retaliation against the whistleblower. The termination is attributed to vague reasons not supported by evidence. The termination can be brought about by subjecting the whistleblower to double bind situations where any of the possible actions or decisions taken by the whistleblower in such situations lead to termination. Upon challenging the termination, there can be shifting reasons or excuses to justify the termination. The employment is terminated with a

manufactured “cause”. The firm clearly knows that termination with “cause” creates a tainted past work history for the whistleblower, which in turn makes the future employability of the whistleblower with a new employer very difficult. This wrongful termination with a manufactured cause results in intentionally creating hindrance to the whistleblower’s right to livelihood, and is a severe form of retaliation against the whistleblower.



These materially adverse actions in the judgement of a neutral decision-maker clearly dissuade any reasonable employee in the firm from ever whistleblowing for the fear of such detrimental consequences, in direct contradiction to the code of conduct and whistleblowing policies. In this case, the whistleblowing policy exists only on paper, is toothless and not enforced, and in reality, the vested interests do everything to destroy and oust the whistleblower from the organization.

To decrease the possibility of retaliation, use anonymous methods of whistleblowing by creating a brand new email id to protect one’s identity. Alternatively, consider posting a letter via snail mail with the evidence.

Diary for Raising Concerns

Add all instances of the raised concern if the same concern was raised more than once. For example, the concern was first raised verbally with the line manager, then to functional managers, and then escalated to the whistleblowing team.

Fact	Example Data	Data
Date, time, time zone of the Raised Concern.	3 rd March 2019 11:30 IST.	
Mode of Raised Concern.	Verbal / Email / Letter / Anonymous Mail.	
Place of Raised Concern.	Company Address, City, Meeting Room No. / Manager's office.	
Raised Concern addressed to.	Manager / Manager's Manager / Compliance Team / HR / Head of Business Unit / Board of Directors.	
Nature of Concern.	Company Policy Violation / Regulatory Violation / Law violation / Safety Issue / Fraud.	
Reference Id assigned by compliance / authorities.	Case 7893	
The outcome of the Raised Concern.	The case is now closed without finding any evidence of the reported wrongdoing.	
Raised Concern Closure date, time, timezone.	3 rd April 2019 6:30 pm IST.	
Whistleblower's Signature		

Diary to track retaliatory actions: Repeat per retaliatory act faced.

Fact	Example	Data
Retaliatory act sequence No.	1	
Retaliation date, time, time zone.	15 th January 2018 5:35 pm IST.	
The time between raised concern and retaliation act.	31 days.	
Retaliation description.	Bullying by assigning an impossible to complete performance improvement plan.	
Retaliation evidence.	Email dated 15 th January 2018 2:15 pm IST.	
Person responsible/accountable for retaliation.	Mr. K , Mr. T.	
Retaliation investigation completion date, time, timezone.	5 th Feb 2018 5:15 pm IST.	
Retaliation investigation outcome.	No evidence of retaliation / Evidence of retaliation / Refused to be investigated by the investigator	
Retaliation reasoning/pretext as concluded by the investigator.	Because of performance reasons / Not intentional / Reasonable.	
Whistleblower's Signature.		

Important Notes

- Keep notes of all actions, lack of actions/negligence, paper and email evidence of the wrongdoing, and the reasons why the action or the lack of action is wrongdoing.
- Keep notes of similar wrongdoings in the past, recent past, and the adverse consequences such as publicly available information on the internet and press releases.
- Request the HR to provide a copy of your personnel file. This is to check for the existence of any negative records on your personnel file. This is to prevent any false historical detrimental records manufactured against the whistleblower, after the fact.
- Keep records of the past performance appraisals, accomplishments, appreciation from colleagues and seniors on emails, and team slide presentations highlighting your contributions.

Intimation from Compliance division for the commencement of the investigation

The compliance division/raising concerns team normally provides a reference number or case number for the raised concern. If the reference number or the case number is not provided, the whistleblower should ask for one. If there is more than one reference number provided for a whistleblowing case, the whistleblower should confirm what each reference or case number stands for and the need for assigning more than one reference number for the whistleblowing case.

The whistleblower should inquire about the name and the division the investigator belongs to. The name of the investigator is required so that the whistleblower speaks only to the authorized investigator. The knowledge of the investigator's division is required to ensure that the investigation is being done by a neutral and independent investigator.

Diary for Raised Concern Reference ID

Fact	Example Data	Data
Raising Concerns Reference ID provided by the	Case No: 9815.	

Fact	Example Data	Data
firm/authority/third party whistleblowing platform		
Reference ID link to raised concern.	Raised Concern dated 5 th November 2018 regarding the regulatory rule.	
Date, time and time zone when Reference ID is provided by Compliance	8 th November 2018 2:05 pm IST.	
Investigator Name and division	Ms. B from Compliance division.	
Whistleblower's Signature.		

Facilitating Fair and Adequate Workplace Investigations



- The investigator's identity must match with that provided by the compliance division to ensure the authenticity of the investigator. This is critical to ensure that no one is falsely posing as an investigator to hijack the whistleblowing investigations.
- Upon receiving the invite for the investigation meeting, before accepting the invite, ensure that there is adequate time to prepare and attend the meeting. Also, ensure that travelling to the venue of the investigation meeting is not an issue based on medical/health conditions. Request that the investigation meeting be held at a closer office location or via video conferencing in case of health issues.
- In case of anonymously raised request, if there is a need to facilitate investigations via further communications, the suggested options to consider are new email accounts created specifically for whistleblowing on email service providers such as ProtonMail, anonymous private secure messengers/chat channels using the Tor browser, and voice changing software in case of voice over IP, to protect one's identity as a whistleblower.

- Request for an additional individual to accompany the whistleblower in the investigation meeting. The additional individual can assist the whistleblower in taking notes during the meeting and be witness to biased, inadequate and intimidating investigation techniques by the investigator.
- Send the entire email communication chain containing the raised concern to the investigator and prior investigations emails to ensure that he/she is in the knowledge of the entire chronology of the whistleblowing matter and so that the investigation is not carried out in isolation and so that the investigation is not carried out based on partial information.
- The purpose and the matter of the investigation should be positively confirmed by the whistleblower from the investigator at the beginning of the investigation meeting. This is of paramount importance to ensure that the whistleblower is not being invited to be investigated as part of a concern raised by anyone against the whistleblower. There is a possibility of this happening if the whistleblower has raised a concern to a superior, verbally and the superior happens to be conflicted with the raised concern and the superior subsequently instigates a disciplinary action against the whistleblower in retaliation. Absence of a straight forward reply to the subject and the objective of the meeting by the investigator at the outset of the meeting points to an investigation against the whistleblower. The investigator uses unethical means to investigate the whistleblower and may extract partial information from the whistleblower to be used against the whistleblower.
- The whistleblower may request or insist on an audio/video recording of the meeting and for that to be shared with the whistleblower post the meeting. This is so that nothing that the whistleblower has not said, appears on the investigation notes or becomes the basis for the investigation results. This is also so that everything the whistleblower and the investigator have said during the investigation meeting, does appear on the investigation notes and cannot otherwise be wrongly challenged later.
- Keep notes of each question asked and the replies provided.
- Listen to the question carefully before replying.
- Request for a longer complex question to be broken into multiple singular questions

- Reply to the question to the point and provide the reasons supporting the reply.
- Do not answer the question if the question is not understood. Do not assume what the question is. Ask for the question to be rephrased.
- Do not answer a question that is based on or contains some information you have not provided or if the question contains information that you have not discussed or contains wrong information. Immediately point to the portion of the question that assumes information that is not discussed/ established or is contrary to information that is already provided.
- Ask for an adequate amount of extra time for the investigation meeting to cover all the aspects of the raised concern if the time of the investigation meeting is not sufficient to discuss everything mentioned in the raised concern. Specifically insist for the meeting to be continued at another time. Investigation notes should include facts discussed in all the investigation meetings. Ensure that the critical aspects of the concern are not missed during the investigation meetings.
- Do not answer any questions which are aimed at extracting an incorrect answer.
- Do not agree with any assumptions made by the investigator while answering the questions.
- Strongly object to any investigator's attempt to wrongly prove that the whistleblower had an axe to grind, or that the whistleblower had a grudge against the target of whistleblowing.
- At the end of the meeting, summarize the points you have noted.
- Email the investigator to provide the investigation notes of the meeting to be acknowledged by the whistleblower for accuracy and completion.
- Request the compliance division for the investigator's disclosure that he /she does not have any conflicts of interest for the outcome of the investigations.
- Email the points you have noted during the investigation meeting and make sure the investigator agrees to all the noted points.

- In case of material discrepancies between the facts noted by the investigator and the whistleblower during the meeting, insist on recorded audio/video meetings. Support the request for recording by pointing out the discrepancies in facts noted during the non recorded meeting.
- Request the investigator to allow to amend the investigation notes, if there is any further information or evidence that needs to be provided to the investigator during the course of the investigation or if there is any correction that needs to be made in the provided replies to the investigator or if there is any further material recollection after the investigation meeting.
- Keep the highest level of integrity throughout the investigations.
- Any decision taken in an investigation without the whistleblower ex-parte unreasonably, should be challenged by the whistleblower.
- The retaliation against whistleblowing should not deter the whistleblower from providing further information on the same whistleblowing matter nor deter the whistleblower from raising concerns on any new issues as well. Any pattern and practice of being invited to disciplinary meetings post whistleblowing should be a red flag for the whistleblower to take legal advice from the organization internally or external legal advice. This is to mitigate the possibility of wrongful termination and to be immediately be shifted to a different team in the organization based on the decision of a non conflicted individual.

Diary for facilitating Fair and Adequate Workplace Investigations

Fact	Data
Investigation Sequence Number.	
Investigator's Name.	
Investigator's Division.	
Investigator's Title.	
Investigator's Qualification.	
Investigation Meeting date, time and time zone.	
Investigation Meeting Location.	
Investigation Reference ID.	
Investigation Purpose and objective as	

confirmed by the investigator.	
Ambiguity or denial if any by the investigator to confirm the objective of the investigation at the start of the investigation meeting.	
Investigator's disclosure for no conflicts of interest for the outcome of the raised concern in the investigation result.	
Investigator's complete authority to conduct a thorough investigation.	
Investigator's attempt if any to reduce the scope of the investigation or nullify the criteria stated by the whistleblower.	
List of evidence supporting the raised concern provided by the whistleblower to the investigator.	
List of witnesses/subjects provided by the whistleblower for the investigation purpose.	
List of questions asked by the Investigator and the answers provided by the whistleblower.	
Instance(s) if any, where the investigator refuses to take note of all of the witnesses or subjects of whistleblowing mentioned by the whistleblower. e.g. investigator limits the witnesses and subjects of the investigation to the local team/region/country.	
Instance(s) if any, where the investigator refuses to enter all the material facts in the investigation notes which are stated by the whistleblower in support of the whistleblowing case.	
Any information assumed by the investigator in questions posed by the investigator which is not mentioned by the whistleblower	

<p>Any information assumed by the investigator in the questions posed by the investigator, contrary to what is provided by the whistleblower.</p>	
<p>Instance(s) if any, where investigator downplays the evidence provided by the whistleblower or contradicts the evidence as not being evidence or dismisses the evidence.</p>	
<p>Instance(s) if any, where the investigator concludes the investigation prematurely stating time limit as a pretext, by closing the raised concern without scrutinizing all the evidence to arrive at the final conclusion.</p>	
<p>Instance(s) if any, where the investigator does not answer the questions posed by the whistleblower related to the bias and inadequacies pointed out in the investigation process and the investigation results.</p>	
<p>Instance(s) if any, where the investigator does not provide disclosure of no conflicts of interest for the outcome of the raised concern in the investigation results.</p>	
<p>Instance(s) if any, where the investigator provides no reason supporting the investigation results arrived at or gives flimsy pretexts to close the whistleblowing case.</p>	
<p>Instance(s) if any, where the investigator/ compliance refuses re-opening the whistleblowing case even upon being provided by compelling evidence of wrongdoing and proving the inadequacy of the investigation process and questioning the investigation results.</p>	
<p>Instance(s) if any, where the investigator / compliance isolates the</p>	

<p>whistleblowing and retaliation investigations and downplays the retaliation faced by the whistleblower as grievances unrelated to the whistleblowing.</p>	
<p>Instance(s) if any, where investigator takes an unreasonably long time to complete the investigation compared to that which would be taken by a professional, independent, qualified, and authorized, full-time investigator dedicated to the whistleblowing case.</p>	
<p>Instance(s) if any, where the investigator refuses the reasonable expectations of the whistleblower from the raised concern in a timely manner.</p>	
<p>Instance(s) if any, where the person assigned to decide on the whistleblower's expectation of the raised concern, has a conflict of interest for the outcome of the raised concern, or is a witness in the whistleblowing investigation, or is the subject of the whistleblowing investigation or is the supervisor of, or is close to, the subject of the investigation, or the whistleblower.</p>	
<p>Instance(s) if any, where the investigator misrepresents the purpose of the investigation at the time of inviting the whistleblower for the investigation meeting, the investigator conceals the investigation objective from the whistleblower throughout investigation meeting, while in reality, it later turns out that the investigator was conducting a disciplinary investigation against the whistleblower on the pretext of whistleblowing investigation.</p>	
<p>Instance(s) if any, where investigator</p>	

attempts to wrongly extract a statement out from the whistleblower that he/she had an axe to grind against someone, or that the whistleblower had a reason to hold a grudge against the target of whistleblowing.	
Date, time, time zone when the whistleblower acknowledged the completion and accuracy of investigation notes.	
Date, time, time zone of the completion of the investigation.	
Whistleblower's signature.	