



Guide to Whistleblowing

01. Which body of rules regulates workplace whistleblowing procedures and the status of whistleblowers?



India

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The only sector-agnostic legislations dealing with the protection of whistleblowers in India are:

- the Whistle Blower Protection Act 2014 (which is yet to be brought into force) (Whistle Blower Protection Act), which enables any person (ie, a whistleblower) to report an act of corruption, wilful misuse of power or discretion, or a criminal offence by a public servant. “Public servants” includes ministers, members of parliament, the lower judiciary, regulatory authorities, and central and state government employees. A specified competent authority appointed under this legislation will conduct a discreet inquiry into the complaint and conceal the identity of the complainant and public servant. That said, the Whistle Blower Protection Act 2014 has not yet been brought into force, as the Central Government has not issued the commencement notification contemplated under Section 1(3). Accordingly, the protections and procedures contemplated under that legislation are not presently operational; and
- the Companies Act 2013 (Companies Act), which mandates the incorporation of a whistleblower policy, but primarily only by listed companies.

To date, there are no specific laws dealing with the protection of whistleblowers applicable to private, unlisted companies or unincorporated entities and their employees. Employers are free to formulate and adopt a whistleblower policy to encourage employees (or any other person for that matter) to report matters without the risk of subsequent victimisation, discrimination or disadvantage, economic or otherwise. Accordingly, for private establishments, the whistleblowing regime remains largely discretionary and policy-driven.

In addition to the laws listed above, while there are various disclosure obligations imposed on persons and entities (such as banks and listed companies) enabling early detection of fraud and wrongdoing, India has not yet adopted laws to improve the protection of whistleblowers across sectors or levels in the economy and establish adequate secure channels or mechanisms to enable whistleblowers to report without fear of disclosure, retaliation or victimisation.

02. Which companies must implement a whistleblowing procedure?



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As per the Companies Act, the following types of companies are required to establish a vigil mechanism and adopt a “whistleblower policy” for directors, employees, stakeholders and any other individuals (such as auditors) to report concerns about unethical behaviour, actual or suspected fraud or violation of the company’s code of conduct or ethics policy:

- listed companies;
- companies that accept deposits from the public; and
- companies that have borrowed money from banks and public financial institutions in excess of 500 million INR.

The requirement for listed companies to adopt a whistleblower policy also arises from the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

The abovementioned companies will be hereinafter referred to collectively as “Covered Companies”.

The vigil mechanism or whistleblower policy must provide adequate safeguards against the victimisation of persons who use it. The Companies Act also requires auditors to report an offence of fraud in the company by its officers or employees if they identify or note such instances during the performance of their duties.

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03. Is it possible to set up a whistleblowing procedure at a Group level, covering all subsidiaries whether in-country or overseas?



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Yes, this may be done. Various organisations in India have adopted a whistleblowing policy at the group level and set up a common hotline channel or speak-up portal to receive complaints of unlawful or unethical conduct and other wrongdoing within group companies.

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04. Is there a specific sanction if a Company fails to set up an internal whistleblowing procedure?



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As per the Companies Act, for failure to adopt and implement a whistleblowing procedure, a Covered Company and every officer of that company who is responsible for such non-compliance may be punished with a fine of up to 10,000 INR and, if non-compliance continues, a further fine of up to 1,000 INR a day.

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05. Must employee representative bodies be involved in the implementation of the system?



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While Covered Companies may factor the suggestions of the unions, associations of officers or employees before framing a whistleblowing policy, employee representative bodies are not involved in the implementation of the vigil mechanism. The whistleblowing mechanism will be overseen by a Covered Company through its Audit Committee or Board of Directors, as may be relevant.

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06. What information must be provided to the workforce about whistleblowing procedures?



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Details of the whistleblowing policy and the mechanism thereof will have to be disclosed by the Covered Company on its website as well as in the Board of Directors' annual report filed with the competent regulatory authority.

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07. Are there local language requirements?



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There is no specification in terms of the local language requirements, however, since the whistleblowing policy will have to be displayed on the website of the Covered Company and communicated to the employees, it will have to be in English or such other vernacular language commonly understood by a majority of the employees.

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08. Must an employer manage the reporting channel itself or can it be outsourced to an external provider whether in-country or overseas?



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While the reporting channel may be outsourced, in respect of Covered Companies, the mechanism should be overseen by the Audit Committee or Board of Directors, as applicable.

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09. What are the obligations of an employer regarding the protection of data collected through the operation of the whistleblowing procedure?



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India has enacted the Digital Personal Data Protection Act 2023 and notified the Digital Personal Data Protection Rules 2025. The legislation is being implemented in phases. As of August 2026, most substantive provisions governing the processing of digital personal data are scheduled to take effect from 13 May 2027. Once effective, these requirements will be relevant to personal data collected and processed through whistleblowing channels and investigations, including data relating to complainants, witnesses and persons implicated in reports. Employers should therefore design whistleblowing mechanisms having regard to the forthcoming data protection framework, including appropriate notice, purpose limitation, access controls, security safeguards, retention practices and arrangements with third-party hotline or investigation providers.

As per the Whistle Blower Protection Act, notwithstanding any law in force, the competent authority will be required to conceal the identity of the complainant and the documents or information furnished by him for enquiry, unless so decided otherwise by the competent authority itself or it

becomes necessary to reveal or produce the same under an order of a competent court. Any person who negligently or with a mala fide intention reveals the identity of a complainant will be punished with imprisonment for up to three years and also a fine of up to 50,000 INR.

The Indian Companies Act does not impose any obligations on employers regarding data protection and the confidentiality of the complainant, witnesses, the inquiry process or the outcome of a whistleblower complaint, which is a crucial part of whistleblower protection. This will be subject to any such policy adopted by the company.

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10. What precautions should be taken when setting up a whistleblowing procedure?



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Key aspects that should be borne in mind while formulating a whistleblower policy or procedure are:

- a special or distinct committee or channel must be created for receiving and handling disclosures, giving the whistleblowing mechanism a fair, neutral and independent institutional framework;
- the reporting mechanism should be systematic, simple and straightforward to facilitate an early and easy disclosure of any wrongdoing. The procedure for disclosure must be easily comprehensible and should be accessible by all employees or individuals associated with the organisation;
- the policy should provide adequate assurances and comfort regarding confidentiality of the identity of the whistleblower, continuity of association with the organisation, and the steps that the organisation will take to ensure that the whistleblower is not victimised, discriminated against or adversely impacted in any manner pursuant to the disclosure (including facilitating legal assistance at the organisation's cost, if necessary);
- the policy should ensure that no action will be taken against whistleblowers who make disclosures in good faith and even allow for anonymous reporting; and
- identification of what matters may be reported under the policy, the persons against whom such matters can be reported, the process that should be followed by the organisation, remedial measures, details of persons with whom reported information will be shared, and an overview of the mechanism for protecting whistleblowers and persons cooperating with an investigation, etc.

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11. What types of breaches/violations can be the subject of a whistleblowing report?



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As per the Whistle Blower Protection Act, a whistleblower may make a complaint or disclosure relating to:

- the committing of or an attempt to commit an offence under the Prevention of Corruption Act 1988 by a public servant;
- wilful misuse of power or wilful misuse of discretion by which demonstrable loss is caused to the government or demonstrable wrongful gain accrues to the public servant or any third party; and
- the committing of or an attempt to commit a criminal offence by a public servant.

The Companies Act only states that stakeholders of a company may report “genuine concerns” under the vigil mechanism. While the definition of “concerns” has not been provided for under the Companies Act, it would be a prudent assumption that it covers instances of suspected fraud and non-compliance with applicable laws, rules and procedures or any other wrongdoing that would adversely affect the organisation or stakeholders at large (financially or otherwise).

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12. Are there special whistleblowing procedures applicable to specific economic sectors or professional areas?



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In addition to the general corporate vigil mechanism requirements under the Companies Act 2013, certain sector-specific regulatory frameworks provide for whistleblowing, informant or leniency mechanisms.

For instance, the Securities and Exchange Board of India (SEBI) has established an informant mechanism under the SEBI (Prohibition of Insider Trading) Regulations 2015. This mechanism enables individuals to voluntarily provide information regarding violations of insider trading laws to SEBI and, subject to prescribed conditions, eligible informants may receive monetary rewards. The framework also contains provisions relating to confidentiality and protection of the identity of informants.

The Competition Act 2002 and the Competition Commission of India (Lesser Penalty) Regulations 2024 also provide for a leniency regime for participants in cartels. A cartel participant that makes full, true and vital disclosures regarding the cartel and satisfies the prescribed cooperation requirements may be granted a reduction in the applicable penalty. The framework also provides for a “lesser penalty plus” mechanism, under which an applicant participating in one cartel may receive an additional reduction in penalty by making disclosures regarding another cartel.

Certain sectoral regulators also prescribe whistleblowing requirements or expectations for regulated entities. For instance, the Reserve Bank of India has prescribed requirements relating to

whistleblowing/vigil mechanisms for certain regulated financial institutions. Similarly, the Insurance Regulatory and Development Authority of India's corporate governance framework for insurers contemplates the establishment of appropriate whistleblower mechanisms for employees to raise concerns regarding irregularities, governance weaknesses, financial reporting issues and other matters.

These sector-specific mechanisms operate in addition to any vigil mechanism that an entity may be required to maintain under the Companies Act 2013 and any voluntary whistleblowing policy adopted by the organisation.

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13. When can an individual make an external whistleblowing report or a public disclosure?



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Currently, there is no prohibition in this regard.

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14. What is the legal definition of a whistleblower?



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As per the Whistle Blower Protection Act, a whistleblower is referred to as a “complainant”, and it is defined as any person who makes a complaint relating to:

- the committing of or an attempt to commit an offence by a public servant under the Prevention of Corruption Act 1988;
- wilful misuse of power or wilful misuse of discretion by which demonstrable loss is caused to the government or demonstrable wrongful gain accrues to the public servant or any third party; or
- the committing of or an attempt to commit a criminal offence by a public servant.

The Companies Act does not define “whistleblower”, but it is generally understood to be a person who has first-hand information of fraud or other kinds of misbehaviour or unethical activity or wrongdoing within an organisation and discloses the same in the overall interest of the organisation and all its stakeholders.

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15. Who can be a whistleblower?



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There are no limitations or qualifications on who can be a whistleblower. Any person with knowledge of a breach or wrongdoing may report it and qualify as a whistleblower.

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16. Are there requirements to fulfil to qualify as a whistleblower?



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Not applicable.

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17. Are anonymous whistleblowing reports admissible?



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As per the Whistle Blower Protection Act, a complaint is only acted upon by the competent authority if the complainant discloses their identity in the complaint. Complainants providing false identities or anonymous complaints are not recognised.

However, there is no embargo under the Companies Act against anonymous reporting concerning the activities of companies. The Audit Committee or Board of Directors may independently assess the contents of the anonymous complaint and take necessary action or attempt to reach out to the whistleblower for further information and cooperation. Leading business organisations in India allow anonymous complaints and have put in place processes to safeguard the identity of whistleblowers and ensure the confidentiality of the investigation process.

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18. Must a whistleblower have been a direct witness to the breach/violation that they make a whistleblowing report on?



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There is no such requirement prescribed under applicable laws and the information provided by whistleblowers may be independently assessed and acted upon, notwithstanding the fact that the whistleblower was not a first-hand witness to the reported act.

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19. What are the terms and conditions of the whistleblowing procedure?



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For Covered Companies, the terms and conditions, as well as the whistleblowing procedure, will be subject to the policy adopted by them. As regards the procedure under the Whistle Blower Protection Act, upon receipt of a complaint the competent authority should conceal the identity of the complainant, or the public servant in the first instance, and make a discreet inquiry, as may be appropriate, to ascertain whether there is any basis for proceeding further to investigate the disclosure. If the competent authority, either as a result of the discreet inquiry, or on the basis of the disclosure itself without any inquiry, believes that the disclosure needs to be investigated, it shall seek comments, explanation or reports from the Head of the Department of the organisation or authority, board or corporation, or office concerned. Pursuant to this, if the competent authority believes that such comments or explanations or report reveals either wilful misuse of power or wilful misuse of discretion or substantiates allegations of corruption, it shall recommend that the public authority take appropriate measures against the public servant, which may range from corrective action to initiation of criminal proceedings against the public servant.

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20. What confidentiality obligations apply?



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Please see Question 9.

21. Is there a hierarchy between different reporting channels?



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This would be subject to the policy and reporting channels prescribed under the whistleblowing policy.

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22. Must an employer inform external authorities about whistleblowing reports received? If so, in what circumstances?



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There is no blanket requirement for an employer to inform external authorities upon receipt of disclosure from a whistleblower. However, depending on the nature of the disclosure, its gravity and impact, employers may be required to report the same to certain authorities, including but not limited to the Securities Exchange Board of India, RBI or relevant stock exchanges (in the case of listed companies) or even the Serious Fraud Investigation Office.

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23. Can a whistleblower be sanctioned if the facts, once verified, are not confirmed or do not demonstrate a qualifying violation/breach?



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There are no sanctions prescribed under the Companies Act if the facts, once verified, are not confirmed or do not constitute an infringement.

However, as per the Whistle Blower Protection Act, only persons who make any disclosure with a mala fide intention or knowing that it was incorrect or false or misleading, shall be punishable with imprisonment for up to two years and a fine of up to 30,000 INR.

24. What are the sanctions if there is obstruction of the whistleblower by the employer?



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Protection is only offered to whistleblowers under the Whistle Blower Protection Act after they report fraudulent activity or non-compliance, and not before. Accordingly, there is a lacuna in the Whistle Blower Protection Act (as well as the Companies Act) as far as they fail to prescribe sanctions to those who obstruct an individual from reporting fraudulent activity or non-compliance.

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25. What procedure must a whistleblower follow to receive protection?



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As per the Whistle Blower Protection Act, if any person believes they are being victimised because they filed a complaint, made disclosures or rendered assistance in an inquiry under the Act, they may apply to the competent authority designated under the Whistle Blower Protection Act and seek protection.

The authority may take such action, as appropriate, and give suitable directions to the concerned public servant or the public authority (including the jurisdictional police to protect such person from being victimised or to avoid such victimisation. However, it is important to note that the Whistle Blower Protection Act does not clarify or lay down any standards or definitions for “victimisation”, and the same is subject to the assessment of the competent authority.

The process to be followed by whistleblowers in respect of Covered Companies or other establishments is subject to the policy adopted by such establishments.

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26. What is the scope of the protection?



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While the Whistle Blower Protection Act does not define the specific scope of protection that may be provided to the complainant, the competent authority has a wide range of powers to take such action, as it deems fit, depending on the facts and circumstances of each case, and may give suitable directions to the concerned public servant or the public authority (including the jurisdictional police) to protect the whistleblower or witnesses.

However, the competent authority is not empowered to impose civil or criminal sanctions against perpetrators for any sort of physical harassment or attacks on whistleblowers.

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27. What enforcement mechanisms apply and what are the possible sanctions for breach of the requirements?



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Enforcement of the provisions of the Whistleblower Protection Act vests with the “Competent Authority” (defined in the Act) which will vary depending on the public servant or body against whom the whistleblower complaint has been received. The Competent Authority may impose penalty against individuals or organisations for:

- furnishing incomplete or incorrect or misleading comments or explanation or report;
- revealing the identity of the complainant; or
- for false or frivolous disclosure made by any person.

The Competent Authority may also punish the Head of any Government Department in certain cases, if any offence is committed by the relevant Government Department, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

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28. Are there sanctions for violating a duty to maintain the confidentiality of the identity of a whistleblower? If so, what sanctions apply?



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Yes. As per the Whistleblower Protection Act, anyone who reveals the identity of the whistleblower (whether by mistake or with any malafide intent), can be imprisoned for up to three years and fined

up to 50,000 INR.

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29. Are there exemptions from liability for whistleblowers?



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Whistleblowers are not subject to any liability, unless he or she has made a malafide disclosure or made the disclosure knowingly that it was incorrect or false or misleading shall be punishable with imprisonment for a term which may extend up to two years and also to fine which may extend up to 30,0000 INR.

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30. What support measures are provided to an individual who qualifies as a whistleblower?



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The Whistle Blower Protection Act and Companies Act do not prescribe any support measures for the status of whistleblowers.

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31. What are the risks for a whistleblower who makes a false report or who fails to comply with the whistleblowing procedure?



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Apart from the risk of retaliation and adverse action in terms of withholding or denial of benefits, termination of the engagement, etc, historically, whistleblowers in India have also faced the risk of death and physical injury, especially in matters that involve public institutions related to scams and frauds. It may not be possible to identify and list all the risks that a whistleblower may be subjected to, as it will depend on the nature of the activity reported by him, the persons involved in such

activity, the gravity, magnitude and impact of the disclosure and the position of the whistleblower within the organisation.

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