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WHISTLEBLOWING IN INDIA: STRENGTHENING ETHICAL GOVERNANCE AND CORPORATE ACCOUNTABILITY

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ABSTRACT

Whistleblowers are very useful tools in ensuring transparency and accountability in organizations against unethical behavior, fraud, and corruption. Even in the Indian scenario, the Whistle Blowers Protection Act, 2014, and Clause 49 of SEBI have formalized the process of whistleblowing. But due to certain reasons like possible intimidation, lack of anonymity, and ineffectiveness, the process of whistleblowing has been hindered. This paper will analyze the importance of whistleblowers in preventing white-collar crimes, the effect of whistleblowers on maintaining organizational integrity from a critical perspective, and the ineffectiveness of the legislation. Best practices on protecting whistleblowers in the US, Australia, and New Zealand provide a comparative study of the global scenario. It has been explained in this paper how the establishment of an effective leadership environment, along with overall education programs for people, is very significant in making the whistleblower effective and ensuring the interests of stakeholders in Indian organizations.

Keywords: Whistleblowing, Corporate Governance, White-Collar Crime, Legal Protection, Ethical Leadership

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Introduction

There has been vast growth in business entities, apart from the complexities in financial transactions, hence the reliance on trust as a fundamental basis for financial and business systems. On the other hand, the aforementioned complexity has also led to conditions that are conducive to the existence of white-collar crimes. Financial crimes are normally associated with severe consequences in the sustainability and viability of economic entities. White-collar crimes are quite distinct in the sense that they can never be detected, owing to the aspect of professional deception.

Whistleblowers are essential in addressing this dilemma. The term ‘whistle-blowing,’ as a practice, is the process by which an individual reveals the wrongdoing of an organization to the organization's authorities as well as to other government oversight bodies. In numerous cases of accounting fraud, insider trading, bribery, and abuse of power, whistleblowers have been the key to bringing these acts to light in an organization.

In India, however, the scope of the law governing whistleblowing is quite limited in nature. The Whistle Blowers Protection Act of 2014 intertwines public-interest disclosures into law; however, such laws are largely seen in the context of fighting corruption in public offices. In contrast to such other countries, regulatory authorities such as SEBI have already realized the significance of whistleblowing in the context of good corporate governance by directing listed companies in India regarding the implementation of vigil mechanisms in respect of listed corporations.

The paper focuses on the aspect of whistleblowing and its application in combatting white-collar crimes in India. The paper will not only analyze the legal frameworks in India, analyze the challenges faced by the whistleblowers, and describe the aspect of organizational and ethical leadership, but will also consider global approaches in an endeavour to reform and shape the aspect of whistleblower protection in India.

Research Questions

1. To what extent are the Indian legal systems and the Whistle Blowers Protection Act, 2014 effective in protecting the integrity of the whistleblowers in the public and private sectors?
2. What are the key difficulties and obstacles faced by whistleblowers in India, and what is the overall effect on whistleblowing on unethical practices?
3. How does the organizational culture and ethical leadership affect employee reporting

of misbehavior?

4. How can India learn from international frameworks for whistleblower protection to enhance transparency, accountability, and corporate governance

Research Methodology

In this proposed research, the research methodology is qualitative and comprises the evaluation of primary as well as secondary literature, such as statutes, case laws, case studies, and research publications, regarding the topic of whistleblowing. A comparison between the existing whistleblowing regimes worldwide and the current practices in India is carried out.

Definitional Perspectives on Whistleblowing and Whistleblowers

Whistleblowing is a phenomenon that has developed gradually in accordance with the evolution of laws and mechanisms created for revealing illegitimacy concealed by power and the secrecy of the organization. Whistleblowing is a significant mechanism for revealing the violation of ethics and the law that remains concealed in power organizations.

Whistleblowing

It is defined as the disclosure of information concerning illegal, improper, or unethical acts carried out in an organization made in line with genuine intentions and in the best interests of the public. These may involve acts such as corruption, fraud, abuse of power, financial impropriety, illegality, and potential dangers to public health and the environment. These acts may occur both internally through the organizational mechanism and externally through institutions such as regulatory bodies, law-enforcement institutions, judicial institutions, and the press. Generally, there exist two forms of whistleblowing. These are explained as follows:

Internal Whistleblowing

Internal Whistleblowing is a process where the employee blows the whistle on illegal, improper, or unlawful behavior that occurs in the same organization. Normally, people receive feedback or convey the complaint to the management or the human resource department. Internal whistleblowing may include complaints such as fraud, theft, sexual harassment, misuse of the company's services, or breach of business policy. Internal whistleblowing helps take corrective action very early and promotes accountability within the organization's management.

External Whistleblowing

External whistleblowing happens when the whistleblower blows the whistle to other organizations or bodies outside the whistleblowing organization, like law enforcement agencies, regulatory organizations, the judiciary, or the press. The main reason for adopting the strategy of external whistleblowing is when the strategy of internal whistleblowing fails or is not an option. External whistleblowing is important as it ensures greater transparency and integrity in organizations (Shah, 2023).

Whistleblower

A whistleblower is a person who, as a result of their professional engagement with an organization, has insider knowledge of wrongs committed within the organization and comes forward to reveal the information in the interest of the public. A whistleblower can be a person or a group of people who work within, or are connected to, an organization and discover illegal and unlawful activities that are committed within the scope of their work. Whistleblowers are critical in unearthing intricate wrongs committed within organizations that are usually hidden by organizational structure, confidentiality, and misuse of power. Despite their importance in ensuring there is transparency and accountability within organizations, whistleblowers are often subjected to harassment, discrimination, and even dismissal from work.

International bodies have attempted to establish a definition of whistleblowing within a wider debate on ethical governance and accountability. According to the International Labour Organization, whistleblowing is the act of staff, as well as former staff, reporting illegal, dangerous, irregular, and unethical activities of an employer. However, in a wider debate on a United Nations document titled the United Nations Convention Against Corruption, whistleblowing is believed to be a reporting of criminal activities by a person of good intentions and reasonable suspicions to a relevant authority (Lendvai, Bálint, & Huszár, 2024).

The research community has further elucidated this definition by stating that the voluntary act of blowing the whistle is done by individuals with privileged information and aims at triggering a response from authorities or decision-makers in an institution. This further accentuates the active involvement of a whistleblower in an institution triggering actions for accountability. Under the Indian scenario, the concept of whistleblowing appears to fall within the gamut of 'public interest

disclosure.’ The Whistle Blowers Protection Act, 2014 recognizes whistleblowing to a limited extent and mostly targets those situations where there are allegations of corruption and the misuse of power within the public domain. Such differing attitudes cumulatively recognize the pivotal position occupied by whistleblowing.

Evolution of Whistleblower Protection in India

The whistleblower protection in India has been operational as a response to large-scale corporate and financial scandals that have exposed serious flaws in governance and regulatory structures. The Harshad Mehta securities scandal in 1992 brought to light serious flaws in the system, and lastly, the Satyam Computer Services scandal in 2009 emphasized the urgent need for effective protection for those individuals who possess whistleblower qualities. The first measure towards effective whistleblower protection was initiated by the Public Interest Disclosure Resolution, 2004. In light of the tragic death of Satyendra Dubey in 2003, there was a great deal of public concern that ultimately led to the establishment of a comprehensive regulatory framework through The Whistle Blowers Protection Act, 2014.

Side by side with these, the code of corporate governance in India has also undergone significant changes. The code of corporate governance developed and disseminated by the Confederation of Indian Industry in 1998 emphasized transparency, the role of audit committees, and board accountability. The Kumar Mangalam Birla Committee recommendations, based on these, became a part of Clause 49 of the SEBI Listing Agreement.

Amendments to Clause 49 of the Listing Agreement in 2005 and 2014 made whistleblower policies mandatory in corporate governance structures. This was initially made on a voluntary basis and later made mandatory in the case of listed companies with the requirement to implement whistleblower channels and protection against retaliation for whistleblowers. This development was an important milestone in making whistleblower protection part of the corporate framework in India (Yadav & Veer, 2025).

High-Profile Whistleblowing Cases in India

Meanwhile, various Indian whistleblowers receive accolades on the ground for exposing corruption and unethical practices, often at great personal risk.

- ***Lalit Mehta (2008)***: Engineer-turned-social-activist Lalit Mehta started to expose

embezzlements of the MGNREGS in the Palamu district of Jharkhand. Economist-assisted social audits were therefore able to detect discrepancies in the allotment of funds. On May 15, 2008, while on his way through Chhatarpur in Madhya Pradesh, he was hacked to death by a group, thus bringing all of a sudden his investigating activities to an end.

- ***Rinku Singh Rahi (2009)***: District Social Welfare Officer at Muzaffarnagar district in Uttar Pradesh, Rahi had exposed large-scale corruption in the welfare schemes. Unidentified assailants shot him multiple times. He survived and continued his anti-corruption crusade using the Right to Information Act to unravel further scandals.
- ***Aseervatham Achary (2011)***: An erstwhile aide of Telecom Minister A. Raja, his revelations led to the unraveling of the 2G spectrum scam. It was due to his revelations about this scam that the investigations carried out by the Central Bureau of Investigation and the Central Vigilance Commission unearthed the gigantic corruption that had infiltrated the telecom sector.
- ***Narendra Kumar Singh (2012)***: Narendra Kumar Singh, an IPS officer serving in Madhya Pradesh, actively opposed illegal mining taking place in the Morena district of the state despite continuous threats. On 8 March 2012, he was intentionally mowed down while trying to stop the transportation of illicitly mined materials. Singh eventually succumbed to his injuries.
- ***Sanjiv Chaturvedi (2012)***: Sanjiv Chaturvedi is a member of the Indian Forest Service. He reported the cutting of trees done unauthorisedly in the Hansi-Butana Canal project in 2002. Later, while he was the Chief Vigilance Officer of AIIMS between 2012 and 2016, he reported more than 200 irregularities, which were mostly related to unauthorised foreign tours of medical officers.
- ***Ashok Khemka (2012)***: Ashok Khemka, a bureaucrat with the Indian Administrative Service, brought to light several instances of widespread corruption, such as the cancellation of the land mutation entries pertaining to the Robert Vadra-DFL land transaction in the Haryana land deal. Despite facing a series of transfers, the bureaucrat has been a persistent voice for handing over more transparency to the governmental sector (Sahoo, Biswal, and Sarangi, 2025).

Laws Governing Whistleblower Practices in India

The Companies Act, 2013

An Act named Companies Act, 2013, has been formulated to ensure ethical performance and fulfilling regulatory requirements in the operations of companies in the Indian market. The Act has formulated statutory procedures to deal with corporate malpractices through inspection, inquiry, and investigation. Sections 206-229 of the Act regulate the inspection and investigation of corporate affairs, and under Section 208, the inspectors and the Registrar of the Company have the power to scrutinize the accounts of a company and require further investigation, if needed.

Under Section 210, the Central Government may make an investigation in respect of an inspector's report, a special resolution, and in the public interest. Under Section 211, the Serious Fraud Investigation Office (SFIO) is a specialized agency for investigation related to serious frauds. In fact, Section 177(9) encourages whistleblowing and holds auditors and companies accountable for making the competent authorities informed of frauds and mismanagement. This act also requires certain types of companies, like listed companies, those which accept deposits, and borrowing companies, to put in place a vigil mechanism for making genuine concerns, enhancing the transparency and accountability in a company (Karavadi, 2013).

Securities and Exchange Board of India (SEBI), 1992

The Securities and Exchange Board of India, after issuing a 2003 circular regarding amendments to the Principles of Corporate Governance, included Clause 49 in the Listing Agreement, which recommended establishing mechanisms for whistleblowing in listed companies. These mechanisms are at the heart of an approach that helps employees bring to the management or any other responsible authority in the company acts of unethical conduct, fraud, or violations of the code of ethics of the company. Clause 49 also protects the informant against victimisation and permits access to the chairperson of the audit committee in case of need, which again reinforces transparency and accountability in corporate governance. (Deshpande, 2023).

Whistleblower Protection Act, 2014

The Whistle Blowers Protection Act, 2014 specifies an avenue for lodging and investigating reports concerning corruption, misappropriation of power and authority, and significant danger to the broader public interest, including safety, health, the environment, and equity. It also aims to shield witnesses from intimidation. It allows any individual, including government officials, to submit a

public interest disclosure to the concerned authority. For instance, allegations against Union ministers are required to be made to the Prime Minister of India.

Sections 5 and 6 enable the concerned authority to investigate disclosures made under the Act. Sections 7-10 grant a level of power similar to that of a civil court with a further right to seek help from the police in order to conduct an efficient investigation. Sections 11-13 ensure protection for a whistleblower as an individual is not allowed to disclose his or her identity. Moreover, Sections 15-22 lay down punishment for non-acceptance of complaints, provision of incorrect information, or disclosure of a complainant's identity, with a right to appeal before the High Court.

Despite the advantages, there are limitations to the Act. The Act covers mainly public sector employees and lacks the impact of protecting whistleblowers in the private sector. The Act has a minute definition for "disclosure," and there is no apt solution to anonymous complaints. The Act does not reveal the whistleblower's identity, and it lacks reward systems to encourage people who blow the whistle on illegal activities. The Act, however, represents a major milestone because it was drawn up after public consultation. The Act attempts to walk the thin line of offering adequate protection to whistleblowers and preventing abuse of the Act, where persons are fined for filing false complaints under Section 17 and have a 60-day appeal period to grievance-redressed public officials (Deshpande, 2023).

Protection of Whistleblowers in the Corporate Sector

Whistle-blowing is an act of great courage, as it puts the whistle-blower alongside some of the most crucial supporters of the wider public interest. However, the whistle-blower within the context of the business environment faces numerous challenges. Some of the employees who witness fraud, work-related risks, sexual harassment, and any form of misconduct choose not to proceed with the action of whistle-blowing, in order not to become victims themselves, and hence any kind of misconduct and damage to the reputation of the business remains unmarred.

To cope with such problems, a Whistleblower Protection Act, 2014, has been developed in India, which has provided a scope to cover a legal framework for the protection of such persons. The aim of corporate whistleblowing systems would be to serve as internal control mechanisms within organizations. The success of these systems would hinge on defined reporting processes and protection against intimidation. The systems would otherwise be reduced to mere symbolic actions and would lack functionality.

The role of committees, including the K.R. Mangalam Committee and the Narayan Murthy Committee, in having effective corporate governance structures, in terms of Clause 49 of the SEBI Listing Agreement (2003), has not been insignificant. It encourages providing facilities to its employees to report any unethical practices, fraud, and violations of their policies with impunity and, in some cases, direct access to the Chairman of the Audit Committee. Although, this is not mandatory, but in fact, it will prove quite effective for good corporate governance, as it will ensure a safe zone for the whistle-blower.

Comparative Global Frameworks

United States of America (USA)

In the USA, there is a well-established system of protection of whistleblowers at both federal and state levels. This False Claims Act of 1986 rewards people for reporting government fraud with a percentage of the amount of benefit obtained. This act imposes a penalty even on a whistleblower with intentionally made false claims. The Whistleblower Protection Act of 1989 is a law that guards government workers from reprisal in cases of reporting wrong-doing. It enhances mechanisms of review by the Merit Systems Protection Board and also provides security from unlawful employer retaliation.

In light of the massive failures of large companies, such as Enron and WorldCom, the Sarbanes–Oxley Act of 2002 was enacted. It attempts to increase financial responsibility. Section 806 of the law shields personnel in publicly traded firms who blow the whistle on fraud against the federal government. Section 301 requires an efficient audit committee. Section 1107 provides criminal sanctions for obstruction of justice in whistleblower complaints.

Within U.S. laws, there are remedies such as reinstatement, compensation, and protection from demotion or adverse action related to employment for whistleblowers. There are penalties if an individual makes a knowingly false or intentionally misleading report, which ensures a level of accountability (Boles, Eisenstadt, & Pacella, 2025).

Australia

Australia boasts a strong whistleblower protection framework in place at both federal and state levels. While the Public Interest Disclosure Act, 1994 was primarily the driving force behind whistleblower protection in public bodies, it has since then been expanded to cover private bodies

under the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act, 2019 to protect employees, officers, and suppliers. The Australian system provides anonymity with protection from demotion or harassment for whistleblowers, along with severe penalties of up to AUD 1.05 million for individuals and AUD 10.5 million or 10% of a firm's turnover for a company for breach of confidentiality related with a whistleblower disclosure. There are no restrictions concerning the intention of a whistleblower either, so long as there is some rational thought behind a disclosure made by that person. This is because of a broader future outlook concerning the protection of whistleblowers (Smith, 2019).

New Zealand

The government of New Zealand has formulated and implemented a comprehensive system to protect whistleblowers through the "Protected Disclosures Act, 2000," but it has been replaced by "The Protected Disclosures (Protection of Whistleblowers) Act, 2022," effective from 1st July, 2022. The new law safeguards workers who disclose wrongful conduct both within public and private entities. This is because section 17 of the new law helps whistleblowers seek compensation.

The Act provides immunity from civil, criminal, and administrative proceedings for protected disclosures and allows for anonymity in reporting or disclosing identity to concerned authorities. The Reforms in 2022 broadened the protection to private companies, clarified the definition of 'serious wrongdoing,' and simplified the process for reporting internally. The system gives priority to confidentiality to ensure the safety of whistleblowers, hence leading to accountability and transparency in the workplace environments (McKenzie, 2025).

White-Collar Crime Landscape

Definition and Categories of White-Collar Crimes

White-collar crimes in India are known as crimes that are non-violent and are committed by people for monetary gain, often while in a position of trust, such as business and government employees. The idea of white-collar crime was first introduced by Edwin Sutherland in 1939 and was intended to describe crimes committed by people of "high socioeconomic status." In India, white-collar crimes are largely related to deception, concealment, and breach of trust and are not physical crimes.

The white-collar crimes usually involve fraud, embezzlement, insider trading, corruption, and bribery. New forms of white-collar crimes such as cybercrime, money laundering, and tax evasion have expanded the limits of economic crimes. Corporate frauds, as revealed by the manipulation of

accounts and representation of assets, are very alarming and have been manifested in the recent Satyam scam of 2009. Insider trading, which is based on the abuse of unpublished price-sensitive information to make any kind of gainful profit, is constantly raising regulatory worries.

The "Occupational Fraud 2024: Report to the Nations" issued by the Association of Certified Fraud Examiners (ACFE) examines 1,900+ cases from 138 countries and points out the financial and organizational effects of occupational fraud. The main point of this report is that tips from anonymous whistleblowers remain the most frequent method of occupational fraud detection.

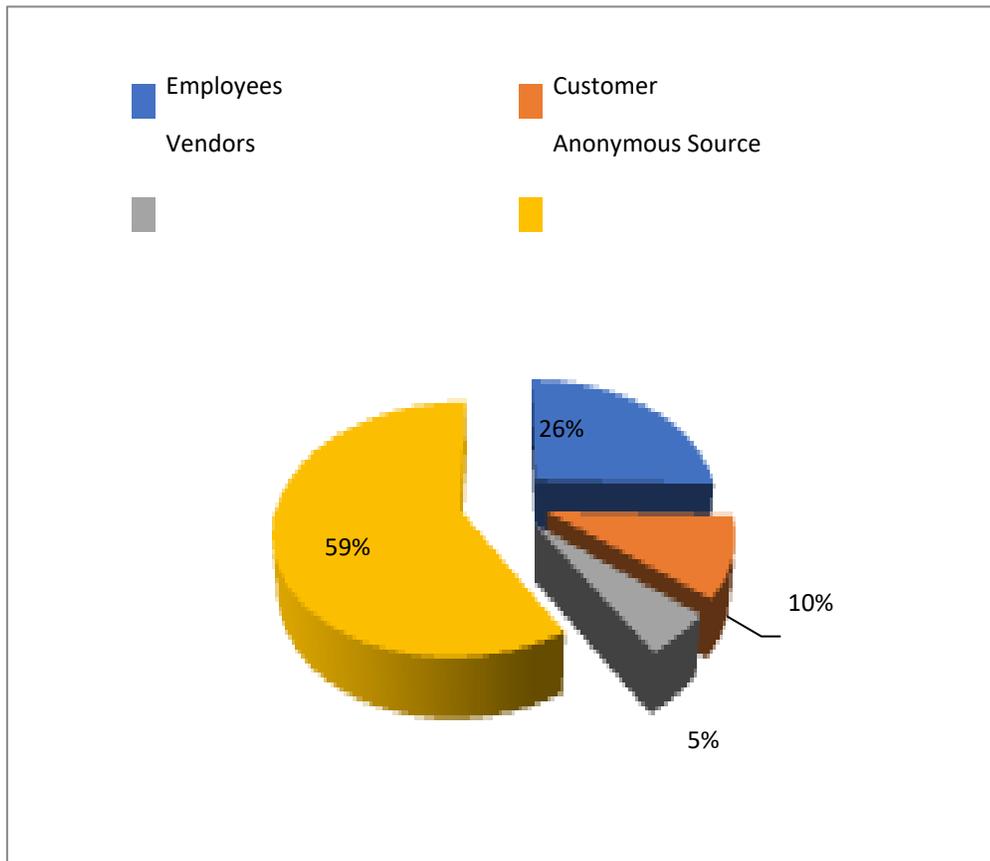


Figure 1.1 Sources of Whistleblower Tips

Some main findings in the ACFE 2024 Report are:

- Asset misappropriation: 89% of incidents (median loss of 120,000)
- Bribery: 48% with cases of proven loss of more than 200,000
- Financial statement fraud: 5% of cases (median loss of dollars 766,000; highest per case)

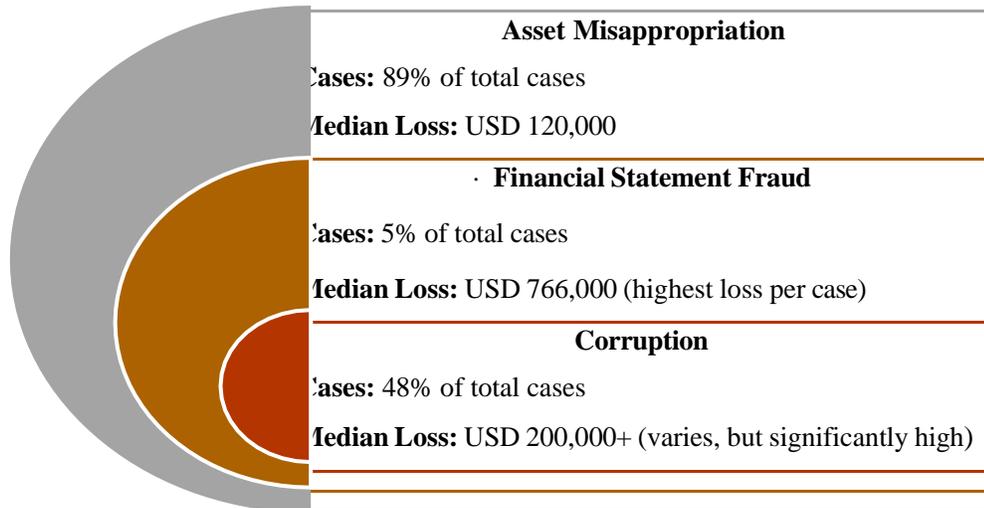


Figure 1.2 Distribution of Occupational Fraud Cases and Associated Median Losses

- **Prevalence and Economic Impact:** White-collar crimes have assumed serious dimensions in India, depleting economic stability and investors' confidence. Accurate measurement, due to its latent nature, poses little success. It ranked 78 in the Corruption Perception Index out of 180 countries in the list prepared by Transparency International in 2018, which shows that corruption-related offences still persist. The incidence of banking fraud has risen sharply, reported to have grown by 159% at INR 1.85 trillion in absolute terms during 2019-2020 by the Reserve Bank of India. But for white-collar crimes, the losses cannot be contained in simply direct financial terms. Beyond direct financial losses, white-collar crimes erode investor confidence and deter foreign direct investment. According to estimates made by the World Bank, corruption and other economic crimes are costing India close to nearly 1% annually of its GDP growth. (Singh & Kuar, 2022)
- **Role of Regulatory and Enforcement Agencies:** India follows a multi-agency approach in regulating, investigating, and prosecuting white-collar crimes. The financial sector is regulated by the Reserve Bank of India, which at regular intervals issues specific guidelines aimed at controlling banking fraud and money laundering. SEBI has been actively regulating the securities markets and addressing various offences, such as insider trading and market manipulation. The Central Bureau of Investigation deals with corruption and serious economic offenses, while the Enforcement Directorate deals with money laundering and foreign exchange offenses. This has

meant that an inefficient structure is coupled with a range of problems, including a lack of coordination, overlapping jurisdictions, a lack of autonomy, and political interference, which together make it difficult to ensure enforcement efficiency. (ATMANAND & BANSAL, 2024)

Challenges Faced by Whistleblowers in India: Barriers to Effective Accountability

Whistle-blowers in India still have significant, if not insurmountable, obstacles in their way. Retaliation, in some cases, may be direct and can include harassment, demotion, termination, and even violence. Societal attitudes towards whistle-blowing are more likely to view it as a breach of loyalty rather than a matter of public interest. Legal constraints make the protection even weaker. The Whistle Blowers Protection Act, 2014 is widely applicable in the public sector and does not provide a comprehensive remedy for anonymous complaints. Also, delays in procedure for investigation and adjudication give way to increased financial and psychological distress for whistleblowers, thus discouraging further disclosures.

Reporting structures are very underdeveloped or poorly implemented in the corporate sector. A majority of organizations may not have any incentives, security in reporting channels, or even independent oversight. Media exposure and social stigma may also shift attention from the wrongdoing to the whistleblower, compounding personal risks. Besides, the technical and hidden nature of white-collar crimes makes evidence collection difficult, further burdening the whistleblowers.

Corporate Responsibility and Ethical Leadership: Do They Influence Whistleblowing?

Corporate social responsibility and ethical governance have a role to play in acts of whistleblowing as facilitators and amplifiers of such practices. In the Indian corporate environment, such a function is realized through their compliance with their duties as defined in the Companies Act of 2013 and SEBI. Section 177 of the Companies Act, 2013 stipulates that certain types of companies have to establish vigil mechanisms, of which the oversight lies with the audit committee. For listed companies, under Clause 49 of the SEBI Listing agreement, there is a necessity to design a whistleblower mechanism that is confidential, protects against intimidation, and gives direct access to the chairperson of the audit committee.

Ethical leadership corridors decide how this will be implemented. When leadership is keen on monitoring the board, using resources effectively, and demanding independence for investigations, then whistleblower programs stop being a mere formality. Leadership practices also encompass

some of the issues that could act as barriers that have been identified within this paper earlier. Fear of retaliation could be dealt with by implementing a no-tolerance policy towards retaliation and ensuring that there are punishments for such actions. Delayed investigation could also be avoided by ensuring that senior management makes whistleblower issues a priority and deals with them by using independent internal or external investigators.

Lack of a reporting structure could also be dealt with by ensuring that a mechanism for anonymous reporting is supported by leadership and that vigilance mechanisms are audited periodically. Codes of conduct, compliance programs, and ethics-training activities strengthen whistleblower reporting systems. In a way, if employees have been made aware of misconduct and how to report it, more cases would be reported internally. Confidentiality and a low level of disclosure of a whistleblower's identity would help build confidence in such reporting systems. Hence, the process of ethical leadership becomes the linkage between law and practice in their application. By ensuring proper implementation of the whistleblower provisions under the statute, leadership is capable of turning law into an operational instrument that hampers white-collar crimes.

Suggestions and Recommendations

Despite legislative milestones, there are some gaps in coverage, protection, and support that hinder the development of whistleblower protection legislation in India. This paper urges the need for proper legal changes and improved organizational practices to bridge such gaps, and not just the articulation of lofty ideals. The Whistle Blowers Protection Act, 2014 is a huge positive move towards overcoming dishonest actions.

Key recommendations include:

- **Incentives or Compensation:** An interim regulated incentive scheme may be provided for those whose disclosures have been found to be true. Such schemes may include compensation for legal expenses, or even job security, with monetary incentives awarded judiciously and in measure, based on the model of the U.S. False Claims Act
- **Expenditure in litigation:** Providing legal and financial assistance to whistleblowers in successful cases.
- **Stronger Sentences for Identity Crimes:** Impose stricter sentences for illegal unmasking or disclosure of whistleblower identity.

- **Coverage under the Act:** More categories of misconduct to be included in the definition of disclosure, based on international best practices.
- **Applicability to Private Sector:** Coverage of private companies and multinational corporations, with handsome penalties and fines in case of non-compliance.
- **Anonymity in Reporting:** The Whistle Blowers Protection Act, 2014 needs to be amended to permit anonymous reporting, especially during the initial inquiry phase. A secure and audited reporting system needs to be developed through the audit committee, and anonymity may be waived under the shield of the regulatory or judicial authority.

Conclusion

The role of the whistle-blower is of utmost significance in achieving greater transparency and integrity in public life in the fight against white-collar crime. Although India has made several significant moves in this direction through various legislations, the law that is in place is, on the whole, poorly enforced. An effective whistleblower protection regime is not only about good legislation but also requires proper implementation, leadership, and accountability in this regard. A strong protection regime for whistle-blowers in legislation, better whistleblower regimes within companies, and learning from best practices in the international arena would certainly make a difference in the outcome of good corporate governance. A system that protects whistleblowers not only serves as a deterrent against wrongdoing but also enhances public confidence in corporations or institutions.

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