



VALUES AND WHISTLE BLOWER POLICY – MORE RETAIL LIMITED

MRL

Issue No: 02

Revision No: 1

Date of Release: 01st Sep 2019



Values and Whistle Blower Policy		
Issue No.:01	Prepared By: Head HR	Revision No.: 01
First Released on: 20 th May 2019	Approved by: CHRO	Document No.: MRL

REVISION HISTORY			
Iss/ Rev	Description of Change	Author	Effective Date
00/01	First Issue	Head – HR	1 st Jan 2020



Table of Contents

1. Purpose of this policy	4
2. Scope	5
3. Definitions and acronyms	6
4. Flow Charts	6
5. Protection of whistle blower	7
6. Reporting in good faith	7
7. List of exclusions	7
8. Dealing with anonymity	8
9. Confidentiality	8
10. Procedure for raising a complaint	8
11. Procedure for handling a complaint is as given below:	11
12. Appeal by aggrieved person :	13
13. Reporting Mechanism	13
14. Important Templates	13



The MRL Leadership Principles & Values of Customer Obsession, Frugality, Growing Talent, Grit, Collaboration and Integrity are the foundation for all actions and decisions we take. They set standards for the organization and for employee conduct.

To ensure that there is a common minimum standard of professional behavior, MRL has articulated the Policy on Code of Conduct / Redressal Process. This policy lists down broadly the identifiable and non-negotiable set of actions/behavior applicable to all employees across the company. It provides direction and limits. It explains how to report violations/ potential violations of the MRL Code of Conduct and the process of Redressal.

1. Purpose of this policy

The purpose of this policy is to articulate the company's point of view on whistleblowing, the process, and the procedure to strengthen whistleblowing mechanism at MRL.

This policy:

- Provides a platform and mechanism for the Employees and Directors to voice genuine concerns or grievances about unprofessional conduct without fear of reprisal
- It provides an environment that promotes responsible and protected whistle blowing. It reminds Employees and Directors about their duty to report any suspected violation of any law that applies to the company and any suspected violation of the MRL Code of Conduct.
- Above all, it is a dynamic source of information about what may be going wrong at various levels within the company and which will help the company in realigning various processes and take corrective actions as part of good governance practice.



2. Scope

This policy is applicable to all employees, irrespective of their level, across all stores, offices, DCs, RPCs, CCs and all other establishments.

This document provides guidelines for the operationalization of whistle blower / value standards committee, through a robust process of dealing with violations of code or conduct / values, and outlines steps for employees to report any incident of violation. Every employee will be given a fair trial according to the 'principle of natural justice.'

The principle of natural justice includes three key features

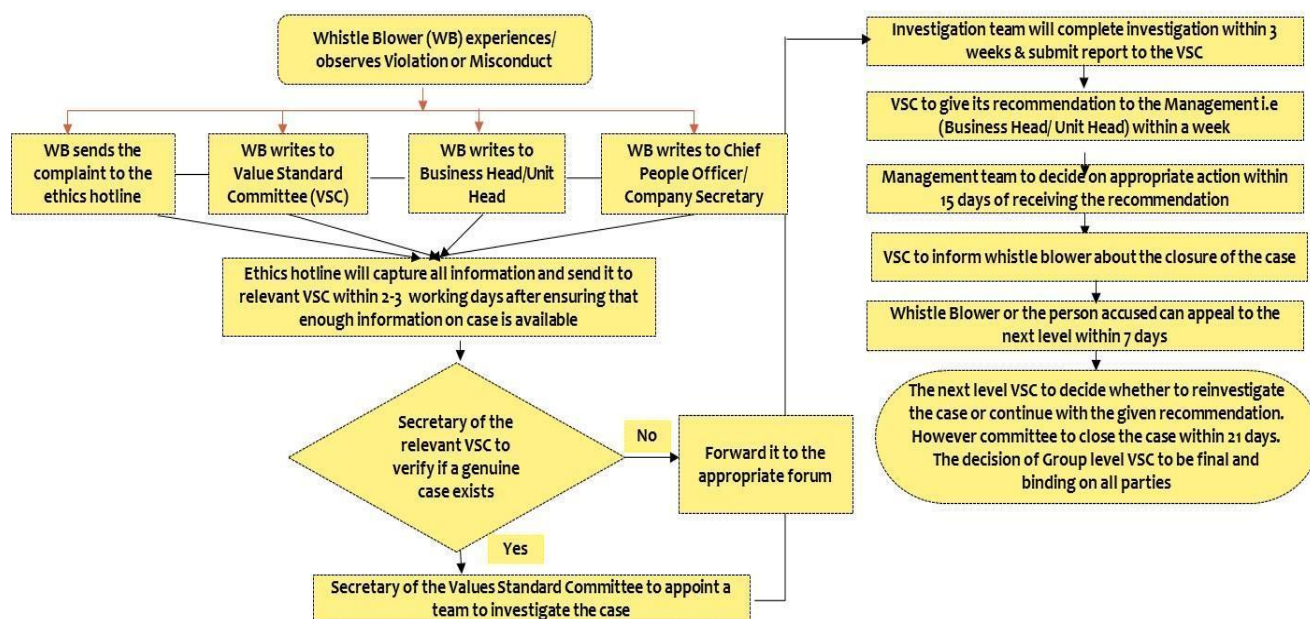
1. The right to be heard by an unbiased tribunal
2. The right to have notice of charges of misconduct
3. The right to be heard in answer to that charge



3. Definitions and acronyms

- 3.1. **“Employee”** - For the purpose of this policy, the term “employee” means any person on the rolls of MRL including offices DCs, RPCs, CCs , stores and all other establishments. This will include employees who fall in the managerial, supervisory or workmen cadre.
- 3.2. **“Whistle Blower”** - Any Employee or Director who discloses or demonstrates an evidence of an unethical activity or any conduct that may constitute breach of the Group’s/Group Company’s Code of Conduct or Group Values. This whistleblower has come to the decision to make a disclosure or express a genuine concern /grievance/allegations, after a lot of thought.
- 3.3 **“Values Standard Committee”**- A Committee formed under this policy to investigate complaints of violation of code of conduct / values referred to it and takes appropriate disciplinary action
- 3.4 **“Whistle blower officer”**- For the purpose of this policy, the Company Secretary (or in his absence, the Legal Head) of the relevant Unit/Business would act as the Secretary of the relevant Values Standard Committee and is also known as a Whistle Blower officer.

4. Flow Charts





5. Protection of whistle blower

The process is designed to offer protection to the whistleblower (employees and directors) provided that the disclosure made / concern raised / allegations made (“complaint”) by a whistleblower is in good faith and the alleged action or non-action constitutes a genuine and serious breach of what is laid down in the Group Values or MRL’s Code of Conduct , policy.

The company affirms that it will not allow any whistleblower to be victimized for making any complaint. Any kind of victimization of the whistleblower brought to the notice of the Value Standards Committee will be treated as an act warranting disciplinary action and will be treated so.

As a company, we condemn any kind of discrimination, harassment, victimization or any other unfair employment practice adopted against the whistleblowers. Complete protection will be given to the whistleblowers against any unfair practices like retaliation, threat or intimidation or termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the whistleblower’s right to continue to perform his/her duties/functions in a free and fair manner.

6. Reporting in good faith

Every Whistle Blower is expected to read and understand this policy and abide by it. It is recommended that any individual who wishes to report, do so after gathering adequate facts/data to substantiate the complaint and not complain merely on hearsay or rumor. This also means that no action should be taken against the whistleblower, if the complaint was made in good faith, but no misconduct was confirmed on subsequent investigation.

However, if a complaint, after an investigation proves to be frivolous, malicious or made with an ulterior intent, the Value Standards Committee shall take appropriate disciplinary or legal action against the concerned whistleblower.

7. List of exclusions

The following types of complaints will ordinarily not be considered and taken up:

1. Complaints that are Illegible , if handwritten
2. Complaints that are vague , with pseudonyms
3. Complaints that are trivial or frivolous in nature
4. Matters which are pending before a court of Law, State, National Human Rights Commission, Tribunal or any other judiciary or sub judiciary body



5. Any matter that is very old from the date on which the act constituting violation is alleged to have been committed
6. Issue raised, relates to service matters or personal grievance

The Whistle Blowers are encouraged to make complaints that have an impact on company's Brand & reputation, cases of financial irregularities, or People related issues of bias, partiality, and discrimination of any kind, abuse, victimization or harassment.

8. Dealing with anonymity

A whistleblower may choose to keep his/her identity anonymous. In such cases, the complaint should be accompanied with strong evidence and data.

9. Confidentiality

The Value Standards Committee will treat all complaints in a confidential and sensitive manner. In specific cases where the criticality and necessity of disclosing the identity of the whistleblower is important, it may be disclosed, on a 'need-to-know-basis', during the investigation process and only with the prior approval of the whistleblower.

10. Procedure for raising a complaint

A whistleblower can make a complaint in multiple ways:

1. Can write to the relevant Value Standards Committee. The information about name of members and list of Value Standards Committee (VSC) at various levels, their e-mail id are available as below:-

Business Level Value Standards Committee			
Business	Name	Role	Email ID
MRL	Mr. Sumit Narang	Chairman	MRL-mum.whistleblower@moreretail.in
	Mr. Mohit Kampani	Secretary	
	Mr. Sashi Gumma	Member	
	Mr. Girdhar Chitlangia	Member	
	Mr. Ganesh Subramanian	Member	



2. Unit Level Complaints committee

Unit level complaints committee is constituted at various regional level. The unit level complaints committee will receive and investigate the complaints raised by employees in the respective regions and stores. The members of Unit Level Value Standard Committees are as per the table below.

Units	Name	Role	Group Email -id
North	Deepak Gupta	Chairman	Uvsc.north@moreretail.in
	Subhash Chander	Member	
	Chandan Kalia	Secretary	
	Anuj Jain	Member	
	Mayur Saxena	Member	
	Tanushree Ajwani	Member	
	Loknath Prahladka	Member	
East	Ajay Thakur	Chairman	Uvsc.east@moreretail.in
	Arnab Seth	Secretary	
	Pravin Gupta	Member	
	Arnab Bhattacharya	Member	
	Pranab Adhikary	Member	
	Sunil Tripathi	Member	
West	Jogendra Shah	Chairman	Uvsc.west@moreretail.in
	Anish Mathew	Secretary	
	Gopalkrishna M	Member	
	Vikas Sanas	Member	
	Sachin Mule	Member	
	Kushal Garg	Member	
TG	K S Dinesh	Chairman	Uvsc.tg@moreretail.in
	Satish Sharma	Secretary	
	Revathi S.	Member	
	Kavitha	Member	
	M S Prasad	Member	
	Shiva Rallabandi	Member	
	Hrishikesh Kashyap	Member	



AP	PVD Prasad	Chairman	Uvsc.ap@moreretail.in
	Srinivas Bh.	Secretary	
	Madhu Rayicharla	Member	
	Venkat Narshimhan	Member	
	Pradeep Maji	Member	
	Shyam Pai	Member	
TN	Appa Rao	Chairman	Uvsc.tn@moreretail.in
	A Raja	Member	
	Phani Madhav	Member	
	Laxmi Kumar	Member	
	Anuradha	Member	
	Haribabu Y	Secretary	
	Anita Chandran	Member	
KE	Predeep Sanker	Chairman	Uvsc.ke@moreretail.in
	Harikrishnan MN	Secretary	
	Ranjith Chandran	Member	
	Madhukumar R	Member	
	Nirmal Pillai	Member	
KN	Atif Rasheed	Chairman	Uvsc.kn@moreretail.in
	Krishnan T S	Secretary	
	Gaurav Mehta	Member	
	Jagananth PSK	Member	
	Kritika Surya	Member	
	Jamir Shah	Member	
	Mohan Kumar	Member	
	Manoj Pawle	Member	

A whistle blower can send a complaint to the ethics hotline by calling on a toll free number 1800 2000 226, or write to moreconnect@ethicshelpline.co.in, or write to P. O. Box No 71, DLF Phase 1, Qutub Enclave, Gurgaon -122002, Haryana, India

- By writing to the Chief Human Resource Officer or Company Secretary, as these officials are duty bound to share the complaint with the Ethics Hotline.



11. Procedure for handling a complaint is as given below:

1. A whistle blower identifies non-adherence of Group Values or MRLs' Code of Conduct by any employee or a segment of the organization, will compile information that supports the case.
2. The whistle blower sends the complaint to the Value Standards Committee or ethics hotline ,depending on:
 - The level at which the violation is perceived to be happening, or
 - The seniority of the individual/s involved
 - His perception of getting justice from an appropriate body.
3. Upon receipt of information, the secretary of the relevant Values Standard Committee will first do a preliminary investigation to check whether the complaint seems to be genuine and falls under the purview of whistle blower policy. If complaint is sent with malicious intent, then the committee will take appropriate disciplinary action against the whistle blower.
4. If complaint does not fall under the purview of whistle blower policy, then same would be redirected to the right forum. For eg – If complaint is related to sexual harassment, same will be forwarded to the internal Complaints Committee and would be dealt as defined under. – Policy to Prevent Sexual Harassment at the Workplace If complaint is related to a personal grievance, e.g. appraisal rating, promotion etc, it will be forwarded to the Chief Human Resource Officer.
5. Once established that the case needs investigation, the secretary of the Value Standards Committee after discussion with the committee shall appoint a team to investigate the case, with utmost confidentiality. The investigative team can be a pool of internal people specially trained to investigate or can be an external agency specialized to investigate such cases.
6. Under no circumstances, the secretary, investigation team and the committee would reveal / disclose the identity of the "accused" to anyone else (including the immediate manager) – other than all those who are required to know about the case.



7. The investigation team should work towards ensuring that the investigation is completed by following the laws of the land and principles of natural justice within 3 weeks of the complaint being reported. If the investigation cannot be completed within 3 weeks, then the committee needs to have very valid and strong reasons for the same.
8. Once the investigation is completed, the secretary will submit the report of investigation to the committee and the committee will then decide on the quantum of punishment to be given. While deciding on this, the committee will consider the following:
 - Severity of the misconduct
 - Impact on the Organization (Reputation, Financial / Non – Financial)
 - Past record of the employee
 - Past precedence of treating similar violations (a summary of the same will be kept with Organization Effectiveness portfolio at Group Human Resources)
9. The punishment shall constitute a minimum of written warning and may lead to withdrawal of last increment, demotion, withholding promotion, dismissal from service and/ or even prosecution in a court of law.
10. Once the report is received, the committee will put its recommendation and forward it to the respective Management team. The team will consider the recommendation and decide on appropriate action within 15 days of receiving the recommendation.
11. While implementing the recommendation, the management will ensure that the name of the whistle blower and the person accused is kept confidential at all times.
12. If the charges framed on the accused are found to be false after investigation, it is very essential to demonstrate that the employee's dignity is respected. Hence, the Business Head / Unit Head should thank the employee personally for having cooperated in the process. A formal closure letter has to be sent informing that the charges have not been proved during the investigation process and hence he / she are fully exonerated of all the charges.

12. Appeal by aggrieved person:



- a. The employee has the option to appeal to the next higher level committee. If he / she appeals, the decision of this committee will be final and binding.
- b. If the employee chooses to appeal against the order, he / she has to submit a request in writing to the next higher level of committee i.e. Group Value Standards Committee within 7 days of receiving the order. If the request is not received within 7 days, the next higher level committee i has the option to reject the appeal.
- c. Based on the request for appeal, the committee will decide whether to reinvestigate/ re-look at the quantum of punishment. However, the next higher level committee will close the case within 21 days of receiving the appeal.
- d. The victim employee has the option of seeking his/her own transfer if the case is found to be valid and serious.
- e. If the whistle blower or the person accused feels unsatisfied with the outcome of his/her complaint to the Regional level /Business Level committee as the case may be, he/she may appeal to the Group Complaints Committee. This committee after hearing the appeal shall review the case and present their recommendations to the appropriate Management Team. The decision of the Group Level Management Team will be final and binding on all parties concerned.

13. Reporting Mechanism

An Annual and Quarterly report will be prepared by the Business Value Standards Committee of which copies will be placed before the Audit Committee of the relevant Group Company and Organization Effectiveness portfolio at Group Human Resources.

14. Important Templates

Annexure 1 – Template for reporting violations

Annexure 1 – Template for Reporting Violation



To: Value Standards Committee <at Business or Zonal level>: _____

Please select the applicable incident type(s) from the list below that best describes the issue(s) you are reporting. Please note that multiple issues can be selected

1. Misappropriation of company assets or resources
2. Conflict of interest
3. Inappropriate sharing of confidential information
4. Financial fraud of any nature
5. Violation of gifts and entertainment policy
6. Non-adherence to safety guidelines
7. Inaccurate financial reporting
8. Bribery & Corruption
9. Insider trading
10. Other forms of Harassment – Victimization, Bullying, Discrimination etc.
11. Social Media Usage
12. Misuse of authority
13. Environment, health and safety
14. Concurrent employment
15. Others _____

☐
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐
☐

Please provide name, designation and department of the person(s) involved?

	Name	Department	Designation
Individual 1			
Individual 2			
Individual 3			
Individual 4			

When did the incident occur? (Please provide tentative date if you do not know the exact date)

Please confirm the location of the incident

How did you find out about this incident?



How long has this been occurring for?

Less than a month

- 1-6 months
- 6-12 months
- Greater than 12 months

Please provide a detailed description of the incident. To enable your company to act on your complaint, you are requested to provide specific information where possible including names, location, date, time etc. Please note that this field is limited to 5,000 characters.

Do you have any evidence in support of your allegations?

Yes

No

Is anyone else aware of this incident?

Yes

No

Is there any additional information that would facilitate the investigation of this matter?

Yes

No

Have you reported this incident to anyone in the company?

Yes

No

Date:

Location:

Name of the Person reporting (optional):

Contact Information (incl email optional):

The complaint should be either reported on Values Microsite on Poornata to the relevant Values Standard Committee at Unit, Business or Group level or can be shared to ethics hotline at either verbally over a phone or through email. The details of the Values Standard Committee is available on Values microsite on Poornata and Onstream.