

## The Whistle Blower Policy

*The Aditya Birla Group Values of Integrity, Commitment, Passion, Seamlessness, and Speed are the foundation for all actions and decisions we take. They set standards for the organization and for employee conduct.*

This policy lists down broadly the identifiable and non-negotiable set of actions/behavior applicable to all employees across the Group. It provides direction and limits. It explains how to report violations/ potential violations of the Group Values or Aditya Birla Group's Code of Conduct and the process of redressal.

### Purpose of this policy:

The purpose of this policy is to articulate the Group's point of view on whistle blowing, the process, and the procedure to strengthen whistle blowing mechanism at Aditya Birla Group.

### 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 Group and any suspected violation of the Group Values or Aditya Birla Group's Code of Conduct.
- Above all, it is a dynamic source of information about what may be going wrong at various levels within the Group and which will help the Group in realigning the processes and take corrective actions as part of good governance practice.

**All the listed companies of the Aditya Birla Group in India shall adopt this policy. All the non-listed companies will be covered under this Group policy on whistle blowing.**

### Who is a 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.

### Applicability of this policy

This policy is applicable to all the Group Companies in India, including all management cadre employees and directors.

### Protection

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 Aditya Birla Group's Code of Conduct .

The Group 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 Group, 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.

#### Reporting in good faith

Every employee and director 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 rumour. 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 is found to be frivolous, malicious or made with ulterior intent/motive, the Value Standards Committee should take appropriate disciplinary or legal action against the concerned whistleblower.

#### 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 Pseudonymous
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 more than one year 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 Group's Brand & reputation, cases of financial irregularities, or People related issues of bias, partiality, and discrimination of any kind, abuse, victimization or harassment.

#### 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.

#### 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.

#### Who is a whistle blower officer?

For the purpose of this policy, the Secretary of the Values Standard Committee is also known as a Whistle Blower officer.

#### 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 on the Values micro site that can be accessed from Poornata (<https://www.poornataghr.com>), or the Group's Intranet Onstream, (<http://www.abgonstream.com>).

2. Use the Ethics hotline number as shared by the respective Chief People Officer. This is operated by an independent third party vendor
3. By writing to the Chief People Officer or Company Secretary of the relevant Group Company, as these officials are duty bound to share the complaint with the relevant Value Standards Committee.
4. By writing to Unit Head or Business Head of the relevant Group Company, who will forward this to the relevant Value Standards Committee.
5. In exceptional cases, the complainant can directly report his/her complaint to the Chairperson of the respective Audit Committee. Details of the Chairperson is available on the Company website.

**A typical process flow of handling a complaint is as given below:**

#### **Procedure**

1. A whistle blower identifies non-adherence of Group Values or Aditya Birla Group's 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 respective 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.

If the breach or misdemeanor is at:

- The Unit Head level and above, the employee will write to the Group level Value Standards Committee.
- Unit Function Head level, the same will be reported to the respective Business level Value Standards Committee.
- Any other level, the same will be reported to the respective Unit level Value Standards Committee.

A whistle blower can send a complaint to ethics hotline by calling on a toll free number or can write to [abg.whistleblower@adityabirla.com](mailto:abg.whistleblower@adityabirla.com).

A whistle blower can also write to Business Head, Unit Head, Chief People Officer or Company Secretary who will share the complaint with the relevant Values Standard Committee.

3. Upon receipt of information, the secretary of the relevant committee, who is also known as the whistle blower officer, 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 issue a warning letter to the complainant and close the case

4. If complaint does not fall under 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 complaints committee and would be dealt as defined under circular no. 728. If complaint is related to a personal grievance, e.g. appraisal rating, promotion etc, it will be forwarded to the relevant Chief People Officer.
5. Once established that case needs investigation, the secretary of the Value Standards Committee shall appoint a team to investigate the case, with utmost confidentiality. This can be a pool of internal people specially trained to investigate or can engage an external agency to investigate the facts of the case.
6. Under no circumstances, 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. During investigation, if the committee concludes that the complaint is not a genuine one and the complainant has sent the complaint with malicious intentions, then the committee will issue a warning letter to the complainant.
8. The committee will 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.
9. Once the investigation is completed, the committee will 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)
10. The Committee will prepare a report comprising their findings and their recommendation of punishment. 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.
11. Action could also be recommended against employees who abetted the misconduct knowingly. Written warning would also be issued to employees who were “in the know”, but did not highlight the same.
12. Once the report is received, the committee will put its recommendation and forward it to the respective Management i.e. Unit Head / Business Head for implementation. The Management team to consider the recommendation and decide on appropriate action within 15 days of receiving the recommendation.
13. While implementing the recommendation, the management will ensure that the name of the employee is kept confidential at all times.

14. In case the whistle blower is not satisfied with the decision of the relevant Value Standard Committee, he/she has the option to appeal within 7 days of the order, to the next higher-level committee only. If he / she appeals, the decision of this next higher-level committee will be final and binding.
15. Based on the appeal, the next higher-level committee will decide whether to re-investigate / relook at the quantum of punishment. The next higher-level committee will close the case within 21 days of receiving the appeal.
16. If the charges framed on the accused have been 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 is fully exonerated of all the charges.

#### Reporting process

An Annual and Quarterly report will be prepared by the Business Value Standards Committee of which copies will be sent to the Chairperson of the Audit Committee of the relevant Group Company and to the Organization Effectiveness portfolio at Group Human Resource at [reportingwb@adityabirla.com](mailto:reportingwb@adityabirla.com).

#### Guidelines for communication and implementation of this policy

An ethics hotline has been created at the Group level. This toll free number will be available for reporting of any violation or misconduct. A communication mechanism should be put in place to create awareness about this with the existing employees and for new joiners in all Group Companies operating in India.

It is the responsibility of the Chief People Officer of relevant Group Company to ensure that the updated names and email id of the various Business and Unit level Value Standards Committee is made available to all employees through the local intranet and/or any other communication mechanism they may adopt. A copy of this policy shall also be placed on the corporate website of the relevant Group Company. A copy will also be shared with the Organization Effectiveness portfolio at Group Human Resource.

It is the responsibility of the various Business Value Standards Committees and Chief People Officer to ensure that employees are well informed about the ethics hotline number and are aware of this policy and process for raising complaints.

It is the responsibility of the secretary of the Values Standard Committee to keep records of all the complaints, investigations and action taken under this policy. For the purpose of this policy, the secretary of the Values Standard Committee is also known as the whistle blower officer.

#### **Important Templates**

Annexure 1 – Template for reporting violations

Annexure 2 – Sample workflow /procedure for reporting, resolving and closing a case

Annexure 3 – Indicative flow and timelines of response to a complaint

Annexure 1

## **Template for Reporting Violation**

**To: Value Standards Committee <at Group/ Business or Unit level>:**

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### **Violation details:**

a. Which aspects of the Code of Conduct or Group Values have been violated?

b. Who is /are the individual/ people/ functions involved?

### **Critical Incidents and Factual Data:**

a. Please describe what constitutes the violation i.e. incident details.

b. List supporting information/ data that you would have, that the Committee can seek from you while investigating.

Date:

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Location:

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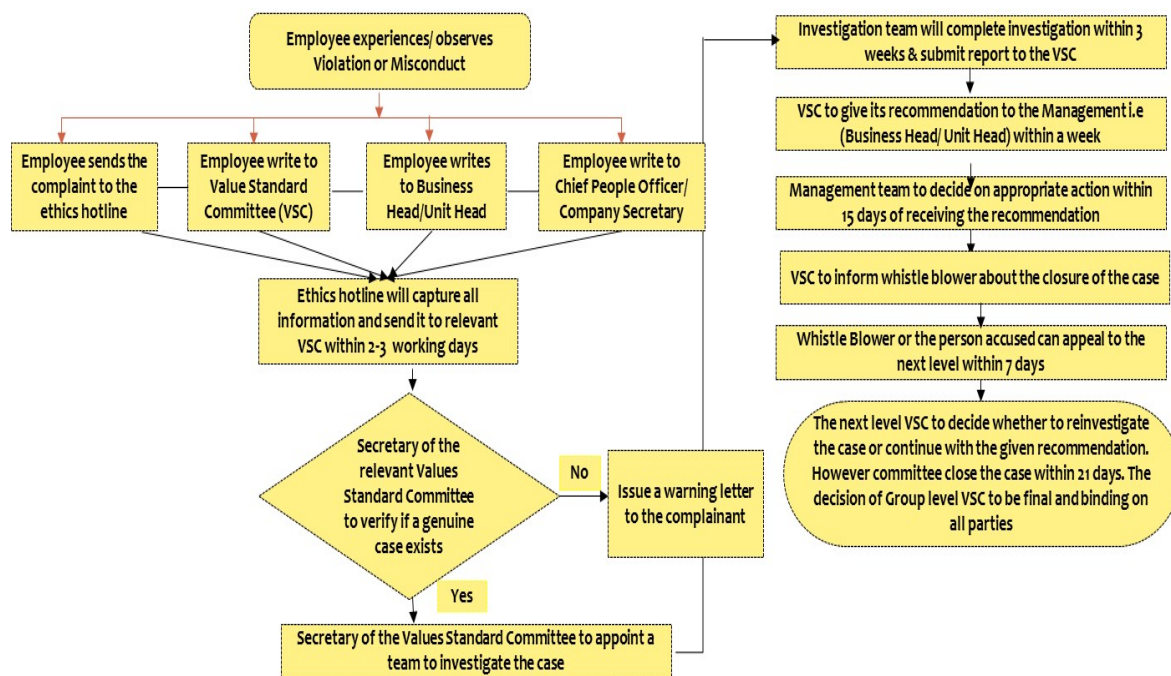
Name of the Person reporting (optional):

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Contact Information (incl email optional):

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## Annexure 2 - Sample workflow for reporting, resolving and closing a case



## Annexure 3 – Indicative flow and timelines of response to a complaint

	Indicative timeline	Illustrative	Process owners
Receipt of Complaint	2-3 working days	Complaint to be sent to relevant Values Standard Committee	Ethics Hotline/ Values Standard Committee
Preliminary enquiries	1 week	Preliminary investigation Indications of issue N: Documentati on & closure Y: Initiate detailed investigation	Whistle Blower Officer*
Investigation & closure	3 weeks 15 days	Investigation following laws of land & principles of natural justice Reporting to management team Management team to take appropriate action	Whistle Blower Officer Management team
Re-appeal	7 days	Decision of next level committee final & binding	Complainant

Detailed information available in process flow of handling a complaint  
Whistle Blower Officer is also known as Secretary of Values Standard Committee