

# Reliance BP Mobility Limited

## Whistle Blower Policy

Applicability : RBML  
Issue Date : July 20, 2022  
Next Review : 2023-24  
Issuing Authority : CHRO

**Reliance BP Mobility Limited.**

**Corporate Office:** 2<sup>nd</sup> Floor, 5C, Reliance Corporate Park, Thane Belapur Road, Ghansoli, Navi Mumbai – 400701.

**Registered Office:** 3<sup>rd</sup> Floor, Maker Chambers IV, 222, Nariman Point, Mumbai – 400021. **Phone:** +91-22-3555-5000.

**CIN:** U50100MH2015PLC327401

**Contents**

#	Content	Pg no:
	Foreword	3
1	Scope and Exclusions	3
2	Terms and Definitions	3
3	Requirement	4
3.1	<i>Responsibility to Report</i>	4
3.2	<i>Reporting mechanism</i>	5
3.3	<i>Protection of Whistle blower</i>	6
3.4	<i>Role of Audit Committee</i>	7
3.5	<i>Conflict of interest</i>	7
3.6	<i>Questions</i>	7

**Annexures**

Annex A	<i>Annexure A :Ethics and Compliance Task Force Charter</i>	8
1	<i>Background</i>	8
2	<i>Mission</i>	8
3	<i>Membership</i>	8-9
4	<i>Authority</i>	9
5	<i>Terms of Reference</i>	9-10
6	<i>Roles and Responsibilities</i>	10-11
Annex B	<i>Annexure B :Guidance on Responding to Protected Disclosures</i>	12
1	<i>Policy &amp; Procedures</i>	12
1.1	<i>Receipt, Registration and Review of Protected Disclosures to the Ethics &amp; Compliance Task Force</i>	12
1.2	<i>Receipt, Registration and Review of Protected Disclosures to the Audit Committee</i>	12
1.3	<i>Conflicts of interest</i>	13
1.4	<i>Investigation of Protected Disclosures</i>	13
1.5	<i>Document retention</i>	14
1.6	<i>Workflow for handling complaints</i>	14
1.7	<i>Deliberately False Protected Disclosures</i>	15

## **Foreword**

Reliance BP Mobility Limited (RBML) is committed to conducting the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty and integrity, including in accordance with all applicable laws and regulations. Towards this, the Company has adopted the RIL “Code of Conduct” which lays down the principles and standards that should govern the actions of the Company and its employees.

Employees are required to report actual or suspected violations of applicable laws and regulations and the Code of Conduct, and the company has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

## **1. Scope and Exclusions**

- 1.1** This Whistle-blower Policy (the “**Policy**”) sets out the procedure to be followed when making a disclosure.
- 1.2** This Policy applies to all Employees and Directors regardless of their location. Violations will result in appropriate disciplinary action. The employees are required to familiarize themselves with this Policy, and seek advice from the Chief Human Resources Officer (CHRO) of RBML if any questions arise

## **2. Terms and Definitions**

- 2.1 “Audit Committee”** means the committee constituted by the Board of Directors of RBML in accordance with Section 177 of the Companies Act 2013, which has responsibility for supervising the development and implementation of this Policy.
- 2.2 “Code of Conduct”** means the Code of Business Conduct and Ethics.
- 2.3 “Employee”** means any employee or Directors of RBML
- 2.4 “Management Committee (MC)”** means the committee set up by the Board of RBML to assist in discharging executive management delegations
- 2.5 “Ethics & Compliance Task Force” (ECTF)** means the committee

designated by the Audit Committee to handle complaints and the resolution process of Protected Disclosures

**2.6 “Protected Disclosure”** means the disclosure of a Reportable Matter in accordance with this Policy.

**2.7 “Reportable Matter”** means a genuine concern concerning actual or suspected:

- i. fraudulent practices, such as improperly tampering with RBML books and records, or theft of company property;
- ii. corruption, including bribery and money laundering;
- iii. Conflict of interest
- iv. Significant Health Safety and Environment (HSE) issues
- v. breaches of the Code of Conduct.

Please note that complaints concerning personal grievances, such as professional development issues or Employee compensation, are not Reportable Matters for purposes of this Policy.

**2.8 “Whistle-blower”** means any Employee or Director who makes a Protected Disclosure under this Policy.

### **3. Requirement**

#### **3.1 Responsibility to Report**

Protected Disclosures are to be made whenever an employee becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly upon the Employee becoming aware of the Reportable Matter. Reportable Matters should be made pursuant to the reporting mechanism described in Section 2.2 below.

The role of a Whistle-blower is limited to making a Protected Disclosure. A Whistle-blower should not engage in investigations concerning a Reportable Matter that is the subject of a Protected Disclosure. Neither should a Whistle-blower become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure other than as requested by ECTF or the Chairperson of the Audit Committee or the investigators

### 3.2 **Reporting Mechanism**

3.2.1 RBML has established an Ethics & Compliance Task Force to process and investigate Protected Disclosures. The Ethics & Compliance Task Force operates under the supervision of the Audit Committee. Protected Disclosures are to be made to the Ethics & Compliance Task Force as under :

- a) by **email** to [RBML.Ethics@jiobp.com](mailto:RBML.Ethics@jiobp.com); or
- b) by **telephone** to the Whistle-blower Hotline --+91- 22 79670216; or
- c) by **letter** addressed to the Ethics & Compliance Task Force, marked “Private and Confidential”, and delivered to the Chairman of the Ethics & Compliance Task Force, Reliance bp Mobility Limited, Reliance Corporate Park, Navi Mumbai 400701
- d) Moreover, in exceptional cases, Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee as follows:
  - a) by **email** to [RBML.Audit@jiobp.com](mailto:RBML.Audit@jiobp.com); or
  - b) by **letter** addressed to the Audit Committee, marked “Private and Confidential”, and delivered to the Chairman of the Audit Committee, Reliance bp Mobility Limited, Reliance Corporate Park, Navi Mumbai 400071.

3.2.3 To enable the proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter. To the extent possible, the following information should be provided:

- 1) the nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Conduct, please refer to the provision of the Code of Conduct that is alleged to have been violated);

- 2) the names of the Employees to which the Reportable Matter relates (for example, please provide the name of the business unit that is alleged to have violated the Code of Conduct);
- 3) How and when the matter came to the notice of the Whistle blower and if the matter was raised initially with any other employee before.
- 4) the relevant factual background concerning the Reportable

Matter (for example, if the Reportable Matter concerns a violation of the Code of Conduct, please include information about the circumstances and timing of the violation); and

- 3.2.4 To enable further investigation of Reportable Matters, Whistle- blowers are strongly encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy.
- 3.2.5 All Protected Disclosures are taken seriously and shall be promptly scrutinized and investigated by RBML in accordance with the Guidance on Responding to Protected Disclosures.

### **3.3 Protection of Whistle-blowers:**

- 3.3.1 If a Whistle-blower does provide his or her name when making a Protected Disclosure, RBML shall treat as confidential the identity of the Whistle-blower and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed.
- 3.3.2 A Whistle-blower may make a Protected Disclosure without fear of retaliation or intimidation. RBML prohibits its Employees from engaging in retaliation or intimidation that is directed against a Whistle-blower. Employees who engage in retaliation or intimidation in violation of this Policy will be subject to disciplinary action, which may include dismissal from employment.
- 3.3.3 If a Whistle-blower has been found to have made a deliberately false Protected Disclosure that Whistle-blower may be subject to disciplinary action, which may include dismissal.

### **3.4 Role of the Audit Committee**

- 3.4.1 The Audit Committee is responsible for supervising the development and implementation of this Policy, including the work of the Ethics & Compliance Task Force. The Audit Committee shall periodically review the Policy to consider whether amendments are necessary, and, if so, it shall communicate any such amendments to all Employees as soon as possible.
- 3.4.2 The Audit Committee shall receive reports from the Ethics & Compliance Task Force concerning the investigation and resolution of Protected Disclosures made pursuant to the Policy on a quarterly basis as per the guidelines given by the Audit Committee. In addition, the Audit Committee shall have responsibility for coordinating the investigation of any serious Protected Disclosures concerning the alleged violation of laws or regulations that apply to RBML
- 3.4.3 The Audit Committee shall review the functioning of the Whistleblower mechanism, atleast once in a financial year.

### **3.5 Conflicts of Interest**

Where a Protected Disclosure concerns any member of the Ethics & Compliance Task Force or the Audit Committee, that member of the Ethics & Compliance Task Force or the Audit Committee shall be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board of Directors shall be responsible for determining whether a member of the Ethics & Compliance Task Force or the Audit Committee should recuse himself or herself from acting in relation to a Protected Disclosure.

### **3.6 Questions**

If you have any questions concerning this Policy or the Code of Conduct, please contact:

Address:	Chief Human Resources Officer, Reliance-bp Mobility Limited Reliance Corporate Park Navi Mumbai
Email:	<a href="mailto:RBML.Ethics@jiobp.com">RBML.Ethics@jiobp.com</a>

## **Annexures**

### **Annexure A : Ethics and Compliance Task Force Charter**

#### **1. Background:**

- 1.1. A vigil mechanism and whistle blower mechanism has been established according to Section 177 of the Companies Act, 2013 and is operational.
- 1.2. Audit Committee shall oversee the vigil mechanism as per the rule 7 of the Companies (Meetings of Board and its powers) Rules, 2014
- 1.3. “Code of conduct” is a public statement that RBML is committed to doing the right thing. It serves as a valuable resource to help employees and others make informed, ethical decisions based on guiding principles.

#### **2. Mission:**

- 2.1. The Ethics and Compliance Task Force (ECTF) shall function on behalf of the Audit Committee and assist the Board in fulfilling its oversight responsibilities relating to the design, implementation and execution of the company’s ethics and compliance program including vigil mechanism and whistle blower policy.
- 2.2. While the implementation of the Code of conduct is owned by the HR, any violations brought forth through the vigil mechanism shall be dealt with by the Ethics and Compliance Task Force.

#### **3. Membership:**

- 3.1. Ethics and Compliance Taskforce (ECTF) comprises the following Permanent Members:

1. Chief Human Resources Officer (CHRO)
2. National Sales Head – Retail (NSH)
3. Head HR - People, Infra & Operations
4. Head FC&A
5. Head Advance Mobility

Invitees:

1. A MC member
2. A representative from Internal Audit
3. A representative from Corporate Security
4. A representative from Legal



5. Such other members as may be required
- 3.2 Chief Human Resources Officer (CHRO) shall serve as the Chair of the Ethics & Compliance Task Force. Coordinator CSR, ECTF & POSH shall serve as the Secretary to the ECTF.
- 3.3 Role of Coordinator CSR, ECTF & POSH :
  1. Manage day to day affairs of the Ethics and Compliance Task Force (ECTF)
  2. Advisor to the ECTF in terms of regulatory requirements, situations giving rise to ethical dilemmas and best practices in ethics compliance and governance
  3. Any other subject matter expertise as required by the ECTF

#### **4. Authority**

- 4.1. In furtherance of its responsibilities, the Ethics and Compliance Task Force shall have direct access to, and receive regular reports and any needed information from businesses and functions.
- 4.2. The Ethics and Compliance Task Force shall have the power to conduct or authorise investigations into any matter within its scope of responsibilities, and to engage independent professional advisors / consultants as it considers appropriate.
- 4.3. The concerned Business/Function head shall own the responsibility to ensure completion of identified action items in timely manner and submission of Action Taken Report (ATR) to the ECTF
- 4.4. The decision by the Ethics and Compliance Task Force is final in respect of all matters related to Ethics within RBML.
- 4.5. Any punitive action for Level G and above will be approved by CEO, for level H and below by ECTF.
- 4.6. In order to ensure independence of decision making by ECTF, the ECTF member to whose function the matter pertains, shall not have a voting right in final decision.

#### **5. Terms of Reference**

- 5.1. Objectively monitor and assess the adequacy of RBML's ethics and compliance program and mitigate the company's exposure to Vigil mechanism compliance risk if any.
- 5.2. Oversee the development and monitor the implementation and effectiveness of the Company's Code of Conduct

- 5.3. Make recommendations on development and implementation of strategy, policy, procedures and processes in respect of ethical matters;
- 5.4. Review ethical risks and monitor the adequacy and effectiveness of respective mitigation activities and controls;
- 5.5. Evaluate the compliance and ethical aspects of Company culture and make recommendations to the Board on steps to be taken to ensure a culture of integrity and honesty exists in the Company
- 5.6. The Ethics & Compliance Task Force (ECTF) shall handle all reported complaints end to end and report to the Audit Committee.
- 5.7. Oversee, review and approve, as required and in liaison as necessary with the Audit Committee, the adequacy and security of the Company's arrangements for its employees and contractors to raise concerns, in confidence, about any matters and ensure such systems (and any other systems it considers necessary) adequately and securely allow ethical concerns to be raised in confidence.
- 5.8. The Committee shall ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow up action.

## **6. Roles and responsibilities**

- 6.1. The Audit Committee shall review all reports from the ECTF on a quarterly basis and approve / advise on recommendations made.
- 6.2. The ECTF shall receive, evaluate all whistle-blower and other ethics complaints and take it to resolution after due scrutiny / investigation as per the Vigil mechanism and Whistle-blower policy and take action as appropriate on findings of such reports.
- 6.3. The Ethics and Compliance Task Force (ECTF) shall meet once a quarter or earlier as required.
- 6.4. All permanent members of ECTF shall participate in all meetings and contribute to decision making and resolution.
- 6.5. In order to have validity, actions of the ECTF shall be approved by a quorum. A quorum shall be a majority of all the members of the ECTF.
- 6.6. Coordinator CSR, ECTF & POSH shall play the role of subject matter expert. The role shall co-ordinate all activities by the ECTF including the resolution process.
- 6.7. Representative from Corporate Security shall participate in deliberations and support investigations.
- 6.8. Invited MC member shall present his observations / perspectives on the case handled by

the ECTF.

- 6.9. Representative from Internal Audit shall contribute and support during the course of preliminary inquiry and later on full-fledged investigations whenever required.
- 6.10. The preliminary assessment team shall analyse data / carry out preliminary enquiry to identify substance or prima facie, if any. The team may also carry out extended scrutiny, if required. The team will generally include the following on a case to case basis:
  - a) Coordinator CSR & Vigilance
  - b) FC&A team member
  - c) HR Business Partner/ Member
  - d) Audit team member
  - e) Location corporate security and
  - f) Process owners – shall provide needed data points / inputs and support the preliminary assessment.
- 6.11. Report on quarterly basis to the Audit Committee on the activities of ECTF.
- 6.12. Annually review and report to the Audit Committee on its own performance.
- 6.13. Review and assess this charter annually and propose any changes to the Board for approval.
- 6.14. Oversee Management's efforts to support the ethical decision making, evaluate Management's progress and provide feedback on these efforts.
- 6.15. The ECTF may make recommendation to the Management on possible employee compensation action to reward ethical behavior and discourage unethical behavior.

## **Annexure B : Guidance on Responding to Protected Disclosures**

### **1. Policy and Procedure**

#### **1.1. Receipt, Registration and Review of Protected Disclosures to the Ethics & Compliance Task Force**

1.1.1. Upon receipt of a Protected Disclosure in accordance with the Policy, the Ethics & Compliance Task Force should, within seven business days:

1.1.1.1. record the Protected Disclosure in the Whistle-blower Register, with a unique identifying number for the Protected Disclosure; and

1.1.1.2. if the Protected Disclosure includes the name and contact details of the Whistle-blower, communicate with the Whistle-blower to acknowledge receipt of the Protected Disclosure.

1.1.2. The Ethics & Compliance Task Force shall conduct an initial review of the Protected Disclosure within seven business days from the date on which the Protected Disclosure is recorded in the Whistle-blower Register to determine the seriousness of the Reportable Matter and to ascertain whether any members of the Ethics & Compliance Task Force need to recuse themselves from considering the Protected Disclosure.

1.1.3. Protected Disclosures that concern the alleged violation of laws or regulations that are applicable to RBML generally should be treated as higher priority than Protected Disclosures that concern the alleged violation of the Code of Conduct only.

#### **1.2. Receipt, Registration and Review of Protected Disclosures to the Audit Committee**

1.2.1. Upon receipt of a Protected Disclosure in accordance with the Policy, if the Audit Committee determines that the Protected Disclosure does not concern an “exceptional” Reportable Matter, the Audit Committee may delegate responsibility for processing and investigating the Protected

1.2.2. Disclosure to the Task Force which shall follow the process laid down in Clause 1.1 above.

1.2.3. If, in the opinion of the Audit Committee, the Protected Disclosure concerns an exceptional nature, then and in such a case, within seven business days:

1.2.3.1. record the Protected Disclosure in the Whistle-blower Register, with a unique identifying number for the Protected Disclosure; and

- 1.2.3.2. if the Protected Disclosure includes the name and contact details of the Whistle-blower, communicate with the Whistle-blower to acknowledge receipt of the Protected Disclosure.
- 1.2.4 The Audit Committee shall conduct an initial review of the Protected Disclosure within seven business days from the date on which the Protected Disclosure is recorded in the Whistle-blower Register to determine the seriousness of the Reportable Matter and to ascertain whether any members of the Audit Committee need to recuse themselves from considering the Protected Disclosure.

### **1.3. Conflicts of Interest**

- 1.3.1. Pursuant to the Policy, where a Protected Disclosure concerns any member of the Ethics & Compliance Task Force or the Audit Committee, that member of the Ethics & Compliance Task Force or the Audit Committee shall be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board of Directors shall be responsible for determining whether a member of the Ethics & Compliance Task Force or the Audit Committee must recuse himself or herself from acting in relation to a Protected Disclosure.
- 1.3.2. Determinations concerning the recusal of members of the Ethics & Compliance Task Force or the Audit Committee should be made prior to the commencement of any investigation, but the situation should also be reviewed throughout the period while the investigation of the Protected Disclosure is continuing. In the event that the Ethics & Compliance Task Force or the Audit Committee becomes aware during an investigation that a Reportable Matter may involve a member of the Ethics & Compliance Task Force or the Audit Committee, that member of the Ethics & Compliance Task Force or the Audit Committee should recuse himself or herself before the investigation continues further.

### **1.4. Investigation of Protected Disclosures**

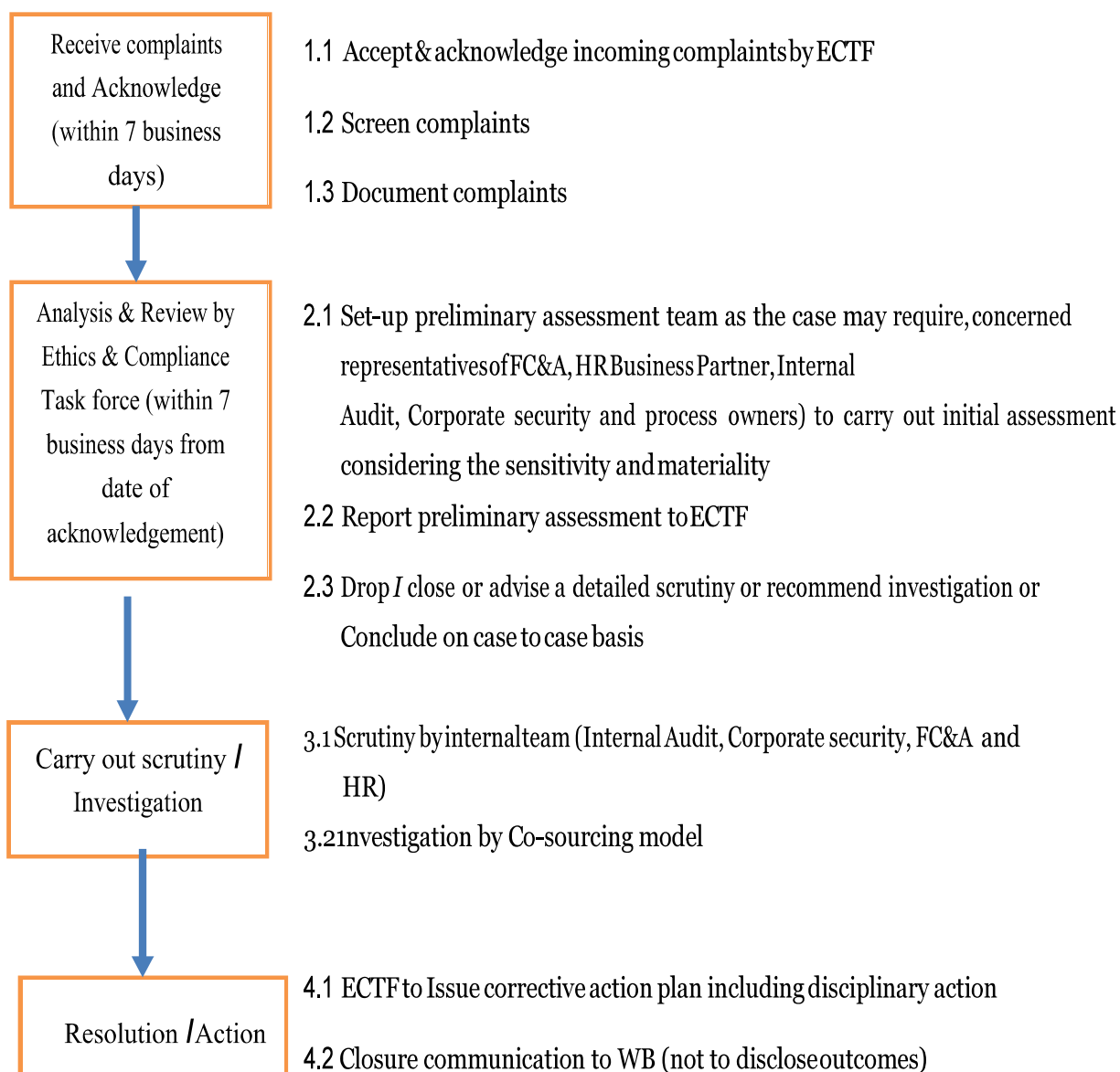
- 1.4.1. All Protected Disclosure should be addressed to Ethics & Compliance Taskforce or in exceptional cases pertaining to serious irregularities, to the Audit Committee.
- 1.4.2. In respect of Protected Disclosures that are investigated by the Ethics & Compliance Task Force rather than the Audit Committee, the Ethics & Compliance Task Force is required to provide periodic reports to the Audit Committee on a quarterly basis. The Ethics & Compliance Task Force's reports to the Audit Committee should include sufficient information concerning the Protected Disclosures that the Ethics & Compliance Task Force has received, processed and investigated in the preceding

quarter to allow the Audit Committee to effectively scrutinize and supervise the Ethics & Compliance Task Force's work.

## 1.5. Document Retention

The Ethics & Compliance Task Force and the Audit Committee, as applicable, shall be responsible for ensuring that RBML retains for a minimum period of time following the resolution of the investigation all documents relating to any Protected Disclosure that it investigates, including the initial Protected Disclosure, evidence collated during the investigation, and all other investigation-related documents, as required by law.

## 1.6. Workflow for handling ethics complaints including whistleblower complaints:





5.1 To the Audit Committee on quarterly basis

### **1.7. Deliberately False Protected Disclosures**

If, following an investigation, the Ethics & Compliance Task Force or the Audit Committee, as the case may be, concludes that a Whistle-blower made repeated frivolous complaints / false Protected Disclosure, such Whistle-blower may be subject to disciplinary action, which may include dismissal. The Ethics & Compliance Task Force or the Audit Committee, as the case may be, may take any such action notwithstanding the protections ordinarily afforded to Whistle- blowers under the Policy.