

16) Whistle Blower Policy

i) **Objective:**

Whoever we may deal with, and wherever we may operate, we are committed to doing so lawfully, ethically and with integrity. It is the responsibility of each and every one of us to ensure that we fulfil this commitment in our day to day working lives. However, from time to time there may be situations where the right course of action is unclear, or there may be situations where you suspect or know that something is improper, unethical or inappropriate.

We have both a legal and moral duty to take appropriate measures to identify such situations and attempt to remedy them.

It is sometimes difficult to know whether to speak up about something that concerns us. Often people are reluctant to get involved but this could result in serious consequences for Organization and its employees. That is why we have put in place this Whistle Blowing Policy – so that you can talk to someone confidentially so that we can help.

ii) **Scope**

The scope of this policy is to:

- ensure all employees feel supported in speaking up in confidence and reporting matters they suspect may involve anything improper, unethical or inappropriate;
- encourage all improper, unethical or inappropriate behaviour to be identified and challenged at all levels of the organisation.
- provide clear procedures for the reporting of such matters.
- manage all disclosures in a timely, consistent and professional manner; and
- Provide assurance that all disclosures will be taken seriously, treated as confidential and managed without fear of retaliation.
- Actual or suspected fraud, violation of Company's ethics policy

iii) **Approval and adoption**

This policy is a statement that improper, unethical or inappropriate behaviour within the organisation is unacceptable and this statement is endorsed and supported at the highest level.

Concerns raised under this policy will relate to our employees but may also relate to the actions of a third party, such as a supplier, agent, distributor or joint venture partner. It may be appropriate for you to raise your concerns directly with the third party where you believe that the wrongdoing identified or suspected relates solely or mainly to their conduct or is a matter which is their legal responsibility.

This policy does not form part of your contract of employment.

iv) When to use?

This policy is designed to deal with concerns raised in relation to specific issues which are in the COMPANY's interest and detailed below. Only genuine concerns should be reported.

This is a non – exhaustive list of examples:

- a criminal offence;
- fraud;
- a failure to comply with a legal obligation (e.g. breach of a contractual or other common law obligation, statutory duty or requirement or administrative requirement, including suspected fraud, malpractice or breach of the Information Code of Ethics / ethics policy);
- a miscarriage of justice;
- a danger to the Company's Interest and goodwill;
- damage to the environment; and
- A deliberate concealment of information tending to show any of the above.

Company has other policies and procedures that deal with complaints, critical or constructive comments, and appeals. Disciplinary, Grievance and Harassment policies also address standards of behaviour at work. The relevant policy should be followed where appropriate.

v) Good Faith:

If you make an allegation in good faith, but it is not confirmed by investigation, no action will be taken against you.

If, however, you make allegations that are malicious or simply to cause anger, irritation or distress, disciplinary action may be taken against you.

vi) Contact:

We recognise that, due to the potential sensitivity of the situation, you may not always feel comfortable about discussing your concerns internally. As soon as you become aware of any suspected wrongdoing,

You can raise your concerns by email, send mail to help@metrobrands.com or call on the number **8928009932**.

vii) Outlines of the Content:

We request that, where possible, you include the information below:

- an outline of the known or suspected wrongdoing.
- details, to the best of your knowledge, about when, where and how it occurred.
- a list of the names of those suspected of being involved (both within organization and externally).
- a list of the names of anyone who may have relevant information.
- details of how you came to know about the suspected activities.

- what, if any, do you estimate to be the value of the loss to Information or other parties;
- what, if any, breaches of internal controls, policy, procedure or other requirements you believe took place;
- any specific recommendations you have for actions;
- the names of anyone who you have discussed or reported this incident to;
- Your name and contact details. Please note – these will be kept confidential as far as is reasonably practicable; and
- The date and time of making the report.

You will not be expected to prove the wrongdoing that you believe you have witnessed or suspect.

viii) Confidentiality

We understand that disclosures made under this policy may involve highly confidential and sensitive matters and that you may prefer to make an anonymous disclosure. When this is the case we will endeavour to investigate your concerns fully, although a full investigation may be impeded if we cannot obtain further information from you.

ix) Turn Around Time

The person you contact will acknowledge receipt of your concern within 3 working days and reply to your contact to discuss the next steps with you. If you attend any meetings as part of this process, you may choose to be accompanied to this meeting by a work colleague, recognised by any other person.

The person managing the meeting may report the incident to other internal departments. For example, in a case of suspected fraud, the Internal Audit department will be informed.

Please be assured that these matters will always be kept confidential and where possible, the details of the person or persons reporting the incident will be removed.

x) Investigation

Management will decide how to respond in a responsible and appropriate manner under this policy. An investigation will be conducted as speedily and sensitively as possible in accordance with all relevant Policy, Rules and Procedures.

If appropriate, you will be regularly informed on the progress of these investigations and any action to be taken. The purpose of this investigation is:

- To establish if a wrongdoing has occurred, and if so to what extent; and
- To minimise the risk of further wrongdoing, to prevent any further loss of assets, damage to reputation and to protect all sources of evidence.

Management will endeavour to handle investigations as fully, promptly and fairly as possible. As far as reasonably practicable, the confidentiality of the person reporting the suspected wrongdoing will be maintained.

xi) Protection

Company undertakes that no one who reports any concern under this policy in good faith will be subjected to any detriment for coming forward, regardless of whether or not the concern is ultimately substantiated. In the event that a reporter believes that they are being victimised or subjected to a detriment by any person within the Company as a result of reporting a concern or assisting the Company in any investigation under this policy they must inform the Head HR or the Chairman of the Audit Committee immediately and appropriate action will be taken to protect them from any reprisal.

xii) Disciplinary action:

If during the course of the investigation it is discovered that the matter has not been reported in good faith, this will be subject to investigation under the local disciplinary procedure.