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# New Sebi rules set the stage for formal adoption of ESG from April 1

By Ajay Khanna, ET CONTRIBUTORS Last Updated: Mar 29, 2022, 11:34 AM IST

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## Synopsis

The good news is empirical data reveals that companies embracing ESG standards are performing better than their peers. In short, good governance is good business.



New rules on good governance will kick in from April 1 as [Sebi](#) regulations require the top 1,000 companies ranked by market cap to mandatorily include Business Responsibility and Sustainability Report or BRSR in their annual reports disclosed to stock exchanges. This sets the stage for the formal adoption of Environmental, Social and Governance ([ESG](#)) as a metric for measuring corporate performance (or the lack of it).

If the COVID-19 pandemic served as a wake-up call for governments, companies, industry and citizens on the importance of sustainability, BRSR rules have formalised the new governance standard as something critical to ensuring long-term value creation by a firm. Undoubtedly, the onus for this systemic shift in governance lies with all stakeholders.

In the new era, every business will be deeply impacted by environmental, social & governance standards they have adopted. There is growing pressure for transparency and accountability. Success will no longer be measured by bottom line alone. Instead, it will include ESG compliance. The good news is empirical data reveals that companies embracing ESG standards are performing better than their peers. In short, good governance is good business.

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Recent corporate history is replete with instances of a whistleblower uncovering infractions, which otherwise may have gone unnoticed. The adoption of BRSR will only enhance the power of whistleblowers in protecting investor interests. In fact, Sebi regulations issued in 2015 require that companies mandate the formulation of a 'vigil mechanism' for directors and employees of any listed company to report genuine concerns. The Companies Act, 2013 further adds that every listed company shall establish a vigil mechanism for their directors and employees to report their genuine concerns or grievances.

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Guardrails to ensure compliance such a vigil mechanism require companies adopt standards which may include:

- **A robust policy framework:** Have a clearly enunciated whistleblower policy which is stakeholder friendly, making it easier to comply and to navigate in the event of disputes.
- **Resolution & feedback:** There must be an appropriate resolution & feedback process which is well documented to satisfactorily address issues.
- **Strong communication:** It is crucial that awareness on the presence of the policies and redressal mechanism is undertaken regularly to inspire and empower stakeholders.
- **Confidentiality and protection of stakeholders:** Confidentiality is at the core of good governance as it helps in upholding the reputation of both individuals and the company apart from protecting individuals from any vindictiveness.
- **Establishing boundaries:** It is important to clearly define the scope and limitations of independent offices handling governance issues. While self-governing investigations can be undertaken, issues which are false and frivolous can be discarded and action taken to discourage future offenders.

### The ombudsperson

Companies are increasingly adopting to institutionalise whistleblower

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standards. The ombudsperson, also known as ombudsman, ombuds, ethics officer among others, are the ones who assist organisations in managing conflicts and raising concerns in service of an effective and healthy organization.



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In today's evolving times, ombuds are attaining significance in organisations and are being adopted as part of corporate governance overlooking the legal compliance and good governance. They are impartial, confidential and independent resource, help manage risk and navigate complex relationships and work environments. Some of the companies in India that have an ombudsperson include the Jubilant Bhartia Group, Bharti Enterprises, Coca Cola, Accenture, Wipro, Tata Steel, TCS, Godrej, Infosys, Amazon, Ikea Foundation, Pfizer India, Dr Reddy's, Mahindra group and Flipkart etc.

Appointing an ombudsman is a win-win for the organization as well as stakeholders. Such a program enhances the governance process by incorporating fairness and transparency. This enhances the reputation of the organization in the eyes of regulators, investors, business partners and internationally. In short, it builds a trust quotient for the organisation with all stakeholders. Finally, it lends a voice to stakeholders to raise issues or concerns without fear of recrimination.

So the ombuds is an idea whose time has come.

*(The author, Ajay Khanna is Global Group Ombudsperson of Jubilant Bhartia Group & Co-Founder of PAFI. Views are personal)*

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VIVEK SHIVDASANI

2 hours ago

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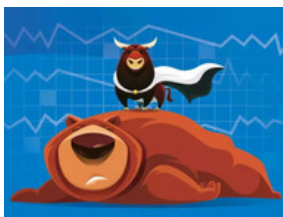
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# What to do when you know you have been fooled?

ET Spotlight Last Updated: Mar 23, 2022, 10:31 AM IST

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#### Synopsis

Experience is the mistress of fools. However, a little bit of alertness can save you from the heartbreak of learning through folly alone.

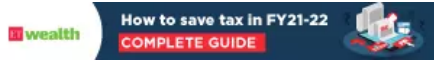
You just realized that you have been fooled into parking your money in some bogus investment plan or had unknowingly shared your financial details on a malicious link from a seemingly authoritative source. Fret not, for you are not the only person who got scammed. A sneak peek into the details shared by various research organizations reveal how a lot more Indians complain of getting trapped in financial crimes like identity theft or falling prey to online

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simple activities like looking for a loan at reasonable interest rates or booking a vacation or posting a job requirement can land you in a fraudster's net.

The most common technique nowadays is the hoax messages sent through SMS or on WhatsApp prompting people to share their personal details or click on unsecured links leading to malware sites. These

well-spoofed messages do not hint at the identity of the sender, thus, making receivers more susceptible to phishing tactics used to deceive people of their money.

The shame of being defrauded often refrains many from making complaints or seeking necessary legal action against the scamsters. It is okay that you do not wish to appear foolish, but you must not be willing to remain a fool to avoid the appearance of foolishness. Once you realize that you have been beguiled into some dishonest dealings or transactions, you can initiate the following steps to repair the damage and put a stop to such fraudulent activities.

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**Step 1: Do not pay any more money.** Schemes persuading you to continue pouring in your hard-earned money to secure your retirement or those promising huge returns to your children are at times too good to be true. As we know that all that glitters may not be gold. Many people ignorant of financial instruments are duped into buying life insurance policies disguised as monthly deposit schemes.

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If you have unknowingly paid for insurance options passed off as moolah, it is time to stop the payments immediately.

**Step 2: Collect all relevant information and documents.** There are victims who are asked to pay an upfront fee before availing of an allegedly huge sum as a prize. These unsuspecting people are told to deposit money to account numbers mentioned in the email or SMS under the pretext of tax payment. Their numbers are then blocked once the money is wired to the said account.

If you have fallen prey to such scams, recall all information shared with you, collect the documents given to you by hand or through email, and jot down the conversation you had with the fraudsters along with details of tentative time and place. Then collate all documents and information and register a complaint at the nearest police station.

**Step 3: Protect your identity and documents.** One of the best ways to steer clear of such scams is to wipe off all your digital footprint. This you can do by closing all your old email accounts no longer in use, deactivating your rarely visited social media profiles, or blocking all broken companies in your professional network. This is because all your online information can be used by swindlers to scam you.

If you had unknowingly shared your payment details, it is time to block your cards or change the passwords of your accounts for further protection against identity theft. If you have typed in your credit card information in some fraudulent transaction, contact your bank or card issuers immediately to report the fraud. Alternatively, you can ask the bank to issue you a new bank account number and replace your cards with new ones.

**Step 4: Modify check-in details.** If you have registered on a fake website with your details like usernames or passwords that you use to log in to your other accounts, it is time to update your accounts with new login details immediately to escape further chances of your other accounts getting hacked.

**Step 5: Contact your bank.** If you have shared your bank account number with the fraudster, you must get in touch with your bank representatives

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bank account and shift your money to a new one.

**Step 6: Report the fraud publicly.** There are many websites wherein you can share your consumer grievances of being cheated or provide details of websites that you had unknowingly logged into. Doing this not only secures other people from being victimized but also brings you in contact with people with similar experiences. What's more, you may also get cues about what to do or avoid in such situations. Make sure that you have also reported the matter to the police or local authorities.

**Step 7: Resist further fraud attempts.** Remember that when knowledge is limited, it leads to folly. Stay informed to avoid falling repeatedly into pitfalls. Not that fraudsters do not target educated and successful people; what matters is how guarded you remain against being conned. Not many realize how their certain routine activities can cause them to be targeted. For example, failing to log out of online chat rooms, commenting on videos, signing up for free giveaways, or investor newsletters. While not all these activities may be attributed to modern-day frauds, statistics underscore how certain fraud schemes persist owing to them being misreported out of fear or shame.

### From protection to prevention

The best way to build your resistance to fraud is to stay informed. Other ways can be however by using essential online privacy tips that limit the personal information you share on your social media handles.

- Avoid logging into your bank accounts through public Wi-Fi at public hubs including airports, coffee shops, malls, restaurants, and hotels; prefer browsing and checking your social media accounts using a virtual private network.
- Use quality antivirus software to detect malicious software from your computer or laptop.
- Prefer opening unknown sites on incognito tabs to prevent Windows from collecting your information and storing it on the backend.
- Do not respond to unwarranted calls or emails offering financial products.
- Report immediately to the bank on receipt of suspiciously fake emails.
- Do not invest in instruments that you do not understand. It makes sense to hire the services of a personal finance manager or seek advice from friends.
- Refrain from following self-proclaimed Finfluencers promoting investments or trading schemes on social media.

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# Hero Moto shares tank 7% as I-T search reveals Rs 1,000 crore bogus expenses

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ETMarkets.com Last Updated: Mar 29, 2022, 04:34 PM IST

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### Synopsis

The Income Tax Department had carried out a search and seizure operation on March 23 on Hero Motocorp and its chairman and managing director Pawan Munjal at multiple locations in Delhi NCR which concluded on March 26. The search operations covered more than 40 premises spread over different locations in Delhi NCR.

beat the inflation. the article should also show abbreviations like IRR, ROP



**NEW DELHI:** Shares of Hero MotoCorp tanked over 8 per cent on Tuesday after media reports said that the income tax department has found that the company made over Rs 1,000 crore bogus expenses and over Rs 100 crore cash transactions

for a farmhouse in Delhi.

The Department also found evidence of more than Rs 100 crore in the purchase of a farmhouse in Chhattarpur. The tax is collected as DHFL or PM coop bank. The stock traded declined over 7 per cent to close at Rs 2,208.35 on BSE. It reached day's low of Rs 2,155 and was a stone throw's away from its 52-week low of Rs 2,148. [Read More](#)

**Sampath Ramaswami**

6 hours ago

"Despite the fall, the stock does not look very attractive to us in the long term mainly due to pressure on its volumes and a tepid outlook given the rise in fuel costs, slow recovery in both urban and rural markets and a 25-30% hike in acquisition costs of the two-wheelers since the pandemic started," said Ashwin Patil, Senior Research Analyst at LKP Securities.

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The knee jerk reaction shown today in the stock may see some recovery tomorrow provided the management gives a satisfactory clarification to the street, Patil added.

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The Income Tax Department has found that Hero MotoCorp made more than Rs 1000 crore bogus expenses and over Rs 100 crore cash transactions for a farmhouse in Chhattarpur, Delhi, sources told ANI. Income Tax Department carried out a search and seizure operation on March 23 on Hero Motocorp and its chairman and managing director Pawan Munjal at multiple locations in Delhi NCR which concluded on March 26.

Sources told ANI that a large number of incriminating evidence in the form of hard copy documents and digital data have been seized during the search operations. These evidence revealed that the group had booked bogus purchases, made huge unaccounted cash expenditures and obtained accommodation entries, aggregating to the tune of more than Rs 1000 crore.

The Department also found evidence of cash transactions of more than Rs 100 crore in the purchase of a farmhouse in Chhattarpur, Delhi, ANI reported.

Munjal purchased a farmhouse in Chhattarpur where the market price of farm house was manipulated to save tax and used black money to pay cash more than Rs 100 crore which is a violation of section 269 SS of IT Act.

According to section 269SS of Income Tax Act, while transacting Immovable Property, 100 per cent penalty will be levied if the seller has accepted an amount of Rs 20,000 or more in cash from the buyer.

[In Video: I-T search reveals Hero MotoCorp made over Rs 1,000 crore bogus expenses](#)

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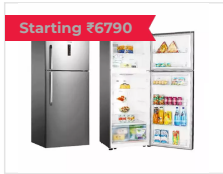
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