

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Prepared by:

Human Resources Department

Issue Date: **25.07.2025** | Effective From: **26.07.2025**

Policy Number: **ARV|COM_ABAC|001|260725**

Arvind Limited, Naroda Road, Ahmedabad



OBJECTIVE:

Arvind Ltd. is committed to conducting business with integrity and in compliance with all applicable anti-bribery and anti-corruption (ABAC) laws. This policy provides a framework to prevent, detect, and respond to incidents of bribery and corruption and ensures that all employees uphold the highest ethical standards in all business dealings.

APPLICABILITY:

This policy applies to all employees of Arvind Ltd., including permanent, contract, part-time, temporary staff, third-party vendors, consultants, agents, and anyone acting on behalf of the company.

KEY DEFINITIONS:

- **Bribery:** Offering, promising, giving, receiving, or soliciting anything of value to influence a business decision or secure an unfair advantage.
- **Corruption:** Abuse of entrusted power for personal gain, which may include embezzlement, fraud, kickbacks, or conflicts of interest.
- **Facilitation Payments:** Small unofficial payments made to expedite routine actions — these are prohibited under this policy.

POLICY PRINCIPLES:

1. Zero Tolerance for Bribery

- Arvind Ltd. strictly prohibits the offering, giving, solicitation, or acceptance of any bribe, either directly or through third parties.

2. No Facilitation Payments

- Employees must not make facilitation payments, regardless of local customs or practices.

3. Gifts and Hospitality

- Modest, customary business gifts or hospitality may be acceptable if they are reasonable, infrequent, and do not influence a business decision.
- Gifts exceeding ₹5,000 or equivalent value must be reported to the BUHR.
- Cash or cash equivalents (e.g., gift cards) are not allowed under any circumstance.

4. Third Parties

- Vendors, suppliers, consultants, and agents representing Arvind must adhere to this policy.
- Contracts must include ABAC clauses and require due diligence before engagement.



5. Charitable and Political Contributions

- Donations must be transparent, lawful, and approved by authorized leadership.
- No political donations may be made on behalf of Arvind Ltd. without formal approval.

6. Books and Records:

- All transactions must be accurately recorded in the company's books.
- No undisclosed or unrecorded accounts shall be maintained for any purpose.

RED FLAGS TO WATCH FOR:

Employees should remain alert to suspicious indicators such as:

- Unusually large commissions or service fees
- Requests for payment to offshore or unrelated accounts
- Refusal to provide documentation or complete due diligence
- Pressure to expedite a deal outside normal channels

REPORTING MECHANISM:

Employees must report any actual, suspected, or attempted bribery or corruption through one of the following channels:

- **Web Portal:** www.in.kpmg.com/ethicshelpline/arvind
- **Toll-Free Number:** 1800 200 8301
- **Email:** arvind@ethicshelpline.in
- **Internal Channels:**
 1. Business Unit HR
 2. Line Manager
 3. Head of Department
 4. Group Ethics Officer

All concerns will be investigated with confidentiality and without retaliation, in accordance with Arvind's **Whistleblower** Policy.

DISCIPLINARY ACTION:

Violations of this policy may result in disciplinary action including termination, legal prosecution, or civil penalties. Third parties in breach may have contracts terminated and be blacklisted from future engagements.



ROLES & RESPONSIBILITIES:

Employees

- Understand and comply with this policy.
- Report concerns and avoid participating in or facilitating bribery.

Managers & HODs

- Promote awareness, lead by example, and support compliance within their teams.
- Ensure third-party engagements are subject to appropriate due diligence.

HR & Ethics Team

- Maintain records of training and disclosures.
- Investigate reported violations and escalate findings to senior leadership.

REVIEW TIMELINE:

This policy will be reviewed every two years or earlier if required by law, market practice, or internal compliance needs.

