



Apparel India Group Pvt. Ltd. (“Company”) is committed to adhering to the highest standards of ethical, moral, and legal conduct in its business operations. The Company has been consistently adopting professional and transparent policies and practices in order to make the actions of the Company and its Employees, fairer and more transparent. Towards achieving this end, the Company has adopted the Code of Conduct and Business Ethics (“Code”) which lays down the principles and standards that govern the action of the Company and its Employees (as defined herein). Any actual or potential violation of the Code would be a matter of serious concern for the Company.

However, it becomes the responsibility of the Employees of the Company to disclose the violation of the Code by any other Employee of the Company. The Company has formulated this Whistle Blower Policy (“Policy”) to provide an opportunity for Employees to report to the management of the Company instances of unethical behaviour, actual or suspected, fraud or violation of the Code.

Applicability:

This Policy applies to all, permanent, full-time, and part-time employees, Interns, and contractors, of the company across all locations in India, recognized representative bodies, directors of the Company, and all those acting on behalf of the Company such as consultants, suppliers, vendors and agents (“Person”/“You”).

What to Report:

Every Person has a responsibility to report any concern relating to illegal or unethical practices actual or suspected fraud or violation of the Company’s code of conduct ethics policy including but not limited to any of the following matters:

- a) Acts of violation of the Code and Company policies;
- b) Dishonest, unethical, corrupt, or fraudulent acts or acts of serious impropriety;
- c) Conflicts of Interest;

- d) Financial irregularities, including fraud or suspected fraud or deficiencies in internal control mechanisms, misleading or deceptive accounting, or false or intentionally inappropriate reporting, either by, or affecting the Company;
- e) Any act or incident potentially damaging the interest of the Company or its employees, or business arising out of unsafe practices leading to financial or reputational loss or health and safety risks and environmental issues; and
- f) Breaches of intellectual property rights and disclosure of confidential data/information to competitors/third parties.

Where to Report:

Any reportable matter or complaint can be notified in one of the following ways:

- a) By writing an email to ombudsperson@apparelgroup.in
- b) By sending a complaint letter in a sealed envelope marked "Private and Confidential" to the Ombudsperson's address: Ombudsperson, Apparel Group India Pvt. Ltd, Tower 3A, 3rd Floor, DLF Corporate Park, Mousari Avenue, DLF Phase 3, Gurugram – 122002, Haryana

To enable the Company to evaluate and investigate the complaint effectively, all critical information should be provided in the complaint along with evidence. You may choose to remain anonymous where permitted by law. In such cases, the complaint should be accompanied by evidence and data. If you give your name, we will do all we can to protect your identity consistent with conducting a thorough investigation.

In case you are victimised in any manner upon making a complaint or in circumstances where you believe that your complaint is not being addressed, you can directly write to the CEO, MrAbhishek Bajpai at abhishek.bajpai@apparelgroup.in

What is not reportable under this policy:

A reportable matter should not be confused with any day-to-day personal work-related grievance that does not have any significant implications for the Company with respect to reportable matters, such as:

- a) an interpersonal conflict between employees, or
- b) a decision relating to employment or engagement, such as a transfer, promotion, or
- c) any other form of disciplinary action; or
- d) a grievance related to work/superior-subordinate relationship/relationship with peers; or
- e) complaints associated with unsatisfactory probation reports, performance evaluations, favouritism, nepotism, and the like.

Such concerns, if related, shall be referred to the Human Resources Department and redressed through other mechanisms and established within the system.

Investigation & Reporting:

- a) All bonafide complaints under this policy will be promptly and appropriately investigated. All information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, according to applicable law.
- b) The report will be accessed by our 5 committee members covering key functions of the business. You will receive an answer within the following 7 business days. If needed, we might ask you for more information, but we will be able to communicate while keeping your identity anonymous.

- c) The Ombudsperson may not be the investigator and the investigation may be conducted by a committee to whom the concern is referred by the Ombudsperson based on the nature of the concern.
- d) All Persons must cooperate in the investigation of reports of violations.
- e) Failure to cooperate in an investigation or deliberately providing false information during an investigation can be the basis for disciplinary action.
- f) If the company determines that a violation has occurred after its investigation, the company will take effective remedial action commensurate with the nature of the offence. This action may include disciplinary action against the accused party. Reasonable and necessary steps will also be taken to prevent any further violations of the policy.
- g) A periodic update on all material complaints received, with a summary of findings of the Ombudsperson/ Committee and corrective actions taken.