

**ABI SHOWATECH (INDIA) PRIVATE LIMITED**

## **Code of Conduct Manual**



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## 1. Overview

### 1.1 How to Use this manual

This manual is a brief guide to the conduct expected of you while you are working at **ABI Showatech (India) Private Limited** (the "Company") or providing services to the Company. It is a summary of some of the basic Company Policies and legal requirements that affect our business. It will help you recognize when a potential ethical or legal issue exists, and it will tell you where to look for more information. For details regarding the matters covered in this manual, please our Human resources Department. If necessary, you should consult with the appropriate Company official who is responsible for any matter that concerns you. The guidance in this manual applies broadly to regular, part-time, supplemental, and temporary employees, as well as to agency personnel and independent contractors while they are performing services for the Company. A few sections apply only to Company employees. In those instances, the term "employees" is used. If local law or labor contracts conflict with a Company Policy, then the local law and labor contracts take priority over the Company Policy. Otherwise, local policies and practices must conform to the Company's Policies. If you are unsure of the policy to follow, please consult Human Resources Department.



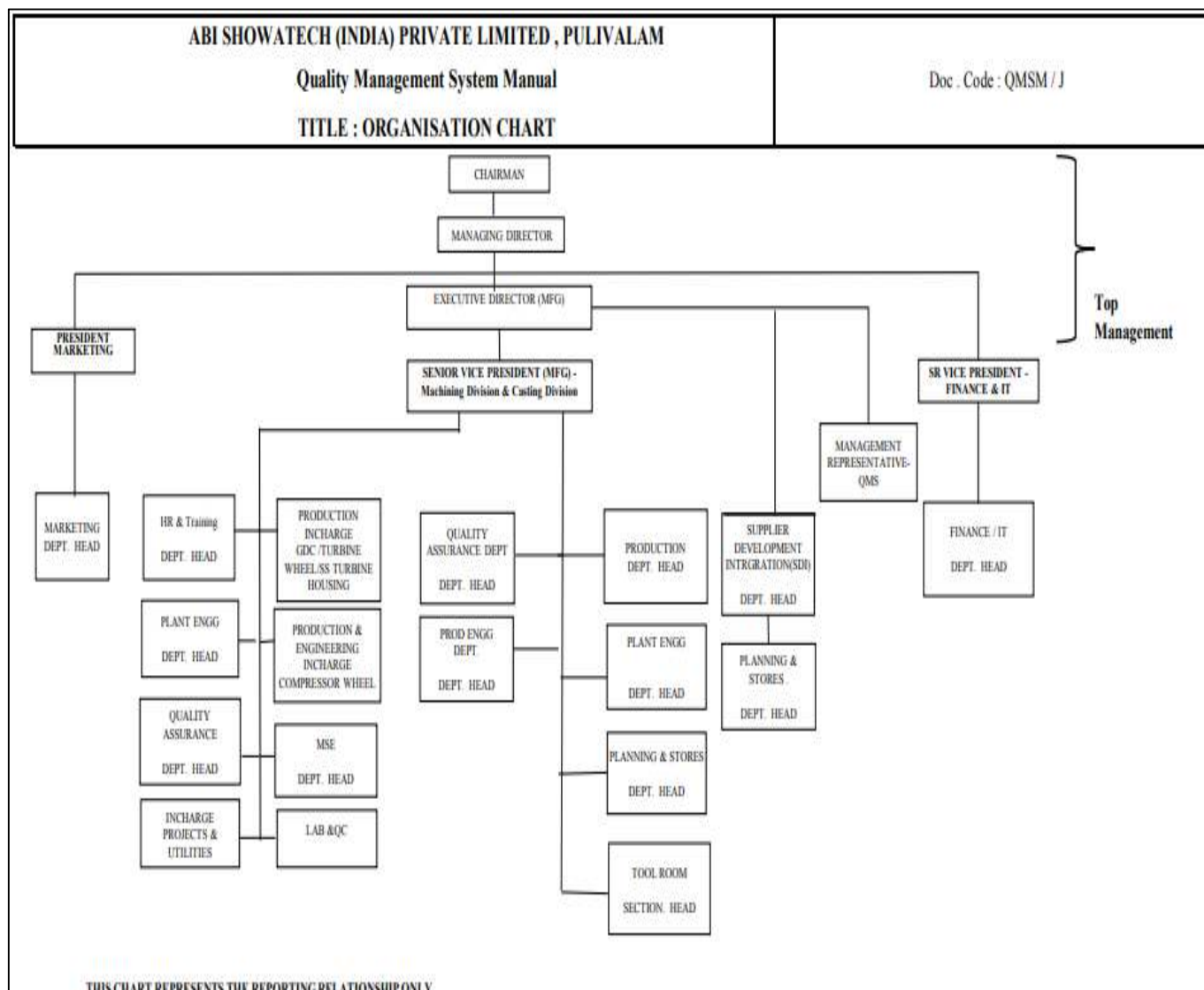
### 1.2 Responsibility

The Company is committed to conducting business fairly and honestly. This commitment to integrity requires each of us to act ethically. Each of us is expected to act, at all times and in all circumstances, with the highest sense of integrity on behalf of the Company. We are expected to act in a manner that protects and enhances the Company's corporate reputation. All personnel must know and comply with the spirit

and the letter of all Company Policies and legal requirements related to their work. If you supervise any personnel, you are expected to take reasonable steps to ensure that they, too, know and follow Company policies and any applicable legal requirements. Remember, anyone who violates the law or a Company Policy may be subject to disciplinary action, up to and including termination or release. Violations of the law can expose the Company, and even the individual violator, to fines, penalties, civil damages, and, in some cases, imprisonment. Additionally, violations could damage the Company's reputation and result in lost sales and profits. HR department should ensure all supervisory, managerial and operating personnel are trained or informed about this code of conduct policies of the company




### 1.3 The Code of conduction – Organisation





## 1.4 Global working condition guidance Statement

**Automotive Industry Guiding Principles to Enhance Sustainability Performance in the Supply Chain**

We endeavor to achieve excellence, innovation and performance in a sustainable manner. People and the environment are the automotive industry's most important resources. For this reason, we are working together to attain the highest standard in business integrity and in the social and environmental performance of our supply chain.

The automotive industry supply chain has a high degree of complexity, therefore we believe in the benefits of a common approach and message. The following guidelines clearly describe our minimum expectations towards business ethics, working conditions, human rights, and environmental leadership, for our suppliers as well as their subcontractors and suppliers. We expect that suppliers will uphold these standards and cascade them down their supply chain.

These guidelines are based on fundamental principles of social and environmental responsibility that are compliant with local law, consistent with international expectations and are supported by the sponsoring Auto Manufacturers. Individual manufacturers may have their own standards, codes and policies that supersede these guidelines.

<p><b>Business Ethics</b></p> <p>The basis for sustainable and successful business activity is to have integrity and transparent business practices. Companies are expected to operate honestly and equitably throughout the supply chain in accordance with local law, including those laws pertaining to:</p> <ul style="list-style-type: none"> <li>• Anti-Corruption</li> <li>• Anti-competitive Business Practices</li> <li>• Protection of Intellectual Property</li> <li>• Respect for Company and Personal Data</li> <li>• Export Controls</li> <li>• Conflicts of Interest</li> </ul>	<p><b>Working Conditions and Human Rights</b></p> <p><b>Child Labor and Young Workers</b> Child labor should not be tolerated and the age of employment must be in accordance with local labor law.</p> <p><b>Wages and Benefits</b> Compensation and benefits should be competitive and comply with applicable local laws, including those relating to minimum wages, overtime compensation, and legally mandated benefits.</p> <p><b>Working Hours</b> Working hours, including overtime, should comply with applicable local laws regulating hours of work.</p> <p><b>Forced Labor</b> Any form of forced or compulsory labor, including human trafficking, should not be tolerated.</p> <p><b>Freedom of Association</b> Workers should be able to communicate openly with management regarding working conditions without fear of reprisal, intimidation or harassment. Workers should have the right to associate freely, to join or not join labor unions, seek representation, and join workers' councils in accordance with local laws.</p> <p><b>Health and Safety</b> Workers should have a safe and healthy working environment that meets or exceeds applicable standards for safety and occupational health.</p> <p><b>Harassment and Discrimination</b> Harassment or discrimination against employees in any form is not acceptable.</p>
<p><b>Environmental Standards</b></p> <p>Companies are expected to pursue effective environmental protection throughout the supply chain in order to reduce the environmental footprint of our products through-out their life-cycle. All products manufactured within the supply chain, and the applied materials and substances used in the process are expected to meet environmental standards for design, development, distribution, use, disposal or recycling. Such a comprehensive approach includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Reducing energy and water consumption</li> <li>• Reducing greenhouse gas emissions</li> <li>• Increasing use of renewable energies</li> <li>• Enhancing appropriate waste management</li> <li>• Training of employees</li> </ul> <p>Businesses are expected to support a proactive approach to environmental challenges, and encourage the development and diffusion of environmentally friendly technologies.</p>	

## **2.0 The Code of Basic Working Conditions**

### **Policy Overview**

The diverse group of men and women who work for the Company are its most important resource. The Company has created guidelines for maintaining a work environment that is safe for all. The values reflect what we stand for as a company and include:

- A workplace that does not tolerate harassment or discrimination
- A work environment that meets or exceeds applicable standards for occupational safety and health
- Providing competitive compensation and work hours, in compliance with applicable Laws
- Recognizing and respecting the right of employees to associate freely and bargain collectively
- Ensuring that child labor (Less than 18 years of old) and forced labor (This includes the transportation, harboring, recruitment, transfer, or receipt of persons by means of threat, force, coercion, abduction, fraud, or payments to any person having control over another person for the purpose of exploitation) are not used
- When forming commercial relationships with third parties, including suppliers, the Company will seek to identify and do business with entities that adopt and enforce policies

### **Core Requirements**

- Conduct yourself in a manner consistent with Policy
- If you have a good-faith belief that a violation of these principles may have occurred in Company or supplier facilities; report the violation through the Company's reporting system.

## **3.0 The Code of Equal Opportunity and Diversity**

### **Policy Overview**

We are committed to equal opportunity in employment and to fostering diversity in our work force. Our hiring policies and practices require that there be no discrimination because of race, color, religion, age, gender, sexual orientation, gender identity, national origin, disability, or veteran status, and other factors that may be covered by local law. We recognize that diversity in our work force is a valuable asset, and we strive to provide an inclusive work environment in which different ideas, perspectives, and beliefs are respected. Violations of the Company's equal Opportunity Policies may result in disciplinary action, up to and including termination or release.



## Core Requirements

- Honor the spirit as well as the letter of the Company's non-discrimination Policies. These policies also apply to those who do, or seek to do, business with us.
- Remember, we all share responsibility for implementing the Company's Policies of equal opportunity in employment, and our commitment to diversity.
- Help the Company as it strives, through legally permissible means, to have minorities and women well represented throughout our work force.
- Remember, the Company is committed to providing small, minority owned, and women-owned businesses the fair opportunity to compete for Company business and to participate in our supply Chain.
- Treat co-workers with trust and respect at all times. Do not harass a co-worker or visitor to the workplace.
- The company (or its recruiting agencies) does not charge workers recruiting or hiring fees that require the worker to be indebted to the company (or recruiting agency), or to work for the company (or recruiting agency) to pay off the debt.

## 4. The Code of Workplace Environment

### Policy Overview

As part of our commitment to having a respectful and inclusive work environment, the Company has long maintained an Anti- Harassment Policy. Harassment includes language or conduct that may be derogatory, intimidating, or offensive to others, threatening or subjecting workers with harsh or inhumane treatment, sexual harassment, sexual abuse, corporal punishment, mental coercion, physical coercion, verbal abuse, and unreasonable restrictions on entering or exiting company provided facilities etc. All of us, as well as vendors and other visitors to our premises, are protected under this Policy and are expected to abide by it. Violations of the Company's Anti-Harassment Policy will result in disciplinary action, up to and including termination or release. The company will ensure adequate measures to avoid harassment from outsiders such as customers, vendors and clients.

### Core Requirements

- Don't make jokes, use language, or participate in activities that may be offensive to others. Discourage others from engaging in such behavior. As a precaution, always think about how something could be perceived by others.
- Don't intimidate others through bullying, threats, or practical jokes.
- Report, and encourage others to report, incidents of harassment or retaliation. Report any incidents to appropriate Human Resources Personnel, or use the Company's reporting system.
- Take all harassment complaints seriously. Managers and supervisors should immediately address behavior or conduct that may be offensive, and should

encourage an atmosphere in which everyone feels free to report potential violations.

- Communicating company's code of conduct to outsiders including customers, vendors and clients to avoid harassment to the employees.
- Do not retaliate against anyone who makes a report. The Company prohibits retaliation against anyone making a good-faith complaint of harassment, or who cooperates in a Company investigation of a complaint that alleges harassment. Company will take anonymous letters in right spirit to investigate and address the issue.
- Formation of grievances redressal with union and HR representatives to investigate and address the employee's grievances.
- The company does not coerce or compel employees to work involuntary (overtime) hours (or work itself)

## 5. The Code of Health and Safety

### Policy Overview

The Company is committed to protecting health and safety. Safety is one of the most important factors in any decision. As stated in the Company's Health and Safety Commitment:



*"Our most valuable asset is our people. Nothing is more important than their safety and well-being. Our co-workers and families rely on this commitment. There can be no compromise."*

When it comes to health and safety concerns, compliance with legal requirements represents a minimum. When necessary and appropriate, we establish and comply with standards of our own, which may go beyond legal requirements. In seeking ways to protect health and safety, the issue of cost should not rule out consideration of any reasonable alternative.

### Core Requirements

- Take personal responsibility for the protection of health and safety while at work. We will only achieve our goal of zero injuries with the commitment of all personnel to achieve this goal.
- If you are a member of management, consult with employees and/or their representatives and involve them in matters affecting their health and safety. Management of each activity is expected to accept this responsibility as an important priority, and to commit the necessary resources to health and safety.
- Comply with the Company's health and safety requirements. Failure to do so may result in discipline, up to and including termination or release.



## 6. The Code of Substance Abuse

### Policy Overview

Substance abuse poses a threat to all of us in virtually every aspect of our lives, including the workplace. For the protection of all, it is imperative that the workplace be free from substance abuse, including use or possession of illegal or illicit drugs, and alcohol abuse. You may not use, possess, manufacture, distribute, dispense,

transport, promote, or sell illegal or illicit drugs or drug paraphernalia while on Company business or on Company premises. You are prohibited from being at work or on Company business while under the influence of, or impaired by, alcohol or illegal or illicit drugs. The Company encourages anyone having substance abuse problems to seek appropriate assistance. Use of assistance services will not jeopardize your status with the Company, provided that you maintain acceptable levels of performance and conduct.

#### Core Requirements

- Do not work under the influence of alcohol or other substances. This includes being under the influence of alcohol or other substances that impair judgment, performance, or behavior while on Company premises, or while away from the workplace on Company business.
- Do not possess, use, sell, or transfer illegal drugs, medically unauthorized drugs, controlled substances, or unauthorized alcohol on Company premises.
- Help identify suspected drug trafficking on Company premises by reporting such activity to local or corporate Human Resources representatives, local management, the facility's Security staff, the Company reporting system, or to appropriate law enforcement agencies, such as the police.
- Make contractors and other suppliers who perform work on Company premises aware of the Company's position on substance abuse.
- Let them know they are expected to take appropriate measures to ensure that their employees and agents act in a manner consistent with the Company's requirements.
- In order to protect everyone's health and safety, the Company will take steps to investigate possible violations of its substance abuse Policies. Everyone is expected to cooperate in: Personal or facility searches for alcohol or illegal drugs when requested
  - Medical evaluations
  - Alcohol and drug testing if: judgment or performance appears impaired, if behavior is erratic, or under special circumstances such as following an accident Violation of the substance abuse policy or refusal to cooperate may result in discipline, up to and including termination or release.



## 7. The Code of Gifts, Favors and Conflicts of Interest

### Policy Overview

Each of us is expected to act in a way that promotes the Company's best interests. Personal relationships with suppliers, dealers, and customers must not affect your ability to act in a manner that is best for the Company. Those relationships must not harm the Company's reputation by creating the appearance of impropriety. One good test is to ask yourself how others might view your actions if they were disclosed to Company management or reported in the media. Accepting gifts or favors from a business contact, such as a supplier or dealer, can cloud your judgment when making decisions for the Company, or give the appearance that the supplier or dealer is "buying" favorable treatment. Always follow the Company's limitations and conditions on accepting gifts or favors from individuals or organizations that do business with the Company, or that are actively seeking to do business with the Company.

### Core Requirements

- Do not use your position at the Company to privately enrich yourself or others (such as family or friends). In fact, you should avoid situations that could even look to outsiders as if you are doing something improper.
- Never ask for a gift or favor from an individual or organization that does business with the company, or is actively seeking to do business with the Company.
- Never accept any of the following types of gifts or favors from an individual or organization that does business with the Company, or is actively seeking to do business with the Company:
  - Cash, gift certificates, or a gift of packaged alcohol (including beer or wine)
  - Tickets to any event, unless the supplier is in attendance and the situation meets all other entertainment limitations
  - A loan, unless it is from a regular financial institution on normal terms
  - Discounts on goods or services, unless the supplier makes them generally available to all employees in the Company
  - Gifts or other donations for parties or social events attended principally by Company personnel (for example, retirement or holiday parties)
- Return inappropriate gifts with a polite note explaining the Company's Policy. If it is not possible or practical for you to return the gift, consult your Human Resources representative to determine what to do with the gift.

Ask if you are not sure if something is appropriate. You may ask your manager, your Human Resources representative.



## 8. The Code of Entertainment and Social Events

Socializing with suppliers, dealers, and other business contacts (referred to below simply as "suppliers") can be helpful in cultivating a good working relationship, but there are limitations on what types of entertainment and social events are acceptable. You must always remember to act in a way that promotes the Company's best interests, and that protects the Company's reputation. Social activities with business associates must be appropriate and limited. You should only accept invitations that are business related and freely offered. You should never accept an invitation that would create an appearance of impropriety. Always follow the Company's limitations on attending supplier paid activities.

### Core Requirements

- Know and follow Company Policies regarding accepting refreshments, entertainment, and other social events associated with your work at the Company
  - You may accept refreshments provided by a supplier while attending a business meeting.
  - You may accept meal when it is offered in the course of business.
- You may accept up to two entertainment events (such as a golf outing, or a sporting, theatrical, or cultural event) per calendar year, per supplier, provided that the supplier is in attendance and the event does not require extensive travel or an overnight stay.
- Do not attend an event that involves adult entertainment when you are on Company business.
- Do not travel on a supplier's aircraft or vehicle for transportation unless it is an authorized Company business trip (such as a trip to a supplier's plant for a Quality Review, or a local social event that complies with the Company's entertainment Policies).
- Although you may accept invitations from multiple suppliers, remember that frequent acceptance of gifts or invitations (even if within Policy limitations) may create an appearance of impropriety.
- You may accept a gift while at a supplier-paid event, as long as the gift is of nominal value. Remember, prizes given out at such events are considered gifts. Therefore, you may not accept a prize of greater than nominal value, even if you win a contest to qualify for the prize.
- Use good judgment when you are offered gifts or invitations. If there is any doubt whether the conduct is appropriate, you should consult your Human Resources representative or pay your own way.

## 9. The Code of Preferential Treatment, and Working or consulting Outside Events

### Policy Overview

The Company does not want to interfere unnecessarily with your personal affairs, and it recognizes that it is desirable to have friendly relationships with suppliers, dealers, and others with whom we do business. Yet it is important that you and the Company work together to avoid any basis for criticism or misunderstandings. Therefore, do not give preferential treatment to others, and never use unethical business practices. You must also avoid conduct that might be misinterpreted as being improper, or giving one supplier or dealer an unfair advantage. It is important that you and the Company not be placed in a situation where you have a conflict of interest in conducting Company business. For that reason, all salaried employees must seek prior approval from the Company any time they will be serving as a director, officer, or consultant of an outside business, regardless of whether or not the Company conducts business with that outside entity.

### Core Requirements

- Do not act on behalf of the Company with an organization in which you or a family member has a financial interest, or which employs a family member or close friend.
- Do not give preferential treatment, and avoid a situation that would raise the suspicion of preferential treatment. Consult with your management, Human Resources representative
- Do not use any non-public information gained through the Company for your personal advantage, or to enable others to profit from it.
- For example:

Do not profit from a business transaction in which the circumstances indicate that the opportunity belongs to the Company. Do not disclose any Company information outside the Company, including financial, product, or bid information, prior to its authorized release.



## 10. Giving Gifts or Favors to Outside Business Contacts or Company Personnel

### Policy Overview

Giving gifts, just like receiving gifts, can harm the Company's reputation by creating the appearance of impropriety. In some situations, giving gifts or favors can also violate the law; for example, when dealing with government officials. Giving gifts to Company personnel can raise issues of preferential or unfair treatment that can affect morale and create perceptions of favoritism. For these reasons, it is important to follow the Company's gift and favor Policies. When giving gifts or favors to those who do, or seek to do, business with the Company, Several tests must be met. (Remember that "favors" include meals and entertainment). Any gift or favor must: (a) be part of normal -Company-approved sales promotions, advertising, or publicity; and (b) be of limited value and not risk the appearance of impropriety. Giving gifts or favors to certain business contacts may have additional legal limitations. Any time you are working with a government official or union representative, be sure that you understand any limitations that may apply. Regarding gifts or favors to Company personnel, neither a Company organization nor a Company employee may give gifts or favors paid for by the Company to Company personnel or their family members without an approved exception.

### Core Requirements

- Do not give gifts or favors of value greater than the limitations to any business contact unless the gifts or favors are part of a Company-approved promotion. You should avoid situations that even look to outsiders as if you are doing something improper.
- Never provide gifts, entertainment, or other favors to a union representative
- Be sure that any gifts or favors given to personnel on behalf of the Company are part of a Company- approved program



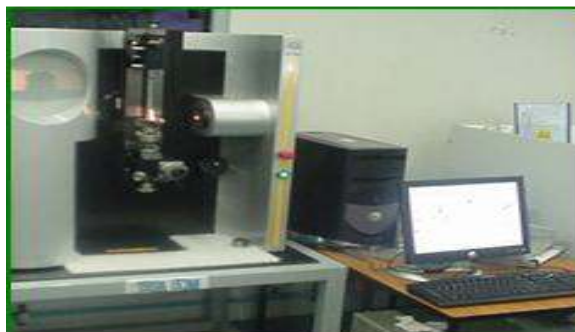
## 11. The Code of Use of Company Assets

### Policy Overview

As employees and other entrusted personnel, each of us is responsible for protecting the Company's assets and ensuring that they are used for Company business purposes and in accordance with Company policies. Resources such as computers, telephones, personal digital assistants (PDAs), Internet access, electronic mail (e-mail), instant messaging, reproduction equipment, facsimile (fax) machines, and similar technologies are provided to enable you to perform your work in support of Company business. All electronic data stored on Company computers or similar assets are the property of the Company. You should have no expectations of privacy when using Company computers or other Company resources. The Company has the right to monitor or access documents on its systems at any time, within the limits of existing laws and agreements. If you drive a Company vehicle, you are required to be properly licensed and to operate the vehicle safely (which includes using safety belts) and in accordance with the law.

### Core Requirements

- Use Company assets for Company business. Occasional use of Company assets, such as computer resources and phones, for private, non-commercial use is permitted if it does not compromise the Company's interests or adversely impact your performance on the job.
- Do not use Company resources to run a personal business or similar venture.
- Do not access, reproduce, display, distribute, or store any materials that are sexually explicit, obscene, defamatory, harassing, illegal, or otherwise inappropriate when using Company assets, or when performing your job.
- Do not use Company resources to reproduce, display, distribute, or store any materials that violate trademark, copyright, licensing, or other intellectual property rights of any party.
- Remember, the Company will investigate theft or loss of its assets and take appropriate action.
- Always wear safety belts when driving on Company business. And when in a Company vehicle, all occupants must wear safety belts.
- Drive Company vehicles safely and in accordance with the law. Drivers must be unimpaired and properly licensed.



## 12. The Code of Careful Communications

### Policy Overview

You are responsible for ensuring that your communications are clear, correct, and appropriate. Responsible and appropriate communications are essential not only to conducting our business, but also to the Company's reputation. Copies of communications may be used as evidence in a courtroom, in submissions to government agencies that regulate our business, in the development of articles by the media, and in determining corrective actions or discipline by Company representatives. Communications include such things as written memoranda, and written notes, drawings, e-mail, computer files, voice mail, and photographs. Certain business activities within the Company have been designated to oversee communications on specific topics, or with specific types of groups or individuals. It is important that communications from outside the Company be immediately forwarded to the proper activity for handling.

### Core Requirements

- State the facts clearly to ensure that the content of a communication is not misunderstood. Do not exaggerate or include unsupported assumptions in your communications.
- Direct communications to the proper individuals. When you are identifying and helping to solve an issue, the communications should be directed to those individuals responsible for solving it. Include the entire context of the issue with enough detail for them to act on it. When the issue is resolved, close the matter by documenting the full context and the final resolution.
- Be especially careful in public places or when using public forums, including those on the World Wide Web. Be careful not to disclose non-public Company information, state or imply that you are speaking on behalf of the Company, or do anything that would harm the reputation of the Company.
- Immediately forward any communications from outside the Company to the appropriate activity to ensure that the Company makes a proper response.





### 13. The Code of Protecting Company Information

#### Policy Overview

The Company's information is a valuable asset and must be managed effectively and securely. Generally, Company information is any information that you receive, acquire, or record in performing your job duties, including information that is stored on Company computers or other electronic storage devices. It includes documents such as product plans, product designs, strategy papers, retail finance contracts, communications to the Company's Board of Directors and management, and agreements the Company has with others, as well as written memoranda, handwritten notes, drawings, photographs, computer files, voice mail, and e-mail notes. Though it may be in your possession, Company information belongs to the Company, not to you. Effective management of Company information helps the Company meet its business goals, maintain a competitive advantage, and achieve its objectives for quality. Proper information management is also required to support the Company's compliance with legal and regulatory requirements and internal policies. Company information that you receive or acquire in performing your job should be managed as carefully as financial, real estate, and other types of Company assets. You are required to know the Company's procedures for creating, transferring, retaining, and disposing of information. The Company takes disclosure of its information very seriously and will not hesitate to act to protect its interests, where appropriate.

#### Core Requirements

- Do not use non-public information about the Company or other companies with which we do business for personal financial gain, or for the financial gain of others.
- Be sure you have an appropriate Company-approved purchase agreement or a written Confidentiality Agreement that has been approved by HR department, if you need to share non-public Company information with a supplier or other business.
- If you receive an inquiry from outside the Company, you must forward it to the business activity responsible for such communications to ensure that the Company makes a proper response. See the Careful Communications subsection of this section for further information.



## **14. The Code of Product Quality and Safety**

### **Policy Overview**

Quality is defined by our customers, and goes hand-in-hand with safety. Our customers are why we exist; their satisfaction is essential to our success. Therefore, the quality of our products and services must be our number one priority today and tomorrow. To be the best-in-class in customer satisfaction, it is critical that the Company build quality products.

### **Core Requirement**

- Utilize the Company's Quality Management System and its key processes to achieve reasonable results, eliminate waste, and deliver value.
- The Quality Operating System's standards and procedures significantly affect the quality of our products and services, and help ensure that our products meet or exceed applicable international standards.
- Be actively involved in Quality Leadership
- Utilize Six-Sigma and its data-driven decision making.
- When selecting a supplier, include the supplier's demonstrated ability to achieve continuous quality improvement in the selection criteria.
- Do not rule out, based on the issue of cost, the consideration of possible state-of-the-art alternatives, in evaluating potential advances in product quality and safety. Priorities should be based on achieving the greatest anticipated safety benefit that is practical.
- Remember that a major objective of the Company's research and development efforts is the implementation of product, process, and manufacturing innovations that provide customer '
- Consider the performance throughout the life of the vehicle when working to meet the safety needs and expectations of the Company's customers.
- Address in-service safety concerns in a timely, customer-driven manner.

## **15. The Code of Environmental Matters**

### **Policy Overview**

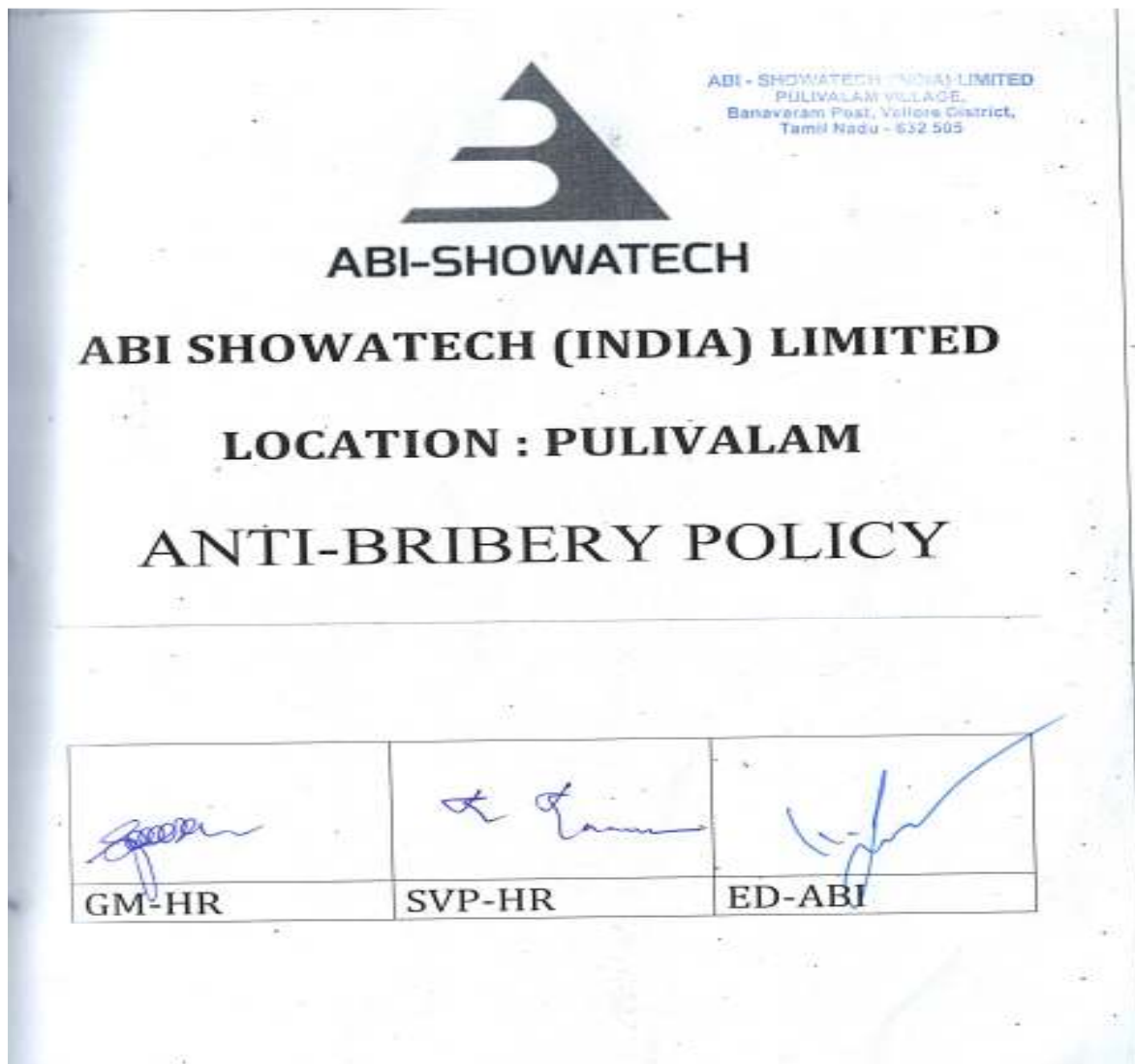
The company's Policy that its operations, products, and services should accomplish their functions in a manner that responsibly protects health and the environment. The Company is committed to meeting regulatory requirements that apply to its business. However, when necessary and appropriate, the Company establishes and complies with its own standards, which may exceed regulatory requirements. Consideration of potential health and environmental effects should be an integral part of all Company business decisions. It is clear that the strong, profitable companies of the future will be the ones that strive for sustainable use of environmental resources. The Company is focused on many initiatives that impact the

environment, such as improving fuel economy, reducing vehicle and plant emissions, reducing water consumption, conserving energy, recycling and reusing those materials that are non-renewable, and eliminating the use and creation of toxic materials.

#### Core Requirements

- Know the environmental requirements (both legally mandated and Company-initiated) that apply to your work.
- Be sure your operation has practices and programs in place designed to ensure that the Company's environmental protection program is implemented effectively.
- Use the Company's EMS specialists to assist you in understanding and carrying out your responsibilities.
- Use the Company's Utilities Dept, which deals with facility issues.

### 16. The Code of Anti-Bribery policy






ABI - SHOWATECH (INDIA) LIMITED  
PULIVALAM VILLAGE,  
Banavarani Post, Vellore District,  
Tamil Nadu - 632 505

**ABI-SHOWATECH**

**ABI SHOWATECH (INDIA) LIMITED**

**LOCATION : PULIVALAM**

**ANTI-BRIBERY POLICY**

		
GM-HR	SVP-HR	ED-ABI

## **Anti Bribery Policy**

### **1.0.0 Objective**

ABI SHOWATECH(I) LTD is committed to the prevention, deterrence and detection of fraud, bribery and all other corrupt business practices. This policy to conduct all of its business activities with honesty, integrity and the highest possible ethical standards and vigorously enforce its business practice, wherever it operates throughout the world, of not engaging in bribery or corruption.

### **2.0.0. Policy Aims:**

- To set our responsibilities to comply with laws against bribery and corruption.
- Provide guidance on how to recognize and deal with bribery and corruption issues.

### **3.0.0 Applicability:**

This policy shall be applicable to all the employees and stakeholders including consultants, contractors, trainees, casual workers, volunteers, interns, agents, or any other person associated with ABI Group.

### **4.0.0 Policy Details :**

A bribe is an inducement, payment, reward or advantage offered, promised or provided to any person in order to gain any commercial, contractual, regulatory or personal advantage. It is illegal to directly or indirectly offer a bribe or receive a bribe. It is also a separate offence to bribe a government/ public official. "Government/ public official" includes officials, whether elected or appointed, who hold a legislative, administrative or judicial position of any kind in a country or territory.



A bribe may be anything of value and not just money -- gifts, inside information, sexual or other favors, corporate hospitality or entertainment, offering employment to a relative, payment or reimbursement of travel expenses, charitable donation or social contribution, abuse of function -- and can pass directly or through a third party. Corruption includes wrongdoing on the part of an authority or those in power through means that are illegitimate, immoral or incompatible with ethical standards. Corruption often results from patronage and is associated with bribery.

#### **4.0.1 Examples of Token Gifts:**

Corporate calendar, pens, mugs, books, T-shirts, bouquet of flowers or a pack of sweets or dry fruits.

If the gifts or hospitality given or received is more than a token gift or modest meal/ entertainment in the ordinary course of business, you must obtain prior written approval from your vertical head and must notify under mentioned in the Whistle blowing policy.

#### **4.0.2 What is not Not Acceptable**

It is not acceptable for any employee of ABI (or someone on his / her behalf) to:

- Accept an offer of a gift of any size from any Third Party which is in negotiation with, or is submitting a proposal with ABI.
- Give, promise to give or offer, any payment, gift, hospitality or advantage with the expectation or hope that a business advantage will be given or received or to reward a business advantage already given
- Give, promise to give or offer, any payment, gift or hospitality to a government official, agent or representative to “facilitate” or expedite a routine procedure
- Accept or solicit any payment, advantage, gift or hospitality from a Third Party that you know or suspect is being offered with the expectation that it will obtain a business advantage for them
- Threaten or retaliate against, another employee who has refused to commit a bribery offence or who has raised concerns under this Policy
- Engage in any activity that might lead to a breach of this Policy



- The points stated above are illustrative in nature and in no way intend to limit the applicability of this Policy.

#### **4.0.3 Willful blindness**

If an employee willfully ignores or turns a blind eye to any evidence of corruption or bribery within his / her department and/or around him / her, it will also be taken against the employee. Although such conduct may be “passive”, i.e. the employee may not have directly participated in or may not have directly benefited from the corruption or bribery concerned, the willful blindness to the same can, depending upon the circumstances, carry the same disciplinary action as an intentional act.

#### **4.0.4 Facilitation Payments**

Neither an employee of ABI nor any person acting on behalf of ABI Showatech (I) Ltd, shall make and shall not accept facilitation payments or “kickbacks” of any kind. “Facilitation Payments” are typically small, unofficial payments (sometimes known as “grease payments”) made to secure or expedite a routine government action by a government official. “Kickbacks” are typically payments made to commercial organizations in return for a business favor/ advantage, such as a payment made to secure the award of a contract. You must avoid any activity that might lead to or suggest that a Facilitation Payment or Kickback will be made or accepted by ABI.

#### **4.0.5 Blackmail/ extortions**

We remain committed to our policy of not making Facilitation Payments. The only limited exception to this is in circumstances where you or the Third

Parties are left with no alternative but to make payments in order to protect against loss of life, limb or liberty. In such circumstances, you make the payment and it is your immediate responsibility to contact your HR Staff, and GM-HR as soon as possible after the event, so that the incident can be properly recorded, reviewed and accounted for with the authorities.

#### **4.0.6 Business Relationships :**

In order to maintain the highest standards of integrity, with respect to any dealings with a Third Party, you must ensure that:

- Employees and associates shall conduct due diligence enquiries to review the integrity records of any Third Party before entering a commercial relationship with them
- Employees and associates shall fully document the engagement process and the final approval of the selection of any Third Party
- Employees and associates shall implement a program to provide appropriate information on this Policy to all Third Parties engaged in business relationship with ABI.
- Employees and associates shall ensure that:
  - Each Third Party within your work area are fully briefed on this Policy and have made a formal commitment in writing to abide by it
  - Fees and commissions agreed will be appropriate and justifiable remuneration for legitimate services rendered
  - Contractual agreements will include appropriate wording making it possible to withdraw from the relationship if any of the Third Parties fail to abide by this Policy.

In the event of any doubt on the integrity of a Third Party, it is the employee's responsibility to contact his / her Manager and the GM-HR (Access persons) as soon as possible.



### **5.0.0 Expectations for ABI employee**

Every employee must ensure that he / she shall read, understand and comply with this Policy. If any employee has doubts or concerns, he / she should contact his / her Manager or the GM-HR. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for ABI or under ABI's control. Employees are required to avoid any activity that might lead to or suggest a breach of this Policy. Any employee who breaches this Policy will face disciplinary action, which could result in dismissal. We reserve our right to terminate our contractual relationship with you if you breach this Policy. Any breach of this Policy would also result in imposition of large fines/ imprisonment on the individual/ the Company as the case may be or termination of contract with a Third Party.

#### **5.0.1 How to raise a concern:**

Every person, to whom this policy applies too, is encouraged to raise their concerns about any bribery issue or suspicion of malpractice at the earliest possible stage. If he / she is unsure whether a particular act constitutes bribery or corruption or if he / she has any other queries, these should be raised with their respective Manager and through the Access persons mentioned in the Whistle blowing Policy.

#### **5.0.2. Protection:**

Those who refuse to accept or offer a bribe or those who raise concerns or report another's wrong-doing, are sometimes worried about possible repercussions. We encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corrupt activities or because of reporting their suspicion in good faith that an actual or potential bribery or other corruption offence has taken place or may take place in the future. If any employee believes that he / she has suffered any such treatment, he / she should inform to the HR staff and to the Access persons under the Whistleblowing Policy.

## **17. The Code of Political Activities and Campaigning on Company Property**

### **Policy Overview**

The Company encourages you to participate as an individual citizen in political and government affairs. The Company respects your right to use your own time and resources to support the political activities of your choice. However, the Company itself operates under legal limitations on its ability to engage in political activities. Even where there are no legal restrictions, the Company has a Policy that restricts the Company from making contributions (both cash and other assets) to political candidates or political organizations. There is a minor exception for making contributions to support or oppose local ballot issues, with appropriate approval. At times, candidates for public office may ask to campaign on Company property. The Company does not normally permit campaigning on its property by candidates or persons working on their behalf. In addition, some locations may have additional requirements, such as giving candidates of other political parties an equal opportunity to campaign on the premises.

### **Core Requirements**

- Do not use Company funds or assets to make contributions to a political candidate, or to otherwise benefit a candidate or a political party. Generally, prohibited contributions extend to such benefits as travel on Company vehicle.
- Obtain appropriate senior management approval for Company contributions in support of, or in opposition to, a local ballot issue.
- Do not allow candidates for political office to campaign on Company property. Any exceptions to this Policy must be approved in advance by HR department
- Do not allow candidates to use Company vehicles, except under Company-approved programs.

## **18. The Code of Government and Other Legal Inquiries**

### **Policy Overview**

Government agencies and departments sometimes contact Company personnel in an effort to obtain information. It is the Company's Policy to work with government investigators and to answer all inquiries truthfully and completely. Legal inquiries can take the form of phone calls, letters, delivery of legal documents, or even personal visits. These inquiries may or may not involve allegations that the Company has violated laws. Private attorneys may contact you about a legal matter involving the Company. If you are contacted by a government agency or department or a private attorney, it is important that you immediately contact HR department. This is to ensure that your rights and the Company's rights are protected. It is also important that you do not destroy any documents related to government inquiries. Destroying such documents is against Company Policy and, depending on the circumstances,

may be against the law.

#### Core Requirements

- Immediately contact the HR if you become aware of a legal investigation or inquiry.
- If there is a government or legal inquiry, do not hide anything that relates to the investigation. However, do not respond without first contacting HR
- Do not destroy documents that may relate to a government investigation or a lawsuit. Follow the Company's records retention policies, and check for applicable suspension orders before destroying any data or documents.





## **19. The Code of safeguarding intellectual properties and personal data**

### **Policy Overview**

The company believes that all intellectual properties are to be safeguarded against misuse. No intellectual properties will be used in the company without consent / approval from the right holders. This includes processing of unsolicited ideas or new products, evaluation and approval of nondisclosure or confidentiality agreements, signing software agreements

### **Core Requirements**

- Non-disclosure agreement with third parties who are dealing with company's or customer intellectual data
- Not disclosing or publishing the customer's, supplier's, consumer's, employee's data (Including personal) to third parties knowingly or unknowingly without their consent



## **20. The code of Whistleblowing and protection against retaliation**

### **Policy Overview**

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour. The Company is committed to developing a culture where it is safe for all employees to raise concerns about any poor or unacceptable practice and any event of misconduct.

The purpose of this policy is to provide a framework to promote responsible and secure whistle blowing. It protects directors and employees wishing to raise a concern about serious irregularities within the Company. The policy neither releases directors and employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

### **Core Requirements**

- A Complaint shall be in writing, signed by the Complainant and shall bear the identity of the Complainant.
- Anonymous or pseudonymous Complaints shall not be entertained

- The identity of the Whistle Blower shall be kept confidential
- The Whistle Blower's role is that of reporting party with reliable information.
- The Whistle Blower is not required or expected to conduct any investigation on his own.
- Employees shall Immediately contact the HR and Director to report about grievances
- All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of seven years.
- All complaints received on the whistle blowing policy will be taken to the Inquiry Committee within 48 hours
- The whistle blower(s) are protected from victimization or retaliation appropriately

## **21. The code of Counterfeit parts in the business ethics policy**

### **Policy Overview**

To preclude the introduction of counterfeit product into our supply chain through strict avoidance, mitigation, and disposition processes. The company purchases material, measuring equipment etc from authorized manufacturers and suppliers. The company maintains traceability of purchases from Suppliers, retaining the original purchase orders and other receiving documentation, including manufacturers' Certificate of Conformance, for the required document retention periods.

The disposition of any products returned by our customers will be identified. Any product that is deemed to be defective and not recoverable will be disposed of in accordance with the company procedure. We will only use authorised scrap metal merchants to ensure no defective product is returned to the supply chain. All our employees involved in the purchasing of goods have been informed about the potential for Counterfeit, Fraudulent and Suspect Items, and advised that all goods must be purchased directly from the manufacturers or from agreed and official distribution channels.

### **Core Requirements**

- The first place to start with avoidance of counterfeit parts would likely be through the source of supply. When selecting a new supplier, whether it be a manufacturer or stockholder, there should be a good level of due diligence performed.
- Training of personnel in the awareness and prevention of counterfeit parts
- Verification and test methodologies to detect counterfeit parts
- Approved supplier who are formally assessed and determined to have a low risk of providing Counterfeit products.
- Requirements for assuring traceability of parts and components to their original or authorized manufacturers Purchasing must also maintain a list of approved suppliers along with their scope of approval in order to minimize the risk associated with the supply and /or receipt of counterfeit parts.
- Persons receiving, inspecting, or processing parts/materials must examine the product to ensure the drawing, specification, type, class, style, part number,

manufacturer, Certificate of Conformance or other related information is present to detect or identify suspect or counterfeit parts

- Monitor source of supply - materials and manufacturers
- To Inspect and Test to validate product to engineering specifications; establish criteria for inspection and testing; establish minimum levels and acceptance requirements. Perform application specific risk assessment and determine commensurate inspection and test plan.

## **22. The code of Export controls and economic sanctions in the business ethics policy**

### **Policy Overview**

The Company committed and shall ensure that their business practices are in accordance with all applicable laws, directives and regulations governing the import / export of parts, components and technical data. We shall provide truthful and accurate information for reporting purposes when requested, and obtain import and/or export licenses and/or consents where necessary. We shall comply with applicable restrictions on the export or import of goods, equipment/tools, software, services and technology, as well as with all applicable economic sanctions and restrictions on doing business with and trade involving certain countries, regions, companies or entities and individuals.

### **Core Requirements**

- Providing guidance to management and the different departments within company on economic sanctions and export control compliance matters
- Monitoring legal and regulatory developments and best practices in the economic
- Sanctions and export control area
- Recommending changes to the Compliance Policy based on such developments;
- Responding to inquiries regarding economic sanctions and export control matters;
- Providing for economic sanctions and export control training.

## 23. The code of freedom of association and collective bargaining



### FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

All the employees of ABI Showatech (India) Private Limited is certainly have the freedom of Association in order to express their rights which are dealt with promptly, fairly and legally finding with a suitable solution.


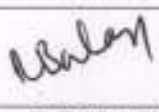
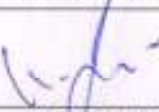
No restriction is imposed on them to join the trade union and to become as its office bearers.

Union is engaged in dialogue / negotiation with the management on a free and fair manner to finding the solutions whether it is a grievance or demand put forth by the NEEU (National Engineering Employees Union) for the betterment of the members of the union.

NEEU and the management negotiates intermittently to arrive at a decision on the following subjects.

- 1) Redress the grievances of group of employees.
- 2) To finalize the wage and salary fixation.
- 3) Work environment issues.

National Engineering Employees Union is the recognized forum approved by the management and endorsed by 100% of the employees as their association who represents their grievance demands to the employer and bring the remedy.

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## **24. The code of Trade secrets**

Our business partners ensure that confidential information from the company is kept confidential. This also applies upon termination of the business relationship. Examples of confidential information include drawing, standards, pricing information, manufacturing methods, financial data and sales plans.

## **25. The code of Money Laundering**

Our business partners observe the legal provisions to prevent money laundering. The company expects its business partners to report indications of possible criminal offenses, wrongdoings and special risks that could impact the company. To be reported to Head Purchasing.

## **26. The code of Information Disclosure Policy**

Company's basic policy on information disclosure is to fulfil its responsibilities as a company by disclosing important matters to all of its customers, shareholders, investors, community and other stakeholders in a timely, appropriate, and fair manner, while engaging in increasing corporate value by ensuring management transparency and fairness. So, Company expects that Business partners should have disclose the information on fairly manner.



## 27. Anti-slavery & Human Trafficking Policy



### **ABI SHOWATECH(INDIA) PRIVATE LIMITED**

### **ANTI-SLAVERY & HUMAN TRAFFICKING POLICY**

#### **Applicability:**

This Policy on Modern Slavery is applicable to Abi Showatech India private Limited and its subsidiaries & group companies.

#### **Introduction:**

ABI is committed to protecting human rights and prohibiting all acts of human trafficking, slavery, servitude, forced or compulsory labour, debt bondage, deceptive recruiting for labour or services and child labour, all of which have in common deprivation of a person's liberty by another in order to exploit them for personal or commercial gain throughout the organization & its operation.

ABI herein elucidates its initiatives to mitigate/eradicate modern slavery and human trafficking from its business.

This Policy sets out the steps that ABI as an organization has taken to ensure that no form of slavery and human trafficking exists in its business or supply chain.

This policy has been approved by the Executive Director of the company.

#### **Who We are:**

ABI supplies Components to the automotive and aerospace industries. Our workforce primarily consists of skilled and qualified personnel, who are directly employed and are not in any category which is generally recognized as vulnerable to modern slavery, so our focus is to ensure there are policies and procedures in place for our contractors and suppliers as usual.

#### **Our principles and values**

- Modern slavery is an unlawful act which restrains personal liberty and exploits individuals for personal or commercial gain. Our understanding of modern slavery is based on the definitions and principles set out in the Modern Slavery Act, 2015 and associated guidance. ABI has a zero-tolerance approach towards modern slavery which it considers as a categorical and indefensible violation of every individual's basic human right. ABI acknowledges its responsibilities under the Modern Slavery Act ,2015 and seeks to ensure transparency within the organization and its supply chain.



- ABI employees to act with professionalism, honesty and integrity, and to preserve human rights of every individual and the community.
- ABI intended to promote ethical and legally compliant business conduct, which set the principles and behaviours to which we and our employees are required to adhere.
- ABI advises suppliers to ensure that their employees are hired on their own free will and that they must prohibit forced, bonded, or any other form of compulsory labour such as slavery or trafficking, transporting, harbouring, recruiting, transferring or receiving persons by means of threat, force, coercion, abduction or fraud for labour or services in all of their operations. At the time of recruitment, the Suppliers must provide a written appointment order containing terms and conditions of employment to all their employees.
- Suppliers and their agents must not confiscate any identity or immigration documents, such as government issued identification cards, passports or work permits, unless required by law. If suppliers practice slavery or human trafficking in their business, or knowingly in their supply chain, ABI retains the right to terminate the contract/services with immediate effect and pursue legal remedies against the supplier concerned.

#### **Risk Assessment & Due Diligence:**

ABI make efforts to build long-standing relationships with local suppliers and contractors to effectively enforce its ethical business standards.

#### **Effectiveness and Reporting:**

ABI has in place a whistle-blower policy published on company's official website, which details the whistleblowing process and a formal grievance redressal framework that enables everyone, including partners, contractors and employees, to raise their concerns at a single platform with complete confidentiality and has strict 'non-retaliation' policy to safeguard the interests of whistle-blowers.

#### **Raising Awareness:**


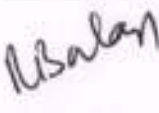

ABI uses a variety of means to raise employee's awareness of its policies and ethical standards. This includes e-learning and face-to-face training, internal communications and awareness sessions. Induction processes are in place to ensure that new staff are introduced to key policies and expectations. ABI has implemented a mandatory training programme for all its employees to raise further awareness of modern slavery and human trafficking. Our zero-tolerance approach to modern slavery will be communicated to all our suppliers at the very outset of our business relationship with them.



ABI suppliers are also required to assess their businesses and supply chain to ensure compliance with the provisions of the Modern Slavery Act, anti-human trafficking and other human rights requirements, as incorporated under this Statement.

**Next Steps:**

Modern Slavery is a complex challenge which requires ongoing, evolving and continually improving efforts to counter it. ABI will continue to Review the policy process to alleviate the slavery and ensure the initiative under the modern slavery legislations framework from time to times and submit the status report to the top management on regular intervals.

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## 28. Child Labour and Young Workers Policy



### ABI SHOWATECH (INDIA) PRIVATE LIMITED CHILD LABOUR AND YOUNG WORKERS POLICY

#### Definition

(1) Young person

"Young person means a person who has completed his 15 year of age but has not completed the eighteenth year "

(2) Children

"Child means a person who has not completed his 15<sup>th</sup> year of age "

ABI Showatech (India) Private Limited is committed to prohibit the employment of young persons and children in any of its manufacturing activity, process and management in any of its locations.


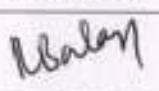
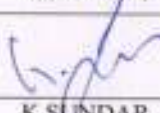
According to the legal provisions of the factory Act, 1948, the child labour (Regulations and prohibition) Act, 2000, ABI Showatech (India) Private Limited prohibits the engagement of children and young persons in its manufacturing process in whatever form.

The ABI Showatech (India) Private Limited is committed to check the document of age proof either in form of school transfer certificate or birth certificate issued by the appropriate authorities of the appropriate Govt. on their joining of establishment.

The ABI Showatech (India) Private Limited is committed to adopt and follow the legal provision notified by the following legal entities from time to time.

- 1) International Labour Organisation
- 2) The Factories Act, 1948
- 3) The child labour (Prohibited and Regulation) Act, 2000

The ABI Showatech (India) Private limited is committed to ensure with its contractors and subcontractors to follow the above legal provisions by undertaking periodic audits and surveys time to time.

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## 29. Diversity, Equity & Inclusion Policy



### **ABI SHOWATECH (INDIA) PRIVATE LIMITED**

#### **Diversity, Equity & Inclusion Policy**

At ABI Showatech (India) Private Limited we recognize that when unique people work together, they can deliver extraordinary results. We're focused on building an inclusive workplace by fostering a diverse workforce where people feel valued, respected, and safe. This helps us to achieve ABI Showatech (India) Private Limited's Purpose, 'Creating better futures together'.

We seek to embrace everything that makes people unique in their identity like age, cultural background, disability, ethnicity, sex, gender identity, marital or family status, religious belief, sexual orientation, or socio- economic background.

This policy sets out the ABI Showatech (India) Private Limited's objectives for achieving diversity, equity and inclusion and oversight of the implementation of our Diversity, Equity, and Inclusion strategy. It also establishes ABI Showatech (India) Private Limited's approach to achieve our Code of Conduct outcome, 'Supporting our People'. We create a safe, diverse, and inclusive place to work where we priorities our people and our customers' wellbeing and do not tolerate discrimination, bullying or harassment (including sexual harassment).

#### **Application**

This policy applies to all employees, including managers and supervisors, casual, temporary or permanent, apprentices, contractors and sub-contractors.

#### **Policy requirements**

##### **Objectives and policy principles**

The objectives of this Policy are to ensure the ABI Showatech (India) Private Limited:

- has an inclusive workplace where all employees feel valued, respected, and safe. We celebrate employees of all ages, cultural background,





disability, ethnicity, sex, gender identity, marital or family status, religious belief, sexual orientation or socio-economic background, perspective, and experience.

- Leverages the individual experiences, backgrounds, ideas, insights, skills, and qualities of a diverse workforce to achieve the Group's strategy and purpose.
- creates an environment where our people can be Upstanders and feel safe to speak up and take action against behaviours that negatively impact themselves or others
- delivers an incredible employee experience for our employees, ensuring they feel included and supported in moments that matter for them at work and in their personal lives
- equips people leaders with tools and training to support inclusion and diversity that creates a safe workplace and drives higher engagement outcomes
- supports accessibility for our employees and provides appropriate adjustments to the work environment to ensure it is inclusive for all
- takes a leadership position on diversity, equity, and inclusion practices, advocating for positive change in our industry and in the community; and
- at all times acts in accordance with our Purpose, Values and Behaviours and expectations in our Code of Conduct.
- complies with all relevant legislation and employer obligations

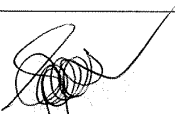
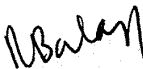
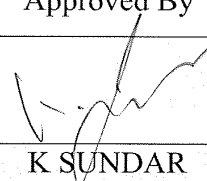
### **Implementation**

- To achieve these objectives the ABI Showatech (India) Private Limited will:
  - Implement and maintain a Diversity, Equity and Inclusion strategy that sets objectives, delivers activities, and monitors and reports on progress.
  - Achieve gender diversity across the Group by setting annual Board-determined measurable objectives for diversity in the composition of



the Board, Senior Leadership, and workforce more broadly, and report on the progress in achieving those objectives.

- Assess and review gender pay equity on an annual basis.
- Communicate expectations and responsibilities of both people leaders and employees to ensure zero tolerance for discrimination, harassment, vilification, and victimization and create a positive duty for employees to be Upstanders
- Promote awareness of our Code of Conduct and key policies that foster a safe and inclusive environment for our employees including the Discrimination, Harassment and Bullying Policy, Sexual Harassment Policy and Speaking Up
- Encourage and support the application of flexible work arrangements and a variety of leave options for employees
- Deliver inclusive leadership training to support our people to become more inclusive and to foster better understanding of the experiences of diverse communities
- Educate, encourage dialogue, and build awareness of our objectives to make ABI Showatech (India) Private Limited a more diverse, equitable and inclusive environment to work and do business through inclusive communications; and
- Foster an environment in which both our employees and customers feel safe and comfortable sharing information about their individual circumstances with us.

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### 30. Ethical Recruiting Policy



#### ABI SHOWATECH (INDIA) PRIVATE LIMITED

##### ETHICAL RECRUITING POLICY

ABI Showatech (India) Private Limited is committed to follow a fair and transparent recruitment process for all vacancies within the business. This is to ensure the right candidate is placed in the right role, without discrimination.

##### Definition

A process of hiring workers that is based on transparency and fairness, upholding honesty, responsibility, and respect and trust. The ethical recruitment is the process of engaging a worker fairly, transparently and on merit.

##### Importance of ethical recruitment

Ethical recruitment helps grow a better reputation for businesses because it stresses communication with candidates, transparency in job postings, follow-up on questions, feedback after hiring, and a whole host of healthy, holistic hiring practices.

##### What should ethical recruitment practices involve?

- The recruitment process is documented and transparent.
- Recruitment is free from discrimination on factors not relating to job Performance, such as gender, race, age and beliefs.

##### **Two-Way Honesty**


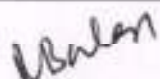

At every stage of recruitment the utmost honesty regarding requirements, benefits and expectations should be observed. There should therefore be no false illusions or misconceptions that can later give rise to resentment and dispute. Equally the employer has a right to expect (but needs to check) that the applicant is being entirely honest concerning their skills, details, and experience.



During the recruitment and selection process it is therefore essential that you do not oversell the Service, or make false promises, specifically at interview, as this will only frustrate the job-holder later when the Service cannot deliver. Equally it is also extremely important that you do not under-sell the Service, but instead provide factual and relevant information in relation to the role and the Service.

### **Equable Treatment**

It is essential that recruitment is made only on the basis of skill, experience and appropriateness for the vacancy. You must therefore ensure that your questions, assessments and judgement are in no way affected by any discriminatory attitudes, whether on the grounds of gender, marital status, race, religion, disability, sexual orientation or age.

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## 32. Grievance Policy



### **ABI SHOWATECH (INDIA) PRIVATE LIMITED** **GRIEVANCE POLICY**

ABI Showatech (India) Private Limited (ABI) is committed to provide a mechanism for individual employees / Group of employees to raise a grievance arising from their employment. The Policy will also ensure that such grievances are dealt with promptly, fairly and finding with suitable solutions.

#### **Scope:**

This policy applies to all employees, including managers and supervisors, casual, temporary or permanent, apprentices, **contractors and sub-contractors** and it aims to achieve suitable & consistent treatment in handling of personal grievances in the workplace and to provide a procedure to redress in the event of a personal grievance arises.

#### **Definitions**

A grievance is any type of problem, concern or complaint related to an employee's / employees work or the work environment.

A personal grievance can be about any act, behaviour, omission, situation or decision impacting on an employee / employees is unfair or unjustified.

**The employees / contractors (Internal stake holders/ External stake holders) can submit any grievance related to Human rights, Environment and unethical business practices.**

## **Grievance redressal procedure**

### **1. Informal Resolution**

Encourage employees to raise concerns or grievances with their immediate supervisor or manager. The employee should explain the situation and seek a resolution calmly and respectfully. They will listen to the employee's concerns and work with them to find a mutually acceptable solution.

### **2. Formal Resolution**

Suppose an employee cannot resolve their grievance through informal means or feels uncomfortable approaching their supervisor or manager. In that case, they may submit a formal grievance in writing to the Human Resources Department.

### **3. Investigation**

Once a formal grievance has been submitted, the Human Resources Department will investigate the matter. Conduct an investigation in a fair, impartial, and confidential manner.

### **4. Outcome**

The Human Resources Department will provide a written response to the employee outlining the outcome of the investigation and any remedial action that will be taken, if necessary.

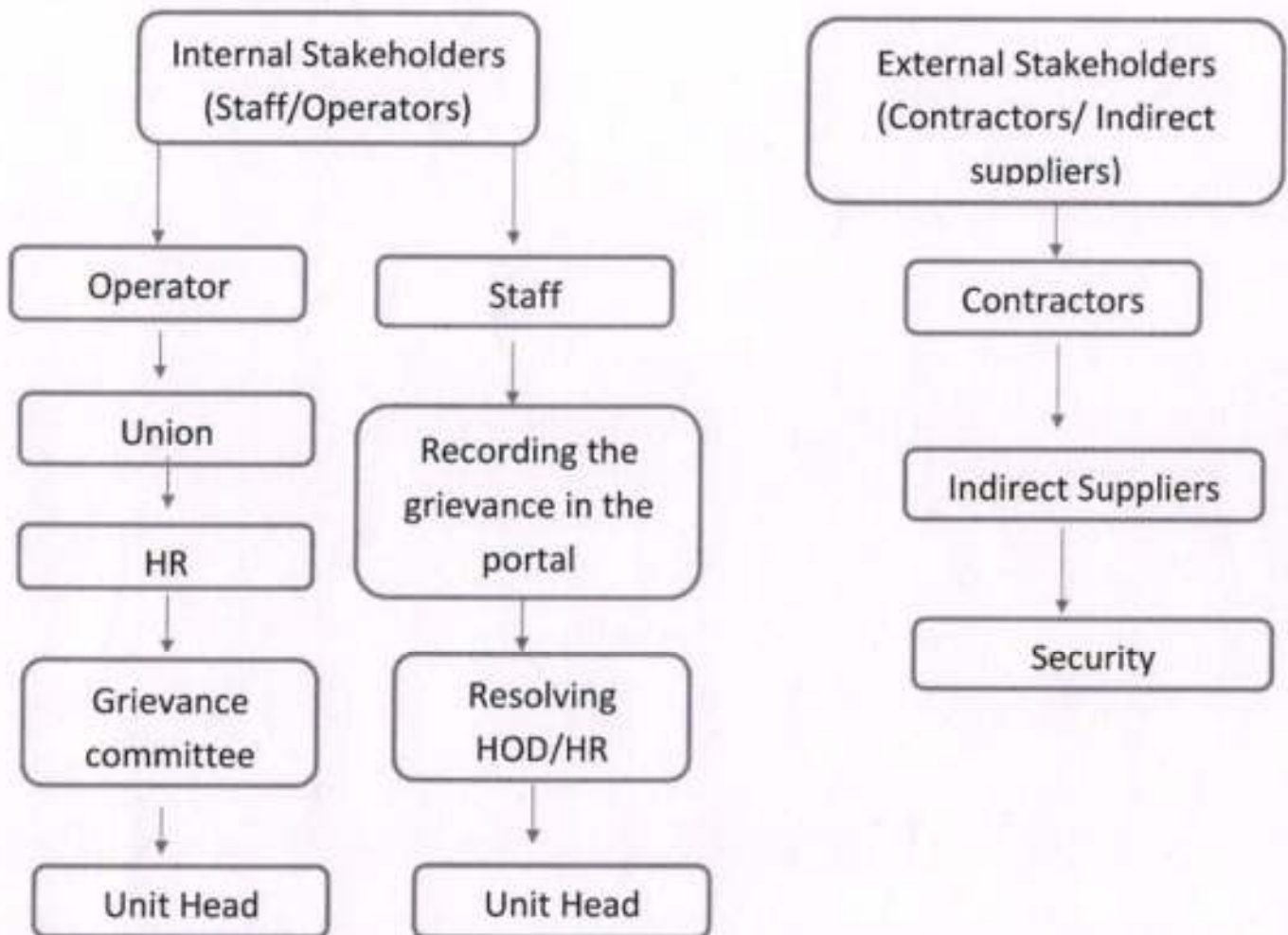
### **5. Appeal**

If the employee is not pleased with the outcome of the investigation, they may appeal the decision by submitting a written appeal to the Human Resources Department. The appeal should provide a clear and concise explanation of why the employee disagrees with the outcome of the investigation. The request will be reviewed by an independent reviewer who was not involved in the initial investigation.

## 6. Confidentiality

Treat all grievances and their related investigations with the utmost confidentiality. Only inform individuals directly involved in the grievance investigation and its outcome.

### Grievance redressal process





### Grievance Committee members

**President: Mr. R.Balaji (Group Head- MFG)**

**Coordinator: Mr. S R Ganesan (Group Head-HR)**

#### **Supervisors / Manager**


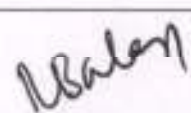
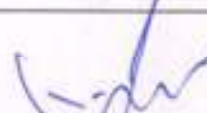
1. R Ramesh
2. S Sivakumar
3. V Govindaraju
4. G Veerabadran
5. K Sivaprasad
6. C Sathish kumar
7. M Raja
8. A Nagaraj
9. D Suresh
10. P.A.Thirunavukarasu
- 11.G Nathan
- 12.R Murugavel

#### **Workers**

1. B Ganesan
2. M Raju
3. J Venkatesan
- 4.N Panchaksharam
- 5.R Ranganathan
- 6.K M Pachiyappan
7. N Balaji

#### **Links:**

- 1) <http://horizon/ApplicationIndex.aspx?Name=Employee%20Self%20Service&x=20000373> (Internal Horizon portal) attached user grievance input screen
- 2) <https://abishowatech.co.in/> (External company website)

Prepared By	Reviewed By	Approved By
		
S R GANESAN GROUP HEAD - HR	R BALAJI SVP - ABI	K SUNDAR ED - ABI

### 33. Non – Discrimination & Harassment Policy



#### **ABI SHOWATECH (INDIA) PRIVATE LIMITED**

#### **NON – DISCRIMINATION & HARASSMENT POLICY**

ABI showatech (India) Private Limited is committed to provide an equal treatment to all personnel employed in company or for employment in the Company and to avoid discrimination based on age, gender, race, caste, religion, nationality, and any other types of disabilities, trade association membership and political affiliation. ABI is committed to provide a safe, flexible and respectful environment for all category of employees and free from all forms of discrimination & harassment. All ABI employees required to treat others with dignity, courtesy and respect.

#### **Scope**

This policy applies to all employees, including managers and supervisors, casual, temporary or permanent, apprentices, contractors and sub-contractors and all aspects of employment, recruitment and selection, condition and benefits, training and promotion, work allocation, shifts, working hours and leave arrangements.

#### **Definition**

Discrimination & harassment means unequal or unfair treatment of employee / group of employees based upon some personal characteristic.



### **Policy & procedure against discrimination & harassment**

This policy shall be applicable to all the employees and stakeholders of the Company. In ABI, where both men and women are employed for the same work or work of similar nature, there is no differentiation in the rate of remuneration merely based on gender. The different rates of wages are paid to different categories of employees based on their nature of work performed and length of service without having any bearing on the gender among the employees.

ABI shall not engage in or support discrimination in hiring of personnel, remuneration to them, access to training, promotion, termination or retirement based on race, national or social origin, caste, birth, religion, disability, gender, family responsibilities, Marital status, association membership, political opinion / affiliation, age or any other condition that could give rise to discrimination & harassment.

ABI shall not interfere with the exercise of personnel's rights to observe tenets or practices or to meet needs relating to race national or social origin, religion, disability, gender, family responsibilities, association membership, political opinions, or any other condition that could give rise to discrimination. ABI shall not allow any behaviour or harassment that is threatening, abusive, exploitative, or sexually coercive, including gesture, language and physical contact, in the workplace.

ABI shall not subject personnel to pregnancy or virginity tests under any circumstances. All the employees are appointed, promoted, and paid based on organisation's established policies.


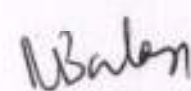
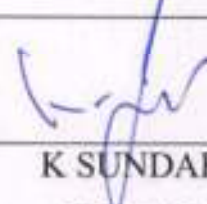
All employees are governed by the provisions of the Factory Act guidelines, the Payment of Wages Act 1936 and other relevant rules. Committee has been formed to enquire for discrimination and take time bound actions. All category of employees are aware about Anti-Discrimination & harassment policy.

### **Incident reporting**

All ABI employees required to report any suspected discrimination activity & harassment to Group Head - HR and or to other appropriate authority.

### **Enforcement**

The company will initiate impartial enquiry by following natural justice, if any complaints received on account of showing / receiving discrimination & harassment, appropriate disciplinary action subject to the severity of the misconduct conducted by any type of employee. The report will be taken from the committee and suitable punitive action will be taken on those who have committed misconduct on discrimination & harassment.

Prepared By	Reviewed By	Approved By
		
S R GANESAN GROUP HEAD - HR	R BALAJI SVP - ABI	K SUNDAR ED - ABI

### 34. Rights of minorities and Indigenous peoples



#### ABI SHOWATECH (INDIA) PRIVATE LIMITED


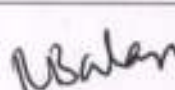

##### Rights of Minorities and Indigenous peoples

Minority rights are individual and collective rights through which people belonging to national minority groups are entitled to enjoy their own culture, to use their own language, to profess and practice their own religion, to have the right to freedom of expression and assembly, to have equal opportunities to education and employment, and to enjoy full participation in public life.

Indigenous peoples have the right to practice and revitalize their cultural traditions and customs (Article 11). "Indigenous peoples have the right to maintain, control, protect and develop their cultural heritage, traditional knowledge and traditional cultural expressions, as well as... genetic resources, seeds, medicines, knowledge of the properties of flora and fauna..." (Article 31).

The ABI Showatech (India) Private Limited is committed to adopt and follow the below legal provisions.

- 1) Article 29 of the Indian Constitution (Protects the interests of minorities)
- 2) Article 11 of the Indian Constitution
- 3) Article 31 of the Indian Constitution

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S R GANESAN GROUP HEAD - HR	R BALAJI SVP - ABI	K SUNDAR ED - ABI



### 35. Wages and Benefits


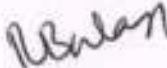
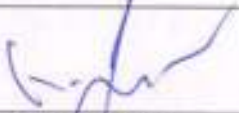


#### Wages and Benefits

In ABI Showatech (India) Private Limited, wages and benefits is administered based on the 18 (1) and sec 2 (P) of the Industrial Disputes Act, 1947.

An Agreement has been signed off between the management and the National Engineering Employees Union (Reg.no.391/NAT) affiliated to INTUC

The Copies of the settlement singed is attached herewith for proof.

Prepared By	Reviewed By	Approved By
		
S R GANESAN GROUP HEAD - HR	R BALAJI SVP - ABI	K SUNDAR ED - ABI

### 36. Policy for protection of Women's Rights at work place



#### **ABI SHOWATECH (INDIA) PRIVATE LIMITED**

#### **POLICY FOR PROTECTION OF WOMEN'S RIGHTS AT WORK PLACE**

ABI Showatech (India) Private Limited believes that every woman Employee is entitled to work in an environment that is free from any conduct which can be considered as sexual harassment. Sexual Harassment infringes the fundamental right of a woman under Article 14 and 15 of the Constitution of India and her right to life and live life with dignity under Article 21 of the Constitution of India, which includes the right to a safe environment, free from sexual harassment.

The right to protection from sexual harassment and the right to work with dignity are recognized as universal human rights by International Conventions such as Convention on the Elimination of all Forms of Discrimination against women, which has been ratified by Government of India is enacted by Government of India.

#### **A. Objective**

The Objectives of the Policy are threefold:

- To define sexual harassment;
- To lay down the guidelines for reporting acts of sexual harassment at workplace; and
- To provide the procedure for the resolution and redressal of complaints of sexual harassment.

#### **B. Internal Complaints Committee**

Internal Complaints Committee (ICC) means a Committee constituted by the Company for redressal of complaints of Sexual Harassment in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.





For the purpose of addressing complaints related to the sexual harassment, the Company has formed a Sexual Harassment compliance committee (ICC) which comprises of:

- |                                    |   |                      |
|------------------------------------|---|----------------------|
| • A chairperson                    | - | Ms. U. Divya         |
| • The Independent external member- |   | V Radhika (advocate) |
| • HR Rep.                          | - | Mr. S.R.Ganesan      |
| • Member                           | - | Mrs. P. Sandhiya     |
| • Member                           | - | Ms. T. Durgadevi     |
| • Member                           | - | Mrs. E. Saritha      |
| • Member                           | - | Mrs. A. Swathika     |

### **C. Meetings of the Committee**

In case of any complaint is received, ICC shall meet accordingly for early redressal.

### **D. Duty of the Committee**

- Study and investigate the complaint in accordance with the principles of natural justice;
- Facilitate the redressal of the complaint and initiate appropriate action in accordance with the standing orders / applicable regulations in consultation with Business Head;
- In the event the Committee discovers after the findings that the complaint is frivolous in nature then such complaint may be dismissed. The Committee, if it finds the complaint to be maliciously motivated, should recommend appropriate disciplinary action against the complainant.

### **E. Documentation**


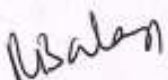

1. The minutes of the Meetings of the ICC shall be communicated via email to all present at the meeting including the members, complainant, etc;
2. The compilation of the minutes of the Meetings and detailed report of findings, recommendation and action taken pertaining to Complaint registered with the ICC shall be communicated to the Executive Director of ABI Showatech (India) Private Limited.



3. Such records and Minutes of the Meeting of the Committees shall be maintained in the office of the Chairperson of each of the ICC and should be retrievable as and when required.

#### **F. Confidentiality**

The Minutes of the Meeting of the ICC, the findings, recommendations, decisions of the ICC and any document or any verbal communication shall be kept strictly confidential and the members shall not divulge the details to any other Employee within the Company or to any person outside the Company. Also, to other Employees involved in such discussions, the members should emphasize the necessity for confidentiality and the consequences of possible disciplinary action in case of transgression.

Prepared By	Reviewed By	Approved By
		
S R GANESAN GROUP HEAD - HR	R BALAJI SVP - ABI	K SUNDAR ED - ABI

## 37. CSR POLICY



### CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

AS RECOMMENDED BY

THE CSR COMMITTEE OF ABI-SHOWATECH (INDIA) PRIVATE LIMITED (ABI)

- a) Over the years, ABI has been involved in a number of community-focused activities in the areas of health, education and preservation of the country's rich culture and heritage. Continuing the tradition, it is recommended that ABI may focus primarily on the following activities as part of its Corporate Social Responsibilities, as required under the Indian Companies Act, 2013 :-

AREAS	ACTIVITIES
1. <b>HEALTH :-</b> Eradicating hunger, poverty and malnutrition, promoting healthcare and sanitation and making available safe drinking water	i) Promoting healthcare including preventive healthcare. ii) Support to medical institutions run by 'not for profit trusts', who are providing cost effective, quality care, which are community centered. It can cover primary, secondary and tertiary care. iii) Creation of health awareness. iv) Sanitation and making available safe drinking waer. v) Spastics support societies. vi) Dementia support societies, etc. vii) Health / fitness awareness to lower / prevent healthcare cost. viii) Eradicating malnutrition.
2. <b>EDUCATION :-</b> Promoting education including special education and employment, enhancing vocational skills, especially among children, women, elderly and the differently abled and livelihood ehancement projects	i) Promoting higher education. ii) Promoting employment enhancing vocational skills. iii) Promoting livelihood enhancement educational projects. iv) Craftsman education linked to labour, market demands. v) Promoting education in primary and secondary schools. vi) <u>Road Safety</u> :- Awareness/Education/Provision of Traffic Signals/Support to Driving Schools.
3. <b>ART, CULTURE AND HERITAGE :-</b> Protection of natural heritage, art and culture, including restoration of buildings and sites of historical importance & works of art, setting up public libraries, promotion and development of traditional arts and handicrafts	i) Protection of natural heritage, art and culture. ii) Promotion and development of traiditional arts & handi-crafts.

ABI-Showatech (India) Private Limited

Plant: PULIVALAM

CIN : U40103TN1991PTC021872

Registered Office : Storeys 467, Chennai Road, Chennai - 600 028 (T) +91 44 2431 8752 / 2431 8788 (F) +91 44 2431 8700 (e) corporate@abishowatech.co.in

Plant : Pulivalam Village, Ranavaram Post, Ranipet District, Tamil Nadu - 632 505, India

ll



AREAS	ACTIVITIES
<b>4. ENVIRONMENT :-</b> Ensuring environmental sustainability, ecological balance, protection of flora & fauna, animal welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air & water	i) Conservation of natural resources. ii) Maintaining / Improving quality of soil, air and water - outside our factories. iii) Promote renewable energy awareness through propaganda in and around villages near factories. iv) Solar energy system in villages around our factories. v) Maintenance of Parks.
<b>5. TECHNOLOGY RESEARCH IN EDUCATIONAL INSTITUTIONS :-</b> Contributions or funds provided to technology incubators located within academic institutions, which are approved by the Central Government	i) Contribution to projects approved by Central Government in academic institutions.
<b>6. NATIONAL RELIEF FUNDS :-</b> Contributions to the Prime Minister's National Relief fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women	i) Contribution to the Prime Minister's National Relief Fund. ii) Contribution to other funds approved by the Central/State Governments.
<b>7. RURAL DEVELOPMENT :-</b> Rural development projects	i) Roads in the rural/backward areas, where the company's factories are situated.
<b>8. SPORTS :-</b> Training to promote rural sports, Nationally recognised sports, paralympics sports and Olympic sports.	i) Training to promote rural sports and nationally recognised sports. ii) Provision of sports infrastructure in schools/community.
<b>9. GENDER EQUALITY/SENIOR CITIZEN :-</b> Promoting gender equality, empowering women, setting up homes & hostels for women and orphans, setting up old age homes, day care centres and such other facilities for senior citizen and measures for reducing inequalities faced by socially and economically backward	i) Setting up and running of old age & senior citizen homes, irrespective of gender, caste, religion, etc.

ABI-Showatech (India) Private Limited

Plant: PULIVALAM

CIN : U40103TN1991PTC021872

Registered Office : Stoneisre, #67, Chariers Road, Chennai - 600 028 (t) +91 44 2431 8792 / 2431 8789 (f) +91 44 2431 8700 (e) corporate@abishowatech.co.in

Plant : Pulivalam Village, Banavaram Post, Ranipet District, Tamil Nadu - 632 505, India.



AREAS	ACTIVITIES
10. <b>Ex-SERVICE PERSONS :-</b> Measures for the benefits of armed forces, veterans, war widows and their dependents	

**b) Modalities and implementation schedule for execution of projects or programs for CSR activities :-**

ABI will undertake its CSR activities either directly or through a Registered Trust or through a Registered Society or establish another company under Section 8 of the Companies Act, 2013, or even to collaborate with other entities.

The implementation Schedule for CSR activities will be dependent on the availability of eligible projects.

**c) Expenditure :-**

The Board will endeavour that ABI spends, in every financial year, 2% of the average net profits of the Company, made during the three immediately preceding financial years for CSR activities.

For this purpose, "average net profit" shall be calculated in accordance with the provisions of the Companies Act, 2013.

ABI will give preference to the local area(s), where its work premises are situated in India.

ABI may use the CSR capacities of their own personnel in executing the CSR activities and also effectively monitoring the same but such CSR expenditure shall not exceed 5% of the total CSR expenditure of ABI in one financial year.

**d) Monitoring Process :-**

Mr. T.T. Hayagreevan, Authorised Signatory, shall submit a report to the CSR Committee, annually about the end-use and where possible the impact of contributions made, where the amount spent on any one project is over 10% of the year's contribution.

e) The CSR Policy as recommended by the CSR Committee and duly approved by the Board of Directors will be displayed on the company's website.

**R. SRIKANTH**  
**MANAGING DIRECTOR**

**ABI-Showatech (India) Private Limited**  
**Plant: PULIVALAM**

CIN : U40103TN9999PTC021972

Registered Office : 10th Floor, 44/7, Chennur Road, Chennai - 600 028 (t) +91 44 2431 8752 / 2431 8785 (f) +91 44 2431 8700 (e) corporate@abishowatech.co.in  
Plant : Pulivalam Village, Karuvaram Post, Rasepet District, Tamil Nadu - 692 925, India



## 38. Human Rights Policy

### HUMAN RIGHTS POLICY

ABI Showatech (INDIA) Private Limited (ABI) understood and recognize the role of human rights and committed to respect the human rights of its workforce, communities including the contractors and suppliers in line with the frame works of the Social Accountability 8000 International standards

ABI as an organization commits to respect the human rights and ensures to avoid human rights abuses, identifying, reviewing and to minimize impacts through due diligence and management of issues and resolving the grievances on optimum level & priority.

ABI Showatech (INDIA) Private Limited (ABI) endeavors to its commitment by:

- 1) Promoting awareness of the human rights with employees at all levels of its operations through training & continuous communications.
- 2) Prohibiting from showing discrimination in terms of caste, creed, color, religion, Gender and language relating to social & business activities of the organization both inside and with the outside communities.
- 3) Adhering to Optimum legal compliance based on the prevailing constitution and regulatory human rights requirements of the country.
- 4) Establishing & sustaining goodwill by creating employment & economic opportunities for the existing communities.
- 5) Engaging with stake holders in an inclusive, transparent and culturally appropriate manner on human rights concerns related to our business activities.
- 6) Avoiding interference in any way with the establishment, functioning or administration of workers' organizations or collective bargaining.
- 7) Respects the rights of the workers to form or join trade union in accordance with law of the land.
- 8) Providing access to remedy by resolving the grievances in a timely manner & appropriate cultural manner.
- 9) Accepting the diversity & equal opportunity and the need to consider the rights of vulnerable groups such as indigenous people, women, migrant workers and other minorities.
- 10) Prohibiting all forms of harmful child labor, forced/ trafficked labor, discrimination and harassment.
- 11) Restricting any contribution to armed conflict or human rights abuses in a conflict affected and high risk areas.
- 12) Aligning our existing practices, Policies, processes and activities with our commitment to respect human rights, including those that apply to labor practices, engagement with indigenous people, land acquisition, supply chain and security management.
- 13) Influencing our contractors, suppliers and other organizations with whom ABI has leverage adopt sustainable business framework and to encourage and support the development of equivalent management systems.

- 14) Establishing clear accountability by assigning adequate resources and responsibilities for effective management of human rights risk; and
- 15) Continuously improving the human rights performance by sharing good practices and learnings, setting and reviewing targets and monitoring, reporting and disclosing the performance.

ABI Showatech (INDIA) Private Limited shall sign up this policy and shall review periodically for its suitability and update as necessary.

PREPARED BY	REVIEWED BY	APPROVED BY
 K. SRINIVASAN GROUP HEAD - HR	 R. BALAJI GROUP HEAD - MFG	 K. SUNDAR EXECUTIVE DIRECTOR

## 39. Conflicts of Interest Policy

### CONFLICTS OF INTEREST POLICY

#### ABI SHOWATECH (INDIA) PRIVATE LIMITED

##### I. Purpose

The purpose of this policy is to protect the interests of ABI. In the regular course of business, agents and employees of ABI may have the opportunity to advance their own personal interests with or against the interests of ABI. Acting in such detrimental manner is unacceptable and any party who acts outside of ABI's best interest may be subject to disciplinary action.

##### II. Definitions

- a. **Employee** – any person who is employed by ABI in a part or full-time capacity and in accordance with the labor laws of Tamil Nadu
- b. **Agent** – an owner, Director, Stakeholder, Contractor or other third-party that is in the position to act on behalf of ABI.
- c. **Financial Interest** – The interest that any individual may have in the monetary transactions of ABI. In particular, any interest that could have a direct bearing on the financial gain/loss of said individual.

##### III. Procedure

- a. **Duty to disclose**  
Every employee/agent of ABI is obligated to disclose any known or potential conflicts of interest as soon as they arise. Failure to do so could result in termination of employment.
- b. **Investigating potential conflicts**  
When a possible conflict of interest arises, the Board of Directors and/or any person so authorized will collect the pertinent information and may question any concerned parties. If the Board determines that a conflict exists, steps will be taken to address the conflict. If no conflict exists, the inquiry may be documented, but no further action will be taken.
- c. **Addressing conflicts of interest**  
When an actual conflict of interest is found, any transactions that may have been affected will be reviewed even retrospectively. Affected parties both within and outside of the business, including Shareholders, Directors, Employees, and Contractors whatever applicable will be notified. An investigation will also be conducted by the Board of Directors, and / or any person so authorized to determine the extent of the conflict and the intentions of the parties involved.

If the conflict in question involves a member or members of the Board of Directors, such a member will be excused from the deliberations.


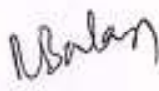

d. Disciplinary action

As all conflicts of interest will be reviewed on a case-by-case basis, a review may result in disciplinary action. The Board of Directors, and/or any person so authorized has full discretion to deem what disciplinary action is fitting and necessary, including suspension and/or termination of employment.

IV. Acknowledgement

The Employee/Agent named in the service condition/agreements already extend/to be entered will be made to understand the procedure for conflicts of interest with ABI, including their duty to disclose any known or potential conflicts.

Furthermore, the Employee/Agent deemed to have abide by the procedures outlined in this policy for the duration / or thereafter, whatever applicable, owing to their professional/business relationship with ABI.

PREPARED BY	REVIEWED BY	APPROVED BY
 S. GANESAN GROUP HEAD - HR	 R. BALAJI GROUP HEAD - MFG	 K. SUNDAR EXECUTIVE DIRECTOR



## 40. Antitrust Policy

# Antitrust Policy

## Introduction

The ABI's policy is that all of its business dealings are carried out in full compliance with applicable antitrust legislation of India. The ABI is fully committed to ensuring that the antitrust compliance rules are adhered to and to implement procedures to educate and monitor compliance at all times.

The ABI advises both Staff and members on a wide range of competition and antitrust related issues, including information exchange and benchmarking, program governance, project scoping and interface with competition authorities.

### **1. Scope**

Anyone working on behalf of the ABI including all Directors, Executives, Staff, Employees, Contractors, Consultants and elected Representatives/Officials of the ABI are under an obligation to conduct all business dealings in accordance with applicable antitrust legislation and are bound by this Antitrust Policy.

### **2. Principles**

Due to the nature of its activities, ABI brings together competitors and may be found to facilitate restrictive agreements between its members. Therefore, it is important that the below principles are adhered to, to avoid any infringement/noncompliance of antitrust laws:

#### **2.1 Cooperation vs. Competition**

Members, particularly operating Members, are only permitted to cooperate:

- on projects or program that set out a pro-competitive objective and are for consumer benefit (e.g. technology innovation, environmental, social or development goals);
- when this objective can only be achieved if operators join forces (e.g. because of interconnection / interoperability requirements); and
- the action is not aimed at or results in eliminating competition or competitors (a "joint boycott" or an action targeted at harming a specific company, or a specific group of competitors, or a horizontal agreement limiting competition beyond what needed to achieve the specific pro- competitive objective).

Page..2



## 2.2 Inclusiveness

The ABI has an open and transparent approach to membership and participation in working groups, committees and other member groups. Where ABI is involved in standardization-type activities (such as drafting of technical specifications):

- participation must be open to all affected parties, including, where appropriate, Industry Members and non-Members;
- non-Members are granted the opportunity to participate meaningfully in developing Industry Specifications;
- ABI process to define and adopt Industry Specifications includes due safeguards that avoid any restriction of competition on the merits in the selection of the relevant technologies and technical features;
- active participation may only be restricted where necessary and on the basis of an objective criteria;
- the announcement, progress and output of all such activities must be communicated to all potential participants and affected parties; and
- parties who do not participate must have an opportunity to review and comment on output.

## 2.3 Anti-competitive decisions

The ABI must not take any decisions – directly or indirectly, explicitly or implicitly – which could lead to a restriction of competition. This includes any recommendations which may result in anticompetitive behavior of ABI members, such as pricing recommendations. This also includes the adoption of standards and/or specifications aimed at favoring or discriminating the interests of one component of the standard-setting constituency and which result in some form of consumers' harm.

## 2.4 Information Exchange

Certain information cannot be exchanged between competitors. This includes "commercially sensitive" information that may influence competitors' strategic behavior, such as forward-looking pricing, pricing policy, product launch dates and planned mergers/acquisitions.

Ground rules when handling any Member information are:

- **Written information should be sent from individual members to ABI staff, not directly to other members.** ABI staff act as the gatekeeper and decide a) whether the information is sensitive or not; b) whether it can be distributed to other Members with / without changes and c) whether legal review is required before distribution. This applies to all types of information including emails, presentations and uploads.

- **Meetings / calls must have ABI staff presence.** All Board and Board Committee meetings/calls and selected C-level meetings have mandatory legal presence. Heads of Region and/or any other staff involved in the organization of C-level meetings
- should flag them to the Legal team/top management, as soon as the meeting is confirmed. All other meetings and calls should be attended by at least one ABI person, responsible for antitrust compliance at that meeting.

Note that:

- First meetings at the launch of new projects or meetings including new participants require an antitrust briefing.
- The Legal Team must be informed in due course (and in any case before the first meeting is held or the first document is drafted) of the creation of new projects involving the participation of ABI Members.

---

**Any commercially sensitive information or information which could be seen to harm competitors, consumers or suppliers** should not be distributed via any communication channels including email or WhatsApp.

## 2.5 Document Review

All official documents and C-level meeting documents require legal review. Other documents, presentations and minutes may require legal review if they contain commercially sensitive information, or anything that may be considered to trigger an antitrust compliance risk.

As stated above, the Legal team must be informed of the creation of new projects involving the participation of ABI Members.

## 3. Training

All ABI Staff/Executives must attend an antitrust training within three months of joining the ABI and a refresher training in every two years.

Antitrust training is also given to the ABI Leadership, to the Extended Leadership Team members and to selected ABI staff, who are in positions implying a higher antitrust risk. The HR /Legal team constantly assesses the need for and provides additional training

Board members and members joining leadership groups must undergo antitrust training.



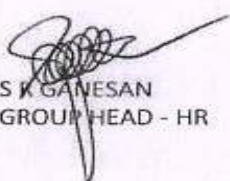
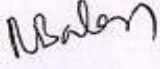

## 4. Members' obligations

- To act with integrity and to ensure that employees must understand and comply with this policy.
- If anybody belongs to ABI receive a request for information or notification of an inspection concerning ABI activities from a Competition Authority, immediately refer the issue to the appropriate head of the company (SVP/ED).
- Employees must undergo /Complete all training sessions nominated for.
- To follow up carefully the training sessions attended by:
  - Periodically revisiting the relevant trainings material
  - Carrying out a preliminary antitrust screening of any activity or project you are involved into
- In case of doubt, always seek legal advice from Legal source
- If an employee suspect or observe anything in contravention of this policy, need to contact the above authorities.

If the ABI becomes aware of any conduct by any representatives of Members which may breach the Antitrust Policy, the relevant Member(s) will be advised. The ABI will work with the Member(s) in question to investigate and rectify the situation. If this is not possible, or, in the unlikely event that a Member does not co-operate with the ABI in such circumstances, the Association may consider suspension or termination of employment

If the ABI becomes aware of any conduct by any employees which may breach the Antitrust Policy, the relevant employee will be heard, requested to immediately stop the relevant conduct and will be given specific instructions by the appropriate team.

In case the employee will not stop the conduct in question and, in any case, if the conduct in question clearly contradicts the instructions received (in the antitrust trainings or in a previous ad hoc legal advice, the employee will be subject to disciplinary scrutiny. Disciplinary scrutiny can activate the application of disciplinary sanctions proportioned to the gravity, duration and consequences of the relevant conduct, including termination of employment.

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 S. R. GANESAN GROUP HEAD - HR	 R BALAJI GROUP HEAD - MFG	 K SUNDAR EXECUTIVE DIRECTOR

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