



Dabur Group's Tax Responsibility Policy

1. Responsible tax behavior

Taxes play an important part in the economic, social, and national development of the countries. As responsible corporate tax citizens, Dabur India Limited ("Dabur") considers tax payment as its ethical commitment to grow in a sustainable, responsible, and socially inclusive way.

2. Tax Governance

Dabur is fully committed to paying all types of taxes viz. direct taxes as well as indirect taxes and its Board of Directors is committed to the highest standards of ethical and transparent behavior. Dabur has ensured the following governance rules:

- All transactions undertaken within the Dabur Group are adhered to applicable tax laws.
- All taxes are paid in accordance with the applicable tax laws and all compliances including timely filing of monthly / annual tax returns are ensured in compliance with the applicable laws.
- Profits are not artificially created in jurisdictions including tax havens where the Group has limited economic presence.
- No artificial tax structures are created which lack commercial substance.
- All arrangements / transactions are adhered to transfer pricing laws wherever applicable.
- Tax incentives, if any, are availed as per applicable laws.
- Transparency in disclosure to tax authorities in accordance with laws
- Ensuring that any specific transactions such as merger, acquisition, slump sale, demerger etc are not done with the single objective of tax avoidance.
- Sometimes, the tax laws are not always clear, getting this right often requires careful judgement. Therefore, all tax positions are taken only after due considerations of prevailing laws backed-up with legal opinions.
- Prepare and retain the documentation required by the tax laws or which will be needed to answer any questions raised by tax auditors / tax authorities.
- The Company has suitable governance structures, systems and processes in place to ensure compliance, review and approval of its tax policy / strategy.
- All the employees are informed of the standards as mentioned above.



3. Tax Compliances

Dabur Group adheres to tax laws in all countries where it operates both in letter and spirit of law. It is committed to timely and rightful payment of all taxes in accordance with the regulations of each country in which it operates. Dabur's related party transactions always adhere to local Transfer Pricing, including the arm's length principle, Regulations laws in each jurisdiction where Transfer Pricing law applies. Dabur Group always ensures that it is fully compliant with all forms, returns, statutory obligations, withholding taxes that arise on transactions both locally and internationally.

Dabur's Tax Governance standards set the tax behavior and it expects all employees to adhere to them. Tax evasion is illegal. Dabur has a clear responsibility to comply in full with the laws in the countries in which it operates.

4. OVERSIGHT

Across the business, Dabur ensures oversight and governance of Tax services via Corporate Tax Policy approved by the ESG Committee of Board of Directors with an appropriate control process. This Policy shall be reviewed and amended accordingly in response to changes in laws and regulations.


Mohit Malhotra
Chief Executive Officer

Recommended and approved by:			
Approving Authority	Version	Date of Approval	Effective Date
ESG Committee	1.0	12.07.2023	12.07.2023

