

Amber Enterprises India Limited	 AMBER GROUP	Ethics Policy
EP/2023/01		Date of Issue: 16 May 2023

The Amber Group

Ethics Policy

*Responsible & Smart Working with Discipline and Integrity
embedded with Strong Management Principles*

Document Name	<i>Amber Ethics Policy</i>
Preface	<p>This Ethics Policy of Amber Enterprises India Limited (‘Amber’) sets out our commitment and approach to code of ethics.</p> <p>It sets the direction and overall approach towards ethical practices marked by transparency and accountability and is in line with the code of conduct of the organization. This policy is further supplemented by the whistleblower policy, Sexual Harassment Policy and Employee Policy and rules & regulations adopted in conformance with the legal and statutory framework of ethical conduct in the country.</p>
Release Date	16 May, 2023
Issued By	<i>Business Responsibility and Sustainability Committee</i>
Approved By	Board of Directors (‘BoD’)

1. DEFINITIONS

Term	Definitions
Amber	Amber Enterprises India Limited
Associates	It includes directors, employees, agents, representatives, vendors, contractors and business partners or any other persons/individuals, who may be acting on behalf of the Company.
Group Companies	It means all the Subsidiary(ies), Step-down Subsidiary(ies) and Associate(s) companies of Amber.
sexual harassment	sexual harassment, includes any one or more of the following unwelcome acts or behavior (whether directly or by implication) namely:—

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	i. physical contact and advances; or ii. a demand or request for sexual favour; or iii. making sexually coloured remarks; or iv. showing pornography; or any other unwelcome physical, verbal or non-verbal conduct of sexual nature;
unethical	Not morally acceptable
Corruption	Corruption is a form of dishonesty or a criminal offense which is undertaken by a person or an organization which is entrusted in a position of authority
KMPs	Definition of KMP Under the Companies Act, 2013. Section 2(51) of the Act defines Key Managerial Personnel (KMP).

2. OBJECTIVE

The purpose and objectives of this policy includes ensuring highest ethical standards and business practices and zero-tolerance toward unethical conduct. Intent of the Policy is that each associate will conduct all the Company's business dealings with integrity and comply with all applicable laws in a manner that excludes considerations of personal advantage or gain. This policy aids in monitoring and investigating instances of alleged corruption and subsequent actions against any individual(s) involved in corruption.

3. SCOPE

This Policy covers all associates including but not limited to directors, KMPs, employees, agents, representatives, vendors, contractors and business partners of the Company including any Group Companies or any other persons/individuals, who may be acting on behalf of the Company.

4. GIFTS, FAVORS, AND PAYMENTS BY THE COMPANY

Gifts, favors, and payments may be given to others at Company expense, if they meet all of the following criteria:

- They are consistent with accepted business practices;
- They are of sufficiently limited value and in a form that will not be construed as a bribe or payoff;
- They are not in violation of applicable law and generally accepted ethical standards; and;
- Public disclosure of the facts will not embarrass the Company;
- Payments, commissions or other compensation to or for the benefit of associates of customers (or their family members or associates) not required by written contract are contrary to Company policy.

Amber Enterprises India Limited
CIN : L28910PB1990PLC010265

Corporate Office: Universal Trade Tower, 1st Floor, Sector -49, Sohna Road, Gurgaon -122 018

Regd. Office: C-1, Phase – II, Focal Point, Rajpura Town – 140 401, Punjab

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EP/2023/01		Date of Issue: 16 May 2023

5. NON - INDULGANCE INTO ANY SEXUAL HARASSMENT ACTIVITY

Associates should not Indulge into any Activity define as sexual harassment activity as per section 2(n) of the Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act, 2013.

6. CONFLICTS OF INTEREST

Associates should avoid any situation which involves or may involve a conflict between their personal interest and the interest of the Company. As in all other facets of their duties, associates dealing with customers, suppliers, contractors, competitors or any person doing or seeking to do business with the company are to act in the best interest of the company. Each associate shall make prompt and full disclosure in writing to their manager of any potential situation which may involve a conflict of interest. Such conflicts include:

- i. Ownership by associate or by a member of their family of a significant interest in any outside enterprise which does or seeks to do business with or is a competitor of the Company;
- ii. Serving as a director, officer, partner, consultant, or in a managerial or technical capacity with an outside enterprise which does or is seeking to do business with or is a competitor of the Company;
- iii. Acting as a broker, finder, go-between or otherwise for the benefit of a third party in transactions involving or potentially involving the Company or its interests.\;
- iv. Any other arrangements or circumstances, including family or other personal relationships, which might dissuade the associate from acting in the best interest of the company.

7. CONFIDENTIAL INFORMATION:

The revelation or use of any confidential product information, data on decisions, plans, or any other information which might be contrary to the interest of the Company without prior authorization, is prohibited. The misuse, unauthorized access to, or mishandling of confidential information, particularly personnel information, is strictly prohibited and will subject an associate to the Discipline Policy up to and including immediate discharge.

8. COMPLIANCE

Any violation of this policy will subject the associate to Administrative disciplinary action or immediate discharge. Any Company associate having knowledge of any violation of the policy shall promptly report such violation to the appropriate level of management.

9. POLICY STATEMENT

- We are committed to the adoption and implementation of this policy throughout the operations of the Company.

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- We have deployed adequate mechanisms to achieve governance with ethical principles and prevention of any violations of the same. We ensure prompt action against any transgressions to unethical conduct.
- We have in place adequate proactive mechanisms to capture and redress grievances arising out of unethical conduct, lack of transparency and accountability.
- We strive to spread awareness about ethical conduct among our employees and across the value chain.
- The Company strives to promote the adoption of ethical conduct across its value chain.
- We disclose and communicate transparently to our stakeholders about the impact of our business operations on various stakeholders, especially vulnerable and marginalized stakeholders, if applicable.
- We ensure meeting all our statutory obligations in line with the spirit of the law.
- We take steps to prevent complicity with the actions of any third party that violates the principle of ethical conduct.
- We are committed to addressing conflicts of interest involving Board members, employees and business partners.
- We ensure that the business does not engage in illegal and abusive practices, bribery and corruption, and ensure timely and fair action against transgressions detected, if any.
- We ensure timely and complete payment of all applicable taxes in the letter and spirit of the laws and regulations governing such payments.

10. POLICY REVIEW AND AMENDMENT

The Business Responsibility and Sustainability Committee shall review and amend the policy from time to time as and when deemed fit and make recommendations on any changes required to the Board for consideration and approval.