

Amber Enterprises India Limited		Anti-Bribery and Anti- Corruption (ABAC) Policy
ABAC /2023/9		Date of Issue: 16 May 2023

Document Control Section

DOCUMENT NAME	Anti-Bribery and Anti-Corruption (ABAC) Policy
Abstract	The Anti-Bribery and Anti-Corruption emphasizes Amber’s zero tolerance approach to bribery and corruption. It guides us to act professionally, fairly and with utmost integrity.
Security Classification	Internal
Location	Haryana, India

Authorization		
Document Author	Document Owner	Approved By
Secretarial Team	Mr. Konica Yadav Company Secretary and Compliance Officer of the Company i.e. Amber Enterprises India Limited (‘Amber’)	Business Responsibility and Sustainability Committee

Review & Amendment Log	
Version	Modification/Amendment Date
2.0	16 May 2023

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Glossary

Terms	Definition
Associates	‘Associates’ stands as a collective term for all individuals working at all the levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, volunteers, service providers, seconded staff, casual workers and agency staff, agents, or any other person associated with the Amber and its Subsidiaries, wherever located.
Business Partner	‘Business Partner’ is a collective term used for consultants, vendors, contractors, agents, intermediaries, and Associates of such third parties with whom Amber and its Subsidiaries enters into contract(s).
Bribery	‘Bribery’ means the offering, promising, giving, receiving, soliciting or accepting of a financial or other advantage, or any other thing of value, with the intention of influencing or rewarding the behaviour of a person in a position of trust to perform a public, commercial or legal function to obtain or retain a commercial advantage. Bribery includes any attempt to do any of the foregoing as well. Bribes are payments made in the form of money or anything else of value in return or a business favour or advantage.
Government Officials	<p>‘Government Official’ means any of the following:</p> <ul style="list-style-type: none"> (i) Official (elected, appointed, or career) or Associate of a federal, national, state, provincial, local, or municipal government (or federal) or any department, agency, or subdivision thereof; (ii) Officer or Associate of a federal-owned or controlled enterprise or an individual acting for or representing federal or any of the Organisations, even if he/she may not be an Associate of such federal or organisation; (iii) Individual who is considered to be a Government Official under any applicable local law. (iv) Candidate for political office or political party; (v) Official of a political party; and (vi) Family member of any of the Government Officials described in this definition.
Facilitation Payment	Facilitation payments are unofficial payments made to secure or expedite a routine government action by a government official.
Kickbacks	Kickbacks are typically payments made in return for a business favour or advantage.
Potentially Influencing Government Official (“PIGO”)	<p>A Potentially Influencing Government Official (“PIGO”) is an individual who is either:</p> <ul style="list-style-type: none"> a) connected to a Key Decision Making Entity (“KDME”) as a member of its management or governance body, as an Associate, or as a consultant, or b) In a position where he or she could make a decision that will significantly impact Amber’s business.
Cross Border Transactions	Cross-border transactions are any interactions or transactions involving a Government Official or Potential client where:

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Corporate Office: Universal Trade Tower, 1st Floor, Sector -49, Sohna Road, Gurgaon -122101

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

Phone – 0124 3923000 Fax – 0124 -3923016, Website – www.ambergrouppindia.com,

Email Id – info@ambergrouppindia.com

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	<p>An Associate is in a country other than the home country of the Government Official or Potential client, or</p> <p>The interaction or transaction is reasonably expected to occur in a country other than the home country of the Government Official or Potential client.</p>
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1. **Purpose**

- 1.1. This policy emphasizes Amber’s zero tolerance approach to bribery in any form and corruption. It establishes the principles with respect to applicable Anti-Bribery and Anti-Corruption laws;
- 1.2. The policy provides information and guidance on how to recognise and deal with bribery, corruption and any such related activities; and
- 1.3. It guides us to act professionally, fairly, ethically and with utmost integrity in all our business dealings and relationships, wherever we operate.

2. **Governance**

- 2.1. The Company Secretary and Compliance Officer of the Company, shall undertake periodic review and update this policy to reflect applicable law(s) and /or latest notifications released by the regulating authorities from time to time.
- 2.2. Any changes to this Policy shall be tracked and documented for future reference and all changes shall be performed by the Company Secretary and Compliance Officer of the Company only after prior approval of the Board of Directors of the Company.
- 2.3. The Company Secretary and Compliance Officer of the Company, shall monitor the effectiveness and review the implementation of the compliances principles sset forth in this Policy, regularly considering its suitability, adequacy, and effectiveness.
- 2.4. Associates are responsible for the successful implementation of the principles set forth in this policy and should ensure they use it to disclose any suspected concern or wrongdoing.
- 2.5. Any violation of this policy may have significant consequences, including potential prosecution, fines and other penalties for improper conduct, as well as imprisonment and/or disciplinary action up to and including termination of the concerned.

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3. Scope and applicability

The principles set forth in this policy are applicable to all Associates and Business Partners across Amber and its Subsidiaries. It is therefore, the responsibility of all Associates and Business Partners to follow and adhere to all elements described in the Policy.

In countries where there are more stringent applicable laws, regulations or industry codes, Amber requires compliance with the most restrictive requirement and the principles set out in this Policy shall stand superseded in those specific countries.

4. Policy Framework

4.1. Bribe, Facilitation Payments or Kickbacks

- 4.1.1. Amber prohibits all forms of bribery and corruption whether involving, but not limited to, Government Officials or a private sector person or employee or company and whether directly or indirectly.
- 4.1.2. Amber conducts its business lawfully and ethically and expects everyone associated with it to conduct its business with integrity regardless of the existence of any local customs or traditions that may question integrity.
- 4.1.3. All the persons covered under this policy shall prevent any activity that may result in the payment or kickback of facilitation.

5. Amber Associate Responsibilities

5.1 No Associate shall ever:

- Directly or indirectly offer or pay, or authorize an offer or payment, of money or anything of value to a government official or any other person or entity (including in the private sector), which is: -
 - Intended to influence the judgment of the recipient in exercising his or her job responsibilities, or
 - Intended to secure preferential treatment or an improper advantage for Amber, or
 - Intended as gratification for the recipient having made a decision or acted in a way that benefited Amber.
- Directly or indirectly request or accept any money or item of value, which is :-

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- Intended to influence the judgment or conduct of an Associate in his or her job responsibilities, or
- Intended as gratification for a decision or act in a way that benefits the person or entity giving the item of value.

5.2 Amber (or any of its Associates) does not make or accept, Facilitation Payments or Kickbacks of any kind. All Associates must avoid any activity that may lead to or suggest that a Facilitation Payment or Kickback will be made or accepted by Amber.

5.3 If any Associate is asked to make a payment on behalf of Amber, he/she should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. Associate should always ask for a receipt that details the reason for the payment. If case of any suspicion, concern, or query regarding a payment, raise these with the Company Secretary and Compliance Officer of the Company or any of the authorised officials without any delay or hesitation.

5.4 Following are few indicative examples of bribe which any Associate should refrain from exercising:

- Offering a bribe: You offer tickets to a potential client of the Consumer Durable goods industry event, but only if they agree to do a business with us.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. Amber may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept our offer.

- Receiving a bribe: Any Client/Potential Client gives your nephew a job but makes it clear that in return they expect you to use your influence in Amber to ensure we continue to do business through them.

It is an offence for a Client/Potential Client to make such an offer. It would also be an offence for any Employee to accept the offer to gain a personal advantage.

5.5 Any “red flags” or potential “red flags” (illustratively as defined in Annexure 1) observed by any Associate should be notified to the Company Secretary and Compliance Officer of the

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Company as soon as possible. This should cover both actual and suspected conflict with the compliance principles, set forth in this policy.

Any person who breaches any of the above clause shall face disciplinary action that may result in being dismissed.

5.6 Government Officials (GO) and Potentially Influencing Government Officials (PIGO)

5.6.1 It is our responsibility to conduct operations and activities in compliance with applicable Anti bribery and Anti-Corruption Laws which prohibits improper/ unethical payments to Government Officials. Any payment or benefit conveyed to a GO must be fully transparent, properly documented, and accounted for.

5.6.2 Amber imposes special requirements, including determination as to whether a Government Official is a PIGO, and if so, additional evaluation and approvals are required. Additional data may also be needed when a transaction is proposed with a PIGO that can influence decisions to purchase any goods.

Examples of decisions made by PIGOs include, but are not limited to:

- approval of product registration or licenses or marketing authorizations,
- approval of pricing or reimbursement of a product,
- awarding public tenders for government sales or contracts,
- Granting licenses or permits required to operate or conduct business (i.e., by regulatory agencies).

Any “red flags” or potential “red flags” (illustratively as defined in Annexure 1) observed by any Associate should be notified to the Company Secretary and Compliance Officer of the Company as soon as possible. This should cover both actual and suspected conflict with the compliance principles, set forth in this policy.

5.7 Dealing with cross-border transactions with Government Officials and Potential Client.

When engaging in a cross-border transactions, unless otherwise specified in this Policy, Associates must ensure compliance with local laws in the Government Officials and Potential Client’s Home Country. The interaction or transaction also must be permitted in the initiating Associate’s country and in the country where the interaction or transaction is reasonably

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expected to occur. If you have any questions, consult your local Legal and/or the Company Secretary and Compliance Officer of the Company.

5.8 Gifts, Hospitality and Entertainment

5.8.1 Amber acknowledges that exchange of nominal gifts and sharing of entertainment is customary in many parts of the world during national, cultural and religious occasions.

5.8.2 The giving or receipt of gifts by Associates is not prohibited, if following requirements are met:

- (a) No quid pro quo – There must always be a legitimate business purpose to support gifts related expenses. Customary gifts, meals, entertainment, travel or lodging may never be given or received in return for a favour/ favourable treatment or to refrain from doing something disadvantaging Amber.
- (b) It complies with all applicable Anti-bribery and Anti-corruption laws;
- (c) It is given under the brand name of Amber, and not in the name of any Associate;
- (d) It does not include cash or a cash equivalent (such as gift certificates or vouchers);
- (e) Considering, the reason and nature of the gift, it is of an appropriate type and value and given at an appropriate time;
- (f) It is given openly, not secretly; and
- (g) Gifts should not be offered to, or accepted from, Government Officials or representatives, or politicians or political parties without seeking an opinion of the Board of Directors of the Company.
- (h) Extra care shall be taken for various business functions such as procurement and sales.

5.9 The test to be applied is whether in all the circumstances the gifts, hospitality and entertainment is modest, desirable, reasonable, and not viewed as lavish regardless of actual monetary value and justifiable.

5.10. Associates cannot accept any gifts in cash or kind, except owing to the customary or religious practices followed by any third party. Associates need to exercise professional judgment in identifying inappropriate, frequent or material gifts and entertainment and shall avoid the same to maintain integrity and independence.

5.11 This policy does not intend to prohibit normal and appropriate hospitality (offered and received) to or from third parties, only if Associates or personnel of the third party organisation offering the hospitality are in attendance. Hospitality limited to meals, drinks and other such sustenance may be offered without prior approval if it is reasonable and justifiable in all the circumstances,

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taking into account reason and nature, appropriate type, value, given at an appropriate time and not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits.

- 5.12. We recognise that in relation to gifts and hospitality referred to above, what is considered acceptable will vary from country to country and from region to region and what may be normal and acceptable in one country/region may not be in another. In countries where there are specific limits of monetary value prescribed under local law or policies defined or where there are no specific limits of monetary value prescribed under local law or policies defined, Associates should obtain prior approval from the Chief Financial Officer of the Company, the Company Secretary and Compliance Officer of the Company subject to the consent and approval of the Board of Directors of the Company.
- 5.13. In case any Amber’s Associate receives or offers a hospitality or gift, it should be declared via a written record for review by the Company Secretary and Compliance Officer of the Company. The information should be given to the Company Secretary and Compliance Officer of the Company, “Declaration for Gifts, Business Entertainment and Hospitality” appended as Annexure 02 to this Policy.

5.14 Extortion

When a payment is extorted by an imminent threat to the safety of an Associate or his/her family members, the demanded payment may be made. However, once the immediacy of the situation has been resolved, the payment must be reported to the Company Secretary and Compliance Officer of the Company, including information on the circumstances and amount of the payment. Any such payment always must be accurately and completely recorded in Amber’s books and records.

Amber’s Personnel will not be in breach of this policy in respect of any payment made for reasons of personal safety and security. Such payment should only be made after prior consultation and approval of the Chief Financial Officer and Company Secretary & Compliance Officer of the Company.

5.15 Donations

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Amber may make charitable donations that are legal and ethical under Central, local laws and regulations, including but not limited to local or business unit policies and practices. No donations must be offered or made without seeking the prior opinion of the Board of Directors of the Company. Associates may, in their personal capacity, make donations that are legal and ethical under local laws and practices. It is recommended that all such donations or contributions are documented with a receipt.

5.16 Business Partners

We understand that various applicable anti-corruption and anti-bribery laws make Amber responsible for the acts of our Business Partners and others acting on our behalf. Therefore, no Business Partner, acting on behalf of Amber may engage in any act that could be construed as bribery or corruption – whether using Amber funds or their own personal funds or whether acting directly or through a middleman. Amber expects all those acting on our behalf to abide by our standards of ethics and integrity and, where necessary and appropriate, to follow our procedures.

While engaging with Business Partners, Associates should ensure that they comply with Amber’s Anti-Bribery and Anti-Corruption Policy.

If any Associate becomes aware that Business Partner is engaged in bribery or corruption, that Associate should immediately report his/her concern following the procedure set out in the “Whistle-Blower Policy” of the Company.

6 Books, Records and Internal Controls

6.1. Amber is required to keep accurate books and records and to maintain internal controls to prevent and detect potential violations of our policies or of applicable laws. Internal controls are processes that monitor compliance with the company’s policies. Amber has appropriate controls to ensure that diligence is conducted, transactions properly approved, documentation received to support expenses, and interactions handled as required by our policies. Amber shall also use proactive reviews, audits and internal investigations to further monitor compliance and to identify any potential areas to enhance.

6.2. All Associates must ensure that all payments and transactions of Amber and its Subsidiaries, regardless of value, are recorded accurately with appropriate documentation. For example, in

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connection with every transaction, you must ensure that all required pre-approval forms, questionnaires, self-assessments agreements with Business Partners and expense reports, with supporting documents, are maintained and recorded properly. These requirements also apply to every expense regulated by this policy, such as Gifts, meals, travel or other permitted expense.

- 6.3 Always err on the side of including more information about a transaction or an expense, rather than less. The goal is to ensure that the Amber’s books, records and accounts accurately and fairly reflect our transactions in reasonable detail. Transparency and completeness in our records help demonstrate our compliance with this policy and with applicable laws and regulations. For example, submitting an expense voucher for a meal and failing to note that Government Officials attended the meal, may be viewed as creating an inaccurate corporate record. Creating a paper trail through emails or other documents after an expense was incurred to give the appearance that the expense was pre-approved also may be viewed as creating an inaccurate corporate record or falsifying documents.
- 6.4 If any Associate realizes that he/she mistakenly failed to provide complete information about a transaction or expense, he/she must escalate it to his/her Supervisor immediately. Trying to hide this mistake or falsifying of records should be avoided by Associates. It is best to be open and honest about the issue and work transparently with a Supervisor in trying to correct it properly in Amber books and records. If an Associate becomes aware that Amber’s books and records do not accurately reflect a transaction or expense, Associate must report this issue immediately.
- 6.5 Records and documents generated in connection with the principles set forth in this policy, including, but not limited to, any diligence files and contracting documents, must be maintained and stored for the period specified in the Data retention policy.

7. Raising a concern and Protection

- 7.1 All Amber Associates are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If they are unsure whether a particular act constitutes bribery or corruption, or if they have any other queries, these should be raised the Company Secretary and Compliance Officer of the Company, Concerns should be reported by following the procedure set out in “Whistle-Blower” policy of the Company.

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7.2. An Associate who refuses to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. Amber aims to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

7.3. Amber and its Subsidiaries will ensure that no one will suffer any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If any Associate believes that he or she has suffered any such treatment, he or she should inform the Company Secretary and Compliance Officer of the Company immediately. If the matter is not remedied then Associate should raise it formally to the Company Secretary and Compliance Officer of the Company or Human Resource Head.

8. **Exception(s)**

All exceptions to this policy must be approved by the Board of Directors of the Company.

9. **Annexures:**

Annexure - 01: Potential risk scenarios: “red flags”

The following is a list of possible red flags that may arise during the course of employment or association of Associates or Business Partners with the Amber and its Subsidiaries, and which may raise concerns under various anti bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If any Associate or Business Partner encounter any of these red flags while working with the Amber and its Subsidiaries they must report them promptly using the procedure set out in the “Whistle Blower Policy” of the Company:

- a) You become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- b) You learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a “special relationship” with government officials or any potential client;

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- c) A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- d) A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- e) A third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business;
- f) A third-party requests and unexpected additional fee or commission to “facilitate” a service;
- g) A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiation or provision of services
- h) A third-party request that a payment is made to “overlook” potential legal violations;
- i) A third-party request that you provide employment or some other advantage to a friend or relative;
- j) You receive an invoice from a third party that appears to be non-standard or customised;
- k) A third party insists on the use of side letters or refuses to put terms agreed in writing;
- l) You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- m) A third-party request or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;
- n) You are offered an unusually generous gift or offered lavish hospitality by a third party;
- p) A foreign government official suggests a contribution should be made to his favourite charitable organisation and in return he would be able to influence the decision-making process for licence approvals.

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Annexure - 02: Declaration for Gifts, Business Entertainment and Hospitality

I understand that if I have been offered any gift, entertainment or hospitality or if I am offering any entertainment or hospitality by/to a business partner or any other entity doing or seeking to do business with Amber, it is my obligation to make this declaration.

Whether the gift is being

1. Offered
2. Received

Description of Gift/Hospitality _____

Date on which the gift was/is planned to be exchanged _____

Name of the person and organisation with whom the gift/hospitality is exchanged

Business relations (or potential relationship) of the person/organisation with Amber

Purpose for which the gift/hospitality was exchanged

Further declare that to the best of my knowledge these gifts or services have a value of approx. _____ *[insert amount in figures, words and mention the currency of payment]*

Additional details of the Gift, Entertainment or Hospitality services are as follows,

The above details include the business justification for the gift/hospitality, the current location of the gift (in case of gifts received) and any other information Amber may require to make an assessment.

I have attached with this declaration any supporting documentation for

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1. The value of the gift/hospitality.
2. The purpose for which the gift or hospitality is exchanged
3. Business justification of the gift or hospitality services
4. Any other relevant documentation that Amber may require to make an assessment on this matter.

I acknowledge that the information provide by me is true to the best of my knowledge.

Name: _____ Employee ID: _____
Department: _____ Designation: _____
Signature: _____
Place: _____ Date: _____