



ANTI-BRIBERY CORRUPTION POLICY (ABC POLICY)

Table of Contents

1. Introduction:
2. Purpose
3. To whom does this policy apply?
4. What this policy means for you?
5. Our Commitment
6. How do I know if something is a bribe?
7. Gifts and Hospitality
8. Dealing with public officials
9. What is not acceptable?
10. Corporate Social Responsibility (CSR), Donations and Sponsorship
11. Your responsibilities
12. Political Contribution
13. Facilitation Payment
14. Dealing with Third Party
15. Recruitment of Employees
16. When and how to raise a concern?
17. Protection
18. Consequences of breach
19. Record-keeping
20. Communication and training
21. Monitoring and review
22. Declaration of Gift, Entertainment or Hospitality

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1. Introduction:

TATVA Group is committed to the prevention, detection and deterrence of fraud, bribery and all other corrupt business practices. We endeavour to conduct our business activities with honesty, integrity and the highest possible ethical standards. In view of the nature, scale and geographic range of our activities and protect our reputation, this policy is being implemented globally to check and address the risk of bribery and corruption. If any law prevailing in the constituency conflicts with a policy as set out in this ABC Policy, you should comply with the law.

2. Purpose

a) The purpose of this policy is to:

- i. Set out the responsibilities of the company and of those working with us, for us or associated with us, in observing and upholding our position on bribery and corruption; and
- ii. Provide information and guidance to those working for us on how to recognize and deal with bribery and corruption issues and navigate through such issues
- iii. to ensure compliance with the anti-bribery and corruptions laws to which we are subject to, including the Prevention of Corruption Act, 1988 (India) and similar laws of another jurisdiction to which we may be subject to.

b) In this policy the use of the terms "TATVA Group", "Group", "we", "our" and "us" refer to Tatva Global Environment Private Limited, UPL Environmental Engineers Limited and Tatva Environment LLC.

c) "**Compliance Officer**" wherever mentioned in this document refers to Compliance Officer of the Group.

Note: Please refer to our Code of Conduct for Definitions

3. To whom does this policy apply?

This policy applies to all Employees / Workers of all entities of the TATVA group. TATVA Group consists of Tatva Global Environment Private Limited, UPL Environmental Engineers Limited and Tatva Environment Services LLC.

4. What this policy means for you?

a) It is an offence (1) to bribe another person, (2) to be bribed, (3) to bribe a Public Official and (4) for a company to fail to prevent bribery or corruption.

TATVA Group



You must never offer, promise or give a financial or other advantage to any person or a Third Party related to that person (including Public Officials) with the intention of inducing or rewarding improper performance by them of their duties.

- b) You must never directly or indirectly accept or agree to receive a financial or other advantage as a reward for the improper performance of your duties. It makes no difference whether the advantage is for you or a Third Party.
- c) Where your role requires this, you are permitted to give and receive hospitality (you should ask your HOD if you are unsure about this), but this should always be in a reasonable and proportionate manner. Further guidance on this is set out in this policy.
- d) If you perceive that a provision in this Policy conflicts with the law in your jurisdiction, you should consult with your Head of Department, Human Resource Department or Compliance Officer.
- e) You must read this policy carefully and if you have any questions on it, Please consult your Head of Department, Human Resource Department or the Compliance Officer.

5. Our Commitment

The TATVA Group Leadership is personally committed to putting this policy at the centre of all we do. We are focused on driving a culture of ethical conduct and empowering every employee to do so. Acting according to this -policy is vital for us to achieve sustainable success. TATVA Group is committed to prevent Fraudulent, Corrupt, Collusive and Coercive Practices from occurring and developing a robust ethical framework. Group has adopted a zero-tolerance policy against all forms of bribery and corruption.

6. How do I know if something is a bribe?

In most circumstances, common sense will determine when a bribe is being offered or accepted. However, here are some questions you should ask yourself if in doubt:

- i. Am I being asked to pay something or provide any other benefit over and above the cost of the services being performed, for an example an excessive commission, a lavish gift, a kickback or make a contribution to a charity or political organization?

TATVA Group



- ii. Am I being asked to make a payment or do a favour for services to someone other than the service provider?
- iii. Are the hospitality or gifts I am giving or receiving reasonable and justified? Would I be embarrassed to disclose them?
- iv. When a payment or other benefit is being offered or received, do I know or suspect it is to induce or reward favourable treatment, to undermine an impartial decision-making process or to persuade someone to do something that would not be in the proper performance of their job?

7. Gifts and Hospitality

- a) Group requires employees and directors to abide by this policy to avoid conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealings.
- b) Further, exchange of gift with external parties can be seen as a bribe that may tarnish group's reputation or be in violation of anti-bribery and corruption laws.
- c) Corporate hospitality is recognised as a legitimate way to network and build goodwill in business relationships. However, there is a fine line between what is considered to be legitimate vs. illegitimate forms of corporate hospitality. The question is whether there is any intention to influence or be perceived to influence the improper outcome of a business decision by providing the corporate hospitality.
- d) This policy does not prohibit the employees or their family for providing or receiving normal and appropriate gifts/hospitality (given and received) to or from Third Parties. The giving or receipt of gifts or/and hospitality is not prohibited, if following requirements are met:
 - i. You have disclosed it to Compliance Officer the receipt of gifts (where it is possible to do so in advance or as soon as possible afterwards) other than public officials;
 - ii. You have obtained prior approval from your CEO in case of giving gifts within the defined limits other than public officials;
 - iii. Gifts and/or hospitality should not be offered to, or accepted from Public Officials, without the prior approval of the CEO and Compliance Officer.
 - iv. it is not made with the intention of influencing, inducing or rewarding a Third Party in order to gain any advantage through improper performance, or in explicit or implicit exchange for favours or benefits;

TATVA Group



- v. If it does not provide an illegal/undue advantage to another person;
 - vi. It complies with local law;
 - vii. It is in the company name, not in your or any member of your family's name;
 - viii. It does not include cash or a cash equivalent;
 - ix. It is appropriate in the circumstances;
 - x. Taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time. For example, customers are unlikely to be able to accept gift / hospitality from us if we are participating in a tendering process with them;
 - xi. Value of Gift or/and Hospitality is not more than ₹ 10,000/- per event per person for a maximum of 4 event in a year.
 - xii. Gifts and/or hospitality over and above limits should not be offered to, or accepted, without the prior approval of Compliance Officer. The Compliance Officer shall review and examine each request for compliance with above principles. A report of such exceptions shall be submitted to the Compliance Committee on a quarterly basis.
- e) We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable, proportionate and justifiable. The intention behind the gift or hospitality should always be considered.
- f) Gift/hospitality should be in normal course of business and any kind of lavish gift/hospitality should not be accepted / provided, especially in cases when the party has applied for any tendering and competitive bidding process.
- g) We prohibit gifts in lieu of compensation for services obtained from advisors and any advice or services obtained should be backed by contractual arrangements and appropriate remuneration.
- h) Following are certain exceptions to the general rule whereby the receiving or/and offering of gifts and hospitality are permitted:
- i. Complimentary / flower bouquet /sweets may be accepted/offered only on festive occasions/new year/special anniversaries; however, the value of such gifts should meet the above specified limits. Moreover, it is preferable that chocolates, flower bouquet, sweets and

TATVA Group



savories, if offered/accepted on festive occasions, are given/received only at the place of work [if received, preferably share it with your colleagues also].

- ii. Token gifts of nominal value normally bearing the Group or company's logo (e.g. T-shirts, Pens, Diaries, Calendars and other small promotional items) that are given out equally to members of the public, delegates, customers, partners and key stakeholders attending events such as conferences, exhibitions, training, trade shows, etc. and deemed as part of the company's brand building or promotional activities;
- i) In case any TATVA Group employee receives or offers a hospitality or gift, it should be declared via a written record for review by the Compliance Officer. The information should be given to the Compliance Officer in the form **“Declaration for Gifts, Business Entertainment and Hospitality” appended as Annexure – 1 to this Policy.**
- j) If you have any doubts on the appropriateness of a gift/corporate hospitality, you should either decline the offer or consult your HOD, HR or the Compliance Officer.
- k) Approvers as per the delegation of authority matrix including the Compliance Officer at the time of approving transactions as per the policy, shall be aware of the considerations during the approval process including restrictions with regards to nature and value of gifts or anything of value.
- l) For each entity within the Group, Compliance Officer shall maintain Gift Register to record details of recipient names, designations, nature of association with the entity (e.g. vendor, customer, retainer) and the value of individual gifts. The information shall be collated based on declarations received. The information shall be provided to Compliance committee on quarterly basis by Compliance Officer.

TATVA Group



m) Refer to the DO's and DON'Ts below:

DO's	DON'Ts
<ul style="list-style-type: none">✓ Group workers must inform third parties involved in business dealings about the policy of the gift to request the aforementioned parties to respect and adhere with the Company policy and avoid exchange of gift.✓ Group workers are allowed accepting or providing gifts/hospitality to third parties as per the policy only. If you have any doubts about receiving the gift/hospitality from any business partner, you should either decline the request or consult your HOD/ Compliance Officer.✓ HOD and Senior management must exercise proper care and judgment when handling gift activities determining the appropriateness of the gift, in particular when dealing with public officials.✓ Employees are required to submit in writing details of gift received to his/her HOD who will then decide whether to approve the acceptance of the gift or require the gift to be returned.✓ You must ensure that the corporate hospitality accepted from an external party is legitimate, modest and not lavish or excessive or extraordinary in nature.✓ You must exercise proper care and judgment before offering or providing gifts/hospitality to third parties to ensure compliance with applicable laws and regulations, in particular when it involves public officials.	<p>Certain types of gifts which are never permissible and should be immediately refused if it involves the following:-</p> <ul style="list-style-type: none">X Any gift of cash or cash equivalent beyond the limit specified. Cash equivalent could be in the form of vouchers, discounts, coupons, shares and commission etc.X Any gifts/hospitality involving parties engaged in a tender or competitive bidding exercise.X Any gifts/hospitality that comes with a direct/ indirect suggestion, hint, understanding or implication that in return for the gift, some expected or desirable outcome is required ("quid pro quo").X Any gift / hospitality in lieu of any compensation or services is prohibited.X Any gift/hospitality that would be illegal or in breach of local or foreign bribery and corruption laws.X Corporate hospitality which is lavish or excessive or may adversely affect the reputation of Group.X Any corporate hospitality activities that are sexually oriented or may otherwise tarnish the reputation of Group.



8. Dealing with public officials

- a) Dealing with Public Officials poses a particularly high risk in relation to bribery and corruption due to the strict rules and regulations in many countries.
- b) The provision of money or anything else of value, no matter how small, to any Public Official for the purpose of influencing them in their official capacity is prohibited.
- c) If approval is obtained for you to provide gift, entertainment or corporate hospitality to public officials, you must ensure that the gift, entertainment or corporate hospitality is not excessive and lavish, and must commensurate with the official designation of the public official and not his personal capacity or to his/her family. You must also be aware of local laws governing the activity and to ensure compliance. Prior approval as per the adopted policy of the company needs to be taken.
- d) It is prohibited to hire or engage a current or a former public official, or his/her immediate family members, to improperly influence any public officials, or in exchange for any improper favour or benefit. Before hiring a former public official or his immediate family members, a pre-approval from Compliance Officer and strict adherence to the 'Recruitment policy' is mandatory.

9. What is not acceptable?

Notwithstanding the above, it is not acceptable for you (or someone on your behalf) to:

- a) give, promise to give, or offer, a payment, favour, gift or hospitality with the intention of influencing, inducing or rewarding improper performance;
- b) Give, promise to give, or offer, a payment, favour, gift or hospitality to a Public Official, agent or representative to "facilitate" or expedite a routine procedure (where the payment is not a legitimate payment pursuant to local written law);
- c) accept payment or favour from a Third Party that you know or suspect is offered with the expectation that it will obtain a business advantage for them which will be obtained through improper performance by you or us; accept a gift or hospitality from a Third Party if you know or suspect that it

TATVA Group



is offered or provided with the intention of influencing improper performance by us in return;

- d) Threaten or retaliate against another Worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- e) Engage in any activity that might lead to a breach of this policy.
- f) If any Worker wilfully ignores or turns a blind eye to any evidence of corruption or bribery within their department or around them, it will also be taken against the Worker.
- g) Although such conduct may be "passive", i.e. the Worker may not have directly participated in or may not have directly benefited from the corruption or bribery concerned, the wilfully ignores the same can, depending upon the circumstances, carry the same disciplinary action as an intentional act.

10. Corporate Social Responsibility (CSR), Donations and Sponsorship

- a) Given the nature of our business, Group is often asked by governments and other non-profit organisation involved in social development of surrounding area of the various units of the group to contribute to Social Investment activities or sponsorship or donation. Such requests must be carefully examined for legitimacy and not be made to improperly influence a business outcome.
- b) We only make contributions or charitable donations or sponsorship that must comply with the following due diligence criteria. Due diligence performed for each fund request shall be reviewed by Compliance Officer and a centralized repository of documentation shall be maintained.
 - Ensure the same is legal and ethical under prevailing laws in the area of operation. Incorporation and identity related documentation of the proposed beneficiary shall be obtained for review.
 - Prior approval of internal authorities as defined in respective companies need to be taken on record.
 - Ensure the recipient of the fund should have proper organisation structure and good reputation. Public domain searches may be performed to identify and assess publicly available information pertaining to the proposed beneficiary, it's executives and reputation/performance track record.

TATVA Group



- Declaration detailing proposed utilization of funds shall be obtained along with supporting documentation, wherever necessary.
 - Any adverse observation emanating from the above due diligence must be resolved before committing any funds.
- c) Notwithstanding the foregoing, the charitable donations or sponsorships should not be made with the intention of influencing business or official decisions or gaining a commercial or other advantage.
- d) Documentation as per the checklist (**Refer Document Titled “Contribution to CSR, Ngo, Sponsorship, Charitable Institutions Etc.”**) shall be obtained from beneficiary, including but not restricted to the following [to the extent applicable],
- Registration certificate of the entity
 - Letter requesting disbursement of funds along with intended purpose
 - Tax exemption certificate from regulatory authorities
 - Conflict of interest declaration
 - Acknowledgement of receipt of funds
 - Proof of utilisation of funds for the intended purpose, wherever necessary
 - Bank Account information
- e) The transaction shall be accounted accurately and timely in the records of the company.

The illustrations of direct / indirect Corporate Social Responsibility (CSR), Donations and Sponsorship are as under:

- Donation to Hospital for purchase of medical equipment.
- CSR funding to NGO for eligible project of education in tribal area,
- CSR projects undertaken for village developments activities.
- Sponsorship for marketing of company's services or products or participating in industrial EXPOs.

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f) Refer to the DO's and DON'Ts below:

DO's	DON'Ts
<ul style="list-style-type: none">✓ Ensure that the activity is in line with Group's policy and guidelines on CSR, Sponsorships and donations✓ Ensure that the request has been carefully examined for legitimacy and that an appropriate level of due diligence has been conducted on the requesting party.✓ Ensure that the proposed recipient is a legitimate organisation and the funding of the CSR activity is in compliance with the applicable laws and not made to improperly influence a business outcome or perceived to provide an improper advantage to Group.	<ul style="list-style-type: none">X Do not commit any funds without first undergoing the proper processes and procedures to evaluate the legitimacy of the request.X Do not try to circumvent any guidelines, rules or procedures put in place by making charitable contributions as a subterfuge for illegal payments.X Do not conceal, alter, destroy or otherwise modify any relevant information, which in the normal course of business, may raise potential red flags that would require additional investigation, particularly if it involves public officials.

11. Your responsibilities

- a) You must ensure that you read, understand and comply with this policy at all times.
- b) You must be open about gifts and hospitality given or received and you must disclose these to your HOD or Compliance Officer in advance (where it is possible to do so or as soon as possible afterwards).
- c) The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All Workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

TATVA Group



- d) You must notify CEO/HOD/HR Head as soon as possible if you believe or suspect that a breach of this policy has occurred or may occur in the future. For example, if a customer or potential customer offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business.
- e) Any Worker breaching this policy may face disciplinary action, which could result in dismissal for gross misconduct. In addition, such Worker may also face legal action for committing such offence.

12. Political Contribution

- a) Group and employees acting on behalf of group are prohibited from making or offering to make any monetary or in-kind political contributions to political parties, political party officials or candidates for political office politically linked organisations, political campaign, or any person or entity acting on behalf of the foregoing.

13. Facilitation Payment

- a) Group prohibits offering, paying, requesting, accepting or receiving, either directly or indirectly, facilitation payments.
- b) Facilitation payments may be made in exceptional situations/ unavoidable circumstances such as natural calamities, life threatening situations, risk of physical harm etc. The employee shall report the situation immediately to Head of the Department and Compliance Officer. The compliance officer shall review and prepare a note for record evidencing the situation and submit it to the Management for approval and documentation.

14. Dealing with Third Party

- a) Group's dealings with third parties, which include contractors, suppliers, agents, consultants, joint venture partners, introducers/government intermediaries etc., must be carried out in compliance with all relevant laws and consistent with the values and principles of this guideline and Code of Conduct.
- b) The company has adopted a Business Partner policy and Business Partner Code of Conduct to ensure that potential corruption risks are responsibly evaluated and we do business only with ethically acceptable business partners.



- c) The Group has to carry out due diligence before entering the transactions and on periodic basis as per adopted process.
- d) If at any point during the due diligence exercise or in the dealings with a third party, there are conflicts of interest or “red flags” are raised, these warrant further investigation and must be sufficiently addressed before the engagement of the third party can progress.

Examples of common “red flags” involving third parties include:

- The transaction involves a country known for a high incidence of corrupt payments.
- Family, business or other “special” ties with government or public officials.
- A reference check reveals a flawed background or a reputation for getting “things done” regardless of the circumstances or suggests that for a certain amount of money, he can fix the problem.
- Objection to anti-bribery representations and warranties in commercial agreements or negative response when told of such requirements.
- The third party requires that his/her identity not be disclosed as part of the business transaction.
- Inadequate credentials for the nature of the engagement or lack of an office or an established place of business.

15. Recruitment of Employees

- a) Group provides equal opportunity for any qualified and competent individual to be employed by the company from any diverse culture and racial background.
- b) The recruitment of employees should be based on approved selection criteria to ensure that only the most qualified and suitable individuals are employed. The company has adopted a recruitment policy to ensure that no element of corruption is involved in the hiring of employees. The policy can be accessed on the intranet.

16. When and how to raise a concern

- a) We have a responsibility to help detect, prevent and report instances of bribery or corruption. If you have a concern regarding a suspected instance of bribery or corruption, please speak up. If you suspect or observe anything that might be in contravention of this policy, you have an

TATVA Group



obligation to report it or raise an alarm. All such reporting or raising an alarm shall be dealt with in accordance with TATVA Group's Whistle-blower Policy. We encourage you to look into the policy available at *Website* www.tatvaglobal.com

- b) You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your Head of Department, Human Resource Department or CEO or the Compliance Officer.
- c) In the event that an incident of bribery, corruption, or wrongdoing is reported, we will act as soon as possible to evaluate the situation. We have clearly defined procedures for investigating fraud, misconduct and non-compliance issues and these will be followed in any investigation of this kind.
- d) We will not tolerate retaliation in any form against anyone for raising concerns or reporting what they genuinely believe to be improper, unethical or inappropriate behaviour. All reports will be treated confidentially.

17. Protection

- a) Those that refuse to accept or offer a bribe or those who raise concerns or report another's wrongdoing, 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.
- b) 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 in the future. If any Worker believes that they have suffered any such treatment, they should inform Head of Department, Human Resource Department or CEO or the Compliance Officer.

18. Consequences of breach;

- a) **Breach by the organization:**

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Breach of applicable anti-bribery and corruption laws and this anti-bribery policy may result in civil and regulatory penalties including fines, imprisonment and repayment of profits. Actual or perceived breaches of these laws may also result on severe financial and reputational damage for us. If any member of TATVA Group is found to have taken part in bribery and corruption, TATVA Group could face an unlimited fine and be excluded from tendering for public contracts. TATVA Group, therefore, takes its legal responsibilities very seriously.

b) Breach by the Workers:

Breach by any Worker may result into followings depending upon the severity of the noncompliance as mentioned in the Code of Conduct:

- personal criminal liability of the relevant Worker followed by fines or imprisonment;
- dismissal of the Worker from employment or
- termination of consultancy or similar.
- In addition to the foregoing, a person who violates the anti-bribery or corruption laws may also suffer significant damage to their reputation.

19. Record-keeping

- a) We must keep accurate financial records and have appropriate internal controls to evidence the business reason for making payments to Third Parties.
- b) All expenditure must be supported by documents that accurately and properly describe such expenditure and the reason for the expenditure must be specifically recorded. For example, in 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 expenses. We must have appropriate review mechanism to ensure that due diligence is conducted, transactions are properly monitored, approved as per the authority matrix and performance of work is adequately evidenced.
- c) All expenses claims must be submitted in accordance with the applicable expenses policy [Refer Annexure 2] and will be subject to review as per the delegation of authority matrix laid down in Section D of the Finance Manual.



- d) All accounts, invoices, memoranda and other documents and records relating to dealings with Third Parties, such as customers, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.
- e) The falsification of any book, record or account of the company or the submission of any false personal expense statement or claim for reimbursement of a non-business personal expense is prohibited and may lead to disciplinary action, including dismissal for gross misconduct or other termination of employment and/or law suits against such Worker for committing such acts.

20. Communication and training

- a) We are committed to ensuring that this ABC Policy is available and understood throughout our organization through internal and external communication training.
- b) All employees will have ready access to this Policy. The policy is hosted on www.tatvaglobal.com website and physical copy of the same is available with HR Department. Our Training and Awareness policy can be accessed on the intranet.
- c) Appropriate and periodical training on how to implement and comply with this Policy will be provided to employees / workers. - The training shall be conducted on annual basis.
- d) The anti-bribery and corruption commitments must be communicated to the Third-Party business partners at the outset of the business relationship with them and as appropriate thereafter.

21. Monitoring and review

- a) All Employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.
- b) Employees are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to your Head of Department, Human Resource Department or CEO or the Compliance Officer.

TATVA Group



- c) The compliance officer will be responsible for monitoring and review of this policy and report quarterly to the Audit Committee, where the companies are not required to form audit committee, the Compliance Officer shall report to the Board of directors, for their review and monitoring the adequacy, effectiveness and implementation of this policy. Improvements identified will be made as soon as possible.

- d) TATVA Group reserves the right to vary and/or amend the terms of this policy from time to time at its absolute discretion.

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ANNEXURE 1 – DECLARATION OF GIFT, ENTERTAINMENT OR 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 TATVA Group, it is my obligation to make this declaration.

Whether the gift is being Offered 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 TATVA Group _____

Purpose for which the gift/hospitality was exchanged

I 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]

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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 TATVA Group may require to make an assessment.

I have attached with this declaration any supporting documentation for

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 TATVA Group 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: _____

THROUGH HOD:

Name: _____ Employee ID: _____

Department: _____ Designation: _____

Signature: _____

Place: _____ Date: _____



Annexure – 2

List of Expenses Policy

1. Travel Policy
2. Mobile Policy
3. Telephone Policy

Revision History

Issue	Date	Description of amendment
R-0	01/01/2021	--- x --- x --- x ---
R-1	06/09/2021	applicability of the policy, monetary threshold and approval requirements on provision / acceptance of gifts and corporate hospitality, Corporate Social Responsibility, donations, sponsorships, examples of red flags to be noted while dealing with third parties, amongst others, reference of Whistle Blower policy for raising concerns and consequences of breach of anti-bribery and corruption laws and the ABC policy.
R-2	01/01/2023	Reference of the Compliance Officer, names of entities to which it is applicable, gift register to be provided on a quarterly basis to the Compliance Committee, annual trainings are required to be provided to all employees / workers, COTG added in the list of authorities which can be reached out to in case of any queries along with HOD and HR Department.