

## Purpose

At Fourth Partner Energy Pvt. Ltd. (hereinafter referred to as FPEL), we are committed to the utmost levels of morals, ethics, and integrity in the way we do business. This policy aims to ensure that all employees and representatives of the Company conduct business with the highest standards of integrity and transparency, avoiding any real or perceived conflicts of interest arising from the giving or receiving of gifts or hospitality.

## Objective

To promote ethical conduct and transparency by preventing conflicts of interest in business dealings. The policy provides clear guidelines on giving and receiving gifts to protect the company's reputation, ensure legal and ethical compliance, and maintain fair, professional, and unbiased relationships with clients, vendors, and employees.

## Scope

This policy is applicable to all employees & directors, channel/business partners, customers, suppliers, financiers, representatives and other associates (which may include consultants, advisors and temporary employees) across FPEL, its subsidiaries & its Joint Ventures. It is, therefore, the responsibility of all associated stakeholders to follow and adhere to all elements described in the policy & submit the gifts given and received.

## Policy Statement

The Company prohibits the giving or receiving of gifts, hospitality, or other benefits that may influence or appear to influence business decisions or create an obligation toward any individual or organization.

## Permissible Gifts and Hospitality

Employees may give or receive nominal gifts or hospitality only when all the following conditions are met:

- ❖ The value does not exceed **₹5,000** (or the equivalent in any foreign currency at the applicable exchange rate at the time).
- ❖ It complies with all applicable anti-bribery and corruption laws.
- ❖ It is given in the Company's name (FPEL/its subsidiaries/Joint ventures), not in a personal capacity.
- ❖ It does not involve cash or cash equivalents (such as vouchers or gift cards or gambling chips).
- ❖ It is given openly and transparently, not secretly.
- ❖ It does not create any obligation or expectation of favourable treatment.
- ❖ It is customary and appropriate for national, religious, or cultural occasions.
- ❖ It is not offered to or accepted from government officials, political parties, or public representatives.

## Prohibit Gifts

The following are strictly prohibited:

- ❖ Gifts or entertainment intended to influence a business decision.
- ❖ Cash or cash-equivalent gifts.
- ❖ Frequent or lavish gifts or tours.
- ❖ Any gift that could embarrass the Company if publicly disclosed.
- ❖ Gifts or hospitality that violate local laws or ethical norms.

## Reporting and Approval

- ❖ Any gift or hospitality exceeding the permissible limit but within **₹10,000** must be declared in writing to the respective department Xcom for review and approval.
- ❖ Employees must record such gifts including item name, type, value and rationale (refer **Annexure I** for gift register format) in the Gift Register and share with the Business Integrity Department **@erm.bi@fourthpartner.co**
- ❖ If unsure whether a gift is appropriate, employees should seek prior written approval from their reporting manager or the Business Integrity team.
- ❖ All employees are responsible for understanding and adhering to this policy.
- ❖ Managers must ensure their teams comply with this policy and report any deviations.
- ❖ The Business Integrity Department shall maintain oversight and conduct periodic reviews of the Gift Register.
- ❖ Any exceptions to this policy require prior written approval from the Executive Director

## Disciplinary Action

- ❖ Violation of this policy may result in disciplinary action, including warnings, suspension, or termination, and may attract legal consequences under anti-bribery laws.
- ❖ This Policy will be reviewed once in 3 years by the owner of the policy.



**(Vivek Subramanian)**  
**Executive Director**

**Date: 20<sup>th</sup> January 2026**

