

## Gift Policy

<b>Last Reviewed On: March 01, 2025</b>	<b>Version 1.0</b>
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1. ESGRisk.ai requires that all employees demonstrate commitment to treating all people and organizations with whom they come into contact or conduct business, impartially and professionally.
2. Gift constitutes, but is not limited to, receipt of cash/cheques, objects of value such as jewellery, consumables such as cigarettes, liquor bottle, statues of religious deities, movie tickets, gift vouchers of e-commerce companies, holiday vouchers or third party sponsored off-site trips (foreign or domestic), passes to sports and musical events, and memberships to clubs.
3. The employees of ESGRisk.ai shall demonstrate highest standards of ethics, conduct, practice and demonstrate equal treatment, unbiased professionalism, and non-discriminatory actions in relation to all subscribers, potential subscribers, rated entities, potential employees, vendors, potential vendors or suppliers, government employees or agents and any other individual or organization.
4. ESGRisk.ai does not gift as a means of securing business or for any other reason.
5. No employee of ESGRisk.ai shall extend or accept any gift, money, or favour in any form to its subscribers, potential subscribers, rated entities, vendors, potential vendors or suppliers, government employees or agents and any other individual or organization, in connection with any ratings-related or other work or service performed at ESGRisk.ai, under any circumstances.
6. In special circumstances, such as for speaking at seminars, a speaker's memento may be accepted by an ESGRisk.ai employee subject to the condition that the monetary value of the gift is not more than Rs. 500/-.
7. Where the monetary value of the gift received is more than Rs. 500/-, the employee must return it to the giver immediately. If return of the item is not feasible for any reason whatsoever, the employee shall report the same to the Compliance Officer of ESGRisk.ai. In the meantime, the gift shall be surrendered to the Administration Department by the recipient for its disposal.
8. Any breach of this policy should be brought to the notice of the Compliance Officer of ESGRisk.ai.
9. Any attempt by any subscribers, potential subscribers, rated entities, employee, potential employee, vendor, potential vendor or supplier, government employee or agent and any other individual or organization to give gift to an ESGRisk.ai employee, with a view to influencing a decision, should be brought to the notice of the Compliance Officer of ESGRisk.ai.