



SENSITIVE TRANSACTIONS POLICY

REF : CEV/Policy/ST

ISSUE : A/02.01.2024

REV: 01/02.01.2024

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1. Purpose

This policy ensures that all sensitive transactions are carried out ethically, transparently, and in full compliance with Indian laws and international standards. Sensitive transactions are those that carry potential legal, ethical, financial, or reputational risks to CEV Engineering Pvt Ltd.

2. Scope

This policy applies to all employees, directors, suppliers, contractors, dealers, and business partners associated with CEV Engineering Pvt Ltd across its operations and supply chain.

3. Definition of Sensitive Transactions

Sensitive transactions include, but are not limited to:

- Payments to government officials, regulators, or public bodies.
- Political contributions, lobbying activities, and charitable donations.
- Employee travel (business trips, conferences, or vendor-sponsored travel).
- Gifts and business gifts, including tokens, vouchers, and sponsorships.
- Hospitality and entertainment (meals, events, or accommodation provided by third parties).
- High-value supplier/vendor contracts or unusual payment arrangements.
- Cross-border financial transfers and foreign exchange dealings.
- Any transaction that may give rise to bribery, corruption, conflict of interest, or money laundering.

4. Policy Commitments

- **Compliance:**

All sensitive transactions must comply with Indian laws, CEV's Code of Conduct, and applicable anti-bribery and anti-corruption regulations.

- **Employee Travel:**

Employee business travel must be approved in advance by authorized managers; vendor or third-party sponsored travel must be declared, reviewed, and approved by the Ethics Committee.

- **Gifts & Business Gifts:**

Employees must not solicit or accept gifts of cash or cash equivalents; modest, customary gifts may be accepted only if they do not influence decision-making. Any gift above a defined threshold must be reported to HR/Ethics Committee.

- **Hospitality & Entertainment:**

Employees may accept or offer reasonable and proportionate hospitality (such as working meals or site visits) but must avoid lavish, excessive, or frequent entertainment that could create an appearance of impropriety.



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- **Approvals:**

All sensitive transactions require prior written approval from authorized senior management.

- **Record-Keeping:**

All such expenses must be accurately recorded in the CEV's books of accounts and made available for audit.

- **Conflict of Interest:**

Any potential personal interest in sensitive transactions must be disclosed immediately.

- **Anti-Money Laundering Controls:**

All payments must be routed through authorized banking channels with appropriate documentation.

5. Responsibilities

- Employees: Identify, declare, and seek approval for sensitive transactions (including travel, gifts, and hospitality).
- Managers: Ensure compliance and act as first-level reviewers of requests.
- Ethics/Finance Team: Monitor, approve, and periodically audit sensitive transactions.

6. Monitoring & Enforcement

- Internal audits will be conducted to review employee travel expenses, gifts, and hospitality records.
- Violations of this policy may result in disciplinary action, up to and including termination of employment or contract.
- The Company will fully cooperate with regulators and law enforcement in cases of non-compliance.

7. Reporting

Employees and stakeholders are encouraged to report any suspected violation of this policy through the Whistleblower Mechanism. All reports will be handled confidentially, and no retaliation will be permitted against good faith reporting.

YoungJin Kim
Managing Director

Effective Date: 02.01.2024