



Reference	EOP/ESG/FPP/01	Version: June 2, 2021
Policy Title	Fraud Prevention Policy	
Entity	Embassy Office Parks Management Services Private Limited (“ Manager ”) in its capacity as the Manager of Embassy Office Parks REIT (“ REIT ”), its special purpose vehicles (“ SPVs ”) and its holding company(ies) (“ Holdco ”) collectively referred to as “ Embassy REIT Entities ”, and individually as a “ Embassy REIT Entity ”)	
Responsibility for ensuring Compliance	Company Secretary & Compliance Officer	

Revision History		
Version #	Version Date	Change Type
V1	June 2, 2021	Created

Document Review Cycle			
#	Effective Date	Next review date	Policy Owner
1	June 2, 2021	Q4 Board Meeting date of the Manager of every Financial Year	Company Secretary & Compliance Officer

Introduction	The Manager has designed the fraud risk management framework by development of Fraud Prevention Policy to convey the commitment of the board of directors, the audit committee, and senior management to assess, prevent and manage fraud risk.
Objectives of the policy	<p>The Fraud Prevention Policy shall help in strengthening the overall fraud risk management framework and seeks to:</p> <ul style="list-style-type: none"> Promote an ethical and fraud-free environment; Create a culture that promotes fraud prevention by all stakeholders, including senior management, employees, business associates, vendors, customers and others doing business or having dealings with Embassy REIT Entities; and Create awareness among senior management, employees, business associates, vendors, customers and others doing business or having dealings with Embassy REIT Entities of their responsibilities for prevention, detection and reporting of fraud and for establishing controls and procedures for identification, prevention and detection of fraud.
Definition of Fraud	This policy applies to any suspected or detected fraud involving senior management and employees of the Manager, SPVs or the HoldCo. The policy would also apply to persons



	<p>appointed on adhoc/temporary/contract basis, trainees, apprentice as well as representatives of business associates, vendors, customers, and others doing business or having dealings with Embassy REIT Entities. The policy is intended to cover both internal and external fraud.</p> <p>This policy is an integral part of Embassy REIT entities' overall Governance framework and should be read and applied in conjunction with other policies and procedures particularly, Code of Conduct, Whistle Blower policy, Anti-Money Laundering Policy and Anti-Corruption Compliance Policy and Risk Management Policy.</p>
<p>Scope of the policy</p>	<p>The term fraud refers to an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage.</p> <p>As per section 447 of the Companies Act, 2013, currently, "fraud" in relation to affairs of a company or any body corporate, includes any act, omission, concealment of any fact or abuse of position committed by any person or any other person with the connivance in any manner, with intent to deceive, to gain undue advantage from, or to injure the interests of, the company or its shareholders or its creditors or any other person, whether or not there is any wrongful gain or wrongful loss.</p> <p>The term fraud could have a wide range of coverage such as, but not limited to forgery, bribery, corruption, deception, embezzlement, misappropriation, false representation, concealment of material facts, theft and collusion. An illustrative list of actions constituting fraud is given below:</p> <ul style="list-style-type: none"> • Misappropriation of funds, securities, supplies or other assets; • Forgery or alteration of any document, record or account belonging to Embassy EOP; • Forgery or alteration of a cheque, bank draft, account or any other financial instrument; • Fraudulent financial reporting • Mis-utilization of funds for personal purposes • Authorization or receipt of payments for goods not supplied or services not rendered • Unauthorised destruction, removal or inappropriate use of records, furniture, fixtures, and equipment; • Making false written/ oral statements or representation with respect to Embassy REIT Entities' activities; • Impropriety in the handling or reporting of money or financial transactions • Profiteering as a result of insider knowledge of EOP's activities • Disclosing confidential and proprietary information to unauthorised parties • Bribery or kickbacks



	<ul style="list-style-type: none"> • Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the Embassy • Wilful suppression of facts/deception in matters of appointment; placements; submission of reports • Any other act that falls under the scope of fraudulent activity
Fraud Reporting	<p>Any employee, representative of vendors, contractors, or any other third party doing any type of business with Embassy EOP as soon as he / she comes to know of any suspected fraud or fraudulent activity must report such incident(s). Such reporting will be through Compliance Officer.</p> <p><u>Such reporting can be written to the relevant nominated authority by sending an email or report via post to:</u></p> <ul style="list-style-type: none"> ▪ <u>Chairperson of the Audit Committee:</u> <u>Email Id:</u> vivekmehra@vm-mindshare.com <u>Address:</u> Pebble Beach, Embassy Golflinks Business Park Off Intermediate Ring Road, Bangalore 560071 ▪ <u>Company Secretary & Compliance Officer</u> <u>Email Id:</u> compliance@embassyofficeparks.com <u>Address:</u> Pebble Beach, Embassy Golflinks Business Park Off Intermediate Ring Road, Bangalore 560071 <p>Anonymous / Pseudonymous Complaints will not be entertained for further action at any stage.</p> <p>The Compliance Officer and other designated authorities shall make every effort to protect the rights and the reputations of everyone involved in a report of suspected fraud, including the individual who in good faith alleged the complaint. Embassy REIT Entities will treat all information received as part of a complaint/an investigation confidentially. The existence and nature of a report or investigation details shall not be disclosed, other than to those who need to know for the purposes of investigating or dealing with the matter.</p>
Responsibility for Fraud Prevention	<p>Every employee (full time, part time, adhoc, temporary, contract, ex-employee, advisor), representative of vendors, suppliers, contractors, consultants, service providers or any other agency(ies) doing any type of business with (Embassy), is expected and shall be responsible to ensure that there is no fraudulent act committed by them while performing any business transaction(s) with Embassy. As soon as it is learnt that a fraud or suspected fraud has taken or is likely to take place they should immediately apprise the same to the concerned.</p>
Amendment	<p>This policy will stand automatically amended to the extent of any relevant change(s) in the applicable law and or for any change(s) in fact.</p>