

Toyota Material Handling India Private Limited (‘TMHIN’ or the ‘Company’)	CORPORATE POLICIES & GUIDELINES	DATE OF ISSUE	01.08.2026
		VERSION	1
		DATE OF REVISION	-
DIVISION: CORPORATE	SUBJECT: TMHIN Guidelines for Meal Hospitality Under Anti-Bribery Policy		

1. Objective

The Toyota Material Handling India Pvt. Ltd. (TMHIN)’s guidelines for Meal Hospitality Under Anti-Bribery Policy (“these Guidelines”) establish the rules for provision of and accepting food and beverage hospitality (“Hospitality”) to and from Private Companies. The objective of these guidelines is to ensure that all interactions are transparent, ethical, fully compliant with anti-bribery laws. These guidelines further ensures that when we give or receive Hospitality, we will keep them within socially acceptable limits in terms of purpose, frequency, recipient, amount, etc., and will not engage in any conduct that may cause distrust or suspicion from a third party.

2. Meaning and Purpose of Hospitality

Hospitality means fine dining experiences designed to build good business relationships, honor key stakeholders, and project the company’s brand values. This standard goes beyond basic nourishment by prioritizing curated menus, professional presentation, dedicated hosting service, and a comfortable dining environment and strictly excludes the functional provision of standard, wholesome meals and light refreshments intended solely to sustain individuals during extended working sessions, meetings, field assignments, marketing activities like roadshows or training events.

Eligible Employees may (i) provide Hospitality to Private Companies and (ii) receive Hospitality from Private Companies, for the following purposes, which by themselves are not prohibited.

(Private Company is defined as any Vendor/Supplier, Customer/Client, Consultant, or other commercial Business Associate of TMHIN, whether structured as a company, partnership, sole proprietorship, or individual excluding Government Officials and employees of Government owned or Government controlled Entities.)

To maintain good business relations;

- To engage in ceremonial socializing;
- To deepen understanding of our products and services;
- To show appreciation to the other party;
- To enhance the image of the Company.



Toyota Material Handling India Pvt. Ltd.

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3. Criteria for Evaluating Business Hospitality

Hospitality extended to or accepted from Private Company shall be deemed a prohibited bribe if it involves any of the following:

- a. If the hosting of meals or drinks lacks a clear, legitimate, and documented business agenda.
- b. If the hospitality is intended or perceived to influence an official decision or secure an improper business advantage.

4. Eligibility and Authorization for Hospitality

- a. **Eligible employees for provision and acceptance of Hospitality:** TMHIN's Employees who are employed in client-facing or vendor-facing roles (e.g., Sales, Business Development, and Procurement) are authorized to provide or accept hospitality. This specifically excludes internal facing roles (e.g., IT, HR, Legal, Finance) unless they receive explicit, case-by-case approval as per established guidelines for expense approval within the company.
- b. **Authorization for Provision of Hospitality:** Eligible Employees having Grade G4 and above may host or accept meals as per the limits established under these guidelines. Employees having grade below G2 can host Standard Lunch/Dinner only. Premium Meals can only be hosted by employees having grades G2 and above.

5. Monetary limits for provision of Hospitality

- (a) Monetary limits are the maximum amount of permissible expenditure towards hospitality which include all food, alcohol, and service charges. Applicable taxes shall be exclusive of monetary limits.

Type of Lunch	Amount (INR) per person
Standard Lunch	3,000
Standard Dinner	4,500
Premium Meal (Lunch/Dinner) (This type of meal can only be hosted by employees having grades G2 and above)	5,500

- (b) Where actual hospitality expenditure exceeds the pre-approved amount by not more than 10% or a fixed cap of INR 1,000 per person, whichever is lower, on account of unforeseen requests by the guest at the venue, this shall not by itself be treated as a violation of this Policy, provided that (i) the overage and the reason for it are disclosed and justified in the post-event report under Part-II of Exhibit A/B; and (ii) ratification of the excess amount is obtained from the original approving authority within three calendar days of the event.

6. Frequency of provision of Hospitality

- (a) This describes strictly the limit how often hospitality for meals can happen to avoid the appearance of bribery or favoritism.

Type of Limit	Frequency	Illustration
Per Private Company	Maximum one (1) Meal per quarter , per External Party regardless of which	If eligible employee A hosts a meal for a Private Company X in January,



(Company wide limit)	official is hosted or which Eligible Employee hosts it.	Eligible Employee B cannot host another meal for X in February even if a different official of X is invited.
Per official of a Private Company (Individual Guest Limit)	Maximum two (2) Meals per calendar year , per individual official of an External Party regardless of which Eligible Employee hosts, and subject always to Limit 1.	If an official of X is hosted in March and July, that same official cannot be hosted again by anyone at TMHIN until the following calendar year.
Per TMHIN Eligible Employee (Employee Hosting Limit)	Maximum two (2) entertainment events per calendar month , total, per Eligible Employee across all External Parties combined.	A TMHIN employee who hosts two dinners for External Party X in a given month cannot also host a dinner for External Party Y that same month the cap is two total events per employee per month, not two per counterparty.

* All three limits apply simultaneously. An event is only compliant if it satisfies all three at once clearing one limit does not override another.

Illustration:

Month	Event	Limit 1 check (Company: 1/quarter)	Limit 2 check (Official: 2/year)	Limit 3 check (Employee: 2/month)	Result
Jan	Employee A hosts Mr. X (Meal 1)	☒ Q1 quota for X: 0 used → OK	☒ X's yearly count: 0 used → OK	☒ Employee A's Jan count: 0 used → OK	Allowed
Feb	Employee B wants to host Mr. X again	☒ Q1 quota for X already used in Jan	☒ X's yearly count: 1 used → still OK	☒ Employee B's Feb count: 0 used → OK	Blocked: Limit 1 fails, even though Limits 2 and 3 are fine
April	Employee A hosts Mr. X (Meal 2)	☒ New quarter (Q2) → 0 used for X → OK	☒ X's yearly count: 1 used → OK, this is his 2nd	☒ Employee A's April count: 0 used → OK	Allowed
June	Employee C wants to host Mr. X a 3rd time this year	☒ Q2 quota for X: 1 used → still room (if no other X event that quarter)	☒ X's yearly count: 2 already used his annual cap is hit	☒ Employee C's June count: 0 used → OK	Blocked: Limit 2 fails, even though Limits 1 and 3 are fine
June	Same Employee C, same month, wants to host Official Mr. P of External Party Y instead (it is his 3rd event this month) (already hosted 2 others in June for Party Z and Party W)	☒ Y's Q2 quota: 0 used → OK	☒ P's yearly count: 0 used → OK	☒ Employee C's June count: already 2 → monthly cap hit	Blocked: Limit 3 fails, even though Limits 1 and 2 are fine



- (b) Where a representative of a Private Company is on a business visit to TMHIN lasting more than one day, hospitality extended during that visit shall be exempt from the limits specified under clause 6(a) provided each individual meal independently complies with the monetary limits set out in clause 5 and is separately reported using Part-II of Exhibit A/B in the usual manner.
- (c) Where hosting additional meal than the limits specified in Clause 6(a) above is reasonably necessary to manage the business relationship, the Eligible Employee may do so provided (i) each individual meal independently complies with the monetary limits set out in clause 5 (ii) a justification is provided while taking written prior approval using Part-I of Exhibit A/B in the usual manner.

7. Guidelines on Alcohol Consumption and Expenditure

- a. Alcohol expenses must never exceed 40% of the total invoice or bill amount for any hospitality event.
- b. Drinks may only be consumed at reputable dine in restaurants or hotel lounges. Hosting business associates at nightclubs, standalone bars without dining facilities, or adult entertainment venues is strictly prohibited.
- c. The Company will not reimburse or authorize any alcohol related expenses for business meals conducted in legally dry states.
- d. The hosting employee must ensure that clients and guests have access to safe, reliable transportation, such as a licensed taxi or rideshare service, if alcohol has been consumed.
- e. Employees must maintain sobriety and professional decorum at all times. Excessive drinking or intoxication during business events constitutes a serious violation of these guidelines and is subject to disciplinary action.

8. Prior Approval and Authorization Workflow

- a. **Standard Lunch/Dinner Pre-Approval Requirement:** Eligible Employees must obtain written approval in Part-I of Exhibit-A as annexed to these guidelines before providing any hospitality. The company will not reimburse expenses incurred for unauthorized hospitality; all such costs will be the sole responsibility of the employee.
- b. **Premium Meal Hospitality Approvals:** If a proposed hospitality event is expected to exceed standard monetary thresholds as provided in these guidelines, advance written approval from each of the Compliance Officer, Chief Operating Officer and Managing Director in Part-I of Exhibit-B as annexed to these guidelines is required.
- c. No prior approval is required for hospitality falling within exception specified under clause 6(b).

9. Compliance and Reporting Obligations after provision of Hospitality

- a. Within three (3) calendar days immediately following the provision of any meal hospitality, the concerned eligible employee must submit a written report in Part-II of Exhibit A or B (annexed to these guidelines), as the case may be, to their respective Head of Department and the Compliance Officer.



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- b. All submission claims for provision of hospitality must include the finalized, itemized breakdown bill showing every individual food and beverage item consumed. Credit card slips, point-of-sale summaries, or non-itemized receipts alone shall not be accepted as valid proof of expense.
- c. Employees must submit all claims and corresponding documentation for provision of meal hospitality within three (3) calendar days of the event. Failure to submit claims within this timeframe may result in the rejection of reimbursement or internal compliance review.

10. Authorisation for Acceptance of Hospitality

Eligible Employees can only accept business meals provided by business associates if the hospitality is transparent, ethical, and directly supports the business interests of the Company. Subject to sub-clause g below, eligible Employees must obtain written approval in Exhibit-C (Part-1) as annexed to these guidelines before accepting any hospitality.

To be permissible, every accepted business meal must simultaneously satisfy all five of the following structural requirements:

- a. A representative from the hosting business associate must be physically present. If the host pays but does not attend, the meal is reclassified as a Gift and is subject to immediate rejection or strict gift-threshold limits.
- b. The meal must have a clear, documented business purpose, such as a working lunch, project review, or official networking event. Purely social dining is strictly prohibited.
- c. Venue selection and food/beverage expenses must be reasonable, modest, customary for the geographic location, and completely free of luxury, extravagance, or adult entertainment.
- d. Hospitality must never be accepted if it is offered or could be perceived as being offered in exchange for a favor, commercial advantage, or preferential treatment.
- e. Eligible Employees must not accept more than 4 meals in a calendar year from the same Private Company (whether hosted by one or multiple individuals from that Private Company), regardless of the individual monetary value of each meal.
- f. No Eligible Employee may accept hospitality from the same Private Company on two consecutive days.
- g. Offer of any hospitality which is not within the frequency limits as specified in this clause must be declined, or where declining is not commercially practicable shall be reported in the manner as specified clause 11.
- h. In case where an eligible employee is on a continuous business trip to the location of a Private Company lasting more than one day, hospitality extended during that visit shall be exempt from the limits specified under clause 10(a) to (g) provided it is separately reported using in the manner as specified under clause 11.

11. Reporting Obligations after acceptance of Hospitality

Within three (3) calendar days immediately following the acceptance of any meal hospitality, the concerned employee must submit a written report using Part-II of **Exhibit C** as annexed to these guidelines to their Head of Department and the Compliance Officer.



12. Absolute Prohibitions

The restrictions below apply mutually to both the acceptance of hospitality by Company's eligible employees and the provision of hospitality by Company's eligible employees to the Business Associates.

- a. Eligible Employees shall not directly or indirectly including through third-party business partners, propose, provide, or accept any form of meals, or hospitality involving public officials, political figures, or employees from state owned entities.
- b. Company funds must never be used to provide or host meals for the spouses, family members, or personal guests of any Business Associate, Customer, client, or vendor, and mutually, Eligible Employees are strictly prohibited from accepting hospitality for his/her spouse, family members, or personal guests. Eligible Employees must personally cover the cost of meals for any accompanying family, relatives, or personal guests.

13. Consequences of Non-Compliance

Failure to comply with any provision of these guidelines including failing to accurately report accepted meals constitutes a serious breach of company protocol and will result in immediate investigation. Such non-compliance will subject the employee to disciplinary action up to and including the immediate termination of employment.

14. Ownership & Review

- (i) The Compliance Officer owns this and must be consulted for any query/concern with respect to these guidelines.
- (ii) Value thresholds shall be reviewed periodically (e.g., annually) and updated to reflect business scale and inflation.
- (iii) Compliance officer shall check the proper compliance of the Guidelines while extending approvals and maintain records of approval provided.
- (iv) HR and Finance shall check the monetary limits as specified in Guidelines are adhered to, while making any reimbursement of cost of hospitalities extended under these guidelines.

		
Sakshi Nirmal Compliance Officer		Keigo Morikawa Managing Director

EXHIBIT-A

Pre-Approval Form for Provision of Hospitality				
This form must be filled out and approved before hosting any Private Company meal that falls under the standard guideline's limits.				
Part-I (Before)	1.	Employee Details (Host)	Employee Name	
			Designation	
			Department	
	2.	Event Details	Proposed Date	
			Meal Type	☐ Lunch ☐ Dinner
			Venue Name & Location	
			Will alcohol be served	☐ Yes ☐ No
	3.	Attendees/ Guests Details (Private Companies)	Attendees/ Guests's Company Name	
			Guest Name(s) & Designation(s)	1. 2. 3.
			Nature of business relationship (Vendors / Suppliers, Customers / Clients, Consultants and any other Business Associates)	
			Business Justification & Compliance Check	
	4.	Business Justification & Compliance Check	Business Justification	
			When was the last meal hosted for this Attendee/ Guests company?	_____ (Date)
			Whether the hosting of meal is within frequency limits?	☐ Yes ☐ No If No is selected, please provide justification:
			Estimated Expenses	
5.	Estimated Expenses	Total Number of Attendees (Internal + External)		
		Cost Per Person	INR _____	
		Total Estimated Bill Amount	INR _____	
Declarations & Signatures: I confirm that this meeting has a genuine business purpose. It does not violate our anti-bribery policies. I will submit the itemized bill within three Calander days. Employee Signature: _____ Date: _____				
☐ Approved ☐ Rejected by		☐ Approved ☐ Rejected by		
Group/Regional Manager	Head of Department (HOD)	Compliance Officer	Chief Operating Officer	
Part-II (After)		Attendees from TMHIN:		
		Attendees from other party including their names:		
		Total Actual amount	INR _____	
		Whether an overage occurred	☐ Yes ☐ No	
		If yes is selected above, the overage amount	INR _____	
		Amount per person	INR _____	
		Bill Details:		
Acknowledged by				
Head of Department		Compliance Officer		



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Exhibit-B

Pre-Approval Form for Provision of Hospitality

This form must be filled out and approved before hosting any Private Company meal that falls under the Premium Cap or exceeds standard guideline's limits

Part-I (Before)	1.	Employee Details (Host)	Employee Name				
			Designation				
			Department				
	2.	Event Details	Proposed Date				
			Meal Type	Premium Lunch/ Dinner			
			Venue Name & Location				
			Will alcohol be served	☐ Yes ☐ No			
	3.	Attendees/ Guests Details (Private Companies)	Attendees/ Guests's Company Name				
			Guest Name(s) & Designation(s):	1. _____ 2. _____ 3. _____			
			Nature of business relationship (Vendors / Suppliers, Customers / Clients, Consultants and any other Business Associates)				
			Business Justification & Compliance Check				
	4.	Business Justification & Compliance Check	Business Justification				
			When was the last meal hosted for this Attendee/ Guests company?	_____ (Date)			
			Whether the hosting of meal is within frequency limits?	☐ Yes ☐ No			
			If No is selected, please provide justification:				
5.	Estimated Expenses	Total Number of Attendees (Internal + External)					
		Cost Per Person	INR _____				
		Total Estimated Bill Amount	INR _____				
Declarations & Signatures: I confirm that this meeting has a genuine business purpose. It does not violate our anti-bribery policies. I will submit the itemized bill within three Calander days. Employee Signature: _____ Date: _____							
☐ Approved ☐ Rejected by			☐ Approved ☐ Rejected by				
Group/Regional Manager		Head of Department (HOD)	Compliance Officer	Chief Officer	Operating	Managing Director	
Part-II (After)	Attendees from TMHIN:						
	Attendees from other party including their names:						
	Total Actual amount		INR _____				
	Whether an overage occurred		☐ Yes ☐ No				
	If yes is selected above, the overage amount		INR _____				
	Amount per person		INR _____				
	Bill Details:						
	Acknowledged by						
	Head of Department		Compliance Officer				



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EXHIBIT-C

Pre-Approval Form for Acceptance of Hospitality					
This form must be filled out and approved before accepting any meal from private Companies.					
Part-I (Before)	1.	Employee Details (Attendees from TMHIN)	Employee Name		
			Designation		
			Department		
	2.	Event Details	Proposed Date		
			Meal Type		☐ Lunch ☐ Dinner ☐ Premium Lunch/ Dinner
			Venue Name & Location		
			Will alcohol be served		☐ Yes ☐ No
	3.	Host Details (Private Company) Details	Host Company Name		
			Host Name(s) & Designation(s):		1. 2. 3.
			Nature of business relationship (Vendors / Suppliers, Customers / Clients, Consultants and any other Business Associates)		
			Business Justification & Compliance Check		
	4.	Business Justification & Compliance Check	Business Justification		
			Are there any active business transactions, bids, quotations or contract negotiations underway with this Private Company?		☐ Yes ☐ No
	5.	Estimated Expenses	Total Number of Attendees (Internal + External)		
			Cost Per Person		INR
Total Estimated Bill Amount			INR		
Declarations & Signatures: by signing below, I certify that: - The acceptance of this meal/hospitality will not create a conflict of interest, influence any business decisions, or create an obligation to the host. - The event is business-focused, and the value is reasonable, customary, and not lavish. - I have reviewed Company's guidelines for Corporate Hospitality Under Anti-Bribery Policy prior to submitting this form Employee Signature: _____ Date: _____					
☐ Approved ☐ Rejected by			☐ Approved ☐ Rejected by		
Group/Regional Manager		Head of Department (HOD)	Compliance Officer	Chief Officer	Operating Managing Director
Part-II (After)	Attendees from TMHIN:				
	Attendees from other party including their names:				
	Total Actual amount		INR		
	Amount per person		INR		
	Bill Details:				
	Acknowledged by				
	Head of Department		Compliance Officer		



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