GIFT AND ENTERTAINMENT POLICY OF MONEYSUKH ADVISORY IFSC LLP

Document Control	
Title	**Gift and Entertainment Policy**
Policy Owner	Designated Partners
Preparer and Reviewer	Compliance Officer
Approved by	Designated Partners
Version	V3
Tentative next review	On any Regulatory change or Annual, whichever is earlier
Date of circulation to relevant stakeholder after approval	N.A.

Version Summary

Version	Updates	Reviewed Date	Department	Approved by
V3	Third Policy	16.05.2026	Compliance	Designated Partners

1) Title/Objective

The objective of this policy is to establish guidelines for the acceptance of gifts and entertainment by the employees of the FME in accordance with regulatory requirements and ethical standards.

2) Regulatory Background

This policy is outlined in the clause e (x) of Part C of Third Schedule of IFSCA regulations, along with circulars issued from time to time, provide the regulatory framework for the valuation of investments.

3) Applicability

This policy applies to all employees, including the Principal Officer, Fund Managers, and Compliance Officer of the FME.

4) Implementation / Process

The policy outlines the procedures and requirements for accepting gifts and entertainment, including the need for adherence to the established gift and entertainment policy of the FME. It provides guidance on permissible limits, reporting procedures, and any necessary approvals.

5) Accepting Gift from third party:

Subject to IFSCA Regulation or other restrictions set forth in this Policy, team members may accept nominal gifts with a combined market value of US $200 or equivalent amount less from any Third Party per year.

Team members must **never**:

- Solicit or request gifts from a Third Party;
- Accept lavish or excessive gifts; or
- Accept a gift offered as a bribe, payoff, or kickback.

Exception Request

Acceptance of individual gifts greater than US $200, or multiple gifts in one year from the same Third Party totalling greater than US $200, must be approved by your entity's Legal/Compliance Department.

Cash or Cash Equivalents or e-voucher Prohibited

Gifts of cash or cash equivalents (such as gift cards, e gift) must never be accepted, regardless of amount from the Investors, Stakeholders, Partners or any of the party having interest or benefit in the business of the LLP or the Fund except for the Cash or Cash Equivalents or e-voucher provided under the common policy of employee appreciation of

the LLP.

Return or Donation of Prohibited Gifts

If a gift prohibited by this Policy is received, contact your manager or your Llp's Compliance/Legal or Human Resources Department for guidance on how the gift may be returned, donated, or otherwise handled.

Gifts to Fellow Team Members

Employees may give personal gifts (e.g., books, food, business card holders, planners, and even gift cards) to fellow employees (including from managers to team members) if the gifts are in good taste, reasonable and appropriate, and paid for by the employee and not expensed to the LLP.

6) Policy Review

The policy shall be subject to annual review to ensure its effectiveness, relevance, and compliance with evolving regulations and industry best practices.

7) Responsibility

The Designated Partners of the FME is responsible for the oversight and governance of this policy, including its establishment, review, and enforcement.

8) Violation

Any violation of this policy may result in disciplinary actions, including but not limited to warnings, fines, suspension, or termination of employment, depending on the severity and frequency of the violation.

9) Power to Remove Difficulties

The Designated Partners has the authority to address any difficulties or ambiguities arising from the implementation or interpretation of this policy, and may issue necessary guidelines or clarifications.

10) Effective Date

This policy is effective from the date of approval by the Designated Partners.