

# **RE SUSTAINABILITY LIMITED**



## **ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**

## 1. INTRODUCTION

Re Sustainability Limited (“**RESL**”) and its subsidiaries (collectively referred herein as the “**Company**”), are committed to conducting all aspects of their business in keeping with the highest legal and ethical standards and expects all employees and other persons acting on its behalf to uphold this commitment.

In accordance with this commitment, the Company has adopted this Anti-Bribery and Anti-Corruption Policy (the “**Policy**” or the “**ABAC Policy**”), which is applicable to all directors, officers, employees, agents, representatives, and other associated persons of the Company (which includes, but are not limited to consultants, advisors and temporary employees (collectively “**Company Personnel**”).

The Policy applies to all countries in which the Company operates and applies to all Company Personnel working with and on behalf of the Company in those countries.

In brief, the Company will not tolerate bribery, kickback, or corruption of any kind, directly or through third parties, whether or not explicitly prohibited by this Policy or by law. Company Personnel are not permitted to give or offer anything of value (including gifts, hospitality, or entertainment) to anyone for the purpose of improperly obtaining or retaining a business advantage. Similarly, Company Personnel may not solicit or accept such improper payments.

This Policy and the internal controls herein have been designed to prevent bribery and corruption from occurring, avoiding the appearance of wrongdoing and enabling the Company to respond promptly and effectively to any inquiries about its conduct. Company Personnel who violate this Policy may be subject to disciplinary action, up to and including termination of employment services.

The Chief Compliance Officer is primarily responsible for the oversight and enforcement of this Policy. This Policy provides a general guide to anti-bribery and anti-corruption (“**ABAC**”) compliance but does not address every potential scenario. Therefore, any Company Personnel who have any question concerning this Policy should consult with the Chief Compliance Officer or members of the Ethics and Compliance Department.

## 2. BRIBERY AND CORRUPTION

Company Personnel must conduct their activities in full compliance with this Policy, that aims to address all relevant requirements under the India Prevention of Corruption Act, 1988 as amended (the “**POCA**”), the U.S. Foreign Corrupt Practices Act, 1977 as amended (the “**FCPA**”), the U.K. Anti Bribery Act, 2010 as amended (the “**UKBA**”), the laws of the European Union concerning bribery and corruption, OECD principles, and any other anti-bribery laws or regulations applicable to the Company’s operations (collectively, the “**ABAC laws**”).

Under this Policy, Company Personnel are not permitted to give, offer or promise anything of value, directly or indirectly, to any Government Official<sup>1</sup> or any commercial party with the intention of improperly obtaining or retaining business or an advantage, i.e. a “**bribe**”.

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<sup>1</sup>Government Official includes, among others, elected and non-elected (appointed) officials holding a legislative, administrative, or judicial position. It also includes any person performing public functions in any branch of the national, local, or municipal government, or for any public agency, or public/ state-owned or state-controlled enterprise. Examples: an employee of Pollution Control Board, Customs official, employee of a state-controlled university, candidate for a public office. Officials of public international organizations (such as the World Bank, the Red Cross) are also considered to be Government Officials.

“**Anything of value**” should be broadly interpreted to include cash, gifts, forgiveness of a debt, loans, personal favours, entertainment, meals, travel, political and charitable contributions, business opportunities, consultancy contracts and medical care, among other items to an individual, directly or indirectly.

Company Personnel are also prohibited from making “**facilitation payments**” which are relatively insubstantial payments made to facilitate or expedite routine governmental action, for example a small payment made to ensure the issuance of a permit or license by a local authority when all paperwork is in order.

Simply put, bribes, kickbacks or similar payments are never permitted, whether made to a Government Official or any other individual or entity (in the private or public sector). Similarly, Company Personnel may not solicit or accept such payments.

The following is a non-exhaustive list of behaviours prohibited under this Policy. This list is provided for illustrative purposes only; it is not intended as a full list of the conduct prohibited under this Policy:

- Offering or providing cash, gifts, meal, or transportation expenses to visiting Pollution Control Board officials in exchange for a promise to overlook compliance shortfalls or to reduce administrative fines and penalties;
- Offering or giving cash or gifts to customers in exchange for making timely payments on service contracts, even if such payments are allowed under local law;
- Offering or providing municipal corporation officials with gifts and entertainment in exchange for non-public information regarding tenders, such as unpublished technical or commercial factors impacting the tender committee’s decisions;
- Making or offering to make political or charitable donations in exchange for political favours or other benefits, such as tax breaks and incentives, or preference in selection for government contracts;
- Providing internships or employment to persons recommended by Government Officials or the Company’s business partners with a view to gain favour from such officials/ partners;
- Collusion with third parties to inflate invoices, make provisions, set money aside, or create accounts for the purpose of making improper payments to Government Officials;
- Providing benefits to Government Officials or officials or representatives at a private sector customer through a third-party that are not allowed directly.

## **2.1 EXCEPTIONS TO THE ABAC POLICY**

Exceptions to the ABAC Policy are only permissible in extreme circumstances where Company Personnel are left with no option but to make otherwise prohibited payments in order to protect against immediate loss of life, limb or liberty. If possible, the Chief Compliance Officer should be consulted prior to any payment or action that is against this Policy.

In case of post-facto reporting, such incidents should be reported promptly, or as soon as possible, to the Chief Compliance Officer.

## **3. GIFTS AND ENTERTAINMENT EXPENSES**

As a general matter, the Company competes for and earns business through the quality of its personnel, products, and services, not with gifts or lavish entertainment. The use of Company’s funds or assets for gifts, gratuities, or other favours to Government Official or any other individual or entity (in the private or public sector) that has the power to decide or influence the Company’s commercial activities is prohibited, unless in compliance with the Company’s Gifts and Entertainment Policy.

Likewise, common sense and moderation should prevail in business entertainment and the payment towards meals, travel, and lodging expenses. Company Personnel should provide business entertainment to someone doing business with the Company only if the entertainment is infrequent, modest, intended to serve legitimate business goals, and in compliance with the Company's Gifts and Entertainment Policy.

Company Personnel shall ensure that, gifts, meals, entertainment and other types of hospitality must never be intended to influence or appear to influence the judgment of the recipient in exercising his or her job responsibilities with the view to obtain or retain business or an advantage in the conduct of business.

Company Personnel are not permitted to, directly or indirectly, solicit or accept gifts, meals, entertainment, travel and lodging unless it is intended to serve legitimate business goals or purpose and is in compliance with the Company's Gifts and Entertainment Policy.

#### **4. RELATIONSHIPS WITH THIRD PARTIES**

ABAC laws prohibit direct or indirect payments made through a third party, including giving anything of value to a third party while knowing that value will be given to a Government Official or any such stakeholder for an improper purpose. Therefore, Company Personnel should avoid situations involving third parties that might lead to violation of this Policy.

Company Personnel who deal with third parties are responsible for taking reasonable precautions, with assistance from the concerned/ relevant Company departments, to ensure that the third parties conduct business ethically and comply with this Policy. Such precautions may include conducting a risk-based integrity due diligence review of vendors and service providers prior to entering into an engagement with such third parties.

Accordingly, the Company has established risk-based due diligence procedures applicable to engagements with all third-parties that wish to serve as vendors or service providers for the Company. The Company requires all prospective vendors and service providers to:

- a) complete the Third-Party Due Diligence Questionnaire and Certification (annexed here as **Appendix A**) prior to selection or evaluation of such third party; and
- b) provide an ABAC compliance affirmation (i.e., the Third-Party Compliance Affirmation annexed here as **Appendix C**) at the time of execution of the contract or issuance of a purchase/ service order to such third party.

In addition to the above, for vendors and service providers that are identified as risk sensitive, additional integrity due diligence may be conducted for such third parties in accordance with the **Risk-Based Integrity Due Diligence of Third-Party SOP**.

In addition to completion of **Appendix C** at the time of engagement, all vendors and service providers retained by the Company which are classified as '**Risk Sensitive Category**' as per the **Risk-Based Integrity Due Diligence of Third-Party SOP**, should re-certify, on an annual basis, that they continue to be in compliance with the Third-Party Compliance Affirmation attached hereto as **Appendix C**.

Furthermore, Company Personnel retaining third parties that will be representing the Company before government department must discuss such engagement with the Chief Compliance Officer prior to hiring the third party.

Additionally, the Company has prepared a template of provisions relating to compliance with ABAC laws, annexed hereto as **Appendix B**. The provisions in **Appendix B**, are required to be inserted in all contracts (including purchase/ service orders) with vendors and service providers. Any deviations from the use of such template language must be cleared by the Chief Compliance Officer.

In addition, once a third party is engaged, Company Personnel who deal with third parties must always be aware of potential red flags. Red flags are certain actions or facts which should alert the Company Personnel that there is a possibility of improper conduct by a third party. A red flag does not necessarily mean that something illegal has happened, but rather that further investigation is necessary. Red flags are highly fact- dependent, but some examples of red flags are:

- Unusual or excessive payment requests, such as requests for over-invoicing, up-front payments, ill-defined or last-minute payments, success fees, unusual commissions, or mid-stream compensation payments;
- Requests for payments to an account in a country other than where the third party is located or is working on behalf of the Company; Requests for payment to another third party, to a numbered account, or in cash or other untraceable funds;
- Requests for political or charitable contributions;
- The third party onboards a Government Official or someone with a close personal or business relationship with a Government Official;
- Any refusal or hesitancy by the third party to disclose its owners, partners, or principals;
- The third party uses holding companies or other methods to obscure its ownership, without adequate business justification;
- The third party expresses a desire to keep his representation of the Company or the terms of his retention secret;
- The third party has little experience in the industry but claims to “know the right people.”

If Company Personnel have reason to suspect that a third party is engaging in potentially improper conduct, they shall report the matter to the Chief Compliance Officer, immediately. The Company shall investigate and stop further payments to the third party if the Company’s suspicions are verified through the investigation.

## **5. EMPLOYMENT AND INTERNSHIPS**

On occasion, Government Officials or the Company’s business partners may request that the Company to provide internships or employment to certain individuals. Offering internships or employment to the individuals referred by Government Officials or the Company’s business partners may be viewed as providing something of value.

This Policy sets forth guidance for handling such requests from Government Officials or the Company’s business partners. If a candidate is interviewed for an internship or employment within the ordinary course of filling a position<sup>2</sup>, the Chief Compliance Officer must be notified of the candidate’s relationship to a Government Official or the Company’s business partner. If a candidate related to a Government Official or a Company business partner is interviewed outside of the ordinary course of filling a position<sup>3</sup>, any internship or employment offer must be pre-approved by the Chief Compliance Officer.

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<sup>2</sup> Ordinary course of filling a position means, the Company’s Recruitment and Selection Policy has been followed for providing employment and internship.

<sup>3</sup> Outside of the ordinary course of filling means, the Company’s Recruitment and Selection Policy has not been followed for providing employment and internship.

## 6. POLITICAL CONTRIBUTIONS, CHARITABLE DONATIONS

A “**charitable donation**” means an item of any value, whether in cash or kind, given towards a charitable cause or towards charitable purposes. In general terms, the Company may choose to make charitable donations in the form of legally-mandated compliance with corporate social responsibility obligations<sup>4</sup> or otherwise to reputed non-profits, or in the form of nominal, ad hoc donations to community initiatives where the Company is present.

Company Personnel may not make or offer to make any payment towards political contribution or charitable donation, whether in their own name or in the name of the Company, with the intention to obtain or retain business or to gain an improper business advantage for the Company or otherwise violate any ABAC laws. Company Personnel should be cognizant that any political contribution, or charitable donation offer or payment that is made by the Company in own name must be in accordance with the applicable law, and the terms of this Policy as well as comply with the relevant procedures under any relevant Company policies.

In case of political contributions, the Company will adhere to the relevant provisions of the Companies Act, 2013 and any other applicable law (as amended from time to time), while simultaneously ensuring that the political contribution is not violative of ABAC laws, or intended to be a bribe or carry the risk of being seen as a bribe.

In case of charitable donations, the Company will comply with the Corporate Social Responsibility Policy cum Charter (“CSR Policy”) where applicable.

In the event any ad hoc donations are proposed to be made to local community initiatives by either ReSL or any of its subsidiaries, such donations, should be made only towards legitimate local community initiatives or purposes (for example, to community organizers of festivities for local festivals), and should be pre-approved by the Chief Compliance Officer. It is reiterated that in all cases, bribes cannot be disguised as charitable donations.

Further, when charitable donations (other than nominal *ad hoc* donations) are proposed to be made to recipients other than the bodies specifically named in Schedule VII of the Companies Act, 2013, additional due diligence will be conducted on such recipients. Such due diligence will comprise of the following:

- (a) Desktop-based searches on the internet and online databases to gather information about the proposed recipient and its ultimate beneficial owners, trustees, and office bearers, to evaluate if there is any adverse media coverage or reports of any nexus with Government Officials;
- (b) Screening against various global and local watch lists relating to politically exposed persons, bribery and corruption, money laundering, etc. such as lists issued by India’s Ministry of Home Affairs, Central Bureau of Investigation, and National Investigation Agency.
- (c) Verifying the accuracy of relevant registration details provided by such recipient, such as registration as a not-for-profit company under the Companies Act, 2013

In all cases, political contributions, charitable donations connected to any Government Official may be made only with the prior approval of the Chief Compliance Officer.

The Chief Compliance Officer must be notified if a Government Official solicits a political or charitable contribution in connection with any government action related to the Company.

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<sup>4</sup> When such obligations are applicable under the Companies Act, 2013

## 7. RECORDKEEPING AND INTERNAL CONTROLS

This Policy requires all expenditures made by the Company to be accurately reflected in the Company's financial records and all payments made with Company funds, or on behalf of the Company, to have been properly authorised. Company Personnel must follow all applicable standards, principles, laws, and practices for accounting and financial reporting.

Company Personnel should use best efforts to ensure that all transactions, dispositions, and payments involving Company funds or assets are properly and accurately recorded in the Company's financial records. No undisclosed or unrecorded accounts are to be established for any purpose. False or artificial entries should not be made in the Company's books and records for any reason. This may not only amount to fraud but may also result in violation of the ABAC laws.

Finally, personal funds must not be used to accomplish what is otherwise prohibited by this Policy. The Company may conduct periodic audits of its books and records to monitor compliance with this Policy.

## 8. ONGOING COMPLIANCE MONITORING AND TRAINING

As part of the Company's ongoing commitment to anti-bribery and anti-corruption compliance, all Company employees must receive and review a copy of the Policy (along with the Code of Business Ethics, Gifts & Entertainment Policy, Whistleblower Policy and Guidelines for Interacting with Politically exposed person in India) (collectively, the "**Ethics Policies**"). All Company employees must then certify in writing annually that they (1) have reviewed the Ethics Policies; (2) agree to abide by the Ethics Policies; and (3) agree to report any potential violations of the Ethics Policies to the Chief Compliance Officer. The annual certification may be submitted digitally or physically. The copy of such certification that has to be completed annually by all Company Personnel is attached as Appendix D.

In addition, the Company will offer periodic anti-bribery and anti-corruption compliance training programs to educate Company employees about the requirements and obligations of ABAC laws and this Policy. All Company employees must participate in such training and the Chief Compliance Officer must retain attendance records establishing compliance with this requirement.

## 9. REPORTING INCIDENTS OF MISCONDUCT

The Company takes its commitment to anti-bribery and anti-corruption compliance very seriously and expects all Company Personnel to share this commitment. The Company therefore expects and requires any Company Personnel who has knowledge of, or reason to suspect, any violation of this Policy to contact the Chief Compliance Officer) immediately. Reports may be made anonymously. If any Company Personnel fail to report known or suspected violations, then the relevant Company Personnel may be subject to disciplinary action, up to and including termination of employment services.

The Company has designated the below email address and SpeakOpen hotline for purposes of reporting concerns regarding potential violations of this policy

**Email address:** [ethics@resustainability.com](mailto:ethics@resustainability.com)/ [cco@resustainability.com](mailto:cco@resustainability.com)

**SpeakOpen Hotline:** <https://resustainability.ethicspoint.com/>

Additional information regarding the reporting of concerns through SpeakOpen Hotline contained within the Company's Whistleblower Policy.

It is the Company's policy that if the report of known or suspected violations is made honestly and in good faith, no adverse employment-related action will be taken against any Company Personnel in retaliation for reporting a violation or suspected violation of ABAC laws or this Policy.

All concerns raised by Company Personnel shall be treated with strict confidence and the Company shall take disciplinary action up to and including termination of employment for anyone who coerces, threatens or engages in retaliation, retribution, or harassment of any other person who has reported or is considering reporting a violation of the Policy.

## **10. ISSUANCE OF AND AMENDMENTS TO POLICY**

Our Company's Board of Directors is responsible for approving and issuing this Policy.

The effective date of this policy is 17<sup>th</sup> February, 2023. The Policy shall be reviewed periodically by the Chief Compliance Officer to determine whether revisions may be required due to changes in the law or regulations, or changes in our business or the business environment. The Board of Directors must approve any change(s) to the Policy.

All questions regarding this Policy should be directed to the Chief Compliance Officer and members of the Ethics and Compliance Department.

For effective implementation of the Policy, the General Counsel and Chief Compliance Officer of the Company reserve the absolute right to issue guidelines, guidance notes, FAQs, SOPs and other clarificatory documents as and when needed.



## APPENDIX A

### THIRD PARTY DUE DILIGENCE QUESTIONNAIRE AND CERTIFICATION

Dear [Vendor Name]

As you should be aware, Re Sustainability Limited (“RESL”) and its subsidiaries (the “Company”) have set high corporate governance standards for themselves and take pride in knowing and understanding its customers and vendors. As part of the process of empaneling new vendors and continuing our relationship with existing vendors, we follow due diligence procedures consistent with our company’s standards of ethics and corporate governance.

To that end, you are requested to respond to the requests contained below within this form and to complete the certification enclosed with this letter prior to your engagement with the Company. Completion of this form and certification is a condition of your engagement with the Company.

Our Company’s Code of Business Ethics, Anti-Bribery & Anti-Corruption Policy, Gifts & Entertainment Policy, and Whistleblower policy (collectively, “**Compliance Policies**”), set out the policies and requirements for ethical conduct of all Company stakeholders, including you. These policies can be accessed at <https://resustainability.com/investors/>.

In the meantime, if you have any questions, please get in touch with us through email or phone.

Thank you in advance for your timely response and your cooperation with this important initiative. We look forward to continuing our business relationship.

Regards.

### THIRD PARTY DUE DILIGENCE QUESTIONNAIRE

Please provide the details below.

#### 1. GENERAL INFORMATION

a)	Vendor Name (Legal Entity Name)	
b)	Registered Office Address	
c)	Corporate Office Address	
d)	Date of Incorporation/ registration	
e)	Describe the nature of business activities carried out by the Vendor	
f)	Type of Service/product to be offered to the Company	
g)	Name of the Single Point of Contact (“SPOC”) including their designation, telephone number and email address	Name: Designation: Telephone number: Email:
h)	Name of Principal Officer/ Managing Director/ Partner/ Proprietor, including their designation, telephone number and email address	Name: Designation: Telephone number: Email:
i)	Please indicate, all previous and current relationship with the Company.  <i>(Please mention ‘Non-applicable’, if there is no such relationship with the Company.)</i>	

#### 2. LEGAL REGISTRATIONS AND OWNERSHIP

a)	Certificate of Incorporation, association, partnership agreement, LLP agreement, or other comparable foundational document depending on structure of entity.  <i>Please enclose copy with this report.</i>	
b)	Income Tax Permanent Account Number	
c)	Goods and Service Tax Registration Number	
d)	Employee State Insurance Registration Code	
e)	Employee Provident Fund Registration Code	
f)	Audited Financial Statements (last two years) in case of Company or management accounts/income statement in all other cases  <i>Please enclose copies with this report.</i>	

g)	Copy of List of shareholders /ownership structure  <i>Please enclose copy with this report.</i>	
h)	Details of the ultimate beneficial owners (natural persons)	

### 3. COMPLIANCE QUESTIONS

a)	Does Vendor possess all required licenses, permits, certifications and authorizations necessary to conduct business within relevant jurisdictions in relation to proposed transaction?  If no, explain what licenses or certifications are missing with reason	
b)	Do you have pertinent experience with this type of activity? If yes, please describe the previous experience(s) and the time frame of such experience	
c)	Please indicate whether any current or former Government Official or his/her immediate relative owns, directly or indirectly, any stake in or has any beneficial interest in the Vendor.  If yes, please provide the name of the individual, the size and nature of the individual's stake in the Vendor, and describe the individual's role/former role as a Government Official.	
d)	Please indicate whether any of the Vendor's officers, directors, or senior employees is a current or former Government Official or has a close personal or business relationship with a Government Official.  If yes, please provide the name of the individual, the individual's position within the Company, and describe the individual's role/former role as a Government Official.	
e)	Please indicate whether the Vendor, its officers, directors, or senior employees have	

	<p>been the subject of any regulatory or criminal investigation, inquiry, or legal proceedings within the past 5 years.</p> <p>If yes, please describe.</p>	
f)	<p>Please indicate whether the Vendor, its officers, directors, or senior employees have been the subject of any internal or external allegations relating to bribery, corruption, fraud, coercion, collusive practices, tax evasion, money laundering, improper payments or other irregular or unethical business practices within the past 5 years.</p> <p>If yes, please describe.</p>	
g)	<p>Please indicate if the Vendor, its officers, directors, or senior employees have been the subject of bankruptcy, insolvency, compulsory winding up, receivership or any other similar proceedings within the past five years.</p> <p>If yes, please describe.</p>	
h)	<p>Please indicate whether the Vendor has in place any of the following and, if so, please indicate whether such documents are distributed to the Vendor's employees and provide copies of the same:</p> <ul style="list-style-type: none"> <li>a. A written code of ethics, code of conduct, or similar;</li> <li>b. A written anti-bribery policy;</li> <li>c. A written whistleblower policy;</li> <li>d. A written gift and entertainment policy.</li> </ul>	
i)	<p>How many times has the Vendor conducted anti-corruption training for employees within the past year?</p>	
j)	<p>Does the Vendor have in place an internal or external audit function? If yes, does the audit function include anti-corruption monitoring (e.g., periodic review of expenses for potential bribery issues)?</p>	
k)	<p>Does the Vendor maintain a petty cash box or account? Does the Vendor have written policies with respect to the use of petty cash?</p> <p>If yes, please provide copies and indicate whether such policies are distributed to the Vendor's employees.</p>	
l)	<p>Does the Vendor intend to use any sub-</p>	

	<p>contractors in connection with the services to be provided to the Company?</p> <p>If yes, identify their name and address, their relationship with the Vendor, and the activities they will perform.</p>	
m)	<p>Does the Vendor offer meals, entertainment or gifts to Government Officials other than de minimis items such as branded pens, coffee, etc.?</p> <p>If yes, is the intent behind the same influencing a business decision of the gift receiver and gaining any business advantage? Kindly specify.</p>	
n)	<p>In the last 5 years, has the Vendor appeared on, employed any individual who appeared on, or done business with any entity or individual who appeared on any economic sanctions lists maintained by the government of India, or the United States, or the United Kingdom, or the European Union, any funding agencies, world bank group or other applicable regulator?</p>	
o)	<p>Does the Vendor engage in any business in, or with parties located in, Syria, Cuba, Sudan, the Crimea Region of Ukraine, Iran, or North Korea?</p>	
p)	<p>Please indicate whether the vendor, its officers, senior employees or directors have conflicted interest in the Company and any of its employee (direct or indirect) in relation to the proposed transaction?</p> <p>If yes, please mention the name, designation of the employee, officer or director and the nature of the conflict of interest.</p>	

#### 4. REFERENCES

a)	Attach your list of top 5 Clients and provide the following information	
b)	Number of years in Service	
c)	Name	
d)	Address	
e)	Contact Person	
f)	Contact Number Email	

**Note:**

1. All information in the form is to be provided. All questions must be answered yes or no with explanation, or if answered "Not applicable " vendor must provide explanation as to why the question is not applicable to vendor's services.
2. While filling out the form, the vendor is required to provide accurate and factual information. If subsequently it is determined by the Company that any information furnished was inaccurate or any information was suppressed, the Company reserves the right to terminate the relationship with the vendor immediately without further notice, compensation, or cure.
3. If the form is not properly filled out or the required documents are not attached, the Company reserves the right to not proceed with any business transactions with the vendor.

***Defined Terms:***

***Ultimate Beneficial Owners (UBOs)*** are natural person(s) who ultimately have a controlling ownership interest in the entity i.e., having ownership/ entitlement of more than 25% of shares/ capital/ profits.

***Senior employee or officer*** includes an employee or officer who can influence the business decision of the submitting party in relation to proposed transaction.

***Government Official*** includes, among others, elected and non-elected (appointed) officials holding a legislative, administrative, or judicial position. It also includes any person performing public functions in any branch of the national, local, or municipal government, or for any public agency, or public/ state-owned or state-controlled enterprise. Examples: an employee of Pollution Control Board, Customs official, employee of a state-controlled university, candidate for a public office. Officials of public international organizations (such as the World Bank, the Red Cross) are also considered to be Government Officials.

## CERTIFICATION

I, [Authorized officer], declare on behalf of [Vendor Name], having its principal /registered office at [complete address], that the information provided in this form is correct and accurate to the best of my belief and knowledge. I/we undertake to update Re Sustainability Limited (“RESL”, formerly named as Ramky Enviro Engineers Limited) of any changes in the information provided above.

Furthermore, by signing this Declaration, [Vendor Name] undertakes to comply in connection with the provision of services to RESL or any its subsidiary company (the “Company”) with all (i) applicable laws and regulations, including but not limited to the Indian Prevention of Corruption Act, and all applicable laws related to bribery and corruption, and (ii) the Company’s Code of Business Ethics, Anti-Bribery & Anti-Corruption Policy, Gifts & Entertainment Policy, and Whistleblower Policy.

For (Name of legal entity)

By (Title)

Place

Date

## APPENDIX B

### SAMPLE ABAC COMPLIANCE CLAUSES FOR THIRD-PARTY CONTRACTS

Third Party agrees, warrants and represents as follows:

- A. Third Party, any of its principals, owners, officers, directors, or agents has not taken and will not take any action that would constitute a violation, or implicate Re Sustainability Limited ('RESL') or any of its subsidiary companies (the "**Company**") in a violation, of any law of any jurisdiction in which it performs business, including without limitation the anti-bribery and anti-corruption laws;
- B. Neither Third Party nor any of its principals, owners, officers, directors, or agents has offered or promised to make, will offer or promise to make, or will cause to be made, in connection with the proposed agreement contemplated herein, any payments to or for the use or benefit of any Government Official or any other person to obtain or keep business or to secure some other improper advantage, the payment of which would violate applicable anti-bribery and anti-corruption laws ("**improper payments**");
- C. Any compensation provided by the Company is for Third Party's sole benefit and will not be transferred or assigned to any other party and Third Party shall not make any improper payments to other third parties on behalf of the Company;
- D. The Third Party will not employ or contract with any sub-contractor in connection with the proposed agreement contemplated herein, without the prior approval of the Company, unless specifically agreed to by the Company.
- E. The Company is entitled to review the books and records of the Third Party in relation to the services to be provided under this Agreement, and Third Party shall cooperate with any compliance audit or inquiry conducted by the Company in relation to the same;
- F. Third Party shall immediately notify the Company of any violation or potential violation of anti-bribery and anti-corruption laws by the Third Party or in relation to this Agreement and shall be responsible for any damages to the Company from Third Party's or its agents' violation or potential violation of anti-bribery and anti-corruption laws;
- G. Third Party is not subject to any economic sanctions ("Sanctions") administered by the government of India, the Office of Foreign Assets Control of the United States, His Majesty's Treasury, the European Union, or any other relevant government authority, and has not and will not conduct business with any party subject to sanctions.
- H. A violation of the provisions of any Company policy applicable to the Third Party (including the Anti-Bribery & Anti-Corruption Policy) or the applicable anti-bribery and anti-corruption laws by the Third Party is deemed and agreed to amount to a material breach of contract by the Third Party, and entitles the Company to terminate all contracts with the Third Party immediately without further notice, compensation, or cure. Further, the Third Party agrees to indemnify the Company for any loss suffered or costs, penalties, or damages incurred by the Company as a result of such violation.



## **DEFINED TERMS**

*Anti-bribery and anti-corruption laws means the laws concerning bribery and corruption of any jurisdiction in which the Third Party performs business for the Company, and of the United States, of the European Union, or of the United Kingdom, including without limitation, the India Prevention of Corruption Act 1988 as amended (“POCA”), the Foreign Corrupt Practices Act of 1977 as amended (“FCPA”), the U.K. Bribery Act of 2010 as amended (“UKBA”), and where applicable, legislation enacted by member states and signatories implementing the OECD Convention Combating Bribery of Foreign Officials.*

*Government Official includes, among others, elected and non-elected (appointed) officials holding a legislative, administrative, or judicial position. It also includes any person performing public functions in any branch of the national, local, or municipal government, or for any public agency, or public/ state-owned or state-controlled enterprise. Examples: an employee of Pollution Control Board, Customs official, employee of a state-controlled university, candidate for a public office. Officials of public international organizations (such as the World Bank, the Red Cross) are also considered to be Government Officials.*

## APPENDIX C - THIRD-PARTY COMPLIANCE AFFIRMATION

I, [Name of the authorized representative], the authorised representative of and on behalf of [Name of the vendor / third party], confirm the following:

- a. I and/or my organisation (herein referred to as “we”) understand and agree to abide by Re Sustainability Limited’s (“RESL” or the “Company”) Code of Business Ethics, Anti-Bribery & Anti-Corruption Policy, Gifts & Entertainment Policy, and Whistleblower Policy (collectively, the “Compliance Policies”).
- b. We understand the requirements and responsibilities in relation to the Compliance Policies and applicable regulations and agree to abide by them.
- c. We have not in the past paid, or offered, and will not pay, offer or promise to pay money or anything of value, on behalf of the Company, to:
  - i. Any Government Official (as defined in the Compliance Policies), to influence that Government Official to secure an improper business advantage for the Company; and
  - ii. Any private entity or individual to influence that entity/individual to carry out any activity to secure an improper business advantage for the Company.
- d. We have not in the past accepted, and will not accept or agree to receive/ accept money or anything of value on behalf of the Company in exchange for any improper performance on our part to secure an improper advantage for us or any entity/individual connected to us.
- e. We have not in the past undertaken, and will not undertake any activity, on behalf of the Company or by our own accord, that would cause the Company to violate any applicable anti-bribery, anti-corruption, or other compliance- related laws as detailed in the Compliance Policies.
- f. We understand that any violation of the Compliance Policies could be regarded as serious misconduct and may result in termination of contract immediately without further notice, compensation, or cure or initiation of legal action against us. We agree to indemnify the Company for any loss it may suffer or costs, penalties, or damages that it may incur as a result of such a violation

**Signed:** .....  
**(Authorised Representative)**

**Name:**

**Designation:**

**Date:**



## APPENDIX D

### ANNUAL EMPLOYEE POLICY AND COMPLIANCE AFFIRMATION

I, hereby confirm that I have received, read, trained and understood the Company's Code of Business Ethics, Anti-Bribery & Anti-Corruption Policy, Gifts & Entertainment Policy, and Whistleblower Policy as amended from time to time (the "Policies"). I also confirm that, I have understood the requirements and my responsibility in relation to the company's Policy.

I agree to abide by the Policies and the guidelines described therein. I understand that if I am involved in any violation of the Policies, I may subject myself to disciplinary actions, including termination or the initiation of legal action.

I agree that, I shall report promptly any violations or suspected violations of the Policies to the Manager/ HR/ members of Ethics & Compliance Team ([ethics@esustainability.com](mailto:ethics@esustainability.com)) or the Chief Compliance Officer ([cco@resustainability.com](mailto:cco@resustainability.com)) or through SpeakOpen Hotline or SpeakOpen Web intake facility which can be accessed through the link mentioned below  
<https://resustainability.ethicspoint.com/>

I know that, if I have any questions regarding the policies, I can consult directly with the Chief Compliance Officer or Members of the Ethics & Compliance Department.

**Name of the Employee:**

**Signature of Employee:**

**Email ID**

**Employee No**

**Date:**

**Place:**