Whistle Blower Policy

1. INTRODUCTION

Re Sustainability Limited ("ReSL") and all its subsidiaries (collectively referred herein as the **"Company"**) are committed to lawful and ethical behavior in its everyday activities. This Whistle Blower Policy (the **"WB Policy"**) is applicable to all the 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 referred to as **"Company Personnel"**).

The Company expects all Company Personnel to act in accordance with all applicable laws, regulations, and Company policies, and to observe the highest standards of business and personal ethics in conducting their duties and responsibilities. The Company therefore expects and requires any Company Personnel who has the knowledge of, or reason to suspect, any violation of law or the Company's Policies to report such concerns under the Company's SpeakOpen Program or to a member of Ethics & Compliance Department or the Chief Compliance Officer (**"CCO"**). Reports may be made anonymously. If any Company Personnel fails to report known or suspected violations, then the relevant Company Personnel may be subject to disciplinary action, up to and including termination.

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 such Company Personnel in retaliation for reporting a violation or suspected violation as referred in this WB Policy.

All concerns raised by Company Personnel shall be treated with strict confidence. Any vendor or subcontractor, supplier, service provider or any person (**"Third Party"**) can also raise any concern which is directly and indirectly related to the Company.

For the purpose of this WB Policy, any Company Personnel or a Third Party can raise a complaint by providing information or activity within organization that is deemed illegal, illicit, unsafe, or a violation of Company policies, fraud, or abusive in nature (**"Whistleblower"**) more specifically detailed in the Clause B below.

2. CATEGORIES OF COMPLAINTS TO BE REPORTED

Company Personnel or Third Party are free to report, without fear of retaliation, any concerns or issues, or any inappropriate act or conduct, whether actual, potential, or suspected, as outlined in the list below ("Violation"). This list is not exhaustive. However, the list below is intended to provide a sample of the areas of concern or types of misconduct that should be reported under this WB Policy:

- Violation of the Company's Anti-Bribery and Anti-Corruption Policy;
- Violation of terms contained in the Code of Business Ethics of the Company or other rules, regulations and policies;
- Violation of Quality, Health, Safety & Environment at workplace;
- Violation of Company's Gifts and Entertainment Policy;
- Anything which is inconsistent with fair and ethical competition;
- Any instance of which is detrimental to Company's name and brand or put the Company's reputation at risk;
- Unauthorized use or misappropriation of money or funds, Company's assets or any unethical conduct;
- Any instance of workplace harassment or sexual harassment;
- Any act which is violation of human rights, labour and social standards;
- Any action which is a criminal offence or an unlawful act or breach of legal obligation under all applicable laws or an action that leads to a miscarriage of justice;
- Abuse of position or conflicts of interest for any unauthorized use or for personal gain, e.g. favoring a related party for a contract;
- Deliberate concealment of information about any one or more of the above;
- Any other breach of in relation to the conduct of the Employee (including if an Employee is being asked to carry out any act in contravention of this WB Policy).

3. ROLES AND RESPONSIBILITIES

The Whistleblower is expected to report potential concerns or violations Whistleblowers should not act on their own in conducting any investigation. The Company takes all complaints seriously and will investigate reports made pursuant to this WB Policy as appropriate. Therefore, all reports should include sufficient information in relation to potential concern or violation, such as name of the personnel involved in the concern/violation, time period, description and evidence if any. If the report does not contain adequate information in relation to the
concern/violation, the Company will be constrained from taking any action.

Whistleblowers may remain anonymous if they choose to do so. However, the Company may in certain circumstances ask that Whistleblowers cooperate with any investigation conducted under this WB Policy, including by providing additional information relating to any report of potential concern or violation.

4. REPORTING AND INVESTIGATION

If Company Personnel or Third Party has a concern regarding an actual, potential or suspected violation or anything which is inconsistent with applicable laws, he/she can promptly raise a complaint either to the member of the Ethics & Compliance Department at **ethics@resustainability.com** or directly to Chief Compliance Officer at **cco@resustainability.com** or SpeakOpen Web intake facility which can be accessed through the link **https://resustainability.ethicspoint.com/** (also available on the Company's website) or through **SpeakOpen Hotlines** as below:

S No.	Country	Direct Dial
1	India	000 800 0502 103
2	United States	1-844-993-0578
3	Oman	800 77184
4	Saudi Arabia	8008500719
5	Singapore	800 492 2405
6	United Arab Emirates	800 0320698

5. DISCRIMINATION, RETALIATION OR HARASSMENT

The Company strictly prohibits any discrimination, retaliation or harassment against the Whistleblower. It is imperative that any victim of such discrimination, retaliation or harassment brings the matter to the Chief Compliance Officer attention promptly so that the matter can be investigated and addressed promptly and appropriately.

6. TREATMENT AGAINST FALSE COMPLAINTS

A Whistleblower who knowingly makes a false complaint or allegations may be subject to disciplinary action.

7. RETENTION

All documents relating to the reporting, investigation and enforcement of this WB Policy shall be maintained under the supervision of the CCO.

8. ADDITIONAL ENFORCEMENT INFORMATION

In addition to the Company's internal complaint procedure, Company Personnel should also be made aware that certain law enforcement agencies are authorized to review questionable accounting or auditing matters, or potentially fraudulent reports of financial information. Nothing in this WB Policy is intended to prevent a Company Personnel or a Third Party from reporting information to the appropriate agency when he/she has reasonable cause to believe that the violation of a statute or regulation has occurred.

9. APPLICABILITY OF LOCAL LAWS

In instances where the local law contradicts this WB Policy, the local law shall prevail. In such circumstances, the CCO must be consulted before any action is taken contrary to the WB Policy. This WB Policy should be read and applied in conjunction with the Company's Code of Business Ethics, Anti-Bribery and Anti-Corruption Policy and Gifts and Entertainment Policy. In instances where this WB Policy is more restrictive than the applicable rules and regulations, Company Personnel are required to abide by this WB Policy.

Employee should contact the CCO or member of the Ethics and Compliance Department with any questions relating to this WB Policy.

10. PROCEDURE FOR DEALING WITH WHISTLE BLOWER COMPLAINTS

(a) Role & Responsibilities

- CCO shall be responsible for effective implementation of the WB Policy of Company.
- CCO shall have the authority to seek information and rights to investigate the Whistleblower's complaints.
- CCO in consultation with Chairman of Audit Committee of ReSL shall determine conflict of interest if any while including any member in investigation or in ascertaining decision for the outcome of any complaint arising out of investigation.
- CCO shall work under the direct supervision and guidance of Chairman of Audit Committee of ReSL for the purpose of effective implementation of the WB Policy.

"**Enquiry Committee**" means such Committee as formed by the CCO comprising such members including employees and external consultants, law firm, subject matter expertise to enquire and investigate the Complaint and provide preliminary or final report.

"**Whistle Blower Council**" shall mean Managing Director, Chief Executive Officer, Joint Managing Director, Chief Financial Officer, Chief Compliance Officer, and Chief Human Resource Officer which shall decide the outcome of the enquiry or investigation and work under guidance of Chairman of Audit Committee of ReSL.

"**Internal Complaints Committee**" means such Committee as formed to enquire and investigate the Complaint with respect to Sexual Harassment as per the applicable Anti Sexual Harassment laws and provide report to the Company.

(b) Complaint

- The Whistleblower's complaint ("**Complaint**") can be received through the communication portals including email, phone call, SMS or a written letter from the whistleblower as detailed in Clause D of this policy or internal audit reference.
- The Complaint will be received by the CCO and details of the Complaint will be recorded immediately.
- If the Complaint is with respect to Integrity, Ethics and Compliance, such Complaint shall be enquired and investigated by the CCO or Enquiry Committee.
- If the matter of Complaint is of such nature that could impact the Company's financial reporting, the integrity of management, and the external audit or could have potential media impact, the CCO shall immediately bring it to the attention of the Chairman of Audit Committee of ReSL immediately, for his directions and recommendations.
- If the Complaint is with respect to Sexual Harassment received it will be forwarded to Internal Complaints Committee ("ICC") of the respective Company. The ICC will investigate the alleged Sexual Harassment issue in accordance with the provisions of the anti-sexual harassment laws and policies.
- If the Complaint is with respect to Safety and Environment then Complaint will be forwarded to specific department and the department head shall investigate the same and would be dealt accordingly.
- If the Complaint is with respect to work place harassment, work place conduct, discrimination, workplace conflict, and performance-related concerns, employee issues, employee grievances, HR matters, the same.

shall be forwarded to HR which will investigate and take necessary action as per internal grievance or disciplinary policy with the support and assistance of Ethics & Compliance Department of the Company.

- However, the resolution of Complaints mentioned in 5, 6, and 7 above will be updated to the CCO for records and oversight.

(C) Confidentiality

The identity of the Whistleblower shall be kept confidential at all times unless specifically requested otherwise by such Whistleblower. If the Complaint is made anonymously, the identity of the Whistleblower and details in relation to the same will not be requested.

(d) Enquiry & Investigation Process

- Upon receipt of the Complaint, the CCO or his nominated representative or Enquiry Committee formed by CCO will carry out a preliminary enquiry to clarify facts and understand the circumstances or investigation of the Complaint.
- Depending on the seriousness of the Complaint and the credibility of the same, the CCO may also decide to set up a cross functional Enquiry Committee to: (i) carry out a further detailed investigation; (ii) recommend the corrective actions. CCO may also engage external consultant or law firm or subject matter expert as required to be part of Enquiry Committee.
- Enquiry Committee shall be independent of control of the department in question and will be directed to conduct a free and fair investigation, with the use and involvement of External Counsels, Forensic, Accounting, Technical experts depending upon the nature of the Complaint who will assist in carrying out a further detailed investigation or provide recommendations and appropriate remedies arising out of the outcomes of the preliminary investigation/detailed investigation.
- Employees are expected and required to cooperate fully with CCO/Enquiry Committee and provide truthful information. Any person who fails to cooperate with the investigation or intentionally lies to or misleads CCO/Enquiry Committee will be subject to disciplinary action up to and including possible employment termination.
- The CCO/Enquiry Committee shall conduct the enquiry and investigation in free and fair manner without any bias and follow principles of natural justice during the enquiry and investigation of the Complaint. The CCO/Enquiry Committee shall provide opportunity to show cause to the person against whom such a complaint has been reported, to provide reasonable justification or provide for explanation or evidence to defend him, to ensure a fair, unbiased and un-arbitrary investigation.

(e) Investigation Report

The identity of the Whistleblower shall be kept confidential at all times unless specifically requested otherwise by such Whistleblower. If the Complaint is made anonymously, the identity of the Whistleblower and details in relation to the same will not be requested.

(f) Whistle Blower Council

- The Whistle Blower Council may seek further clarifications from the CCO or Enquiry Committee and after affording an opportunity to the person against whom the Complaint has been raised take a decision on the resolution of the matter. The decision of the Whistle Blower Council shall be based on consensus and final and binding on all parties involved in the Complaint.
- Member of Whistle Blower Council shall recuse themselves from Whistle Blower Council in ascertaining decision or the outcome of the investigation if they are in conflict.
- If majority of the members of Whistle Blower Council are conflicted, the final investigation report shall be shared with Chairman of Audit Committee of ReSL for next steps and decision by the Audit Committee of ReSL.

(g) OVERSIGHT OF CHAIRMAN OF AUDIT COMMITTEE OF RESL

- Whistle Blower Council shall meet at regular intervals as appropriate and copy of minutes of Whistle Blower Council meeting shall be sent to Chairman of Audit Committee of ReSL.
- If the Complaint is with respect to any of the member of Whistle Blower Council or senior management, such Complaint involving allegations about the conduct of senior management shall be enquired and investigated by independent third-party investigator in order to avoid any actual or perceived conflict of interest under the guidance and oversight of Chairman of Audit Committee of ReSL. To ensure lack of conflict of interest and fair investigation, allegations that could pose significant economic loss or reputational harm to the company, or when its senior management could be involved shall be overseen or directed by the Audit Committee of ReSL.
- If Complaint involves one or more members of the Board/Board Committee/Audit Committee of the Company, a special committee of Independent Directors of ReSL shall be formed and the investigation shall be overseen or directed by the Chairman of the special committee of Independent Directors of ReSL.
- In addition to above, if a company which is required to constitute an audit committee, the audit committee of respective company shall also oversee the Complaint through the committee.

(h) 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 17th February, 2023. Policy shall be reviewed periodically by 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.

For effective implementation of the WB Policy, the 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.

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