RESOLVEN

Anti-Bribery and Anti Corruption Policy

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1. Preamble

Company (as defined in hereafter) is a sustainability company in India with its focus to become a leading owner and operator of renewable energy.

The Company is committed to zero tolerance towards Bribery. We are committed to act in our business activities with integrity and fairness in all our dealings and are committed to implement and enforce effective systems to prevent Bribery and Corruption. Our Affiliates, Employees and Vendors (as described in "Definitions" section below) are prohibited from engaging in any Bribery or potential Bribery. This includes a prohibition against both direct Bribery and Indirect Bribery, including improper payments to Government Officials and through Vendors, charitable donations, sponsorships, political contributions, etc.

Bribery is a criminal offence under Anticorruption Laws (as described in "Definitions" section below) and can result in the imposition of severe fines and/or criminal prosecution and severe reputational damage.

We therefore take our legal & ethical responsibilities very seriously. We will uphold all laws relevant to countering Bribery and Corruption. The purpose of this policy is to:

- set out our responsibilities to comply with laws against Bribery and Corruption; and
- provide guidance on how to recognize and deal with Bribery and Corruption issues

2. Definitions

Affiliates - The term "Affiliate" in this Policy refers to affiliates, their subsidiaries and joint ventures of the Company.

"Affiliate" means, with respect to a Party, any person, corporation, partnership, or other entity or association that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with such Party, where "control" means direct or indirect ownership of at least 50% (fifty percent) of the voting stock or interest in a company or control of the composition of the board of directors or the possession of the power to direct or cause the direction of the management and policies of another company, by virtue of ownership of shares, securities, voting rights or contract, or otherwise.

Anticorruption Laws **–** Anticorruption Laws mean laws, regulations or orders relating to anti-bribery or anticorruption (governmental or commercial), which apply to the Business and dealings of the Company, its Affiliates and their shareholders including, laws that prohibit the corrupt payment, offer, promise, or authorization of the payment or transfer of anything of value (including gifts or entertainment), directly or indirectly, to any Government Official, commercial entity, or any other Person to obtain a business advantage; such as, without limitation: (i) the Unlawful Activities (Prevention) Act, 1967; (ii) Prevention of Corruption Act, 1988; The Whistleblower Protection Enhancement Act of 2012; (iii) the U.S. Foreign Corrupt Practices Act, 1977; (iv) the UK Bribery Act, 2010; and as may be amended, supplemented, replaced from time to time and all other applicable national and international laws enacted to implement the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions.

Bribery **–** Bribery is a form of corruption and is defined as the offering, giving or receiving or soliciting of anything of value in exchange for an act that is dishonest, illegal, and improper or a breach of trust, designed to influence the recipient in the exercise of his/her duty and to incline him/her to act contrary to the accepted standards of honesty, integrity and Anti-Corruption Laws.

Company **–** Company shall mean to include Resolven Private Limited, its subsidiaries, fellow subsidiaries, affiliates, group companies, joint ventures, special purpose vehicles, partnership entities etc. along with its successors, assignees and transferees.

Chief Compliance Officer – An individual nominated from time to time by the Board of Company shall be responsible for overseeing and ensuring the effective implementation of this Policy.

Employee **–** The term 'Employee' in this Policy refers to Directors, Officers and employees of the Company.

Board **–** Board shall mean board of directors of the Company

Ethics Channel **-** The term 'Ethics Channel' refers to the internal reporting mechanism for raising concerns, accessible through on our web page https://resolven.integritymatters.in

Facilitation Payment **–** Facilitation payments are small expediting or grease payments made to Government Officials to facilitate or expedite the

performance of a routine, non-discretionary governmental action that a Government Official is already obligated to perform, such as issuing certain permits, licenses, visas and mail. Facilitation payments do not include any decision by a Government Official to award new business or to continue business with a Company.

Government Official/ Public Official ("GO" or "PO") – The term "Government Official/ Public Official" is broadly defined, and includes employees of any branch of central, state, local or foreign government, including persons holding a legislative, administrative or judicial position, tax officials and government inspectors; employees or officers of state-owned or state-controlled commercial enterprises including public sector banks; police officers or members of the armed forces of any country; candidates for public office; political parties and officials of political parties; or employees or officers of international organizations such as the World Bank.[1]

Third Party Intermediary ("TPI") - It means a service provider, consultant, distributor, contractor, vendor, supplier, or other third party, whether an individual or an entity, who is employed on a contract basis, or retained to assist the Company in any function of the business that requires or involves interaction with any government entity / government department / government official / public official ***("GO" or "PO")*** in any of the countries in which the Company operates.

Politically Exposed Person ("PEP") - A politically exposed person ("PEP") is "an individual who is or has been entrusted with a prominent public function". PEP is broadly classified under four categories including:

1. **PEPs in Government Roles** (includes: Legislative Bodies – Example: Member of Parliament; Executive Bodies – Example: Head of state down to the Assistant Ministers; Diplomatic Roles - Ambassadors or chargé d'affaires (a subordinate diplomat); Judiciary Bodies - Key people working within supreme courts, constitutional courts or high-level judicial bodies and State- Owned Enterprises – Holding any business positions from a senior executive upwards. Also, even former

[1] This definition also includes family members (Family Members shall mean and include close family members such as parents, children, spouse and siblings). and business associates of any of the foregoing GOs. Notwithstanding the generality of the foregoing, the term "Government Official" used herein, is deemed to include and not limit the definition of the term "public servant" as set forth in Section 2 (c) of the PCA, and thus includes without limitation any person in the service or pay of the Government or remunerated by the Government by fees or commission for the performance of any public duty; any person in the service or pay of a local authority; any arbitrator or other person to whom any cause or matter has been referred for decision or report by a court of justice or by a competent public authority; any person who holds an office by virtue of which he/she is authorized or required to perform any public duty; any person who is an office-bearer or an employee of an educational, scientific, social, cultural or other institution, in whatever manner established, receiving or having received any financial assistance from the federal/central government or any state government, or local or other public authority etc.

members of the board of directors no longer associated with an organization may retain influence and still be flagged as PEPs),

2. **PEPs in Organizations and Institutions** (includes: Central Financial Institutions – Examples: Court of Auditors and members on the boards of central banks; Armed Forces - PEP rating typically apply to a high-ranking officer and International Sports Committees - Members of these committees may be influenced to vote on the location of major sporting events/contracts for building venues, etc.
3. **Known 'Close Associates' who are Considered PEPs** (includes: Close Business Relationship - Anyone with a close business relationship or joint beneficial ownership of legal entities or legal arrangements with a PEP and Sole Beneficial Ownership - Anyone who has the sole beneficial ownership of a legal entity which is known to have been set up for the benefit de facto of the PEP) **and**
4. **Immediate Family Members who are Considered PEPs** (includes: Close Family Members such as Parents, Children, Spouse and Siblings will be considered as politically exposed persons).

Kickback **–** A kickback is the payment to a recipient as compensation or reward for providing favorable treatment or services to another party. A kickback in the form of money, gifts, credit or anything of value may be viewed as a corrupt practice that interferes with an employee's or official's ability to make unbiased decisions.

Vendor – The term "Vendor" in this Policy refers to an entity or individual that has a business arrangement or renders services to the Company. Vendor may include entities or individuals or any third parties the Company and Employees deal with or does business with such as consultants, contractors, suppliers, sales agents, regulatory consultants, service providers, import and export companies, government and public bodies, charitable contributions, etc.

It is clarified that the term 'Vendor' shall not include senior counsels/advocates representing the Company before any judicial/quasi-judicial authority.

Vendor Registration Team **-** Vendor Registration Team means a designated team responsible for facilitating and completing vendor registration and onboarding in the SAP system in accordance with the Vendor Registration SoP.

PCA - Prevention of Corruption Act, 1988 and as may be amended, supplemented, replaced from time to time and the rules and regulations

formulated there under.

3. Applicability

This Anti-Bribery and Anti-Corruption Policy ("ABAC Policy" or "Policy") applies to all the Employees of the Company in their conduct of business anywhere in the world. The Policy also applies to anyone who acts as a representative, advisor or otherwise on behalf of the Company, including its Affiliates and Vendors.

4. ABAC Relevant Repercussions for Employees and Company

Failure to comply with this Policy or any misrepresentation may be grounds for disciplinary action by the Company, as may be considered appropriate. Additionally, penalties may apply under certain circumstances or breach. Non-awareness of this Policy shall not be an excuse for misrepresentation.

In India, Bribery is a criminal offense. The defaulting person will be accountable whether she/he pays and receives a bribe herself/himself or authorizes, assists, or conspires with someone else to violate this Policy or any Anticorruption Laws. Punishments for violating the Anticorruption laws (as defined under the section "*Definitions*") may include imprisonment, probation, or fines. The punishment will vary with the violations of the respective acts. Any such act will also be detrimental to Company's reputation and the Company may also be liable to pay fines.

The Company has designated a Chief Compliance Officer ("CCO") and the CCO shall report all matters to the Board of Directors of the Company on a quarterly basis. CCO has overall responsibility for the program, processes and procedures supported by business development, construction, supply chain, legal, finance, sales, marketing, operation and maintenance and other departments in the Company to ensure that the Company is not exposed to the risk of corruption.

CCO is responsible for giving advice on the interpretation and application of this policy, supporting training and education, and responding to reported concerns. In the event that an allegation is made against an employee for potential violation of these procedures, it is the CCO's responsibility to investigate the allegation and bring it to a reasonable conclusion in accordance with the process described in sections below. The CCO may for the purpose of investigation may at its sole discretion form a committee which such members as it may deem fit.

5. Dealings with Government Officials / Public Official ("GO" or "PO")

Prohibition of Improper Payments

The Company prohibits Bribery or Kickbacks of any kind to GO or PO, regardless of whether such payments are permitted under Anticorruption laws. It is also our policy that we work to ensure that our Employees and Vendors do not make Facilitation payments or take Kickbacks on the Company's behalf.

Among other things, these laws prohibit and penalize authorizing, offering, promising, or paying ***anything of value*** including cash and cash equivalents or loans, meals, travel or entertainment, charitable contributions and offers or employment or internship for an official or an official's relative, political contributions, sponsorships) or other ***gratification*** including meals, entertainment and gifts, directly or indirectly (through an agent, intermediary or other person), to any GO, including employees/directors of state-owned enterprises, for any purpose including without limitation the improper purpose of causing the GO to misuse his or her office and obtaining to secure an unfair business advantage. Anticorruption Laws and this Policy prohibits similar conduct with respect to private parties and also prohibit the receipt of improper payments, benefits or advantages.

To carry out this prohibition, the Employees, and Vendor's of the Company shall not offer, promise, give or pay anything of value to any party, subject to narrow exceptions set forth in our Gift and Entertainment Policy. The Employees shall ensure that the agreements executed with Vendors of the Company shall include detailed obligations on such Vendors to comply with the Anticorruption Laws and this Policy.

If someone seeks an improper payment or gift, one may not give that payment or gift to another person whom one suspects will pass the payment or gift to that person. Similarly, the Company may not retain a Vendor if it knows or suspects that the Vendor will pay any part of its fees, product price or contract value to another person (including a GO) for an improper purpose as explained herein.

Gifts and Entertainment

Employees must not offer or give or accept any gift or entertainment which could be regarded as illegal or improper, or which violates the Company's

policies; or to any GOs or their representatives. The Company acknowledges that exchange of nominal gifts and sharing of entertainment is customary during cultural and religious occasions.

For details on giving and accepting gifts and recording gifts and entertainment, including Gifts to Government Officials, refer to the 'Gift Policy' of the Company.

Facility Visits

The government authorities of the Company may from time to time need to visit our facilities for purpose of inspection or other legitimate business reasons. Regulators, such as tax or customs officials or safety or labour inspectors, may need to conduct audits or inspections of our facilities. Ordinarily, these parties will pay their own travel, lodging, and meal expenses, if any, in connection with such facility visits. However, the CCO may approve reasonable expenses such as meals (upto INR 5000 per meal / per head) and local conveyance directly connected with such facility visits (Refer Annexure 1 for the guidelines for facility visits). Effort should be made to obtain prior approval of CCO however approval obtained subsequent to incurrence of expense would be permitted.

Additionally, a log must be maintained on site at the Company premises or project sites or corporate office to record the date, name of GO, title and his/her Government Entity and purpose of each visit. This log will be maintained by Site Manager at site and project sites and Head HR at Corporate Office.

Restrictions on Reimbursements and Use of Cash

Company will pay reimbursements to Vendors for goods, services, or other expenditures only if they are fully and properly supported by Vendor invoices or receipts. Cash may never be provided to a Vendor, GO/office except in the case of emergency requirements (amount not exceeding INR 1,500) as approved in advance in writing by the CCO.

6. Political Contributions, Charitable Contributions and Sponsorship

Political contributions

The Company upholds its commitment to not support any specific political party or have any political affiliation. No political contributions shall be made on behalf of the Company either directly or indirectly to any political party

or for any political purpose without the prior approval of the Board of Directors. No employee shall use his job title or Company affiliation in connection with political activities.

However, it may be permissible to make donations directly to a government agency (rather than to an individual government official) such as PM Cares Fund, PM National Relief Fund, etc. as part of a charitable effort or to promote goodwill. The Company shall ensure that these donations are not used as a vehicle for Bribery. The Company shall publicly disclose all our donations made to government agency and ensure that all such transactions are legal and ethical under local laws and practices.

Charitable contributions and Sponsorship

Company is committed to being a good corporate citizen and, in that regard, may from time-to-time make charitable contributions. These contributions may take the form of goods or services, technical assistance or training, financial support, or sponsorship of events. However, particular care must be taken to assure the following:

- The recipient charity is a bona fide charity, regulated and supervised as such in the jurisdiction, and that the Company has no reason to believe that the charity may be operated directly or indirectly for the private benefit of any GO or that any contribution could be, or be perceived as, a quid-pro-quo for a commercial benefit.
- An ***advance written approval*** is required by submitting a fully completed *Charitable Contributions/Sponsorship Approval Request form* (in the form of Exhibit [A] to this Policy) to the CSR Head or CCO.
- The Company must maintain a proper record of all charitable contributions and each employee must provide promptly to the CSR Head / CCO all information required to ensure that the entry on that log for any charitable contribution involving that employee is accurate and complete.
- All contributions will be evidenced by a receipt/acknowledgement that should be documented and maintained on record.
- No contributions will be made in cash and cash equivalents
- As far as possible, adequate due diligence / background checks on the charitable organisations should be carried out in all cases especially to ensure that the charity does not act as a conduit to fund illegal activities in violation of anti-money laundering laws, anti-terrorism laws and other applicable laws.

Note: Above process of prior approval from CCO is not applicable in case

of sponsorships for business development and marketing / image building / industry associations / industry events participation purpose e.g. sponsorships in events organized by Confederation of Indian Industry (CII), FICCI, ASSOCHAM, SPDA, NSEFI, WIPPA etc.

7. Business Relationship/ Dealing with Vendors

Identification of Third-Party Intermediary (TPI)

Each department/ project site/ business unit must identify and declare TPIs for their operations.

Once the department/ project site/ business unit identifies a potential TPI, the department must provide the intermediary with the "vendor declaration form (VDF)" as stated in Annexure 3 and should share the completed / signed VDF received from the vendor with vendor registration team. (The main objective of the VDF is to obtain declaration from the proposed vendor that neither the vendor nor any of its directors, officers, employees, shareholders or beneficial owners are politically exposed person (PEP), Government Official/ Public Official ("GO" or "PO") or close associate of a PEP/GO/PO).

The vendor registration team must ensure that the declared TPIs are separately identified / tagged in the SAP system.

Vendor On-Boarding and Due-Diligence

Before entering into a contract with Vendors (falling under Annexure 2) who will represent the Company or provide a service to the Company, Vendor must submit a fully completed *Vendor Declaration Form (Annexure 3)* and *Compliance and Anticorruption Due Diligence document* (in the form of Exhibit [B] to this Policy) to the Company. Company must conduct a thorough background check, known as due diligence (DD) on the Vendor and document that report in Vendor onboarding file. Refer to Annexure 2 for the type of vendors on whom due diligence will be performed. For all such Vendors who meet the criteria as stated in Annexure 2, under no circumstances may a Vendor be engaged on behalf of the Company until the due diligence process has been successfully completed and approval for the engagement has been provided by the responsible authorities as relevant based on Vendor Registration SoP. In case of subsequent DD (Refresh DD / Detailed DD), CCO approval is required only if the "overall risk level / outcome" has undergone change compared to the last report. For all such Vendors who do not meet the criteria as stated in Annexure 2 are not covered in this policy, Company can engage such Vendors by obtaining

Know Your Customer ("KYC") documents.

Should the Company decide to re-engage with a Vendor that it has worked with in the past, the Company needs to ensure that the due diligence report that was prepared in the past is not more than 6-months old for DD with outcome as "High Risk"; 12 months for "Moderate Risk" and 24 months for "Low Risk". A refresh (based on public domain information sources only) of the due diligence needs to be conducted again at above mentioned time interval prior to re-engaging the said vendor.

New Detailed DD (based on public domain information sources and limited source enquiries) should be undertaken if the earlier Detailed DD report is older than 2 years.

Contracts with Vendors generally should provide fixed compensation for specific, identified tasks, and payments to Vendors must be paid in accordance with the terms of their contracts. Contracts that provide for payments to parties other than the contracting party, or payments to countries other than the home country of the contracting party, are strictly prohibited unless otherwise detailed and approved by the Board elsewhere including in the 'Procurement Procedure' and the 'Land Acquisition Policy'. Payments to Vendors may not be made in cash; or to bank accounts that are not in the Vendor's name, unless these are petty cash payments (as permitted under the relevant Policy/SoP) All contracts with Vendors (falling under Annexure 2) who represent the Company or provide any services to the Company must require the Vendor to:

- certify that it has read and will comply with Company's Supplier Code of Business Conduct ;
- comply with the Anticorruption Laws;
- certify that none of its employees, directors, officers, beneficial owners or shareholders are
  politically exposed person (PEP), Government Official/ Public Official ("GO" or "PO");
- adding a provision allowing the Company to suspend or terminate the relationship, if it has a concern that the party has acted in violation of applicable Anticorruption Laws;
- prior to retaining any Vendor for its work with the Company, Company shall obtain the Letter of Undertaking (Refer Exhibit C) from all the Vendors and ensures that all Vendors comply with the policies of the Company, including this Policy and acknowledge that failure to comply in full with these obligations shall be grounds for immediate termination of any contract or other arrangement between the Company and the Vendors without payment by, or other recourse

against, the Company, including with respect to any fees or other sums already incurred in the course of the engagement or in connection with performance of the contract.

If, during the course of employment with/association by the Company, Employees are presented with a contract or encounter a situation that does not comply with these rules, Employees should promptly contact the CCO. Employees responsible for overseeing or supervising the conduct or performance of a Vendor must do so diligently and will be held responsible, and may be sanctioned (including through termination of employment) for any failure of oversight or supervision

Database for rejected Third Party Intermediaries (TPIs)

The vendor registration team shall maintain an internal database of intermediaries rejected by the Chief Compliance Officer.

In case the rejected TPIs is subsequently proposed to be engaged in future for TPI work, the user department / procurement team must highlight the same to CCO and work to be awarded only on prior approval of CCO. Such CCO approval will not be required in case the proposed scope of work falls into Non TPI category.

Document Retention

Company to retain all documents related to the diligence process for eight (8) years from the date of due diligence or the date intermediary is rejected.

8. Conflict of Interest

Employees must seek to avoid any relationship, influence or activity that will impair, or appear to impair, their ability to do their job or make fair and objective decisions when performing their job, or that is not in the best interests of the Company. This shall – for example – include and business transaction with a related party or any entity with an affiliation, whether direct or indirect, to a related party. Where such a situation cannot be avoided Employees must:

- report the situation promptly to the CCO before entering into any business transaction;
- take steps to remove or mitigate the Conflict of Interest;
- carry out any Conflict of Interest resolution or termination activities their reporting manager recommends

Disclosure w.r.t connections with Government Official / Public Official ("GO"/ "PO") or Politically Exposed Person (PEP)

- If any employee or his / her immediate relatives (spouse, parents, children, grandparents, siblings, spouse of siblings and any other dependents to employees) are connected to Government Officials / Public Officials or Politically Exposed Person with whom the Company proposes to have any business relationship it shall be obligatory on the employee to disclose such connections to the relevant team and Human Resources (HR) department.

- The Company, through the HR department, shall ensure that employees who have declared such connections do not fall into any conflict situation when the Company is dealing with such offices/

individuals.

9. Raising Concerns

Every Employee and Vendor is encouraged to raise concerns about any Bribery issue or suspicion of malpractice or any case of corrupt practice or any breach of this Policy or Anticorruption Laws at the earliest possible stage. If he/she is unsure whether a particular act constitutes Bribery or corruption or if he/she has any other queries, these should be raised with the CCO. Never should any concerns or internal investigations be made known the external or internal party involved (no "tip off"). Concerns/queries should be addressed through the following methods:

- By calling India (Toll-free) number: 1800-102-6969
- Online at: https://resolven.integritymatters.in
- By Email: resolven@integritymatters.in
- By mailing a letter to: Resolven, C/o Integrity Matters, Unit 1211, CENTRUM IT Park, Plot No C-3, S.G. Barve Road, Wagle Estate, Thane West-400604, Maharashtra, India

Report any information that is known about the existence of a possible irregularity, act contrary to the law, or to company's internal regulations.
Those who refuse to accept or offer a bribe or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. The company encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. The company is committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in Bribery or corrupt activities or because of reporting their suspicion in good faith that an actual or potential Bribery or other corruption offence has taken place or may take place in the future. If any employee believes that he / she has suffered any such treatment, he / she should inform at: https://resolven.integritymatters.in immediately.

The Company maintains a proper record of all such reports, called a *Violation Report Log*

All complaints received will be kept confidential and will be shared strictly on a 'need to know' basis. An employee may choose to disclose his/her identity in the complaint. Anonymous complaints will also be entertained. However, complaints expressed anonymously may NOT be investigated.

All investigations shall follow principles of natural justice and shall ensure

that the relevant Designated Person is provided with an opportunity to make his/her case before the investigation team.

10.Training and Communication

Training on this Policy shall form part of the induction process for new employees at all levels working in the Company. All Employees shall receive yearly training (by way of online or in person) on how to implement and adhere to this Policy.

The Company's zero-tolerance approach to Bribery and corruption shall be communicated to all Vendors at the outset of the Company's business relationship with them and as appropriate thereafter.

11. Periodic Evaluation

CCO shall monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified shall be made as soon as possible.

12.Revision of Policy

The Company reserves the right to revise, supplement, or rescind this Policy from time to time as it deems appropriate, at its sole and absolute discretion. Employees will be notified of such changes as they occur. This Policy has been approved by the Board of the Company with due consent from the shareholders; subsequently adopted by the Company. Any revision to this Policy shall be with approval of the Board. The Company reserves the right to vary and/or amend the terms of this ABAC Policy from time to time.

The Policy permits the following to be approved by Chief Compliance officer in consultation with General Counsel

- update the Supplier Code of Business Conduct to reflect the changes approved in this policy
- make changes to the "Third Party Questionnaire" (Exhibit B) in discussion with third party firm who undertakes external due diligence (DD)
- change of monetary thresholds defined for meals on account of inflation
- during contract negotiations, if business proposes any deviations (on individual case basis) to the contract clauses w.r.t ABAC as mandated by this policy (including Supplier Code of Business Conduct, Letter of Commitment for Anti Bribery Compliance Laws and Vendor Declaration Form)

13.Exhibits

Exhibit A – CHARITABLE CONTRIBUTIONS AND SPONSORSHIP APPROVAL REQUEST FORM

Please complete the following form accurately and completely and submit to the CSR Head/CCO for approval. The CSR Head/CCO will respond to you after receiving this request with either: (1) an approval, (2) request for additional information, or (3) disapproval.

Question		Answer
1.	Name and Role of "company" employee submitting this request for approval.	
2.	Name and title of Charitable Organization/Sponsorship entity.	
3.	Does the recipient Charitable Organization/ Sponsorship have any government official or political exposed person (PEP) as trustee/ member?	
3.	Country of Charitable Organization/Sponsorship entity.	
4.	Was the donation/sponsorship solicited by any person? If so, by whom and under what circumstances?	
5.	Description of Proposed donation/sponsorship.	
6.	Purpose/reason of donation/sponsorship.	
7.	Amount of proposed donation/Sponsorship.	
8.	Explain means by which the donation/sponsorship will be paid.	
9.	Does this charity or entity have any relationship to a Government Official/government entity? If yes, is there a Company -related matter pending or was pending or expected to be pending during the next 12 months before this Government Official/entity?	
10.	Please confirm you will ensure that the charitable donation/sponsorship will be accurately and transparently recorded in the Company books and records.	
11.	Have you reviewed the Employment Manual (and any relevant Company compliance policies), and do you agree to abide by those provisions regarding charitable	

	donations/sponsorships?	

I attest that all of the information in this form is true and complete.

_____

Signature Date

CSR Head/ CCO Date

EXHIBIT B – COMPLIANCE AND ANTICORRUPTION DUE DILIGENCE DOCUMENT

Third Party Questionnaire

Please complete this form and return it to your primary contact at Company along with all supporting mandatory documents. If a question is not applicable, please indicate this by writing "n/a".

Section 1: Basic details

1	**Full Legal Name**	
2	**Registered Address/Business Address**	
3	**Contact Details**	○ **Email ID** ○ **Telephone Nos. (including Mobile Nos. of Key Management Personnel)**
4	**Type of Business**	○ **Sole Proprietorship** ○ **Partnership** ○ **Company** ○ **Others (Please Specify)**
5	**Date of Establishment/Date of Incorporation**	
6	**MSME (yes/no)** **Udyam Number:**	
7	**No. of Employees**	○ **No. of permanent employees –** ○ **No. of contractual employees -**
8	**Nature of services offered to Company**	

Section 2: Registration Details

8	**Permanent Account Number ("PAN")**	
9	**Goods and Services Tax ("GST") Number**	

Section 3: Details on Owners / Directors / Key Management Personnel

10	**Name of owners and their respective stake/ shareholding (in %)**	1. Name: %Ownership: 2. Name: %Ownership:
		3. Name: %Ownership: 4. Name: %Ownership:
11	**Key Management Personnel and their current designation**	1. Name: Designation: 2. Name: Designation: 3. Name: Designation: 4. Name: Designation:
12	**Other business(es) owned by the owners / directors / key management personnel**	
13	**Please provide details on the career history of the directors / owners / key management personnel**	

Section 4: Track Record

14	**Completed/ongoing projects (relevant to services being offered to Company)**	5. Name of Client: Nature of Work: Current Status: Duration of project: *[Please provide as much details as possible on relevant projects using the aforementioned project]*
15	**Total relevant experience in providing services, which are being offered to Company**	

Section 5: Political Connections / Government Links

16	**Whether any of the key management personnel has any political connections? If yes, then how are they related?**	▫ **Yes (please explain)**	▫ **No**
17	**Whether the Third Party provides entertainment, gifts, travel or hospitality to government connected persons? What do these expenses pertain to?**	▫ **Yes (please explain)**	▫ **No**
18	**Whether any incidents pertaining to bribery and corruption has been reported in the past two years?**	▫ **Yes (please explain)**	▫ **No**
19	**Whether the Third Party would interact with any government official in due course of its providing services to Company or would it represent Company**	▫ **Yes (please explain)**	▫ **No**

	before any government official or entity?		
20	Do you make any donations to political parties, govt. organizations and/or any other institutions?	▫ Yes (please explain)	▫ No
21	Whether the Third Party make any payments to expedite approvals from government departments?	▫ Yes (please explain)	▫ No

Section 6: Compliance:

22	Has any of the key management personnel been convicted of any civil or criminal offence?	▫ Yes (please explain)	▫ No
23	Are there any ongoing litigations involving the Third Party or its Owners or KMP?	▫ Yes (please explain)	▫ No
24	Does the Third Party comply with Company code for conduct/anti-bribery policies?	▫ Yes (please explain)	▫ No
25	Would you use subcontractors/inter mediaries in relation to your engagement/work contract with Company?	▫ Yes (please explain)	▫ No
26	Would the subcontractors/ inter mediaries hired by	▫ Yes (please explain nature of such interaction)	▫ No

	Third Party interact with government officials regarding work contract with Company?		
27	**Whether the Third Party has a written code of conduct, ethics policy and/or anti-bribery and anti- corruption policy? Are your employees trained on anti-bribery policies?**	▫ **Yes (please explain)**	▫ **No**

Section 7: Clients

28	**List of top three clients**		
29	**Whether the Third Party has any state-owned entities as its clients?**	▫ **Yes (please explain)**	▫ **No**

I have reviewed, understood, and agree with the information and representations provided above. I am familiar with and will comply with all the terms and conditions in all respects with Company Code of Conduct.

_____

Name:

Designation:

Date:

EXHIBIT C – LETTER OF COMMITMENT FOR ANTI-BRIBERY COMPLIANCE LAWS

Date:

I below stated Vendor hereby declare that I understand attached Supplier Code of Business Conduct and I take into account that all its terms and conditions are for me, as the Company[1] Vendor, binding. Moreover, I confirm that I shall ensure full compliance with stated Policy and there is no conflict of interest in this respect.

Vendor Name	
Vendor Address	

The Vendor, its directors, officers, employees, subcontractors and agents / representatives shall at all times must comply with all applicable Anti-Corruption Laws and regulations enacted there under Anticorruption laws For the purpose of this exhibit, Anticorruption Laws shall mean laws, regulations or orders relating to anti-bribery or anticorruption (governmental or commercial), which apply to the Business and dealings of the Company, its Affiliates and their shareholders including, laws that prohibit the corrupt payment, offer, promise, or authorization of the payment or transfer of anything of value (including gifts or entertainment), directly or indirectly, to any Government Official, commercial entity, or any other Person to obtain a business advantage; such as, without limitation: (i) the Unlawful Activities (Prevention) Act, 1967; (ii) Prevention of Corruption Act, 1988; The Whistleblower Protection Enhancement Act of 2012; (iii) the U.S. Foreign Corrupt Practices Act, 1977; (iv) the UK Bribery Act, 2010; and as may be amended, supplemented, replaced from time to time and all other applicable national and international laws enacted to implement the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions.

[1] Company shall mean to include Resolven Private Limited, its subsidiaries, fellow subsidiaries, affiliates, group companies, joint ventures, special purpose vehicles, partnership entities etc. along with its successors, assignees and transferees.

[2] anything of value including cash and cash equivalents or loans, meals, travel or entertainment, charitable contributions and offers or employment or internship for an official or an official's relative, political contributions, sponsorships) or other gratification including meals, entertainment and gifts, directly or indirectly (through an agent, intermediary or other person

In compliance with the Anticorruption laws, no Vendor shall provide or promise to provide, directly or indirectly, any payment or anything of value[2] to any government official, political party official, political party candidate for political office, any party/ private individual with whom a commercial relationship is in place, in order to obtain or retain business, to secure business for a party involved with Company, or to secure an illegal commercial advantage for Company.

Company operations often require contact with government authorities while acting in their official role. To offer or provide undue payment or anything else of value to government officials to obtain or retain business is sanctioned by law and is strictly prohibited by Company, Accordingly, any payment that Company Vendors provide to government officials must be carefully reviewed in advance of actual payment and shall not be made unless they are clearly permissible and approved as per Company's ABC Policy.

The Vendor shall keep a written record of all payments (including any gifts, meals, entertainment or anything else of value) made on behalf of Company or out of funds provided by Company. The Vendor shall furnish a copy of this record to Company upon request.

Failure to comply in full with these obligations shall be grounds for immediate termination of any contract or other arrangement between Company and the Vendor without payment by, or other recourse against, Company, including with respect to any fees or other sums already incurred in the course of the engagement or in connection with performance of the contract. The Vendor also hereby represents and warrants to Company the following:

- It has the capability to perform the specified tasks;
- It will comply in full with Company Supplier Code of Business Conduct
- It has implemented sufficient internal systems and controls to ensure compliance with Company's Supplier Code of Business Conduct or is implementing enhancements sufficient to establish such systems and controls;
- It has a reputation for honesty, quality, and integrity in the business community;
- Neither the Vendor nor any of its directors, officers, employees, shareholders or beneficial owners are politically exposed person (PEP), Government Official/ Public Official ("GO" or "PO")
- does not have any business connections to any Government Official / Public Official ("GO" or "PO") or Politically Exposed Person (PEP) and

- It has not been the subject of any litigation, government investigation or enforcement action, or press accounts involving allegations of fraud, bribery, or similar misconduct.

Violation

The Vendor shall notify "Company" of any violation or any act or failure to act that could be construed as a violation of requirements of Anti-Bribery laws by the Vendor or any of its representatives. "Company" may immediately terminate this agreement, without any further liability or obligation to "Company" in the event of any violation.

Audit Right

The Vendor shall, until five years from the expiration or termination of this Contract:

- keep and maintain accurate and systematic accounts and records in respect of the services provided, in accordance with generally accepted accounting principles of India and in such form and detail as will clearly identify all relevant charges and costs, and the bases thereof; and
- Permit "Company" or its designated representative periodically to inspect the same and make copies as well as to have them audited by auditors appointed by "Company".

The Vendor shall ensure that the obligations contained above are also complied by all its agents, representatives or contractors that are engaged for the purpose of providing any services to "Company".

On behalf of _____(Vendor):

Name:

Designation:

Place:

1. Annexures

ANNEXURE 1 – Guidelines for Facility Visits

- No expenses towards such visits (including travel/lodging) shall be borne by or on behalf of the Company for any GO, either directly or indirectly, unless and to the extent such expenses are directly related to the legitimate business purposes such as audits or inspections of our facilities.
    - For example, the Company may pay reasonable travel and lodging expenses, including airfare, commensurate with the status of the GO (for example, for speaking at a larger industry conference organized by the Company without any consideration). Any such expenses must be approved in writing in advance by the CCO, as the case may be, who will be provided with all the details by the relevant employee, and the details of all such payments are accurately recorded in the company's books and records and any other applicable records;
    - If required, all travel / lodging bookings must be arranged through one of the Company's approved travel agents.
    - Business class air fares shall not be booked for domestic travel. Business class is permitted for international travel if the total elapsed flight time (not itinerary time) of the most direct route exceeds six (6) hours. First class travel is prohibited.
    - Luxury hotels, resorts, or palaces should not be booked for lodging, however, in case of non-availability of regular hotels or Company's guest houses, the same can be booked with the prior approval of CCO
    - Expenses in relation to any travel and lodging will not be reimbursed to any GOs.
    - Travel will only be for the GO and not for his/ her family members or close business associates;
    - Company will not bear the costs related to travel to tourist destinations entertainment, sightseeing excursions or other leisure activities;
        - Company prohibits providing or paying for meals, travel, or any other items of value to spouses, children, and guests of GOs. Additionally, Company prohibits attendance at Company's meetings, presentations, or other functions by

spouses, children, and guests of GOs except when such individuals are qualified with bona fide professional interest in the information being shared at the Company's meeting.

- Travel and Lodging must never be accepted, promised or provided with the intent of causing the recipient to do something favouring the Company, to reward such behaviour or to refrain from doing something disadvantaging the Company.
- Meals should be accepted or provided only in conjunction with the company conducting meetings, trainings or education sessions, or promotional presentations, and are subordinate in time and focus to the meeting or program.
- Value of meals should be reasonable (Rs 5000 per meal / per head) and for the relevant time of day (i.e., breakfast, lunch, dinner). Effort should be made to obtain prior approval of CCO however approval obtained subsequent to incurrence of expense would be permitted.
- Any payment / re-imbursement request provided towards meals must be properly documented to reflect (i) count of personnel for which the payment / reimbursement is requested / claimed (ii) name of the recipients / personnel; (iii) organization and position of the recipients / personnel (iv) the purpose of the meals expenses;

- No direct cash payments or per diems are paid to GOs and Vendors;
- All payments are recorded completely and accurately in relevant books or accounts of the Company or its affiliates, as the case may be.

ANNEXURE 2 – Type of vendors on whom due diligence (DD) will be performed by external agency

Sr. No	Nature of Service	Fee Value (INR) for applicability of DD	Government Department Dealing	Risk Category
1	Procurement of land Including identification, aggregation, transfer, NA conversion	Irrespective of value	Yes	High
2	Land related due diligence, Search report except lawyers and la	Irrespective of value	Yes	High
3	Land acquisition Facilitation and Liaising	Irrespective of value	Yes	High
4	Switch Yard and Transmission line contractors (if government interface is in their scope)	Irrespective of value	Yes	High
5 (i)	Service Contracts falling under the TPI category	INR > 1 crore (10 Mn)	Yes	High
5 (ii)	Service Contracts falling under the TPI category and the vendor self declares it being PEP / GO / PO or close associate of PEP / GO / PO	INR > 25 lacs (2.5 Mn)	Yes	High
6	Project related clearances, approvals, permits and licenses	INR > 25 lacs (2.5 Mn)	Yes	High
7	ROC/RBI/FEMA coordination and representation of company	INR > 25 lacs (2.5 Mn)	Yes	High
8	Tax Assessment Co-ordination with department	INR > 10 lacs (1 Mn)	Yes	High
9	Shop& Establishment, PF and Labour law Department coordination	INR > 5 lacs (0.5 Mn)	Limited	Medium
10	The proposed vendor is referred by PEP / GO / PO and the vendor self declares it being PEP / GO / PO or close associate of PEP/ GO / PO	INR > 25 lacs (2.5 Mn)	N.A	High

11	The proposed vendor is to be onboarded on exceptional approval (applicable assessment by Quality team could not be performed) and the vendor self declares it being PEP / GO / PO or close associate of PEP/ GO / PO	INR > 25 lacs (2.5 Mn)	N.A	High

ANNEXURE 3 – VENDOR DECLARATION FORM

[Company Letterhead]

Vendor Declaration Form

Company Name: _____

A. Neither you (Vendor) nor any of your directors, officers, employees, shareholders or beneficial owners are politically exposed person (PEP), Government Official/ Public Official ("GO" or "PO") or the close associate of a PEP/GO/PO?

☐ Yes

☐ No

If yes, please provide details below:

Name of PEP/GO/PO: _____

Position Held: _____

Country of Origin: _____

Name of Close Associate: _____

Relationship to PEP/GO/PO: _____

B. Neither you (Vendor) nor any of your directors, officers, employees, shareholders or beneficial owners been convicted of any offense w.r.t Bribery or Corruption?

☐ Yes

☐ No

If yes, please provide details below:

Offense: _____

Date of Conviction: _____

Country of Conviction:

You (Vendor) also hereby represent and warrants that you will comply in full with Company Supplier Code of Business Conduct (attached document).

[Your Name]

[Your Title]

[Signature, Seal and Date]