

## Environmental Social Governance (ESG)

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## 1. Introduction

At Rezolve Ai we aim to assess and prioritize areas of ESG that are most relevant to our company and our stakeholders. The topics covered in this document reflect discussions with subject matter experts from across our company,

Our ESG Framework includes recognition of global standards, including the IFC Performance standards, the United Nations Sustainable Development Goals (SDGs), and the Sustainable Accounting Standards Board (SASB).

## 2. Definitions

ESG uses Environmental, Social and Governance factors to evaluate companies (and countries) on how far advanced they are with sustainability.

ESG factors: Environmental

Environmental factors include the contribution a company makes to climate change through greenhouse gas emissions, along with waste management and energy efficiency. Given renewed efforts to combat global warming, cutting emissions and decarbonizing is become more important.

ESG factors: Social

Social factors include human rights, labour standards in the supply chain, any exposure to illegal child labour, and more routine issues such as adherence to workplace health and safety. Companies will be regarded more highly if they are well integrated into their local communities and therefore have a 'social license' to operate with consent.

ESG factors: Governance

Governance refers to a set of rules or principles defining rights, responsibilities, and expectations between different stakeholders in the governance of corporations. A well-defined corporate governance system can be used to balance or align interests between stakeholders and can work as a tool to support a company's long-term strategy.

### 2.1 ESG Assessment

We have considered with management the extent to which Rezolve Ai, as a technology company, can influence some of these important Environmental and Social areas. We have identified the following as representing those areas that are important to stakeholders and drive sustainability of our business.

- Business ethics
- Business policies and practices
- Community development
- Compensation and benefits

- Corporate governance
- Corporate risk management and compliance
- Customer privacy and data security
- Diversity, equality, and inclusion
- Staff incentives and risk-taking
- Environmental and social due diligence
- Stakeholder engagement

### 3. Contributing to the United Nations Sustainable Development Goals

We are a young and emerging organisation but do accept that we have a responsibility to play our part to help address the many global challenges facing the communities we serve. As we strive to strengthen our business for the future, the United Nations (UN) Sustainable Development Goals (SDGs) — a universal framework for accomplishing 17 desired global outcomes by 2030 — provides a guide for integrating sustainability more deeply into our business. A full list of these goals is set out in appendix 1.

### 4. Working together to drive positive impact

We believe in clear and transparent demonstration of how we are delivering on our ESG commitments. We further believe that corporate leaders — guided by the highest ethical standards — should use their influence and resources to make a positive impact on social and cultural issues. That is why we've worked so hard to help ensure that our management policies contribute to positive value for our staff, customers, communities, and investors.

A number of governments and regulators are pursuing initiatives that call for greater action and disclosure, including the UK Modern Slavery Act and the Task Force on Climate-related Financial Disclosures (TCFD). Meanwhile, at an intergovernmental level, the UN SDGs have become an important benchmark for multinational companies' ESG efforts.

We strive to contribute meaningful solutions to pressing societal challenges, including inequality, COVID-19, and climate change. Finding solutions will require global engagement and collaboration. We will play our part and set expectations that will mean that, as we grow, our influence will be felt more widely.

Rezolve Ai views climate change, Gas Emissions, air quality, Water security, Waste, pollution, Deforestation, loss of biodiversity as a global challenge that presents significant impacts for businesses and communities around the world. As a technology company our influence and associated "footprint" for these areas is limited. That said we are committed to finding solutions to help mitigate the impacts of these areas as they relate to our activities and to partner with key stakeholders, including communities and customers, to do the same.

We aim to continue to improve our ability to identify and assess climate-related risks over time

and expect to continue to refine our approach as we strengthen our understanding of how climate change impacts our business activities, processes, and risks.

## 5. Continued response to COVID-19 pandemic

COVID-19 has impacted all of our lives and we continue to navigate the challenges presented by the pandemic. From the beginning, we've prioritized the urgent needs of our staff, customers, and communities, working to address the many challenges we've faced during the pandemic. We remain dedicated to working toward an inclusive and enduring recovery.

### Helping customers

Customers' needs shifted greatly during the pandemic. In response, we increased system capacity, enhanced automation (including AI), and created new features to allow customers to easily access options. Throughout the pandemic, we saw increased digital engagement with current and new customers. The pandemic also highlighted the importance of Rezolve Ai's support for small businesses.

### Supporting staff

Keeping staff safe remains one of our top priorities. We continue to offer remote home working options for our staff.

### Engaging our suppliers

We utilized virtual communications with our suppliers for day-to-day support.

## 6. Corporate governance and ethics

Our Board is committed to sound and effective corporate governance practices. We expect our management team and staff to share a common understanding of expectations in order to create a more consistent culture — doing what's right, acting with integrity, and holding ourselves accountable.

### 6.1 Board of Directors

The Board remains focused on developing its composition, oversight, and governance practices, and on Board succession planning to enable it to continue to oversee the company and its business effectively.

### Board composition

The Board's current composition is a result of a thoughtful process informed by the Board's own evaluation of its composition and effectiveness, and feedback received from our engagement with shareholders and other stakeholders. The Board as a whole has an appropriate balance of skills, knowledge, experience, and perspectives relevant to our business and strategy.

### **Board diversity**

While our Board does not have a specific policy on diversity, Rezolve Ai considers the current composition of the Board, in light of the diverse communities and geographies we serve, to be appropriate. Director nominee's experience, education, skills, background, gender, race, ethnicity, and other qualities and attributes are compared with those of existing Board members to try and ensure that, where possible, we have appropriate and diverse membership.

### **Board committees**

The Board carries out its risk oversight responsibilities directly and through the work of standing committees. All of these committees will report to the full Board about committee activities, including risk oversight matters. Each Board committee has defined authority and responsibilities under its charter for primary oversight of specific risks and will work closely with management to understand and oversee our company's key risk exposures.

The Board will have the following standing committees: Board Audit Committee, Compensation Committee, and a Nominations Committee.

### **Executive Management Committees**

Rezolve Ai has the following executive management committees: The Executive Risk Management Committee; The Executive Banking and Finance Committee; The SOx steering committee. Each committee's Terms of Reference is available on request.

## **6.2 Governance practices**

Rezolve Ai has a demonstrated track record of responsiveness to shareholders and other stakeholders. Our policies and other corporate governance documents contain provisions that we believe reflect sound and effective corporate governance principles and practices

Governance practices include:

- Robust shareholder engagement program with independent director participation
- Risk management
- Executive compensation is agreed by the Board.
- There will be alignment between performance and compensation; executives will be held accountable for risk management failures.

## **6.3 Executive Compensation**

Our executive compensation programs are designed and administered in accordance with the following compensation principles, each of which is an essential component in driving strong, risk-managed performance.

- **Pay for performance** – Compensation is linked to company, business line, and Individual performance, including meeting regulatory expectations and creating long-term value consistent with the interests of shareholders.
- **Promote effective risk management** – Compensation promotes effective risk management and discourages imprudent or excessive risk-taking.
- **Attract and retain talent** – People are one of our competitive advantages; therefore, compensation must help attract, motivate, and retain people with the skills, talent, and experience to drive superior long-term performance. Consistent with these principles, the combination of stock option incentives will be designed to motivate executives to achieve short-, medium-, and long-term goals.

## 6.4 ESG governance

We challenge ourselves to integrate ESG strategies into our business every day. The day-to-day execution of our sustainability initiatives lies with our developing Global Communication team, which will be responsible for driving positive societal impact, proactively engaging with our stakeholders, and effectively communicating our priorities. The team brings together Communications & Brand Management, Social Impact & Sustainability, Government Relations & Public Policy, and Strategy & Transformation.

## 6.5 Code of Ethics and business conduct

The Rezolve Ai “Code of Conduct” (the Code) provides clarity and focus on the ethical behavior we expect of all staff and Board members. The Code reinforces our commitment to always do what’s right by our customers, staff, communities, and stakeholders. It contains basic principles and guidance that help our staff make decisions that align with these standards and comply with the laws, rules, and regulations that govern our business. To help make sure that the Code is accessible to our diverse workforce, we have made it available in English and Simplified Chinese; we plan to issue further translations in the future.

No code of conduct can cover every possible situation, which is why we rely on staff to use good judgment and speak up promptly when they have questions or concerns. All staff are required to complete Code of Ethics training annually. This training provides interactive activities that guide staff through situations they may encounter. These resources provide staff with information to help them navigate ethical dilemmas and make decisions guided by integrity and ethics.

While we consider our Code to be the starting point and not the finish line, it lays out the basic rules for how we conduct business. We encourage staff to read the Code (and all other related policies<sup>1</sup>) throughout the year so they stay familiar with the following principles:

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<sup>1</sup> Group Policies includes Ethical Compliance framework, Code of Conduct, Anti Money Laundering, Fraud Risk Policy, Whistle blowing non retaliation policy, Rezolve Ai Employee handbook, Disclosure policy and procedure, Vendor Code of conduct and Gifts and Entertainment Policy

- **Anti-bribery and corruption** – We do not tolerate bribery and corruption. We don't offer or accept bribes or any other kind of improper payment — including facilitation payments or anything of value — and we do not do anything through a third party that we aren't allowed to do ourselves.
- **Antitrust** – We believe in free and open competition. We gain our competitive advantage through superior performance, not through anticompetitive business practices.
- **Insider trading** – Officers and staff of the Group who may encounter insider information must comply with Disclosure Policy and Procedure.
- **Gifts** – We generally permit the giving and receiving of reasonable business gifts and entertainment that are neither lavish nor excessive in frequency; that are consistent with accepted, lawful business practices.
- **Conflict of interest** – We work to avoid conflicts of interest in our staff' personal and business activities in a number of circumstances, including through outside employment or business activities and personal transactions, finances, or relationships. Where conflicts can't be avoided, we aim to be transparent about their existence and we strive to take proactive steps to manage them.
- **Money laundering** –Our anti-money laundering policy and related procedures are designed to comply with applicable laws and regulations related to money laundering and terrorist financing. We require all staff to comply with these policies, procedures, and controls.
- **Serving communities** – We want to be known as a trusted neighbor in the communities where we live and operate, and we encourage volunteerism.
- **Human rights** – We recognize our responsibility to respect human rights throughout our operations, products, and services. That responsibility includes consistent treatment among people, staff well-being and security, economic and social freedom, and environmental stewardship.
- **Environment** – Our environment impact is limited but we do try to integrate environmental mindfulness into all we do, and we work across our company to support environmental sustainability.

We take violations of our Code seriously. Anyone who knowingly violates any of the provisions of the Code, or the referenced policies and guidelines, may face corrective action, which may include termination of employment. Certain actions may also result in legal proceedings, including prosecution for criminal violations. To make Rezolve Ai the best possible place to work, we encourage our staff to ask questions if uncertain about the right path and to speak up to their manager, or the Internal Audit and Compliance team if they see or suspect misconduct or wrongdoing.

In 2021, Rezolve Ai implemented the Ethics Line web-reporting site, which is hosted by a third-party vendor. It is accessible to all staff and third parties and makes it easier to submit a report from anywhere and from any device 24 hours a day, 7 days a week, 365 days a year. Anonymity can be assured if that is requested.

Our Internal Audit and Compliance function establishes conduct- related policies and requirements, including the Code, and provides independent oversight of the company’s adherence to those requirements. The function is responsible for the allegation management life cycle, including the intake, research, and investigation of allegations of misconduct, overseeing and managing our Ethics Line, and performing root cause analysis and customer impact assessments. The Internal Audit and Compliance function serves as a staff resource for questions on topics covered in the Code of Conduct and supports staff as they make decisions guided by integrity and ethics.

## 6.6 Risk Management

Every staff has a role in managing risk at Rezolve Ai. The Risk Management Framework sets out our core principles for managing and governing risk. Senior management sets the tone at the top by supporting a strong culture defined by the company’s expectations that guides how staff conduct themselves and make decisions. The Board holds senior management accountable for establishing and maintaining the company’s culture, including its risk management component and effectively managing risk.

### **Risk operating model – roles and responsibilities**

Rezolve Ai operates the “three lines of defense” model to manage risk:

- First line of Defense: Business operations identify risks and business improvement actions and implement controls.
- Second line of Defense: Oversight functions such as quality assurance and compliance define policy and provide assurance through monitoring activities.
- Third line of Defense: Internal Audit and External Audit are the third line of defense, offering independent challenge to levels of assurance provided by business operations and oversight functions

### **Risk and culture**

Staff are encouraged and expected to speak up when they see something that could cause harm to our customers, communities, staff, shareholders, or reputation. Because risk management is everyone’s responsibility, all staff are empowered to and expected to challenge risk decisions when appropriate and to escalate their concerns when they haven’t been addressed.

### **Training**

Rezolve Ai has mandatory, recurring, compliance risk related training courses for all new and existing staff. These resources educate staff about our code of conduct, Ethics, ESG, Data Privacy and related risks etc.

## **Role of the Board and Board committee structure**

The Board carries out its risk oversight responsibilities directly and through its committees. The Executive Risk Management Committee oversees Rezolve Ai's Risk Management Framework, including the risk management program, governance structures used by management to execute the risk management program, risk profile, risk appetite, and risk management effectiveness

### **6.7 Public Policy and Political Contributions**

The Rezolve Ai Communications team works closely with our lines of business to help make certain that our activities adhere to good corporate governance practices and adhere to Rezolve Ai policies and procedures. The communication's team oversees our government relations activities, as well as our public advocacy policies and programs.

#### **Advocacy and lobbying**

We propose to monitor and comment on draft legislation and regulations that may affect the way we serve our customers. We do not currently commit company resources to lobbying. Should this situation change, the Head of Global Communications will approve any use of company funds for lobbying. If this does transpire, we will disclose federal lobbying activities under the Lobbying Disclosure Act (LDA), which requires quarterly reports to be filed with the United States Congress.

#### **Policy on political contributions**

Pursuant to company policies, Rezolve Ai does not make any political contributions. In accordance with these policies, we do not assist candidate campaign committees, political parties, or caucuses, and don't make independent expenditures on other political committees, or take part in any other type of election-related activity.

#### **Staff activity**

Staff must ensure that their personal political opinions and activities are not viewed as those of Rezolve Ai. Social medial policies and guidelines are managed by the Head of Global Communications.

### **6.8 Tax Overview**

Rezolve Ai files income tax returns in the territories in which we operate. Our income tax profile reflects the commercial and regulatory considerations that drive our business structure and strategy.

Rezolve Ai emphasizes a culture of strong internal controls and risk management designed to achieve compliance with applicable local income tax laws and regulations. We offer transparency with global tax authorities, including sharing relevant information regarding our business operations and tax profile.

## 7. Delivering Value to our customers

Rezolve Ai aims to exceed customer expectations and provide value to small businesses across the economic spectrum. We work hard to enhance the customer experience through innovative product offerings delivered with the highest level of customer service. Our customer-centric strategy aims to put customers first in all that we do, meet customers' needs in a personal and relevant manner, deliver seamless and frictionless experiences, and ultimately create meaningful and sustainable relationships with our customers.

### Customer satisfaction

Keeping customers front and center is at the heart of Rezolve Ai's continued evolution. We are focused on embedding customer perspectives directly into our decision-making processes.

#### 7.1 Responsible Marketing supports informed Decisions

We aim to provide current and prospective customers with products and services in a transparent, consistent, and responsible manner, and have processes and procedures in place designed to provide customers with information that allows them to make informed decisions. We believe that information should be provided in a manner that is accurate and understandable. Our marketing activity is subject to legal and compliance guidelines designed to help make sure we're accurately portraying our products and services, evaluating content for biases or other discriminatory practices, and not misleading our customers. We offer communications in English and local language to support those with limited English proficiency.

#### 7.2 Information and cyber security

Rezolve Ai manages large customer interactions each year and we take a proactive approach to information security and cyber security. We are continuously investing in emerging technologies and leveraging our digital channels and assets with the goal of making digital business faster, easier, smarter, and safer for our customers.

### Governance and oversight

Rezolve Ai's Information Security (IS) organization aims to protect Customer data, Business information, Rezolve Ai systems and networks, through the design, execution, and oversight of an Information & Cyber Security framework (ICSF). Information Services is led by our Chief Information security officer (CISO). The Rezolve Ai organization, its staff, as well as vendors, non-permanent staff and third parties with access to our systems or sensitive information, shall adhere to the ICSF policies, procedures, and requirements. These requirements shall be

designed to help ensure that information security risks are effectively identified, assessed, mitigated, and reported throughout Rezolve Ai. The Rezolve Ai ICSF shall be designed to comply with applicable laws and regulations and is informed by industry standards, including from the GDPR and PCI DSS etc.

### **Managing information and cyber security risk**

Information security and cyber security attacks represent are a key risk type at Rezolve Ai. To that end - Information Security - Risk Management shall be established and will be guided by a set of foundational principles that direct how our company operates, supporting an operational ISCF, risk coverage statements, and risk appetites.

### **Cyber defense management**

Rezolve Ai intends to implement its Cyber defense strategy which includes Architected and Implemented Cyber Security controls that are subject to continuous monitoring, have identification of various threat actors with integrated risk management. Rezolve Ai is committed to enhancing staff and customer awareness, and external engagement on best practices adoption. A variety of cyber-attack methods currently applied by threat actors, including but not limited to malicious software or phishing emails, have created an urgent need for all of us to increase cyber security awareness within Rezolve Ai. We expect to prepare the enterprise for cyber attack scenarios through education, training, and simulations.

Effective data protection reduces our risk from incidents related to information theft, loss, or disclosure. The IS - Cyber Threat Management team, once established shall support threat and vulnerability management, as well as intrusion detection and prevention policies. It will also develop internal control requirements based on assessment of the internal and external threat landscape. The IS team shall lead companywide efforts to reduce our exposure through continuous monitoring of several key information security control areas.

### **Third-Party Information Security Risk Management**

In providing products and services to Rezolve Ai, third parties and their staff are required to adhere to at a minimum, Industry best practice – information security standards and regulatory requirements. As part of this compliance obligation, we have contracts in place with third parties that include confidentiality language, nondisclosure obligations, and security provisions. Suppliers and third parties are also required to abide by our Vendor Code of Conduct, including its provisions related to the treatment of various classified information sets. We regularly update companywide training, policies, and information-handling standards to help Rezolve Ai staff understand their role in protecting customer information. We perform staff reference checks, which are also required for contractors and third-party service providers who handle Rezolve Ai's customer information.

## **7.3 Protecting customer and staff privacy**

The privacy regulatory landscape continues to evolve with the current flux in geo-political

changes. Numerous regions and jurisdictions around the world have enacted or are proposing privacy and data protection laws, including the General Data Protection Regulation or GDPR in the EU and The UK Data Protection Act (DPA) 2018. We actively track these developments and enhance our privacy practices accordingly. Rezolve Ai implements comprehensive business line procedures to minimize data privacy risk and mandates companywide privacy training. Managing privacy risk is clearly stated as the responsibility of every Rezolve Ai staff member.

### **Privacy governance and oversight**

As evidenced through our internal policies and supported through three established lines of defense, our businesses strive to effectively manage risks associated with collecting, processing, and retaining personal data pertaining to customers and staff. Our internal privacy policies form the basis on which our processes and controls are built.

Rezolve Ai internal privacy and related policies specifically:

- Outline the privacy principles and standards that businesses must observe when collecting, processing, storing, transferring, and/or disclosing personal data.
- Document privacy principles regarding transparency, notice, collection and retention, use and disclosure, access, and additional topics.
- Establish a Privacy Compliance Office represented by Data Protection Manager (DPM)
- Provide independent risk management oversight of data privacy risk.
- Define management responsibilities
- Address the risks created by the business or enterprise functions.
- Communicate guidance and standards for appropriately responding to data subject requests.

### **Roles**

Management (first line) identifies and controls privacy risks and is responsible for self-assurance monitoring at the business operations level.

The Data Protection Manager (second line) is responsible for maintaining and publishing policy, deploying basic training and co-coordinating with management on requests received from interested parties (individuals) that request visibility of certain personal data we may have about them, or request us to delete certain data that our businesses may have collected from them.

Audit and Compliance (third line) conducts compliance review of adherence to said policies, procedures, and controls on a regular basis as is required by various regulatory and industry best practice authorities or interested parties.

### **Privacy Policy**

The Rezolve Ai Privacy policy is published on its internet facing web portal. Any authorized and interested parties (individuals) are able to contact the DPM to request visibility of certain

personal data we may have about them, or request us to delete certain data that our businesses may have collected from them. These requests may be subject to the exceptions and exemptions which are explained in the Privacy policy. More information about the types of data we collect, how we use it, and choices available to individuals, is available here <https://Resolve.com/privacy-policy/>

## 8. Investing in our staff

### 8.1 Culture

At Resolve Ai, we aim to meet the highest standards of integrity and operational excellence to deliver what is expected of us by our stakeholders. Our past provides Perspective and guidance, but we're moving with urgency and optimism toward our future. Approaching our work in new ways and challenging past perspectives helps us make the most of the opportunities that exist across all of our businesses.

We are transforming the way we run the company and redefining parts of our culture to be more effective. We understand the importance of organizational culture, and we want ours to be the reason that staff choose to join and stay at Resolve Ai, communities welcome us to their neighborhood, and customers are proud to-do business with us. We are listening to our staff and acting on their feedback. We survey staff to understand what is working and where we have opportunities to improve.

### 8.2 Diversity, equality and inclusion

#### **Increase diversity in senior management**

We recognize the importance of diverse succession plans for senior- level positions in the organization, and will work to position diverse staff to take on those roles. We plan to provide executive-level and other mentoring programs and resources to support staff development, and implementing a talent review process aimed at development of diverse staff to achieve increased representation.

### 8.3 Addressing Harassment in the workplace

We prohibit any form of harassment, including sexual harassment, of any of our staff, contingent resources, vendors, employment applicants, or customers on the basis of an individual's race, color, gender, national origin, religion, age, sexual orientation, gender identity, gender expression, genetic information, physical or mental disability, pregnancy, marital status, hairstyles or hair texture, status as a protected veteran, or any other status protected by federal, state, or local law. We are committed to protecting those who report harassing behavior from retaliation. The treatment of sexual harassment claims has become an increasingly prominent issue across all industries. We've taken many steps intended to

create and maintain a workplace environment that promotes and protects the safety and well-being of our staff.

#### 8.4 Performance Management

We continue to develop our performance management program to include a balanced framework designed to promote Risk management, discourage imprudent or excessive risk-taking, and encourage personal accountability. We continuously refine the way we evaluate and manage our staff 'performance. The performance objectives are defined in the staff contract so that they focus time and resources appropriately and know how their performance will be assessed. Managers complete a year-end performance evaluation with their staff where they document key accomplishments against objectives, including risk management

Performance improvement opportunities are addressed as needed through feedback and coaching.

#### 8.5 Staff training and development

We invest in coaching and training for staff and managers. This is because when our staff are properly supported, engaged, and confident in their skills, they are more effective leaders and can provide a better customer experience. Rezolve Ai's learning platform — LMS — gives our staff access to relevant training courses. This global platform uses a modern, easy-to-navigate layout coupled with machine learning and features that work together to help staff complete assigned trainings more efficiently. In addition to formal learning programs, we support our staff through mentoring, coaching and networking.

#### 8.6 Competitive Compensation

Like our executive compensation (set out in 6.3 above), our staff compensation program is linked to performance management and is designed to promote prudent risk management and reinforce our culture and operating standards. Our compensation principles include:

- Pay for performance – Compensation is linked to company, line of business, and individual performance, including meeting regulatory expectations and creating long-term value consistent with the interests of shareholders .
- Promote effective risk management – Compensation promotes risk management and discourages imprudent or excessive risk-taking.
- Attract and retain talent – People are one of our competitive advantages; therefore, compensation helps attract, motivate, and retain people with the skills, talent, and experience to drive superior long-term company performance.

## 8.7 Staff benefits

At Rezolve Ai, we value and support our people as a competitive advantage. We strive to attract, develop, engage, and retain the best staff and we create an environment that fosters collaboration across businesses and functions, to serve our customers. We aim to be the employer of choice — a place where people feel included, valued, and supported; where everyone is respected; and where we Work as a team. We provide staff pensions in certain markets. We will be investigating other staff benefits to ensure that our employment proposition is competitive.

### **Work-life programs**

We offer many benefits, programs, and work arrangements intended to provide staff with flexible work/ life arrangements. Such arrangements include work from home or location of choice.

### **Time away from work**

At Rezolve Ai, we understand that staff have busy lives and diverse needs. Our time away benefit provides Annual leave. The Company complies with all statutory and regulatory obligations with regards to Paternity benefits, Maternity benefits, Jury Service and sick leave. Further, Compassionate leave requirements are considered on a case by case basis.

## 8.8 Health and Safety

We recognize the importance of providing a safe and healthy environment for all our staff, visitors, and customers. We design and implement programs across our company to help reduce the frequency and severity of injuries and illnesses. The COVID-19 pandemic reinforced the importance of safety and health as never before.

### **Governance and oversight**

We work to maintain a workplace environment that promotes and protects the safety and health of everyone who comes through our doors.

Rezolve Ai facilities are required to comply with applicable, legally mandated standards for workplace safety and health in the countries and communities in which they operate. Staff are responsible for following safe work practices and for reporting any unsafe working conditions. Rezolve Ai supports adherence with the Occupational Safety and Health Act (OSHA) and other regulatory requirements around workplace safety and health.

Rezolve Ai is committed to a safe and healthy working environment for everyone using the premises as a place of work or visiting on business. We commit to:

- o Encourage accurate and timely reporting and recording of all incidents and injuries

- Investigate all reported incidents and injuries to identify all contributing factors and, where appropriate, formulate plans for corrective action
- Actively encourage the early reporting of any pain or discomfort
- Provide treatment and rehabilitation plans that ensure a safe, early and durable return to work
- Identify all existing and new hazards and take all practicable steps to eliminate, isolate or minimise the exposure to any significant hazards
- Encourage employee consultation and participation in all health and safety matters
- Ensure that all contractors and subcontractors are actively managing health and safety for themselves and their staff
- Promote a system of continuous improvement, including annual reviews of policies and procedures
- Meet our obligations under the Health and Safety at Work etc Act 1974 and Health and Safety at Work Regulations 1999 (in the UK), codes of practice and any relevant standards or guidelines. Local legislations shall prevail for outside UK businesses.

Engage Vendors that comply with regulations and obligations on Conflict Mineral.

### **Business Heads / General Managers<sup>2</sup>**

General Managers, for departments and jurisdictions, are responsible for the following:

- As the nominated senior management personnel, General Managers are responsible for ensuring that suitable and effective health and safety arrangements are in place across the Company.
- Ensure that an annual risk assessment is undertaken.
- Periodically monitoring, reviewing by sampling the Company's health and safety management arrangements, ensuring those arrangements are effective at and appropriate for controlling risks.
- Heightening health and safety and risk management awareness in all staff groups in all locations across the location.
- Immediate assistance to be given to employees suffering from potential injuries or illness associated with our undertakings.

### **Staff safety and health training**

Rezolve Ai Code of Conduct training includes a separate exclusive section on EHS and ESG. All Rezolve Ai staff are expected to complete online safety and health training

### **All employees' responsibilities**

- Take reasonable care for the health and safety of themselves and of others who may be affected by their acts or omissions at work.

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<sup>2</sup> For the avoidance of doubt, general managers are all in-country managers plus managers that works across the group (such as IT Engineering and Group Finance)

- Not intentionally or recklessly interfere with or misuse anything provided in the interests of health, safety or welfare.
- Co-operate with any relevant person and comply with all relevant health and safety policies and procedures and risk control measures.
- Use any equipment, machinery, hazardous substance, transport equipment, safety device, or system of work in accordance with any training or instruction provided to ensure safe use.
- Wear the appropriate safety equipment and use appropriate safety devices where applicable.
- Report to their manager and / or health and safety lead, all hazards which they believe the manager is currently unaware of.
- Report immediately to their manager and / or health and safety lead, any accidents, incidents, near misses or dangerous occurrences in which they are involved, regardless of whether persons are injured or not.

## 9. Dealing fairly and ethically with our suppliers

Rezolve Ai engages with suppliers who have a direct contractual relationship with our company — to provide various goods and services necessary to running our business. These relationships don't just enhance the value of the products and services we offer our customers, they enhance sustainability and create long-lasting collaborative relationships within our communities. On some level, our suppliers and their actions are an extension of our own actions and reputation. That is why we expect them to demonstrate strong values and ethical practices.

### 9.1 Vendor Code of Conduct

Rezolve Ai's Vendor Code of Conduct outlines our expectation that suppliers not only comply with applicable laws, regulations, and contract terms, but also aspire to the highest standards of ethical business practices, environmental stewardship, and community investment. It is each vendor's responsibility to make sure that its staff and representatives maintain a thorough understanding of our expectations as set forth in the Vendor Code of Conduct. The Vendor Code of Conduct is subject to regular review and periodic revisions as we continuously work to enhance our business practices.

### 9.2 Vendor diversity

We understand that our success stems from diverse perspectives, and we value diversity, equity, and inclusion in our business. Vendor diversity adds value to the organization by ensuring that our supplier base mirrors the customers and communities we serve. The following strategic approaches help us develop strong relationships with our vendors to achieve our vendor diversity goals, while also striving to enhance the value of the products and services we offer our customers.

### **Vendor and partner development**

We invest in building capacity and expertise for high-potential diverse vendors. It's an important effort aimed at strengthening Rezolve Ai's supplier base and increasing the economic impact that our suppliers have on their communities. As part of this effort, we strive to work with organizations that align with our vision and provide diverse businesses access to a broad range of tools and resources that aim to help them:

- Enhance their business and strategic plans.
- Increase their ability to define and communicate their strategic direction and value.
- Retool their competitive position.
- Strengthen their communications effectiveness and executive presence.
- Establish trusted relationships.
- Model how to do business with targeted prospective clients.
- Improve innovation and scale.

### **9.3 Integrating ESG into supplier selection and engagement**

We are implementing a process to Consider ESG both during supplier selection and ongoing management. Rezolve Ai seeks to build suppliers' ESG awareness and encourage them to support sustainable sourcing initiatives, enhance respect for human rights, and embrace environmental goals.

## **10. Community Engagement**

We're focused on fostering an inclusive, sustainable future and strengthening the resiliency of our communities and our planet for the long term. We believe in the importance of thriving communities that offer people access to economic opportunity.

### **Sustainability and environmental justice**

Climate change is one of the most urgent environmental and social issues of our time and we believe that collective action is needed to accelerate a just transition to a low-carbon Economy and minimize the impact on vulnerable communities. We try to consider this during our vendor selection process.

## **11. Understanding Environmental and social impacts**

### **11.1 Global financial crimes risk management**

Rezolve Ai maintains a financial crimes program that is designed to assure compliance with applicable anti-money laundering (AML), counter-terrorist financing, global sanctions, and anti-bribery and corruption (ABC) related laws, regulations, and regulatory expectations, and to provide timely, actionable intelligence to appropriate authorities that may be indicative of financial crimes in order to safeguard the company, its staff, our customers, our communities,

other stakeholders, and the global financial system .

### 11.2 Anti-bribery and corruption

Rezolve Ai has zero tolerance for bribery and corruption in any form. Our Code of Conduct Policy is applicable companywide and outlines Rezolve Ai’s requirements for complying with applicable bribery and corruption laws and regulations.

### 11.3 Environmental and social risk management

#### **Sensitive industries**

Rezolve Ai continues to evaluate its approach to environmental and social risk management in an effort to expand our scope of due diligence and continuously assess emerging risks. We require that our vendors do not indulge in

- o Modern slavery, servitude, forced or compulsory labour (including child labour), and human trafficking.
- o Private prison companies and immigrant detention centres.
- o Conflict Mineral regulation Violations

The Board issued a statement on Modern Slavery and is available on Rezolve Ai Ai website.

### 11.4 Respecting human rights

We recognize the role corporations play in society, and we understand Rezolve Ai’s responsibility to respect human rights in our operations and through our business relationships. Many of the actions we’ve taken to strengthen our culture, and reduce operational and conduct risk are critical components of a robust human rights risk management approach. We recognize that this is an ongoing effort, and we know we must regularly assess our practices and approaches in light of our changing world. Deepening our understanding and management of human rights issues relevant to our business, operations, and culture is an ongoing journey. In the spirit of continuous improvement, we’re working throughout our value chain to improve our management of any actual or potential adverse impacts on human rights. To that end, we continue to work on:

- o Exercising due diligence to enhance our understanding of potential adverse impacts on the human rights of staff, non-staff, and our customers.
- o Strengthening oversight of human rights issues in our supply chain.

#### **Governance**

Day-to-day management of human rights is led by our Global Head of Communications.

## 12. Appendix

### 12.1 Appendix 1: The 17 sustainable development goals (SDGs) to transform our world

**GOAL 1: No Poverty** - End poverty in all its forms, everywhere

**GOAL 2: Zero Hunger** - End hunger, achieve food security and improved nutrition and promote sustainable agriculture

**GOAL 3: Good Health and Well-being** - Ensure healthy lives and promote well-being for all at all ages

**GOAL 4: Quality Education**- Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

**GOAL 5: Gender Equality**- Achieve gender equality and empower all women and girls

**GOAL 6: Clean Water and Sanitation**- Ensure availability and sustainable management of water and sanitation for all

**GOAL 7: Affordable and Clean Energy**- Ensure access to affordable, reliable, sustainable, and modern energy for all

**GOAL 8: Decent Work and Economic Growth**- Promote sustained, inclusive, and sustainable economic growth; full and productive employment; and decent work for all

**GOAL 9: Industry, Innovation and Infrastructure**- Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

**GOAL 10: Reduced Inequality**- Reduce inequality in and among countries

**GOAL 11: Sustainable Cities and Communities**- Make cities and human settlements inclusive, safe, resilient, and sustainable

**GOAL 12: Responsible Consumption and Production**- Ensure sustainable consumption and production patterns

**GOAL 13: Climate Action**- Take urgent action to combat climate change and its impacts

**GOAL 14: Life Below Water**- Conserve and sustainably use the oceans, seas and marine resources for sustainable development

**GOAL 15: Life on Land**- Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and

halt biodiversity loss

**GOAL 16: Peace and Justice Strong Institutions-** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

**GOAL 17: Partnerships to achieve the Goal-** Strengthen the means of implementation and revitalize the global partnership for sustainable development

12.2 Appendix 2: ESG Questionnaire for vendor onboarding

S/No	Area	Question	Vendor Response
1.	<b>Roles &amp; responsibilities</b>	Do you have ESG Framework in place to address ESG Risks?	
1A		Have you assigned a designated point person for day-to-day ESG matters?	
1B	<b>Environmental</b>	Do you have Procedures and practices in places to minimize and eliminate adverse impact on Environment caused due to Gas emissions, Improper Water security, Pollution, wastages, Deforestation, Conflict Mineral etc?	
1C	<b>Social</b>	Are there protocols in place to ensure that all Individuals are treated fairly and there is diversity in the organization with focus on Staff relations, Health and Safety, proper working conditions etc?	
1D	<b>Governance</b>	Whether steps have been taken to ensure ethical compliance and Corporate Governance protocols?	
2	<b>Policies and Procedures</b>	Do you have a ESG Policy?	
2A		Does the company have a Health and Safety policy which is signed off by the CEO or equivalent?	
2B		Do you have a policy that supports anti-discrimination?	
2C		Does the company have a policy that supports diversity and equal opportunity?	
2D		Do you have data security policy?	
2E		Does the company have a responsible purchasing policy/Code of Conduct for suppliers?	

S/No	Area	Question	Vendor Response
2F		Do you have gift and entertainment policy?	
3	Training	Is environmental, Social and Governance induction/training provided to staff and senior management?	
4.	Monitoring & reporting	Do you have arrangements in place for monitoring and reporting ESG issues?	
5.	Certification/ standards	Has the company implemented an environmental management system to manage environmental matters and has this been externally certified e.g. to ISO 14001 or equivalent standard?	
6.	Permits/licences/ consents	Please confirm that the company is fully compliant with all relevant environmental permits/licences/ consents and that there have been no regulatory issues/cases of non-compliance/enforcement action in the last three years.	
7.	Incidents/breaches	Provide details of any serious incidents/regulatory breaches in the last 3 years.	
8.	Health and Safety Management	Has the company implemented a formalised H&S management system, which sets out clear organisational responsibilities and management arrangements for implementing the H&S policy?	
8A.		Does the company have formal processes for undertaking workplace risk assessments, providing communication and conducting audits?	
8B.		Does the company monitor incidents/accidents? If so please provide a breakdown of statistics for the last three years, including near misses, number of lost days, frequency rates etc.	
9.	Enforcement	Has the company been subject to enforcement	

S/No	Area	Question	Vendor Response
		action by the regulators for breaches of relevant H&S legislation in the last three years? If so please provide details of the nature of the incident, enforcement action, fines, remedial actions and lessons learnt.	
10.	Social related claims	Have you had any serious social related complaints/claims/enforcement actions over the last three years, associated with staff or key stakeholders such as customers or suppliers? If so, please provide details.	
11.	HR	Does the company adheres to local minimum wage standards?	
11A.		What is done to ensure their fair and ethical treatment; to sub contractors?	
11B.		Does the company employ migrant workers and if so, do you have the processes used to ensure minimum standards of human rights?	
12.	Data privacy and security	Is the company GDPR Complaint?	
12A.		Does the company have ISO 27001 or equivalent certification?	
12B.		Have there been any breaches in cyber security within the last three years?	
13.	Supply Chain Risk Management	Does the company conduct supply chain risk assessments involving its procurement, supply chain and logistics departments?	
14.	Corruption/ fraud detection	What does the organisation currently do to safeguard against illegal practices? Has the organisation had any issues in relation to illegal practices (i.e. corruption/fraud) in the past? How has this been detected and resolved?	
15.	Breaches/	Please provide details of any corporate governance	

S/No	Area	Question	Vendor Response
	enforcement	and/or ethical related staff claims/breaches/enforcement/litigation action relating to issues such as anti-bribery and corruption, cases of unfair labour practices, human rights abuses, and other malpractices. Please provide details of any prosecution (fines, imprisonment) and corrective/improvement action post the event(s).	
16.	ESG audit and review	Are ESG processes and systems reviewed/audited either internally or externally?	
17.	Reputation risk assessment	Has the company conducted an ESG risk assessment of media, stakeholders and other public sources external to the company?	
17B.		Has management conducted a safety culture review across the organisation?	
17C.		For suppliers in countries/regions that have experienced labor issues, is a policy in place to identify such issues?	
18.	Gift and Entertainment	Have there been any recorded breaches related to gift and entertainment?	

Version	Owner	Approved by	Date
1	Urme Khan	ERMC	2021
2	Urme Khan	ERMC	July 30, 2025