Sustainability & Environmental, Social and Governance (ESG) Policy

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Purpose

RezolveAi PLC, ("The Company") is committed to conducting business responsibly and creating sustainable long-term value for shareholders and other stakeholders. Environmental, Social and Governance (ESG) considerations are integrated into our strategy, governance, risk management, and business operations to support the Company's long-term success and resilience.

This policy reflects the Company's commitment to responsible corporate governance and is intended to support compliance with applicable UK legal and regulatory requirements and recognized good practice.

As we look ahead to the future, we will continue to be transparent and remain focused on expanding our sustainability efforts.

Environmental Responsibility: We're committed to operating in an environmentally responsible manner to reduce our impact on climate change, conserve natural resources and operate in compliance with environmental regulations.

Social Responsibility: We're committed to being a socially responsible employer by fostering an environment of diversity and inclusion across our business, with a focus on empowering women and minorities, operating ethically and supporting our local communities.

Governance: We're committed to building a culture dedicated to ethical business behavior and responsible corporate activity. We believe strong corporate governance is the foundation to delivering on our commitments.

Scope

This policy applies to the Board of Directors, all employees, contractors, temporary workers, consultants, and subsidiaries of the Company. We also expect our suppliers, contractors, and other business partners to operate in a manner consistent with the principles set out in this policy.

Governance Framework

The Company will manage ESG matters in accordance with applicable legislation, regulatory requirements, and recognized governance frameworks, including, where applicable:

- The UK Companies Act 2006, including the Board's duties under Section 172 to promote the long-term success of the Company while considering the interests of employees, customers, suppliers, communities, and the environment.

- The UK Corporate Governance Code, including effective Board leadership, risk management, internal controls, stakeholder engagement, and long-term sustainable value creation.
- The International Sustainability Standards Board (ISSB) sustainability disclosure standards, where adopted or required by applicable regulation.
- Climate-related disclosure requirements applicable to the Company, including those aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), where required.
- Applicable UK environmental, employment, health and safety, anti-bribery, data protection, and human rights legislation.
- European Union sustainability and corporate reporting requirements, where applicable, including the Corporate Sustainability Reporting Directive (CSRD), European Sustainability Reporting Standards (ESRS), and EU Taxonomy Regulation for sustainability-related disclosures.
- European Union due diligence, data protection, human rights, and environmental requirements, where applicable, including the Corporate Sustainability Due Diligence Directive (CSDDD), EU General Data Protection Regulation (EU GDPR), and related regulatory developments affecting the Company's operations, value chain, or stakeholders.
- United States federal securities law and stock exchange requirements applicable to the Company as a Nasdaq-listed issuer, where applicable, including the Securities Exchange Act of 1934, the Sarbanes-Oxley Act of 2002, and Nasdaq Listing Rules, including the corporate governance disclosure requirements applicable to foreign private issuers.
- United States anti-corruption, whistleblower, and state-level sustainability and privacy requirements, where applicable, including the Foreign Corrupt Practices Act of 1977, the whistleblower provisions of the Dodd-Frank Wall Street Reform and Consumer Protection Act, California’s Climate Corporate Data Accountability Act (SB 253) and Climate-Related Financial Risk Act (SB 261), and the California Consumer Privacy Act (CCPA/CPRA).

Environmental Commitment

The Company is committed to reducing its environmental impact by:

- Complying with applicable environmental legislation and regulatory requirements.
- Identifying, measuring, and managing climate-related risks and opportunities.
- Improving energy efficiency and responsible use of natural resources.
- Reducing greenhouse gas emissions where practicable and economically appropriate.
- Minimizing waste and promoting reuse and recycling.
- Considering environmental impacts in operational and procurement decisions.
- Supporting continuous improvement in environmental performance.

Social Commitment

The Company is committed to maintaining a workplace and business culture that:

- Protects the health, safety, and wellbeing of employees and contractors.
- Promotes diversity, equity, inclusion, and equal opportunity.
- Respects internationally recognized human rights.
- Maintains fair employment practices throughout our operations.
- Invests in employee learning, development, and engagement.
- Supports responsible supply chain practices.
- Engages constructively with customers, shareholders, regulators, suppliers, and the communities in which we operate.

Governance Commitment

The Company is committed to maintaining the highest standards of corporate governance by:

- Promoting ethical behavior and integrity throughout the organization.
- Maintaining an effective system of governance, internal controls, and enterprise risk management.
- Ensuring Board oversight of material ESG risks and opportunities.
- Complying with all applicable laws, regulations, and stock exchange requirements.
- Preventing bribery, corruption, fraud, money laundering, and other financial crime.
- Protecting confidential information, intellectual property, and personal data.
- Maintaining effective whistleblowing arrangements that encourage the reporting of concerns without fear of retaliation.
- Supporting transparent and timely reporting to shareholders and other stakeholders.

United States Securities Law and Nasdaq Listing Compliance

In addition to the frameworks described above, the Company is listed on the Nasdaq Stock Market and, as a Nasdaq-listed issuer, is committed to:

- Complying with applicable requirements of the U.S. Securities Exchange Act of 1934 and the rules and regulations of the U.S. Securities and Exchange Commission (SEC), including periodic and current reporting obligations applicable to the Company as a foreign private issuer.
- Maintaining disclosure controls and procedures and internal control over financial reporting consistent with the Sarbanes-Oxley Act of 2002, as applicable to the Company.
- Complying with Nasdaq Listing Rules, including disclosing any significant ways in which the Company's corporate governance practices differ from those required of U.S. domestic issuers where the Company relies on home country practice under Nasdaq Rule 5615.

- Preventing bribery and corruption in accordance with the U.S. Foreign Corrupt Practices Act of 1977, in addition to the UK Bribery Act 2010.
- Maintaining whistleblower protections consistent with Section 21F of the Dodd-Frank Wall Street Reform and Consumer Protection Act, alongside the Company's internal Whistleblowing Policy.
- Monitoring and complying with applicable U.S. state-level requirements, including California's climate-related disclosure laws (SB 253 and SB 261) and U.S. state privacy laws such as the California Consumer Privacy Act (CCPA/CPRA), where the Company's operations or revenues bring it within scope.
- Maintaining an insider trading policy governing trading in the Company's securities by directors, officers, and employees.

Supply Chain and Third Parties

The Company expects suppliers, contractors, and other third parties to uphold standards consistent with this policy and the Company evaluates suppliers for compatibility with its sustainability expectations, maintaining this through ongoing communication and assessments. ESG considerations will be incorporated, where appropriate, into supplier selection, due diligence, contract management, and ongoing performance monitoring.

ESG Reporting

The Company will monitor and report ESG performance in accordance with applicable legal and regulatory obligations and recognized reporting standards. ESG reporting will be supported by appropriate governance processes, reliable data, and internal controls to promote transparency and accountability.

Where applicable, the Company will provide disclosures relating to climate risks, sustainability matters, governance, and stakeholder engagement through its Annual Report and other public disclosures.

Roles and Responsibilities

Board of Directors

The Board has ultimate responsibility for oversight of the Company's ESG strategy, governance, principal risks, and related disclosures.

Executive Management

Executive Management is responsible for implementing this policy, embedding ESG considerations into business operations, monitoring performance, and reporting material ESG matters to the Board.

Employees

All employees are expected to comply with this policy, complete applicable training, and contribute to the Company's ESG objectives through responsible business conduct.

Review

This policy will be reviewed at least annually, or more frequently if required, to ensure continued alignment with applicable legislation, regulatory developments, recognized governance frameworks, and the Company's strategic objectives.

Version	Owner	Approved by	Date
1	Legal Counsel	ERMC	2021
2	Legal Counsel	ERMC	July 30, 2025
3	Michele Page - Director Compliance	Fred Onorato – Head of Legal	August18, 2026

Appendix A – ESG Governance and Regulatory Framework

This appendix provides a high-level mapping between the Company's ESG Policy and the principal UK governance and sustainability frameworks that inform the Company's approach to environmental, social and governance matters.

Framework	Company Commitment
Companies Act 2006 – Section 172	The Board will have regard to the long-term consequences of decisions, the interests of employees, relationships with suppliers and customers, the impact of operations on the community and environment, maintaining high standards of business conduct, and acting fairly between shareholders.
UK Corporate Governance Code	The Board will oversee ESG strategy, culture, principal risks, internal controls, stakeholder engagement, succession planning, and long-term sustainable value creation. ESG risks will be incorporated into the Company's governance and enterprise risk management framework.
ISSB – IFRS S1 (General Sustainability-related Disclosures)	The Company will identify, assess, manage, and disclose material sustainability-related risks and opportunities that could reasonably affect enterprise value, where applicable and consistent with regulatory requirements.
ISSB – IFRS S2 (Climate-related Disclosures)	The Company will identify and manage climate-related risks and opportunities, including governance, strategy, risk management, and relevant metrics and targets where appropriate.
Task Force on Climate-related Financial Disclosures (TCFD)	Where required or voluntarily adopted, climate-related disclosures will address Governance, Strategy, Risk Management, and Metrics & Targets consistent with TCFD recommendations.
UK Modern Slavery Act 2015	The Company is committed to preventing modern slavery and human trafficking within its operations and supply chain through appropriate due diligence and supplier oversight.
UK Bribery Act 2010	The Company maintains zero tolerance for bribery and corruption and operates appropriate policies, procedures, training, and internal controls.
Data Protection Legislation (UK GDPR and Data Protection Act 2018)	Personal information will be processed lawfully, fairly, securely, and transparently in accordance with applicable legislation. Refer to our Privacy Policy.
Health and Safety at Work etc. Act 1974	The Company is committed to providing a safe and healthy working environment for employees, contractors, and visitors. the Company endeavors to create a workspace that not only fosters productivity but also remains a safe environment for employees at all times.

Framework	Company Commitment
	Reinforcing our collective commitment to fostering a workplace where the health, safety, and well-being of each individual are essential. We further articulate our approach to health, safety, and well-being in our Employee Handbook.
Equality Act 2010	The Company promotes equality, diversity, inclusion, and equal employment opportunities throughout its operations.
U.S. Securities Exchange Act of 1934 / SEC Rules	The Company complies with applicable U.S. federal securities laws and SEC reporting, disclosure, and internal control requirements applicable to it as a Nasdaq-listed foreign private issuer.
Sarbanes-Oxley Act of 2002	The Company maintains disclosure controls and procedures and internal control over financial reporting consistent with applicable SOX requirements.
Nasdaq Listing Rules	The Company complies with applicable Nasdaq Listing Rules and discloses any home country governance practices relied upon in place of Nasdaq requirements, as permitted for foreign private issuers.
U.S. Foreign Corrupt Practices Act of 1977	The Company maintains zero tolerance for bribery and corruption under the FCPA, in addition to the UK Bribery Act 2010, supported by appropriate policies, procedures, training, and internal controls.
Dodd-Frank Act – Section 21F Whistleblower Program	The Company maintains whistleblowing arrangements consistent with U.S. whistleblower protections, alongside its internal Whistleblowing Policy.
California SB 253 / SB 261 (Climate Disclosure Laws)	Where applicable based on revenue and California business activity, the Company will assess and comply with California's Climate Corporate Data Accountability Act (SB 253) and Climate-Related Financial Risk Act (SB 261).
California Consumer Privacy Act (CCPA/CPRA)	Personal information of California residents will be processed in accordance with applicable U.S. state privacy laws, in addition to UK/EU data protection legislation. Refer to our Privacy Policy.

ESG Governance Structure

The governance of ESG is integrated into the Company's overall corporate governance framework.

Board of Directors

The Board is responsible for:

- Approving the ESG strategy and this policy.
- Overseeing material ESG risks and opportunities.
- Reviewing ESG performance and key metrics.

- Reviewing sustainability-related disclosures included in the Annual Report.
- Ensuring ESG considerations are incorporated into strategic decision-making.

Audit & Risk Committee

The Audit & Risk Committee is responsible for:

- Overseeing ESG-related risks within the Enterprise Risk Management Framework.
- Reviewing the effectiveness of ESG-related internal controls.
- Monitoring compliance with applicable ESG reporting obligations.
- Reviewing assurance activities relating to ESG reporting.
- Monitoring climate, cyber, regulatory, operational, and supply chain risks that may materially affect the Company.

Executive Management

Executive Management is responsible for:

- Implementing the ESG strategy.
- Developing ESG objectives and performance measures.
- Allocating appropriate resources.
- Reporting ESG performance and emerging risks to the Board.
- Ensuring regulatory compliance.

Business Functions

Business leaders are responsible for embedding ESG into day-to-day operations, including:

- Risk Management
- Procurement and Third-Party Risk
- Human Resources
- Information Security
- Finance
- Legal & Compliance
- Facilities and Operations

ESG Risk Categories

The Company considers ESG risks within its Enterprise Risk Management Framework, including:

Environmental

- Climate change
- Carbon emissions
- Energy consumption
- Waste management
- Resource efficiency

- Business continuity related to environmental events

Social

- Employee wellbeing
- Health and safety
- Diversity, equity and inclusion
- Human rights
- Modern slavery
- Supply chain labour practices
- Community impact

Governance

- Board effectiveness
- Business ethics
- Anti-bribery and corruption
- Cybersecurity
- Data privacy
- Regulatory compliance
- Internal controls
- Financial reporting
- Third-party risk
- Whistleblowing

ESG Reporting Principles

The Company aims to ensure ESG information is

- Accurate
- Complete
- Reliable
- Timely
- Transparent
- Subject to appropriate governance and internal controls
- Capable of independent assurance where appropriate

Related Policies

This policy should be read alongside the Company's:

- Code of Conduct
- Enterprise Risk Management Policy
- Anti-Bribery and Corruption Policy
- Whistleblowing Policy
- Modern Slavery Statement
- Health & Safety Policy
- Diversity, Equity & Inclusion Policy
- Information Security Policy

- Data Protection and Privacy Policy
- Third-Party Risk Management Policy
- Procurement Policy
- Environmental or Sustainability Policy (where maintained separately)
- Business Continuity Policy
- Corporate Governance Framework
- Insider Trading Policy

Review

This appendix will be reviewed annually alongside the ESG Policy to ensure continued alignment with UK legislation, corporate governance expectations, and emerging sustainability reporting standards.