rezolve ai
advanced commerce technologies

Code of Conduct

May 2026

Foreword from our CEO

I would like to introduce to you our Global Code of Conduct. We all have a responsibility to uphold our reputation for integrity and ethical standards. As a global company, we rely on each other to take personal accountability for doing the right thing. No desire to make the numbers, gain a competitive advantage or follow an instruction should ever stand in the way of our commitment to integrity. Without our reputation, we put at risk everything we have worked so hard to achieve.

Our Global Code of Conduct sets out a clear set of standards for the way we conduct business. It provides each of us with an ethical framework to guide us when we're faced with complex and challenging choices. This Code cannot answer all your questions or address every situation, which is why we have established avenues and functions to answer questions and follow up when problems occur.

I believe that we are forming a truly inspirational organisation. One that is challenging existing business models and providing our business partners with opportunities to move to the next level. That success is driven by the quality and integrity of our people. By embedding this Code into our way of thinking and working we map out a sustainable future for our organisation.

Uphold the Code and we can all work together for a brighter future.



Dan Wagner
CEO

Use and administration of the code

This Code applies to all employees, officers and directors who work for the Rezolve Group, their subsidiaries, and affiliates (the "Company"). We also expect anyone acting on our behalf to act in a way that is consistent with our Code. This includes our business partners, contractors, part-time employees, and third-party representatives.

This Code should be read together with other Rezolve policies applicable at group level and/or at the local level and any additional business unit procedures that may provide more guidance about certain local laws or customary business practices. As a general matter, should there be a conflict between the Code and any business unit, regional or department policy, the more restrictive policy will apply.

Rezolve will be deploying training by way of its learning management system. As part of that process all employees and members of the Board of Directors must acknowledge that they have read, understand, and will comply with the Code.

Our responsibility to co-workers

We are committed to building diversity in a working environment where every employee feels included, where everyone feels responsible for the performance and reputation of our Company, and where everyone treats each other with mutual trust and respect. We employ and promote employees solely based on the qualifications and abilities needed for performance of the work. We do not tolerate discrimination and provide equal opportunity based on merit.

Health, Safety, Security and Environment (HSSE)

We believe that good health, safety, security and environmental standards and practices go together with achieving excellent business results. We are committed to providing healthy and safe working conditions for all employees, contractors, visitors, and customers. We comply with relevant laws and regulations and take action to reduce risk.
We are all accountable for behaving safely, following local operating procedures and safe working practices, and preventing pollution and harm to the environment. It is the responsibility of all employees, and those working with us, to take steps to prevent accidents, to be attentive to safety and to report hazards, injuries or behaviours and practices that may cause harm.

Third Parties

We allow third parties to compete fairly for business. We select third parties based on their qualifications, reliability, and adherence to applicable laws. We take all reasonable steps to select partners that are committed to the law and ethical behaviour. We work with third parties who adhere to business principles and health, safety, social and environmental standards consistent with our own.

Our business is a technology business. Where we do procure materials, we are committed to sourcing such materials from responsible suppliers. We will conduct due diligence of such suppliers on origin, source, and chain of custody of conflict minerals.

Public communication

We are committed to delivering accurate and reliable information to our stakeholders. This includes customers, investors, financial analysts, government, and regulators, as well as members of the general public, through the media and social media. All public disclosures, including press releases, speeches, endorsements, and other communications that we make are honest, accurate, timely and representative of the facts. We ensure consistency and accuracy of messaging by only allowing designated persons to answer questions from or issue statements to the news media, financial analysts, investors, or through the Group 's social media channels. All such matters should be referred to the CEO or the CFO.

Insider trading

As a listed company, we must be aware of rules and regulations around insider trading. To use information that is not public to buy or sell stock, or to pass it along to others so that they may do so, could constitute insider trading. Insider trading not only violates this Code, but it also violates the law. Don't do it. Please refer to our Disclosure Policy and Procedure.

Anti-Bribery and corruption

Like all businesses, Rezolve is subject to regulations that prohibit bribery in virtually every kind of commercial setting. The rule for us at Rezolve is simple – don't bribe anybody, anytime, for any reason.

You should be careful when you give gifts and pay for meals, entertainment, or other business courtesies on behalf of Rezolve. We want to avoid the possibility that the gift, entertainment, or other business courtesy could be perceived as a bribe, so it's always best to provide such business courtesies infrequently and, when we do, to keep their value moderate. Contact Ethics & Compliance if you have any questions.

In addition to courtesies noted above, improper payments may include anything of value, provided overtly or covertly, in cash or in kind, including bribes, kickbacks, donations, grants, commissions or any sales arrangement, discounts or rebates that is offered other than in accordance with our standard terms of trade.

Working with Government officials

Offering gifts, entertainment, or other business courtesies that could be perceived as bribes becomes especially problematic if you're dealing with a government official. "Government officials" include any government employee; candidate for public office; or employee of government-owned or -controlled companies, public international organizations, or political parties. Several laws around the world, including the U.S. Foreign Corrupt Practices Act and

the UK Bribery Act, specifically prohibit offering or giving anything of value to government officials to influence official action or to secure an improper advantage. This not only includes traditional gifts, but also things like meals, travel, political or charitable contributions, and job offers for government officials' relatives. Never give gifts to thank government officials for doing their jobs. By contrast, it can be permissible to make infrequent and moderate expenditures for gifts and business entertainment for government officials that are directly tied to promoting our products or services (e.g., providing a modest meal at a day-long demonstration of Rezolve's products). Payment of such expenses can be acceptable (assuming they are permitted under local law). If you have any doubts seek clarification from your compliance team and always obtain the approval of you line manager.

A payment of small amounts to ensure or speed up the proper performance of a Government Official's routine duties is classified as a facilitation payment. These too are not permitted.

Anti-Money Laundering (AML)

We would never knowingly look the other way when it comes to illegal activities, but we understand that criminal activity like money laundering may not always be obvious, so it is important that we work to reduce our exposure and speak up about anything suspicious. Money laundering is a process where funds generated through criminal activity – such as terrorism, drug dealing, tax evasion, human trafficking, and fraud – are moved through legitimate businesses to hide their criminal origin. We are committed to conducting business in a way that prevents the use of our business transactions by those who might abuse them, so we comply with anti-money laundering, financial crime, and antiterrorism laws in all countries where we operate. We take the time to know our suppliers and other business partners and the reputations they have for following the law, by performing appropriate due diligence and screenings. Be proactive when it comes to spotting financial transactions that might signal a problem and report your concern if you see or suspect an activity or transaction that is outside of normal process. Please refer to our AML Policy for further guidance.

Protecting the privacy and confidential information of others

Through the normal course of business, we may have access to Personal Information about our employees, our business partners, customers, or our investors. We are bound by the General Data Protection Regulations (GDPR) and other data protection and associated privacy laws. We collect Personal Information for legitimate purposes. We are committed to protecting the privacy and security of Personal Information we collect using appropriate technical and organisational measures. Employees are only allowed to access data containing Personal Information where required by their job function. We do not use data containing Personal Information unless there is a specific legal basis for such use. For advice contact our Data Protection Manager (DPM).

Fair competition and Antitrust

We are committed to the promotion of fair competition globally. We aim to form successful business partnerships through developing and improving our own products and services and distinguishing these from our competitors. We deal fairly with customers, suppliers, and competitors.

Avoiding conflicts of interest

A conflict of interest happens when personal interests are not aligned with the interests of the Company. Examples include personal relationships between a manager and their employee or an employee having a personal or financial interest in a third party that is working with Rezolve. Both scenarios could present a conflict of interest. We should also avoid activities that have the appearance of a conflict, and any potential conflict of interest must be disclosed to your line manager. Giving and receiving gifts can be a conflict of interest. We never solicit gifts or hospitality from a Third Party. Employees may accept unsolicited gifts or hospitality from Third Parties only when it is occasional, modest, and appropriate for a business relationship. We may give hospitality or gifts to suppliers/ vendors where they are reasonable, in line with applicable laws and industry codes and for a legitimate business purpose. Specific rules apply to hospitality and gifts to Government Officials (see above).

Documenting our work

We are committed to maintaining accurate accounting records, consistent financial reports, and effective internal financial controls. Our accounting records and supporting documents are designed to accurately describe and reflect the true nature of our underlying transactions and conform to applicable accounting standards. Never be tempted to classify an expense as anything other than what it was for. All employees are responsible for understanding and complying with document retention requirements applicable to their function and location.

Sustainability and Ethical Standards

We are committed to managing the environmental, social, and economic impacts of our business. When we source materials, we try to ensure that they are from responsible suppliers. We ensure our activities are conducted in a manner that proactively protects the environment and maximizes efficient use of resources. Please refer to our Environment and Social Governance policy. Through our actions and policies, we strive to respect and promote human rights by upholding the UN Guiding Principles on Business and Human Rights in our relationships with our employees, suppliers and other third parties.

Prevention of modern slavery

Our Supplier Code of Conduct sets supplier expectations designed to protect the health, safety, and treatment of workers, including the prohibition of any form of modern slavery.

Any violation of our standards by an employee can result in disciplinary action, including termination of employment. Any violation by a supplier or member of our extended workforce can result in contract or engagement termination. Contracts with suppliers include language requiring compliance with our Supplier Code of Conduct, which prohibits the use of any form of modern slavery.

Reporting bad behaviour

Everyone has a responsibility to report any breach of this Code. Failure to report such a breach is a violation of the Code. You may report concerns to your manager, or to Internal Audit or Compliance functions. We have also engaged Navex Global to provide an externally managed reporting channel where reports can be made, and anonymity protected. url:Rezolve.ethicspoint.com

Non retaliation policy

Rezolve prohibits retaliation against any individual who reports or participates in an investigation of a possible violation of our Code, policies, or the law. If you believe you are being retaliated against, please contact the ethics and compliance team.

