

GIFTS AND ENTERTAINMENT POLICY

of

REWA MSW MANAGEMENT SOLUTIONS LIMITED

This Gift and Entertainment Policy was approved by the Board of Directors of the Company at their meeting held on **20th February 2023**. The Company has adopted the **Gifts and Entertainment Policy** of its Ultimate Holding Company, Re Sustainability Limited. The Policy provides guidelines on gift, entertainment, and reporting gifts and entertainment, ensuring all activities are conducted ethically and without conflicts of interest.

The Gift and Entertainment Policy is available at the following link:

<https://resustainability.com/investors/wp-content/uploads/2025/12/Gifts- - Entertainment-Policy.pdf>