

IiAS SUSTAIN POLICY AND PROCESS:

GIFT POLICY

PURPOSE

IiAS Sustain is a SEBI-registered Category II ESG Rating Provider and operates on a 'subscriber-pays' model. IiAS Sustain has a responsibility to ensure that it preserves the integrity of its research, its objective and the public's trust. The purpose of this policy is to lay down restrictions in relation to acceptance and offering of gifts.

GIFTING GUIDELINES

- IiAS Sustain's employees and their immediate dependent relative¹ must not solicit or accept any gifts, favours, or benefits from rated entities, clients, suppliers, business partners, or any entity interacting with IiAS Sustain.
- IiAS Sustain's employees may accept or offer nominal tokens or customary business courtesies (such as stationery, working meals, or light refreshments during meetings) that are modest in value, infrequent, and clearly intended for legitimate business purposes.
- Acceptance or offering of cash or cash equivalents (e.g., gift cards, vouchers, money, or securities) is strictly prohibited.
- IiAS Sustain's employees are required to immediately disclose any gifts or offers that may be in non-compliance of this policy.

ABOUT THE POLICY

- This policy is effective from 11 Nov 2025 and remains valid unless amended.
- There are no prior versions / revisions of this policy.
- This policy should be read in conjunction with IiAS Sustain's Managing Conflict of Interest Policy.

¹"Immediate dependent relative" means: (a) Father (including stepfather); (b) Mother (including stepmother); (c) Spouse; (d) Brother; (e) Sister; (f) Son; (g) Daughter; (h) Son's wife; (i) Daughter's husband; who is financially dependent on any person employed as research analyst | "Financially dependent" means a relative to whom one contributes all or a major amount of necessary financial support.