



# **ACME SOLAR HOLDINGS LIMITED**

Business Responsibility and Sustainability policies

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# ACME SOLAR HOLDINGS LIMITED

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) POLICY

### 1. Introduction

ACME Solar Holdings Limited (“ACME” or the “Company”) is committed to conduct its business in a manner that is ethical, transparent and accountable, while integrating environmental and social considerations into its strategy, operations and stakeholder interactions. ACME has established a framework for governance, implementation and disclosure of sustainability-related practices and performance.

### 2. Purpose

This Policy has been adopted to articulate the Company’s approach to sustainability and responsible business conduct and is aligned with the principles set out under the National Guidelines on Responsible Business Conduct (NGRBC) issued by the Government of India.

The Policy also supports compliance with applicable regulatory requirements, including the Business Responsibility and Sustainability Reporting (BRSR) framework prescribed by the Securities and Exchange Board of India (SEBI), and provides a basis for alignment with internationally recognised sustainability reporting frameworks, where considered relevant to the Company’s business and regulatory context.

### 3. Applicability

This Policy applies to all directors, employees and officers of the Company and extends, to the extent practicable, to its subsidiaries, joint ventures, contractors, suppliers and other business partners forming part of its value chain.

All functions and business units are required to align their processes and practices with the principles set out in this Policy.

### 4. Statement of Principles

The Company adopts the principles set out under the NGRBC as the basis for its conduct of business.

#### a. Ethics, Transparency and Accountability

The Company shall conduct its affairs in accordance with the highest standards of integrity, fairness and accountability. It shall maintain robust systems of corporate governance, internal controls and disclosures to ensure transparency in its dealings with stakeholders.

Appropriate mechanisms shall be in place to enable reporting of concerns relating to unethical conduct, and to ensure that such concerns are addressed in a fair and timely manner. The Company shall not engage in, nor tolerate, practices that are corrupt, abusive or anti-competitive, and shall seek to avoid association with any third party that engages in such practices.

#### b. Sustainable Business Practices

The Company recognises its responsibility to integrate sustainability considerations into its business activities. The Company shall seek to ensure that its projects are developed and operated: (a) in compliance with applicable environmental regulations and approvals,

including those relating to land use, biodiversity and pollution control; and (b) in a manner that minimises adverse environmental and social impacts and contributes to long-term value creation.

In its procurement and operational decisions, the Company shall seek to incorporate environmental and social criteria, including resource efficiency, responsible sourcing and lifecycle considerations.

c. **Employee Well-being**

The Company is committed to providing a safe, inclusive and respectful workplace. It shall ensure that employment practices are fair, non-discriminatory and aligned with applicable labour and employment laws.

The Company shall promote employee well-being through appropriate policies relating to health and safety, diversity and inclusion, training and development, and grievance redressal. Any form of forced labour, child labour or workplace harassment is strictly prohibited.

d. **Stakeholder Engagement**

The Company recognises the importance of its stakeholders, including employees, customers, investors, communities, suppliers and regulators. It shall seek to engage with stakeholders in a transparent and constructive manner, and to take into account their legitimate concerns in its decision-making processes.

The Company shall endeavour to balance stakeholder interests through responsible business practices and sustained engagement.

e. **Human Rights**

The Company is committed to respecting and promoting human rights in accordance with applicable laws and guided by the United Nations Guiding Principles on Business and Human Rights.

It shall seek to identify, prevent and mitigate adverse human rights impacts arising from its operations and, to the extent feasible, those linked to its business relationships. The Company expects its employees and business partners to uphold these standards.

f. **Environmental Protection**

The Company acknowledges its responsibility to protect and preserve the environment. The Company shall comply with applicable environmental laws, regulations and approvals governing its operations. It shall endeavour to minimise the environmental impact of its operations through efficient use of resources, reduction of emissions and waste, and adoption of sustainable practices.

The Company shall seek to assess environmental risks and impacts associated with its activities and integrate appropriate mitigation and management measures into its operational processes.

g. **Responsible Policy Advocacy**

The Company shall engage with governmental and regulatory authorities in a manner that is responsible, transparent and consistent with the principles set out in this Policy. Any advocacy undertaken by or on behalf of the Company shall be conducted through appropriate channels and in compliance with applicable laws and ethical standards.

**h. Inclusive Growth and Development**

The Company is committed to contributing to inclusive and equitable development. It shall undertake initiatives, including through its corporate social responsibility programmes, to support the socio-economic development of communities, particularly those in areas of its operations.

Such initiatives shall be aligned with statutory requirements and the Company's broader sustainability objectives.

**i. Responsible Customer Engagement**

The Company shall engage with its customers in a fair, transparent and responsible manner, consistent with applicable laws, contractual obligations and regulatory requirements.

The Company shall endeavour to maintain appropriate standards of quality, reliability and integrity in the conduct of its business, and to address customer concerns in a timely and structured manner.

The Company shall seek to adopt practices relating to customer engagement, data protection and grievance redressal, having regard to the nature of its business and its customer base.

*The principles set out in this Policy are aligned with the nine principles prescribed under the National Guidelines on Responsible Business Conduct (NGRBC). The mapping of the Policy sections to the corresponding NGRBC principles is set out in Annexure 1.*

**5. Value Chain Responsibility**

The Company recognises that its responsibility extends beyond its own operations to its value chain. It shall seek to promote responsible business conduct among its suppliers, contractors and business partners through appropriate policies, contractual provisions and engagement mechanisms. The Company shall comply with applicable environmental laws, regulations and approvals governing its operations.

Where feasible, the Company shall incorporate environmental, social and governance considerations into its vendor selection, evaluation and monitoring processes.

**6. Risk Management and Controls**

The Company recognises the importance of integrating environmental, social and governance considerations into its risk management processes. It shall endeavour to identify and assess material ESG risks and opportunities, and progressively incorporate such considerations into its overall risk management framework, having regard to the nature and scale of its operations. Appropriate internal controls and monitoring mechanisms shall be developed to support implementation of this Policy.

**7. Disclosures and Reporting**

The Company shall make appropriate disclosures on its sustainability performance in accordance with applicable regulatory requirements, including the BRSR framework.

The Company may, from time to time, align its disclosures with internationally recognised sustainability reporting frameworks, to the extent considered relevant to its business, stakeholders and regulatory context.

It shall endeavour to ensure that such disclosures are accurate, balanced and reflective of its performance. The Company shall seek independent assurance of its sustainability disclosures to the extent required under applicable laws and regulatory frameworks. It may, in addition, seek independent assurance of other ESG disclosures, where considered appropriate.

**8. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**9. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**10. Version History**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Environmental, Social and Governance (ESG) Policy	27 <sup>th</sup> March 2026

## ANNEXURE 1

### MAPPING OF POLICY PRINCIPLES TO THE NATIONAL GUIDELINES ON RESPONSIBLE BUSINESS CONDUCT (NGRBC)

The principles set out in this Policy are aligned with the nine principles prescribed under the National Guidelines on Responsible Business Conduct (NGRBC). The mapping of the Policy sections to the corresponding NGRBC principles is set out below.

<b>Sr. No.</b>	<b>Policy Section</b>	<b>NGRBC Principle</b>	<b>Principle Description (NGRBC)</b>
1	Ethics, Transparency and Accountability	Principle 1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable
2	Sustainable Business Practices	Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
3	Employee Well-being	Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
4	Stakeholder Engagement	Principle 4	Businesses should respect the interests of and be responsive to all their stakeholders
5	Human Rights	Principle 5	Businesses should respect and promote human rights
6	Environmental Protection	Principle 6	Businesses should respect and make efforts to protect and restore the environment
7	Responsible Policy Advocacy	Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a responsible and transparent manner
8	Inclusive Growth and Development	Principle 8	Businesses should promote inclusive growth and equitable development
9	Responsible Customer Engagement	Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

# ACME SOLAR HOLDINGS LIMITED

## ANTI BRIBERY AND ANTI-CORRUPTION POLICY

### 1. Introduction

ACME Solar Holdings Limited ("ACME" or the "Company") is committed to conducting its business with the highest standards of integrity, transparency, and ethical conduct. The Company maintains a zero-tolerance stance against bribery, corruption, illegal gratification, and all forms of improper business influence. This Policy sets out the principles and requirements that govern ACME's approach to preventing bribery and corruption across its operations and value chain, in accordance with applicable laws including the Prevention of Corruption Act 1988, as amended from time to time.

### 2. Purpose

The purpose of this Policy is to:

- a. set out ACME's responsibilities to comply with applicable laws and regulations relating to bribery and corruption; and
- b. outline guiding principles and adequate procedures to prevent any activity or conduct relating to bribery, facilitation payments, or corruption.

### 3. Applicability

This Policy applies to the Company, its subsidiaries and joint ventures, where the Company exercises management control, and their respective employees (whether full-time, part-time, temporary or contractual) directors, senior management, vendors, suppliers, contractors, consultants, and service providers, interns, trainees, apprentices or any other person associated with them.

### 4. What is prohibited under the Policy

#### a. Bribes

No person shall, directly or indirectly, engage in any form of bribery or corrupt conduct, in dealings with any public official or government authority, private party or any other person. No person shall offer, give, request, or accept anything of value to improperly influence a decision or gain an unfair business advantage. Bribery includes any offer, promise, receipt or payment of:

- i. Money (or cash equivalents);
- ii. gifts, entertainment or hospitality given or received otherwise than in accordance with this Policy;
- iii. kickbacks;
- iv. unwarranted rebates or excessive commissions;
- v. unwarranted allowances or expenses;
- vi. uncompensated use of company services or facilities; and
- vii. anything else of value.

#### b. Facilitation Payments

Facilitation payments or any payments to expedite or secure the performance of routine activities are strictly prohibited. The Company does not nor does it permit any third parties acting on its behalf, including vendors, agents, customers, consultants, alliance partners, suppliers and contractors to make any such payments.

c. **Political or Charitable Contributions for Advantage**

Donations, sponsorships, or contributions must never be used to obtain or retain business, secure approvals, or influence officials. Legitimate contributions will require appropriate due diligence and approvals from respective authorities.

d. **Gifts, Hospitality & Entertainment**

The Company recognises that giving and receiving gifts, meals, and entertainment is a common business practice and is intended to strengthen and build long-term business relationships. However, giving or receiving gifts/ benefits is appropriate, proper, and legitimate if the gift/benefit in question is:

- i. There is a legitimate business purpose to support gifts related expenses. Customary gifts/meals, entertainment, travel and lodging may never be given or received in return for a favour/favourable treatment or to refrain from doing something disadvantaging to ACME.
- ii. Considering the nature of the gift, it is of an appropriate type and value and given at an appropriate time.
- iii. Gifts/Benefits are given under the brand name of ACME or any of its subsidiaries business name
- iv. Consistent with customary practice.
- v. In compliance with applicable laws (may seek opinion of BRSR Committee if deemed necessary).

A benefit is not appropriate, proper, and legitimate if it is given/accepted in cash, cash equivalents (gift certificates, coupons), items readily convertible into cash.

It is prohibited to provide/accept gifts, meals, entertainment, or anything of value to/from any stakeholders unless it is provided in accordance with:

- i. this Policy,
- ii. ACME's Code of Ethics & Conduct,
- iii. ACME's any other applicable policies and procedures.

**5. Record Keeping**

All ACME's transactions shall be recorded completely, accurately, and with sufficient detail so that the purpose and amount of any payment is clear. No accounts or payments must be kept "off-book".

**6. Enforcement**

ACME shall impose disciplinary actions on anyone found to have breached this Policy, in a manner that is fair, consistent and that reflects the nature and facts of the violation. Anyone subject to this Policy who violates it may face disciplinary actions up to and including termination of his or her employment or relationship with ACME for cause and without notice. The violation of this Policy may also violate certain applicable Anti-Bribery and Anti-Corruption Laws. If ACME discovers a violation of any Anti-Bribery and Anti-Corruption Law, depending on the severity of the violation, it may refer the matter to the appropriate authorities, which could lead to penalties, fines or imprisonment or other liability as may be prescribed under applicable laws.

**7. Training, Awareness & Communication**

ACME will conduct regular training for employees and relevant third parties, publish simple how-to guides (e.g., on gifts and engagement with officials), and communicate updates widely so expectations are clear.

**8. Reporting and Grievance Redressal Mechanism**

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

**9. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**10. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**11. Version History**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Anti-Bribery and Anti-Corruption Policy – Version 1	27 <sup>th</sup> March 2026

**ACME SOLAR HOLDINGS LIMITED**  
**ENTERPRISE CYBER SECURITY POLICY**

**1. Introduction**

ACME Solar Holdings Limited (“**ACME**” or the “**Company**”) recognizes that its information and cyber assets are fundamentally essential for its business operations and effective customer service. We are committed to establishing and improving our cyber security posture to safeguard these assets by ensuring their confidentiality, integrity, and availability at all times.

**2. Purpose**

This Policy establishes the management framework to protect our stakeholders, brand, and reputation from cyber risks that could disrupt our business.

**3. Applicability**

This Policy is applicable to (a) the Company, its subsidiaries, joint ventures and affiliates where it exercises management control; (b) their respective employees, whether permanent, contractual, trainees or interns; (c) vendors, service providers, consultants and value chain partners; and (d) any third party working for or associated with the Company. It covers all information, computer systems, communication services, and cyber systems owned or licensed by ACME, including all personnel from external organizations with access to ACME's network and resources.

**4. Guiding Principles**

- a. **Shared Responsibility:** All employees and users of ACME's resources are responsible for understanding and adhering to this Policy. All functional heads are directly responsible for ensuring compliance within their respective domains.
- b. **Risk-Based Approach:** The Company's security efforts will be prioritized based on risk. The Company will apply effective risk management to formally identify, treat, and mitigate current and expected cyber risks to an acceptable level.
- c. **Operational Resilience:** The Company will maintain and test a Business Continuity Plan for all business-critical information and cyber assets to ensure efficient recovery from any material disruptions.
- d. **Compliance by Default:** The Company will ensure compliance with all applicable legal, statutory, regulatory, and contractual requirements. This Policy is designed to align with applicable laws and recognized standards like ISO/IEC 27001.
- e. **Continuous Improvement:** The Company's information security systems shall undergo continual improvement to ensure the integrity and protection of data across all operations.

**5. Key Policy Areas**

- a. **Information Governance:** Critical information shall be protected from unauthorized access, use, disclosure, modification, and disposal. Its confidentiality, integrity, and availability shall be ensured whether it is at rest, in transit, or being processed. Formal transfer policies and controls shall be in place for all communications facilities.
- b. **Access Control:** Access to sensitive and confidential resources shall be restricted to authorized users only, and any unauthorized use of another user's identity is strictly prohibited.

- c. **IT/OT Infrastructure Security:** Robust systems shall be established for monitoring, detecting, and responding to information security threats. This includes implementation of network security controls such as firewalls, encrypted channels for remote administration, and disabling services not needed for business. A formal Change Management Process must be followed for any modifications to devices.
- d. **Third-Party Risk Management:** Information security requirements shall be established and enforced for all third parties, including vendors and consultants, to safeguard our data and systems. Secure information transfer agreements including any confidentiality or non-disclosure agreements (NDAs) shall be executed with external parties before sharing any data/information.
- e. **Incident Response & Resilience:** All actual or suspected breaches of cyber security shall be reported and investigated by designated personnel. Appropriate corrective and preventive actions will be initiated to manage the incident and prevent recurrence.
- f. **Acceptable Use of AI:** The principles of protecting confidentiality, integrity, and availability apply to any data which may be used for training and operating AI models.

## 6. Roles & Responsibilities

- a. **All Employees, Vendors, and Partners:** Responsible for compliance with this Policy.
- b. **Business/Department Heads:** Responsible for ensuring Policy compliance within their respective domains and conducting self-assessments.
- c. **IT Department:** Responsible for Network Security.
- d. **Legal Department:** Responsible for establishing and reviewing appropriate contractual terms including any confidentiality or non-disclosure agreements.

## 7. Training and Awareness

ACME believes that informed and aware individuals form the foundation of effective cyber security. To support this, ACME will:

- a. Provide regular, role-based cyber security trainings.
- b. Conduct awareness programs that promote safe digital practices, phishing prevention, responsible use of technology, and secure handling of data.

## 8. Monitoring and Risk Management

ACME shall deploy robust monitoring mechanisms across its IT and OT environments to ensure early detection of anomalies, unauthorized activities, and emerging threats. Monitoring activities will include:

- a. Continuous network surveillance, log review, and alert analysis.
- b. Automated and manual monitoring tools to ensure visibility across all critical systems.
- c. Regular vulnerability assessments and threat-hunting exercises.
- d. Ongoing review of user access, administrator privileges, and system changes.

Cyber risk management will be embedded into organizational decision-making through:

- a. Formal risk identification, assessment, and prioritization.
- b. Implementation of preventive and corrective controls based on impact.
- c. Ongoing review of risks associated with new technologies and third-party engagements.
- d. Maintenance of updated cyber risk registers reviewed by senior leadership.

**9. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**10. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**11. Version History:**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Enterprise Cybersecurity Policy	27 <sup>th</sup> March 2026

**ACME SOLAR HOLDINGS LIMITED**  
**SUSTAINABLE PROCUREMENT POLICY**

**1. Introduction**

ACME Solar Holdings Limited (“ACME” or the “Company”) is committed to conducting its procurement activities in a responsible and sustainable manner that supports ethical business practices, safeguards people, and minimizes environmental impact.

**2. Purpose**

This Policy aims to:

- a. Promote responsible sourcing across ACME’s value chain
- b. Align procurement practices with applicable laws and recognized ESG principles
- c. Encourage suppliers and business partners to adopt sustainable and ethical practices
- d. Support long-term value creation through responsible resource use and risk management

**3. Applicability**

This Policy applies to: (a) all employees and directors of the Company involved in procurement and vendor management activities; (b) employees and directors of subsidiaries and entities where the Company exercises management or operational control, to the extent such entities undertake procurement activities (“Group Entities”); and (c) contractors, suppliers, service providers and other third parties engaged by the Company or its Group Entities, to the extent relevant to their engagement.

This Policy should be read in conjunction with ACME’s Supplier Code of Conduct, which sets out detailed expectations applicable to suppliers and business partners.

**4. Guiding Principles**

ACME seeks to integrate sustainability considerations into procurement decisions and supplier engagement across the following areas:

- a. **Ethical Business Conduct:** ACME promotes integrity, transparency, and accountability in its procurement processes. The Company encourages suppliers to:
  - i. Conduct business ethically and with integrity
  - ii. Avoid conflicts of interest, bribery, and anti-competitive practices
  - iii. Protect confidential information and intellectual property
  - iv. Maintain appropriate governance systems and internal controls
- b. **Social and Labour Practices:** ACME supports respect for human rights and fair labour practices across its value chain. The Company encourages suppliers to:
  - i. Uphold fair working conditions and dignity of labour
  - ii. Avoid child labour, forced labour, and discriminatory practices
  - iii. Promote diversity, inclusion, and equal opportunity
  - iv. Provide safe and healthy working environments
- c. **Environmental Responsibility:** ACME seeks to minimise environmental impact through responsible procurement practices. The Company encourages suppliers to:
  - i. Comply with applicable environmental laws and regulations

- ii. Improve resource efficiency, including energy and water use
  - iii. Reduce greenhouse gas emissions and waste generation
  - iv. Promote environmentally responsible production and sourcing practices
- d. **Health, Safety and Well-being:** ACME prioritizes safe and responsible operations and encourages suppliers to:
  - i. Maintain appropriate health and safety standards
  - ii. Promote a culture of safety and well-being
  - iii. Implement suitable systems to manage operational risks
- e. **Sustainable Products and Lifecycle Approach:** ACME encourages procurement of goods and services that are:
  - i. Responsibly manufactured
  - ii. Resource-efficient
  - iii. Designed with consideration of lifecycle impacts
 Departments are encouraged to evaluate procurement decisions based on long-term sustainability considerations, where feasible.
- f. **Business Continuity and Resilience:** ACME encourages suppliers to maintain appropriate preparedness for operational disruptions, including natural events or unforeseen circumstances, to support continuity of supply.

## 5. **Supplier Engagement**

ACME seeks to build long-term relationships with suppliers that share its commitment to responsible business practices.

- a. ACME may adopt a risk-based approach to supplier engagement and evaluation
- b. The Company may request relevant information or documentation relating to sustainability practices, where appropriate
- c. Suppliers are encouraged to collaborate with ACME in improving sustainability outcomes across the value chain

## 6. **Reporting and Grievance Redressal Mechanism**

Suppliers and stakeholders who wish to raise concerns related to unethical conduct, non-compliance, or sustainability issues may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

## 7. **Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**8. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**9. Version History:**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Sustainable Procurement Policy	27 <sup>th</sup> March 2026

## ACME SOLAR HOLDINGS LIMITED

### EQUAL EMPLOYMENT, ANTI-DISCRIMINATION & INCLUSION POLICY

#### 1. Introduction

ACME Solar Holdings Limited (“ACME” or “Company”) is committed to providing equal employment opportunities and maintaining a workplace that is free from discrimination, harassment, and unfair treatment. The Company recognises that diversity of background, perspective and experience enhances innovation, strengthens governance, and contributes to long-term sustainable value creation. Employment decisions at ACME shall be based solely on merit, competence, performance, and business requirements.

#### 2. Purpose

The purpose of this Policy is to affirm the Company’s commitment to fostering a fair, inclusive, and equitable workplace where all individuals are treated with dignity and respect. It aims to prevent discrimination, promote equal employment opportunities, and ensure that all employment related decisions are based solely on merit, competence, and business requirements.

#### 3. Applicability

This Policy applies to: (a) all employees (permanent, contractual, trainees and interns) and directors of the Company; (b) employees and directors of subsidiaries and entities where the Company exercises management or operational control, to the extent applicable; and (c) contractors, suppliers, service providers and other third parties authorised to represent the Company or its subsidiaries in interactions with government authorities, regulators, industry associations or public institutions.

#### 4. Guiding Principles

ACME commits to the following guiding principles for providing equal employment opportunities and maintaining a workplace that is free from discrimination, harassment, and unfair treatment:

- a. **Legal & Regulatory Framework:** The Company commits to comply with all applicable Indian laws and regulatory expectations, including:
  - i. Rights of Persons with Disabilities Act, 2016 and Rules made thereunder;
  - ii. Transgender Persons (Protection of Rights) Act, 2019;
  - iii. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013;
  - iv. HIV & AIDS (Prevention and Control) Act, 2017;
  - v. Code on Wages, 2019 (including principles relating to equal remuneration);
  - vi. Companies Act, 2013
  - vii. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and BRSR framework;
  - viii. Applicable labour, employment, anti-discrimination and data protection laws in force from time to time.

All references to statutes and regulations shall be deemed to include any statutory modification, re-enactment or amendment thereof for the time being in force. In the event of any inconsistency between this Policy and applicable law, the provisions of such law shall prevail.

- b. **Equal Employment Opportunity:** ACME shall not discriminate in recruitment, hiring, compensation, promotion, training, transfers, benefits or separation on the basis of:
- i. Gender, gender identity or expression
  - ii. Sexual orientation
  - iii. Religion or belief
  - iv. Caste, race, ethnicity or nationality
  - v. Age
  - vi. Marital or family status
  - vii. Disability
  - viii. Medical condition (including HIV status)
  - ix. Socio-economic background
  - x. Any other characteristic protected by law
- All recruitment and employment decisions shall be based on objective job-related criteria.

- c. **Equal Pay for Equal Work:** In accordance with applicable law, ACME is committed to ensuring equal remuneration for work of similar nature performed under similar conditions, subject to experience, skill, performance and role requirements.

- d. **Equal Opportunity for Persons with Disabilities**
- i. Non-Discrimination: The Company shall not discriminate against qualified individuals with disabilities in employment or career progression.
  - ii. Reasonable Accommodation: Reasonable accommodation shall be provided, where required, to enable employees with disabilities to effectively discharge their responsibilities, subject to feasibility and business requirements. Accommodation may include, as appropriate: assistive devices or technological support; workplace modifications; flexible work arrangements; and adjustments in evaluation or training processes.
  - iii. Accessibility: The Company endeavours to progressively enhance accessibility at its corporate offices and key operational locations, including: barrier-free access, where feasible; accessible common facilities; and digital accessibility of HR and employee systems. Accessibility improvements may be undertaken in a phased manner based on operational feasibility.
  - iv. Confidentiality: Information relating to disability or medical condition shall be treated as sensitive personal data and handled in accordance with applicable data protection laws.

- e. **Prevention of Harassment & Retaliation:** ACME maintains zero tolerance for discrimination, harassment or victimisation. An Internal Committee is constituted under the PoSH Act. Employees may also raise concerns under the Company's Vigil Mechanism / Whistle Blower Policy. Retaliation against individuals raising concerns in good faith is strictly prohibited.

## 5. Reporting and Grievance Redressal Mechanism

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

**6. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**7. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**8. Version History**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Equal Employment, Anti-Discrimination and Inclusion Policy	27 <sup>th</sup> March 2026

## ACME SOLAR HOLDINGS LIMITED

### OCCUPATIONAL HEALTH AND SAFETY POLICY

#### 1. Introduction

ACME Solar Holdings Limited (“ACME” or the “Company”) is committed to providing a safe, healthy workplace, with the objective of preventing work-related injuries and illness for all persons associated with its operations. Occupational Health and Safety (“OHS”) is integral to ACME’s business philosophy and operational excellence. The Company recognizes that proactive management of health and safety risks is essential for sustainable growth, protection of human life, and responsible business conduct.

ACME believes that most occupational injuries, illnesses, and unsafe conditions are preventable, and that strong leadership, accountability, and participation at every level are critical to achieving this objective.

#### 2. Purpose

The purpose of this Policy is to:

- a. Establish ACME’s commitment to protecting the health, safety, and wellbeing of all employees and stakeholders.
- b. Provide a structured framework for identifying, assessing, and managing occupational health and safety risks.
- c. Promote a positive safety culture where safety is a line responsibility and a core value in all business activities.
- d. Ensure continual improvement in OHS performance through systematic review, monitoring, and stakeholder engagement.
- e. Comply with all applicable occupational health and safety laws, regulations, standards, and internal requirements.

#### 3. Applicability

This Policy applies to (a) all permanent, temporary, contractual, and trainee employees of ACME; (b) contractors, subcontractors, consultants, vendors, and service providers engaged in ACME operations; (c) all ACME offices, project sites, manufacturing facilities, warehouses, and other locations under the Company’s control; and (d) all activities, processes, and operations undertaken on behalf of ACME, including those carried out by third parties.

The Company shall seek to ensure that contractors, subcontractors and service providers engaged at its sites comply with applicable occupational health and safety requirements and the Company’s safety standards, through appropriate contractual provisions and oversight mechanisms, where feasible.

#### 4. Guiding Principles

The Company’s OHS framework is guided by the following principles:

- a. **Leadership Commitment.** Senior management demonstrates visible and sustained leadership in occupational health and safety, reinforcing that safety takes precedence over operational expediency.
- b. **Line Responsibility and Accountability.** Safety is a line responsibility. Every functional head is accountable for implementing and maintaining effective OHS systems within their area of control, and every individual is responsible for working safely.

- c. **Legal and Regulatory Compliance.** ACME shall comply with all applicable occupational health and safety laws, regulations, and statutory requirements, as well as relevant internal standards.
- d. **Risk Prevention and Control.** Occupational health and safety risks shall be systematically identified, assessed, eliminated, or minimized through appropriate engineering controls, safe work practices, and use of protective equipment.
- e. **Competence and Awareness.** ACME shall ensure that employees and relevant stakeholders are adequately trained, competent, and aware of their OHS roles, responsibilities, and risks associated with their work.
- f. **Participation and Consultation.** Active participation and consultation of all stakeholders including employees and contractors are encouraged to strengthen safety culture, promote reporting of near misses, unsafe acts, and unsafe conditions, and drive continuous improvement.
- g. **Integration with Performance Management.** Occupational health and safety performance shall be integrated into employee performance assessments to reinforce accountability and desired behaviours.

**5. Reporting and Grievance Redressal Mechanism**

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

**6. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**7. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**8. Version History**

Date of Board Approval	Particulars	Effective Date
27 <sup>th</sup> March 2026	Introduction and implementation of Occupational Health and Safety Policy	27 <sup>th</sup> March 2026

## ACME SOLAR HOLDINGS LIMITED

### STAKEHOLDER ENGAGEMENT POLICY

#### 1. Introduction

ACME Solar Holdings Limited (“ACME” or the “Company”) recognises that transparent, consistent and inclusive engagement with stakeholders is important for sustainable business operations, effective risk management and long-term value creation.

The Company seeks to foster constructive and responsible relationships with stakeholders based on trust, accountability and mutual respect.

#### 2. Purpose

This Policy outlines the Company’s approach to identifying, engaging with and responding to stakeholders in a considered and responsible manner.

It aims to promote consistent engagement practices, strengthen stakeholder trust, enable consideration of stakeholder perspectives and support informed decision-making by considering stakeholder perspectives in business operations.

#### 3. Applicability

This Policy applies to: (a) all employees and directors of the Company; (b) employees and directors of subsidiaries and entities where the Company exercises management or operational control; and (c) contractors, suppliers, service providers and other third parties engaged by the Company or its subsidiaries who are duly authorised, or who by virtue of their role or function engage or interact with the Company’s stakeholders.

#### 4. Stakeholder Identification

The Company recognises stakeholders as individuals, groups or organisations that may affect, or be affected by, the operations, projects or business activities of the Company and its subsidiaries and entities under its management or operational control.

Stakeholders are identified and assessed based on factors such as:

- a. the nature and extent of impact of the Company’s activities;
- b. the degree of influence on business operations or outcomes;
- c. regulatory, contractual or business relationships; and
- d. the context of specific projects or operations.

Stakeholders may be categorised and prioritised based on their relevance, level of impact and ability to influence the Company’s activities.

Key stakeholder groups include:

- a. employees and contract workforce;
- b. investors and shareholders;
- c. customers and off-takers;
- d. lenders and financial institutions;
- e. government and regulatory authorities;
- f. local communities, including vulnerable groups in project areas;

- g. suppliers, contractors and service providers;
- h. industry associations; and
- i. media.

## 5. Engagement Principles

The Company's stakeholder engagement approach is guided by the following principles:

- a. **Transparency:** Sharing relevant and appropriate information, where applicable.
- b. **Accountability:** Building responsible relationships while recognising environmental and social considerations.
- c. **Inclusiveness & Non-discrimination:** Encouraging fair and equitable participation for stakeholders to express concerns and participate in dialogue.
- d. **Mutual Respect & Cooperation:** Fostering long-term, constructive engagement.
- e. **Responsiveness:** Considering stakeholder inputs in business practices and decision-making.
- f. **Legal & Ethical Compliance:** Adhering to applicable laws, regulations and internal codes of conduct.

## 6. Stakeholder Engagement Approach

The Company endeavours to engage with stakeholders in a manner that is appropriate to the nature of its business activities, stakeholder relationships and the context of specific projects or operations.

Such engagement may, as appropriate, include:

- a. communication through disclosures, meetings, consultations, digital platforms and community interfaces;
- b. consultation mechanisms such as workshops, surveys, focus group discussions and grievance interactions;
- c. engagement tailored to the relevance of the stakeholder and the potential impact on or from the Company's operations; and
- d. initiatives aimed at enhancing stakeholder awareness and engagement effectiveness.

The nature, frequency and mode of engagement may vary depending on business requirements, regulatory expectations and operational considerations.

The Company recognises the importance of engaging with local communities and other potentially impacted stakeholder groups in project areas.

## 7. Stakeholder Feedback & Integration

Inputs and feedback received through stakeholder engagement may be considered in the identification, prioritisation and management of business, environmental and social matters, including policy development, project planning and operational improvements.

## 8. Reporting and Grievance Redressal Mechanism

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

**9. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**10. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**11. Version History:**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Stakeholder Engagement Policy	27 <sup>th</sup> March 2026

## ACME SOLAR HOLDINGS LIMITED

### HUMAN RIGHTS POLICY

#### 1. Introduction

ACME Solar Holdings Limited (“ACME” or “Company”) recognizes that respecting and promoting human rights is fundamental to responsible, ethical, and sustainable business conduct. ACME is committed to respecting, supporting, and promoting the human rights across its operations and value chain.

#### 2. Purpose

The Policy sets out the commitment to respecting, protecting, and promoting human rights across all aspects of its operations. This Policy sets out ACME’s approach to upholding internationally recognized human rights principles, in alignment with applicable laws and globally accepted standards such as the Universal Declaration of Human Rights, the International Labour Organization’s core conventions.

#### 3. Applicability

This Policy applies to: (a) all employees (permanent, contractual, trainees and interns) and directors of the Company; (b) employees and directors of subsidiaries and entities where the Company exercises management or operational control, to the extent applicable; and (c) contractors, suppliers, service providers and other third parties authorised to represent the Company or its subsidiaries in interactions with government authorities, regulators, industry associations or public institutions.

#### 4. Guiding Principles

ACME commits to the following guiding principles for respecting, protecting, and promoting human rights across all aspects of its operations:

##### a. Fundamental Rights, Dignity and Privacy

- i. Treating all individuals with dignity, fairness and respect, and maintaining a workplace free from discrimination, harassment or intimidation
- ii. Maintaining a zero-tolerance approach to any form of harassment, including sexual harassment.
- iii. Respecting the privacy rights of our employees, customers, and stakeholders at all times.
- iv. Protecting the personal data provided to the Company as per all applicable laws.

b. **Human Rights Due Diligence.** Conducting continuous Human Rights Due Diligence (HRDD) to identify and assess potential human rights impacts of our activities before undertaking a new activity.

c. **Prohibition of Forced & Child Labour.** Strictly prohibiting child labour, forced labour, modern slavery and human trafficking across our operations and supply chain

##### d. Safe, Healthy and Secure Working Conditions

- i. Providing a safe, healthy and inclusive working environment, with clear safety protocols and continuous improvement in occupational health and safety.
- ii. Maintaining a safe and secure workplace.

- e. **Freedom of Association & Fair Working Conditions.** Respecting employees’ rights to freedom of association, collective bargaining and fair working conditions.
- f. **Diversity, Inclusion & Equal Opportunity.** Ensuring equal opportunity in employment and rejecting discrimination based on age, disability, gender, ethnicity, religion, or any protected characteristic
- g. **Community Rights & Engagement.** Respecting the rights and interests of communities surrounding our operations, and engaging transparently to minimise adverse impacts

**5. Training and Awareness**

ACME shall provide training and awareness programmes for employees and workers to strengthen understanding of human rights responsibilities, promote ethical conduct, and ensure consistent application of this Policy across operations.

**6. Reporting and Grievance Redressal Mechanism**

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

**7. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**8. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**9. Version History:**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Human Rights Policy	27 <sup>th</sup> March 2026

## ACME SOLAR HOLDINGS LIMITED

### WASTE MANAGEMENT POLICY

#### 1. Introduction

ACME Solar Holdings Ltd. (“ACME” or the “Company”) is committed to managing all waste generated across its operations in a safe, responsible, and environmentally sustainable manner. ACME's waste management practices are centered around reduction in generation, segregation at source, and reuse and recycling of waste, wherever possible.

#### 2. Purpose

This Policy sets down the framework for compliance with applicable environmental laws, promotes resource efficiency, and minimizes adverse environmental impacts through waste reduction, reuse, recycling, and safe disposal.

#### 3. Applicability

This Policy applies to the Company’s operations and businesses – both existing and new, throughout the asset lifecycle: planning, construction, and operation. We also encourage our suppliers, contractors, value chain partners and service providers outside our control to adhere to the same.

#### 4. Guiding Principles

- a. **Strong governance & accountability:** ACME operates a multi-level oversight model with clear roles, periodic reviews, and strives for continuous improvement.
- b. **Controls and expectations:** ACME aims to meet and exceed legal requirements, prioritize pollution prevention, hazard minimization at source, and strict segregation/handling based on materiality and risk.
- c. **Responsible value chain & innovation:** ACME’s goal is to build circularity into procurement and contracts (e.g., certified recyclers and take back arrangements) and hold suppliers/contractors to equivalent standards.
- d. **Transparency, data & people:** Maintaining chain-of-custody and auditable records, setting and disclosing KPIs (diversion, circular processing, training, audits), focus on upskill employees/contractors and consulting external stakeholders to align practices.

#### 5. Reporting and Grievance Redressal Mechanism

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

#### 6. Governance and Implementation

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**7. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**8. Version History**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Waste Management Policy	27 <sup>th</sup> March 2026

## ACME SOLAR HOLDINGS LIMITED

### BIODIVERSITY POLICY

#### 1. Introduction

ACME Solar Holdings Limited (“ACME” or the “Company”) recognizes that biodiversity is fundamental to ecological balance, climate resilience, and the long-term sustainability of our business. As a responsible renewable energy developer, the Company is committed to conserving, restoring, and enhancing biodiversity across its project lifecycle. The Company’s operations—spanning site selection, construction, installation, transmission infrastructure, and land restoration—interact with natural habitats, water systems, and local communities. The Company aligns its biodiversity commitments with:

- a. UN Sustainable Development Goals (SDG 15 – Life on Land); and
- b. Other Global frameworks such as the Convention on Biological Diversity (CBD).

#### 2. Purpose

This Policy outlines ACME’s commitment to integrating biodiversity considerations into all decision-making processes, ensuring that our growth remains environmentally responsible and aligned with India’s national biodiversity vision and global frameworks.

#### 3. Applicability

This Policy applies to (a) all projects, including utility-scale renewable energy installations, associated transmission works, administrative offices, construction sites of the Company, its subsidiaries, and joint ventures where it exercises management control, and (b) all value-chain partners involved in such project development on those respective sites.

#### 4. Commitments

The Company commits to:

- a. Protecting natural ecosystems in and around operational areas and project sites.
- b. Minimizing ecological impact through responsible land use, pollution prevention, and environmentally sensitive design.
- c. Promoting native species and enhancing green cover through afforestation, restoration, and site landscaping.
- d. Avoiding deforestation, fragmentation, and degradation of ecologically sensitive or legally protected habitats.
- e. Conserving local flora and fauna and avoiding critical habitat areas wherever feasible
- f. Engaging communities, employees, and value-chain partners to build awareness and capacity for biodiversity conservation.
- g. Upholding a “No Net Loss” principle and aiming for “Net Positive Impact” wherever possible.

#### 5. Implementation Principles

To fulfil this commitment, ACME will endeavour to:

- a. Where appropriate and consistent with applicable regulatory requirements, conduct environmental impact assessments (EIA/ESIA) and biodiversity risk screenings before new projects, expansions, or land alteration being conducted in ecologically sensitive areas.

- b. seek to integrate biodiversity-friendly practices into project planning, siting, design, construction, and operations, following the mitigation hierarchy i.e. Avoid, Minimise, Restore, Offset.
- c. Seek to monitor relevant biodiversity indicators, including habitat condition, species presence, invasive species control, as appropriate to the nature and location of operations..
- d. Encourage employee and contractor participation in biodiversity conservation projects, volunteering programmes.
- e. Encourage suppliers and contractors comply with ACME’s biodiversity requirements.

**6. Monitoring, Compliance & Stewardship**

ACME seeks to ensure:

- a. Appropriate monitoring systems to track ecological impacts and mitigation effectiveness, applying adaptive management where needed.
- b. Compliance with biodiversity-related national and state laws and regulations.
- c. Integration of biodiversity considerations into the Company’s sustainability governance and risk management systems, to the extent practicable.
- d. Engagement with local communities, experts, and other relevant stakeholders to promote awareness, collaboration, and shared stewardship in the protection and enhancement of biodiversity, where appropriate.

**7. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**8. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**9. Version History**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Biodiversity Policy	27 <sup>th</sup> March 2026

## ACME SOLAR HOLDINGS LIMITED

### RESPONSIBLE ADVOCACY POLICY

#### 1. Introduction

ACME Solar Holdings Limited (“ACME” or the “Company”) recognises that responsible engagement in public policy is an important aspect of sustainable and ethical business conduct. The Company is committed to ensuring that its interactions with policymakers, regulators, and industry bodies are undertaken with integrity, transparency, and in alignment with its values and sustainability commitments.

#### 2. Purpose

This Policy sets out the principles governing ACME’s engagement in public policy and advocacy, ensuring that such engagement is responsible, ethical, and compliant with applicable laws and regulations.

#### 3. Applicability

This Policy applies to: (a) all employees and directors of the Company; (b) employees and directors of subsidiaries and entities where the Company exercises management or operational control, to the extent applicable; and (c) any third parties authorised to represent the Company or its subsidiaries in interactions with government authorities, regulators, industry associations or public institutions.

#### 4. Guiding Principles

ACME’s approach to public policy engagement is guided by the following principles:

- a. Integrity and Transparency: ACME engages with policymakers and regulators in a transparent and responsible manner, providing accurate information and complying with applicable laws and regulations.
- b. Alignment with Company Values: Advocacy positions are aligned with the Company’s commitment to responsible business conduct, environmental stewardship, and sustainable development.
- c. No Undue Influence: ACME does not engage in bribery, improper inducements, or any unethical practices in connection with public policy engagement or regulatory interactions.

#### 5. Engagement Approach

ACME may participate in public policy processes through legitimate and transparent channels, including:

- a. direct engagement with policymakers and regulators
- b. participation in industry associations or sectoral forums
- c. submission of comments or feedback in public consultations

#### 6. Non-Compliance

Non-compliance with this Policy may result in appropriate disciplinary or corrective action, in line with the Company’s internal policies and applicable laws.

**7. Reporting and Grievance Redressal Mechanism**

Any person covered by this Policy who wishes to raise a concern or report a potential violation of this Policy may do so by contacting the Company's Compliance Officer or through the Company's established grievance redressal mechanism, as communicated from time to time. The Company shall endeavour to address all concerns in a fair, timely, and confidential manner. No person shall be subject to retaliation for raising a concern in good faith.

**8. Governance and Implementation**

The Board of Directors is responsible for the approval and oversight of this Policy. The Corporate Social Responsibility and Sustainability Committee of the Board shall oversee the implementation of this Policy and review its effectiveness periodically. Senior management and the relevant functional heads shall be responsible for operationalising this Policy across the Company's operations and ensuring compliance with its requirements.

**9. Review and Amendment**

This Policy is approved by the Board of Directors of ACME. This Policy shall be reviewed periodically, or earlier if warranted by changes in applicable laws, regulations, business operations, or stakeholder expectations. Any material changes to this Policy shall be subject to the approval of the Board of Directors.

**10. Version History:**

<b>Date of Board Approval</b>	<b>Particulars</b>	<b>Effective Date</b>
27 <sup>th</sup> March 2026	Introduction and implementation of Responsible Advocacy Policy	27 <sup>th</sup> March 2026