



# **GIFT AND ENTERTAINMENT POLICY**

**of**

**Delhi MSW Solutions Limited**

This Gift and Entertainment Policy was approved by the Board of Directors of the Company at their meeting held on **20<sup>th</sup> February 2023**. The Company has adopted the **Gift and Entertainment Policy** of its 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](https://resustainability.com/investors/wp-content/uploads/2025/12/Gifts-_-Entertainment-Policy.pdf)