

EXPLEO SOLUTIONS LIMITED

POLICY ON CORPORATE SOCIAL RESPONSIBILITY

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1 Objectives

As a Corporate Citizen, Expleo Solutions Limited (“EXPLEO” or “the Company”) is committed to contribute to the welfare of the Society through a comprehensive Corporate Social Responsibility (“CSR”) policy.

Our Corporate Social Responsibility (“CSR”) policy is aligned to our business of delivering Engineering and Technology services to our clients. Our broad CSR focus is Education and Skill Development in the area of science and technology preferably to the marginalized communities of our country. We would also intend to prioritize working in areas where our company operates, so as to encourage/enable our employees to participate in CSR activities

2 Resources

Funding & Allocation: For achieving its CSR objectives through implementation of meaningful & sustainable CSR programs, EXPLEO will follow the Companies Act, 2013 (“Act”), Schedule and the Rules made thereunder, as amended from time to time.

3 Constitution of Committee

The Corporate Social Responsibility Committee (“CSRC”). CSRC of the Board shall be constituted as per the requirements of the Company’s Act, 2013. The details of the composition of the CSRC shall be hosted on the Company’s website at <https://investors.expleo.com/>

The CSR Committee shall formulate and recommend CSR Policy, for approval of the Board of Directors of EXPLEO. The Committee shall further monitor the CSR projects, activities undertaken towards these projects and the expenses allocated towards these through the periodic committee meetings.

A “CSR Standing Committee” will be formed with the employees of the company to manage the implementation of the CSR projects undertaken. All approvals for the projects will be taken from the CSRC before implementation.

4 Implementation

4.1. The CSR programs undertaken can be implemented by any of the below options

- Directly by Expleo;
- Through reputable NGOs having the mandatory FCRA registration
- Through a company registered under Section 8 of the Act, or a registered public trust or a registered society, registered under relevant state acts and approved under

Section 12A and 80G of the Income Tax Act, 1961 and having an established track record of at least 3 (three) years in undertaking similar programs or projects

- Through collaborations with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR committees of respective companies can report separately on such projects or programs in accordance with the Act.

4.2. An annual action plan shall be formulated by the Standing committee and recommended to the CSR committee for its approval, which shall include:

- Detailed CSR project proposals for the programs that are proposed
- the manner of execution of such projects or programs
- the modalities of utilization of funds and implementation schedules for the projects or programs
- monitoring and reporting mechanism for the projects or programs
- details of need and impact assessment, if any, for the projects undertaken by the company.
- The Board may alter such plan at any time during the financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to that effect.

4.3. **Impact Study:** It is recommended to have an Impact study done on the CSR programs at least once in three years or earlier if directed by the CSRC. The Company may engage a suitable organization for conducting the same.

4.4. **Standing Committee:** The members of the standing committee should understand the CSR initiatives for the year, support in its implementation and also evangelize CSR as a way of life within the Company. The standing committee may review a program/project at any time, incase directed by the CSRC.

4.5. The Board shall satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner as approved by it and the Chief Financial Officer shall certify to this effect.

4.6. Any annual report prepared by the Company for the purpose of disclosing the CSR activities of the Company shall be in manner as notified under the Act from time to time.

5 Approval

This CSR policy shall be approved by the Board of Directors of the Company. The implementation of the CSR policy shall be the responsibility of the CSR Committee through the Standing Committee.

Amendment Tracker					
Version	Change Information	Prepared By	Reviewed By	Approved By	Approved Date
V1.0	Policy on Corporate Social Responsibility	Company Secretary and Compliance Officer & Team	Eshwar & Team - Secretarial Consultant	Board of Directors	Friday, January 10, 2020
V2.0	Policy on Corporate Social Responsibility	Company Secretary and Compliance Officer & Team	Eshwar & Team - Secretarial Consultant	Board of Directors	Thursday, April 15, 2021
V3.0	Policy on Corporate Social Responsibility	Company Secretary and Compliance Officer & Team	Eshwar & Team - Secretarial Consultant	Board of Directors	Friday, July 15, 2022
V4.0	Policy on Corporate Social Responsibility	Company Secretary and Compliance Officer & Team	1) Chief Financial Officer. 2) Eshwar & Team - Secretarial Consultant	Board of Directors	Wednesday, July 23, 2025