

## BRILLIO INDIA CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

### **ABOUT BRILLIO**

Brillio is a global technology consulting firm focused on improving competitive advantage for our customers by rapidly and effectively deploying innovation in technology through the lens of industry practices. This solution approach allows us to develop and deploy business solutions that address specific problems for customers in the Banking & Finance, Energy & Utilities, CPG, Retail, Technology, and Media & Entertainment Industries.

Brillio's global team of industry experts is motivated by the potential for helping each of our customer's growth goals. We help organizations to identify, build and implement programs that will impact top line growth and sharpen their competitive edge on a long-term basis.

### **PURPOSE**

This CSR Policy establishes the CSR scope, visions, activities of the Company and funding approval process. This CSR Policy shall operate as the corporate social responsibility policy of the Company for the purposes of Section 135 of the Companies Act, 2013 and CSR Rules, 2014 and any amendments thereof.

### **PHILOSOPHY AND VISION**

Brillio is actively concerned about the welfare of the society at large. To that extent, this CSR policy ("the policy"), epitomizes Brillio's values in defining its responsibility as a corporate citizen. This policy titled as '**BRILLIO CSR Policy**', further lays down the guiding principles and mechanisms for undertaking socially useful programmes for welfare, sustainable development & technological advancements for the society at large.

This policy shall apply to all CSR initiatives and activities taken up by BRILLIO TECHNOLOGIES PRIVATE LIMITED ("the Company"), at its various locations in India for the benefit of different segments of the society specifically the dispossessed, underprivileged and differently abled persons. However, the Company may contribute to causes in other parts of India, if the CSR Committee is of the opinion that such contribution is appropriate.

Brillio primarily focuses on its CSR initiative under the banner "Bringing Smiles" which is aimed at helping and improving the underprivileged and differently-abled children and also inculcating independence and self-sustainability in these children by ensuring that they are provided with the right resources for growth which will enable them to face the future with confidence.

As a part of "Bringing Smiles" initiative, Brillio would make monetary contributions to identified organizations. In addition, the employees of Brillio would volunteer for imparting technical and

non-technical knowledge to children, which would help the children in building confidence to face the corporate world in future.

## **CSR ACTIVITIES**

Areas of Interest: Areas of Interest that the Company may undertake under the ambit of CSR are listed below:

- (i) Build employability skills through IT literacy and personality development and empower career decision making;
- (ii) Promoting education, including special education and employment enhancing vocational skills especially among children, women and the differently abled and livelihood enhancement projects;
- (iii) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water;
- (iv) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; day care centers and such other facilities and measures for reducing inequalities faced by socially and economically backward groups;
- (v) Ensuring environmental sustainability, ecological balance, protection of flora and fauna and conservation of natural resources;
- (vi) Protection of national heritage, art and culture; setting up public libraries; promotion and development of traditional arts and handicrafts;
- (vii) Contributions to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- (viii) Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- (ix) Rural development projects;
- (x) The Company may contribute to other areas of interest as permitted under Schedule VII of the Companies Act, 2013 from time to time.

## CSR COMMITMENT & FUNDING

In a financial year, the Company shall spend at least 2% of the average net profits of the Company made during the immediately preceding 3 (three) financial years.

CSR Expenditure shall mean all expenditure incurred in respect of specific projects / programs relating to the approved CSR activities.

CSR Expenditure shall not include –

- a. Expenditure on an item not in conformity or not in line with activities which fall within the purview of the CSR activities listed in Schedule VII of the Companies Act, 2013;
- b. Expenditure towards projects or programs or activities undertaken outside India.

The Annual CSR Budget will be approved by the Board of Directors of the Company upon recommendation by the CSR Committee.

Surplus arising out of the CSR activities and programmes shall not form a part of the business profits.

## CSR COMMITTEE

The Board of Directors shall constitute a CSR Committee of the Board of Directors (CSR Committee). The CSR committee shall be composed of at least three Directors. Members of CSR committee may be replaced by any other member of the Board. The main functions of the CSR Committee shall be:

- (i) Recommend to the Board of Directors any modifications to this CSR Policy;
- (ii) Annually recommend to the Board of Directors, the amount of expenditure to be incurred; and
- (iii) Review all quarterly reporting's made by the CSR Team for each project.
- (iv) Institute a transparent monitoring mechanism for the implementation of the projects and activities.

*The current members of the CSR Committee are:*

Name	Title	Role
1. Raj Mamodia	CEO	Board Member
2. Manu Lavanya	Managing Director, Executive Office	Board Member
3. Jayanth Selvappullai	VP- HR Operations	Board Member

## MEETING OF THE COMMITTEE

The CSR Committee shall meet as often as its members may deem necessary to perform the duties and responsibilities.

## RESPONSIBILITIES OF THE BOARD

- (i) Approve the CSR policy and the CSR expenditure after taking into consideration the recommendations made by CSR committee;
- (ii) Ensure that the CSR expenditure incurred every year meets the threshold specified in the policy;
- (iii) Ensure that the CSR activities included in the CSR policy are undertaken by the Company and such activities are related to the activities specified in Schedule VII of the Companies Act, 2013;
- (iv) Ensure that the director's report contain all the requisite disclosures in connection with the CSR policy, CSR activity, CSR expenditure and CSR committee.

## IMPLEMENTING CSR ACTIVITIES

**Composition of the CSR Core Working Team:** The Committee may appoint a CSR Core Working Team ('the CSR Team') consisting of requisite number of persons as deemed appropriate to undertake its CSR activities on an ongoing basis.

**Responsibility of the CSR Team:** The CSR Team will be supervised by Abhishek Ranjan, Global Head - Sustainability & CSR and will undertake the below activities:

- (i) Responsible for on ground assessment of the project(s), coordination with the NGOs and stakeholders.
- (ii) Responsible for timely execution, monitoring and reporting of the projects.
- (iii) Ensure all background research work and engage with stakeholders either directly or indirectly and prepare project plan for new CSR projects.
- (iv) Plan annual budgets for CSR projects in coordination with the implementing partners and make a proposal to the CSR Committee.
- (v) Report to the CSR Committee the progress on CSR projects and status of CSR expenditure once in each quarter.
- (vi) Responsible for documentation and reporting of all CSR activities of the Company in pursuit of the Act and the CSR Rules, 2014.

## **CSR REPORTING**

The Board in its report shall include the details of the CSR activities undertaken in the financial year. The particulars to be stated in the report shall be in the format prescribed in **Appendix – 3**.

The CSR Committee shall provide a responsibility statement on the implementation and monitoring of the CSR Policy and that it is in compliance with CSR objectives of the Company, which statement shall form part of the Board's Report.

## **MONITORING**

For an effective implementation of CSR activities and programmes, an internal monitoring mechanism as approved by the CSR Committee can be put into force.

Internal Monitoring Mechanism shall ensure the following:

- (i) Prior approval of the CSR Committee for each spending
- (ii) Define Process Owners for each Activity/ different levels within each activity
- (iii) Periodic reporting by CSR Team to CSR Committee on the amount spent and activity/ies undertaken
- (iv) Impact measurement
- (v) Report consolidation and communication by CSR Committee to the Board of Directors
- (vi) Annual review of CSR activities by the Board of Directors/ the CSR Committee

## **CSR POLICY GUIDELINES:**

### **1. Areas for undertaking CSR**

For undertaking CSR activities and programmes, the Company shall give preference to the local areas and the periphery around which it is operating. However, the Company may also choose to undertake CSR activities and programmes at other places in India.

### **2. Long-term, medium-term and short-term activities**

The Company may, depending on the programmes, activities and needs, decide and undertake long-term, medium-term and short-term CSR activities and accordingly plan the implementation.

### **3. Executing Agency**

The Company will identify suitable activities and programmes for implementation in line with aforesaid CSR activities of the Company. These activities and programmes may be implemented by one or more of the following modes:

- (i) through a registered trust or society or a company under section 8 of the Companies Act, 2013 (Companies with charitable objects) having an established track record of 3 (three) years in undertaking similar programs or projects; or
- (ii) through associate companies in India of the Company; or
- (iii) by collaborating with other companies for undertaking projects or programs or CSR activities; or
- (iv) Directly undertake CSR activities by building CSR capacities of the Company's personnel.

**AMENDMENT**

The policy may be reviewed and amended from time to time.

## APPENDIX - 1

### Brillio Existing Projects

1. E-Learning facility at Sahakari Vidya Kendra Primary & High School, Jayanagar, Bangalore
2. Bringing Smiles Project which is aimed at helping and improving underprivileged and differently-abled children and also inculcate independence and sustainability in these children by ensuring that they are provided with the right resources for growth and can face the future with confidence. The employees of Brillio are participating in terms of conducting weekly Communication & Personality Development (PD) classes at Sahakari Vidya Kendra Primary & High School, Jayanagar, Bangalore
- 3.

## APPENDIX - 2

### Format of Annual Report on CSR Activities To be included in the Board's Report (As per CSR Rules, 2014)

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs
2. The composition of the CSR Committee
3. Average net profits of the Company for last three financial years
4. Prescribed CSR expenditure (2% of the amount as in item no. 3 above)
5. Details of CSR spent during the financial year:
  - a) Total amount to be spent for the financial year
  - b) Amount unspent, if any
  - c) Manner in which the amount spent during the financial year is detailed below;

Sl. No	CSR Project Activity identified	Sector in which the project is covered	Projects/Programs a. Local areas/others b. Specify the state/district(Name of the district where the project/ programme was undertaken	Amount of outlay(budget) project/program wise	Amount spent in the project/ programme subheads: 1.Direct Expenditure on project 2. Overheads	Cumulative spend up to the reporting period	Amount spent direct/ through *implementing agency
1							
2							
3							
4							
	<b>Total</b>						

\*Give details of implementing agency

6. In case the Company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report provide the reasons for not spending the amount in its Board report.
7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR policy is in compliance with CSR objectives of the company.

Sd/-	Sd/-
(Chief Executive Officer or	(Chairman
Managing Director or	CSR
Director)	Committee)