



Corporate Social Responsibility Policy

FY 2023 -2024

VERSION 5.0



Brillio Technologies Private Limited

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

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ABOUT BRILLIO

Brillio is one of the fastest growing digital technology service providers and the partner of choice for many Fortune 1000 companies seeking to turn disruptions into competitive advantages through innovative digital adoption. We help clients harness the transformative potential of the four superpowers of technology: cloud computing, Internet of Things (IoT), artificial intelligence (AI) and mobility. Born digital in 2014, we apply our expertise in customer experience solutions, data analytics and AI, digital infrastructure and security, and platform and product engineering to help clients quickly innovate for growth, create digital products, build service platforms, and drive smarter, data-driven performance. With 17 locations across the U.S., the UK, Romania, Canada, Mexico and India, our growing global workforce of nearly 6,000 Brillians blends the latest technology and design thinking with digital fluency to solve complex business problems and drive competitive differentiation for our clients.

PURPOSE

This CSR Policy establishes the CSR scope, visions, activities of the Company and funding approval process. This CSR Policy shall operate as the Company's corporate social responsibility policy for Section 135 of the Companies Act, 2013, CSR Rules, 2014, Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, and any amendments thereof.

PHILOSOPHY AND VISION

Brillio is actively concerned about the welfare of 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 'BRILLIO CSR Policy', further lays down the guiding principles and mechanisms for undertaking socially valuable programmes for welfare, sustainable development & technological advancements for 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 society, specifically the underserved persons. However, the Company may contribute to causes in other parts of India if the CSR Committee believes such contribution is appropriate.

Brillio primarily focuses on its CSR initiative under the banner "Bringing Smiles", which is aimed at helping and improving underserved children and 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 the "Bringing Smiles" initiative, Brillio would make monetary contributions to identified organisations. In addition, the employees of Brillio would volunteer to impart technical and non-technical knowledge to children, which would help the children build 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 underserved children, women 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; daycare centres and 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) 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.

(vii) Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government.

(viii) The Company may contribute to other areas of interest as permitted under Schedule VII of Section 135 of the Companies Act, 2013, CSR Rules, 2014, Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, and any amendments thereof 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 –

1. 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 Section 135 of the Companies Act, 2013, CSR rules, 2014 Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 and any amendments thereof;
2. Expenditure towards projects or programs or activities undertaken outside India.
3. Projects benefit the company's employees as defined in clause (k) of Section 2 of the Code on Wages 2019 (29 of 2019) and as amended from time to time or contribution of any amount directly or indirectly to any political party.
4. Contribution of any amount directly or indirectly to any political party.

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

Surplus arising from 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 two Directors. (For private company: Two or more directors. No independent directors are required as mentioned in the proviso under section 135(1).) Any other member of the Board may replace members of the CSR Committee. The main functions of the CSR Committee shall be:

- i. Recommend to the Board of Directors any modifications to this CSR Policy;
 - ii. To prepare an annual CSR plan and get approval from the board
 - iii. Annually recommend to the Board of Directors the amount of expenditure to be incurred; and
 - iv. Review all quarterly reporting by the CSR Team for each project.
 - v. Institute a transparent monitoring mechanism for implementing the projects and activities.
- The current members of the CSR Committee are:

Name	Title	Role
Sumeet Gupta	Director	Member & Chairman
Sridhar Krishnamurthy	Director	Member

MEETING OF THE COMMITTEE

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

RESPONSIBILITIES OF THE BOARD

(i) Approve the CSR policy, annual CSR plan and the CSR expenditure after taking into consideration the recommendations made by the CSR committee;

(ii) Ensure that the CSR expenditure incurred every year meets the threshold specified in the policy;

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 Section 135 of the Companies Act, 2013, CSR Rules, 2013, Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, and any amendments thereof from time to time.

(iii) Ensure that the director's report contains all the requisite disclosures in connection with the CSR policy, CSR activity, CSR expenditure and CSR committee.

(iv) To disclose the composition of the CSR Committee, CSR Policy and CSR Projects by the Board on the company website for public access.

IMPLEMENTING CSR ACTIVITIES

Composition of the CSR Core Working Team: The Committee may appoint a CSR Core Working Team ('the CSR Team') consisting of the requisite number of persons 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, Director & Global Head – Sustainability & CSR and will undertake the below activities:

- (i) Responsible for on-ground assessment of the project(s) and coordination with the NGOs and stakeholders.
- (ii) Responsible for timely execution, monitoring, and reporting of the projects.
- (iii) Ensure all background research work, engage with stakeholders directly or indirectly, and prepare project plans for new CSR projects.
- (iv) Prepare annual CSR plan and budgets for CSR projects in coordination with the implementing partners and propose to the CSR Committee.
- (v) Report to the CSR Committee the progress on CSR projects and the status of CSR expenditure once each quarter.

Responsible for documentation and reporting of all CSR activities of the Company in pursuit of Section 135 of the Companies Act, 2013, CSR Rules, 2014, Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, and any amendments thereof from time to time.

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 – 1.

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

MONITORING

For 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 activities undertaken

(iv) Impact measurement

(v) Report consolidation and communication by CSR Committee to the Board of Directors

(vi) Annual CSR plan review 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 in 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 company itself or registered public trust or registered society or r section 8 of the Companies (Companies with charitable objects) with 80G, 12A compliance, valid registration number i.e. CSR Registration Number as allotted by the Central Government i.e. Registrar of Companies,(Every entity, who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar)and has an established track record of 3 (three) years in undertaking similar programs or projects;
- ii. Brillio Foundation: The company has set up Brillio foundation with CSR Registration No: CSR00012037 which is responsible to implement the CSR Project as per the CSR Annual Action Plan chartered by the board CSR Committee

4. Surplus and unspent CSR Funds:

The surplus arising out of the CSR activities will not be considered as a part of the business profit of the Company and shall be ploughed back into the same project, or shall be transferred to the Unspent CSR Account and it should be spent in pursuance of this CSR policy and annual action plan of the Company, or the Company may transfer such surplus amount to a Fund specified in Schedule VII of the Act, within a period of six months of the expiry of the financial year.

5. Any unspent amount, other than the unspent amount relating to an ongoing project, will be transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

Further, unspent CSR funds for ongoing projects will be transferred within a period of 30 days from the end of the financial year to a special account opened by the company in any scheduled bank called the “Unspent Corporate Social Responsibility Account”. Such amount shall be spent by the company towards CSR within a period of 3 financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of 30 days from the date of completion of the third financial year.

AMENDMENT

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

APPENDIX - 1:

Format of Annual Report on CSR Activities to be included in the Board's Report as per Companies (Corporate Social Responsibility Policy) Amendment Rules – 2021

1. A brief outline of the company's CSR policy, including an 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 the 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:

CSR Project Activity identified	Sector in which the project is covered	Projects/Programmes	Amount of outlay (INR) project/	Amount spent in the project/	Cumulative spend up to the reporting period (INR)	Amount spent direct/ through	MoU Signed by
		a. Local areas/others	programme wise	programme sub heads		*Implementing agency	
		Specify the state/district (Name of the district where the project/ programme was undertaken)					

d) Reasons for Amount Unspent: Not Applicable.

e) The implementation and monitoring of Brillio's CSR Policy is in compliance with CSR objectives and Policy of the Company.

Contact

For queries related to CSR policy, please contact:

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