



Corporate Social Responsibility Policy

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1. Introduction

Convergent believes that responsible business extends beyond commercial success. As a global systems integrator, we recognise that our long-term success is intrinsically linked to the wellbeing of the communities in which we operate. Through meaningful partnerships, employee engagement and sustainable initiatives, we strive to create a positive and lasting social impact while conducting business with integrity, accountability and respect.

Corporate Social Responsibility (CSR) is an integral part of Convergent's culture and reflects our commitment to making a difference through purposeful action. Guided by our Values & Beliefs, we seek to contribute to safer, stronger and more resilient communities by supporting initiatives that improve education, enhance public safety, protect the environment, promote inclusion and strengthen community wellbeing.

In India, this commitment is reinforced through Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time. These provisions require eligible companies to formulate and implement a Corporate Social Responsibility Policy and undertake CSR activities in accordance with Schedule VII of the Act. This Policy establishes the framework through which "Convergent" or "the Company" plans, implements, monitors and reports its Corporate Social Responsibility initiatives. It is intended to ensure that all CSR activities are undertaken transparently, responsibly and in full compliance with applicable statutory requirements while creating measurable and sustainable value for society.

2. Purpose

The purpose of this Policy is to:

- Establish a structured framework for planning, implementing, monitoring and reporting the Company's CSR initiatives;
- Ensure compliance with Section 135 of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, and all subsequent amendments;
- Align the Company's CSR initiatives with Convergent's Values & Beliefs and commitment to responsible corporate citizenship;
- Create sustainable social, environmental and economic value for the communities in which the Company operates;
- Encourage employee participation and volunteerism through initiatives that positively impact society;
- Support projects that deliver measurable outcomes and long-term community benefits.

3. Scope

This Policy applies to all Corporate Social Responsibility initiatives undertaken by Convergent (India) Private Limited in India, whether implemented directly by the Company or through eligible implementing agencies in accordance with applicable laws.

The Policy governs:

- selection of CSR projects;
- governance and oversight responsibilities;
- allocation and utilisation of CSR funds;
- implementation and monitoring of CSR programmes;
- reporting, disclosures and statutory compliance.

All CSR activities undertaken by the Company shall be aligned with Schedule VII of the Companies Act, 2013 and any amendments issued by the Ministry of Corporate Affairs (MCA) from time to time.

4. Definitions

For the purpose of this Policy:

- **Act** means the Companies Act, 2013, together with all amendments, notifications and circulars issued thereunder.
- **Board** means the Board of Directors of Convergent (India) Private Limited.
- **Company** means Convergent (India) Private Limited
- **Corporate Social Responsibility (CSR)** shall have the meaning assigned under Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014.
- **CSR Committee** means the Committee constituted by the Board in accordance with Section 135 of the Act.
- **Implementing Agency** means an organisation eligible to undertake CSR projects on behalf of the Company in accordance with Rule 4 of the CSR Rules.
- **Net Profit** shall have the meaning assigned under Section 198 of the Companies Act, 2013 for the purpose of CSR expenditure.
- **Ongoing Project** means a multi-year CSR project undertaken by the Company in accordance with the CSR Rules.
- **Schedule VII** means Schedule VII of the Companies Act, 2013, as amended from time to time.

Words and expressions not specifically defined in this Policy shall have the meanings assigned to them under the Companies Act, 2013 and the applicable Rules.

5. Convergent CSR Philosophy

Convergent's approach to Corporate Social Responsibility is founded on the belief that business has a responsibility to contribute positively to society while creating long-term value for customers, colleagues, communities and stakeholders.

Our CSR initiatives are guided by our Values & Beliefs, which influence every decision we make and reinforce our commitment to integrity, service excellence, inclusion and responsible corporate citizenship.

We believe meaningful community impact is achieved through collaboration, innovation and active employee participation. By leveraging our expertise, technology and the passion of our colleagues, we seek to strengthen communities, improve safety, expand educational opportunities and promote sustainable development.

Our CSR philosophy focuses on creating measurable outcomes rather than one-time charitable contributions. We prioritise initiatives that generate lasting social impact, build community resilience and support national development priorities.

The Company also encourages colleagues to actively participate in community engagement initiatives, including Convergent Social Responsibility Day and other volunteer programmes, recognising that employee involvement is fundamental to creating meaningful and sustainable change.

Through initiatives such as STEP Up for Schools, Convergent works alongside educational institutions and community partners to enhance safety, improve learning environments and strengthen critical infrastructure, helping create safer and more inclusive spaces for students, educators and local communities.

In delivering our CSR programmes, the Company is committed to:

- conducting business ethically and responsibly;
- respecting human rights and promoting diversity, equity and inclusion;
- protecting the environment and encouraging sustainable practices;
- fostering employee volunteerism and community engagement;
- building long-term partnerships that maximise social impact;
- maintaining transparency, accountability and good governance in all CSR activities.

6. CSR Focus Area

The Company shall undertake CSR activities in accordance with the provisions of Section 135 of the Companies Act, 2013 and Schedule VII of the Act, as amended from time to time.

While the Company may support any activity prescribed under Schedule VII, its CSR initiatives shall primarily focus on the following strategic areas:

I. Education and Skill Development

Supporting equitable access to quality education through initiatives that improve learning environments, educational infrastructure, digital inclusion, vocational training and employability skills. The Company may also support programmes that promote STEM education, technical skills, leadership development and lifelong learning opportunities for underserved communities.

II. Health, Safety and Wellbeing

Promoting the health, safety and wellbeing of communities through initiatives related to preventive healthcare, medical assistance, sanitation, clean drinking water, nutrition, mental wellbeing and public health awareness. The Company may also undertake projects that improve safety infrastructure and emergency preparedness in educational institutions and community facilities.

III. Community Development

Supporting projects that strengthen local communities by improving public infrastructure, enhancing accessibility, creating inclusive public spaces and addressing community-specific needs. The Company shall endeavour to create sustainable solutions that contribute to long-term social development.

IV. Environmental Sustainability

Promoting environmental stewardship through projects focused on climate action, biodiversity conservation, renewable energy, water conservation, waste reduction, circular economy practices, afforestation and responsible use of natural resources.

The Company is committed to supporting initiatives that contribute to long-term environmental sustainability and climate resilience.

V. Women Empowerment and Social Inclusion

Supporting programmes that promote gender equality, economic empowerment, education, healthcare, safety and equal opportunities for women, children, persons with disabilities and other vulnerable groups.

VI. Disaster Relief and Humanitarian Assistance

Providing assistance during natural disasters, public emergencies or humanitarian crises through relief, rehabilitation and recovery initiatives in accordance with applicable laws.

VII. Heritage, Culture and Sports

Supporting the protection and promotion of India's cultural heritage, traditional arts, public libraries, museums and initiatives that encourage sports development and community participation.

VIII. Animal Welfare

Supporting initiatives relating to animal health, welfare, conservation and responsible care in accordance with Schedule VII of the Act.

IX. Technology and Innovation for Social Good

Supporting innovation, research, digital inclusion and technology-driven initiatives that create measurable social impact, including eligible incubators, educational institutions and innovation programmes recognised under applicable regulations.

X. Other Activities

The Company may undertake any other CSR activity as may be notified under Schedule VII of the Companies Act, 2013 or any subsequent amendment issued by the Ministry of Corporate Affairs.

The Board may, on the recommendation of the CSR Committee, revise or expand these focus areas from time to time to address emerging societal priorities and business-aligned community needs.

7. Governance Framework

The Company recognises that effective governance is fundamental to the successful implementation of Corporate Social Responsibility initiatives.

The governance framework established under this Policy ensures that CSR activities are planned, implemented, monitored and reported in a transparent, accountable and legally compliant manner.

The governance of CSR within the Company shall comprise:

- Board of Directors
- Corporate Social Responsibility Committee
- Management and Internal CSR Working Team
- Eligible Implementing Agencies (where applicable)

Each shall perform its respective responsibilities in accordance with the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014 and this Policy.

8. Roles and Responsibilities

Board of Directors

The Board of Directors shall have overall responsibility for the governance and oversight of the Company's CSR programme.

The Board shall:

- Approve the Corporate Social Responsibility Policy and any subsequent amendments recommended by the CSR Committee.
- Approve the Annual Action Plan and the annual CSR budget after considering the recommendations of the CSR Committee.
- Ensure that the Company undertakes CSR activities in accordance with the provisions of Section 135 of the Companies Act, 2013 and Schedule VII.
- Ensure that the Company spends the prescribed CSR amount in accordance with applicable laws or complies with the statutory provisions governing unspent CSR amounts.
- Review the implementation and progress of CSR initiatives through periodic reports submitted by the CSR Committee.
- Ensure that CSR funds are utilised solely for approved projects and for the intended purposes.
- Approve eligible implementing agencies where required.
- Ensure that the Company's Annual Report includes the disclosures prescribed under the Companies Act, 2013 and the CSR Rules.
- Ensure that the CSR Policy is displayed on the Company's website, where applicable.
- Provide strategic direction to ensure that CSR initiatives remain aligned with the Company's Values & Beliefs, long-term sustainability objectives and community priorities.

9. Corporate Social Responsibility Committee

The Board shall constitute a Corporate Social Responsibility Committee in accordance with Section 135 of the Companies Act, 2013.

The Committee shall consist of the number of Directors prescribed under applicable law.

The composition of the Committee shall be reviewed by the Board from time to time and disclosed in the Company's Annual Report.

Responsibilities of the CSR Committee

The CSR Committee shall:

- Review and recommend the CSR Policy and any amendments for approval by the Board.

- Recommend the Annual Action Plan, including CSR projects, budgets, implementation schedules and expected outcomes.
- Recommend the annual CSR expenditure in accordance with statutory requirements.
- Identify, evaluate and recommend CSR projects that align with Schedule VII and the Company's CSR priorities.
- Review proposals received from eligible implementing agencies and recommend suitable projects for Board approval.
- Monitor the implementation and progress of approved CSR initiatives through periodic reviews.
- Review utilisation of CSR funds and ensure appropriate governance and financial accountability.
- Recommend changes to approved CSR programmes where necessary to improve effectiveness or respond to emerging community needs.
- Review project completion reports and measurable outcomes achieved through CSR initiatives.
- Review impact assessment reports wherever applicable under the Companies Act and CSR Rules.
- Recommend statutory disclosures relating to CSR for inclusion in the Board's Report.
- Review this Policy periodically to ensure continued relevance, effectiveness and compliance with applicable legislation.
- Perform such other functions as may be prescribed under applicable laws or delegated by the Board from time to time.

10. Meetings of the CSR Committee

The CSR Committee shall meet as often as necessary to effectively discharge its responsibilities and at least twice during each financial year, or more frequently where required.

Meetings may be held physically or through video conferencing or other audio-visual means permitted under applicable law. The quorum for a meeting shall be two members or one-third of the total strength of the Committee, whichever is higher, unless otherwise prescribed by law.

The Company Secretary or an authorised representative may act as the Secretary to the Committee and shall be responsible for convening meetings, preparing agendas, recording minutes and maintaining the Committee's records.

The minutes of each CSR Committee meeting shall be placed before the Board of Directors for noting or approval, as applicable. The Committee may invite members of management, subject matter experts, representatives of implementing agencies or external advisors to attend meetings where their expertise would assist in evaluating CSR initiatives. Such invitees shall not have voting rights.

11. CSR Budget and Financial Management

The Company shall allocate funds towards Corporate Social Responsibility (CSR) in accordance with the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

The CSR budget shall be approved annually by the Board of Directors based on the recommendations of the CSR Committee and shall form part of the Company's Annual Action Plan.

12. CSR Expenditure

The Company shall endeavour to spend, in every financial year, at least **2%** of the average net profits made during the three immediately preceding financial years, calculated in accordance with Section 198 of the Companies Act, 2013, or such amount as may be prescribed under applicable law.

CSR expenditure may include:

- expenditure incurred on approved CSR projects and programmes;
- contributions to eligible funds specified under Schedule VII;
- administrative overheads within the limits prescribed under the CSR Rules;
- expenditure incurred through eligible implementing agencies;
- impact assessment expenditure, where applicable;
- monitoring, evaluation and project management costs directly attributable to CSR initiatives, as permitted under applicable law.

CSR expenditure shall not include any expenditure that does not qualify as CSR under the Companies Act, 2013 or the CSR Rules.

13. Annual CSR Budget

The CSR Committee shall recommend an annual CSR budget after considering:

- Statutory CSR obligations;
- Ongoing projects;
- Proposed new initiatives;
- Expected community impact;
- Strategic priorities of the Company;
- Available financial resources.

The Board may approve modifications to the budget during the financial year based on project progress, emerging community needs or changes in applicable legislation.

14. Administrative Overheads

Administrative overheads incurred for the general management and administration of CSR functions shall be restricted to the limits prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

Project-specific implementation and monitoring costs shall not be treated as administrative overheads were excluded under applicable law.

15. Annual Action Plan

The CSR Committee shall formulate and recommend an Annual Action Plan for approval by the Board of Directors at the beginning of each financial year.

The Annual Action Plan shall serve as the primary document governing the Company's CSR activities during the financial year.

The Annual Action Plan may include:

- approved CSR projects and programmes;
- objectives and expected outcomes;
- implementation timelines;
- project locations;
- target beneficiaries;
- implementing agencies;
- estimated budgets;
- monitoring and reporting mechanisms;
- measurable performance indicators;
- risk assessment and mitigation measures;
- impact assessment requirements, where applicable;
- any other information considered necessary by the CSR Committee.

The CSR Committee may recommend modifications to the Annual Action Plan during the financial year to respond to changing business priorities, community needs or regulatory requirements

16. Monitoring and Evaluation

The Company recognises that effective monitoring is essential to ensuring that CSR initiatives achieve their intended social outcomes.

Management shall establish an internal monitoring framework to regularly review the implementation and effectiveness of all approved CSR projects.

Monitoring activities may include:

- periodic progress reviews;
- site visits;
- project review meetings;
- financial monitoring;

- utilisation certificate reviews;
- beneficiary feedback;
- performance against approved milestones;
- identification of project risks and corrective actions.

Implementing agencies shall provide periodic progress reports in the format and frequency prescribed by the Company.

The CSR Committee shall periodically review the progress of ongoing CSR initiatives and recommend corrective measures wherever necessary.

The Company may adopt technology-enabled monitoring systems to improve project visibility, documentation and reporting.

17. Impact Assessment

Where required under the Companies Act, 2013 and the CSR Rules, the Company shall undertake independent impact assessments of eligible CSR projects.

Impact assessments may be conducted through qualified independent agencies having the necessary expertise and experience.

The objective of impact assessment shall be to evaluate:

- achievement of project objectives;
- long-term sustainability;
- measurable community outcomes;
- effectiveness of project implementation;
- lessons learned;
- opportunities for improvement.

The findings of impact assessments shall be presented to the CSR Committee and the Board of Directors and may be considered while developing future CSR strategies and Annual Action Plans. Where impact assessments are not mandatory, the Company may nevertheless conduct voluntary evaluations for significant CSR programmes to support continuous improvement and maximise social impact.