ONEMI TECHNOLOGY SOLUTIONS LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

Document Management

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Recommended by	Corporate Social Responsibility Committee

1. PREAMBLE

We at OnEMI Technology Solutions Limited (formerly known as OnEMI Technology Solutions Private Limited) (hereinafter referred as "**the Company**" or "**we**" or "**our**" or "**us**"), a company registered and validly existing under the provisions of Companies Act, 2013, having its registered office at 10th Floor, Tower 4, Equinox Park, LBS Marg, Kurla West, Mumbai City, Mumbai, Maharashtra, India, 400070, India, believes in the principles of creating shared value, ensuring that our business success goes hand in hand with positive social and environmental impact. The Company is committed to contributing towards the well-being of society. The Company intends to pursue its corporate and social responsibility ("**CSR**") and undertake activities which shall have a lasting impact on the social and economic conditions of people and communities benefitted by such CSR practices adopted by the Company.

2. OBJECTIVE

The objective of this CSR policy ("**Policy**") is to lay down guidelines for the Company's CSR activities for making a positive contribution to society through social and economic welfare programs. This Policy shall apply to all CSR projects/ programmes/ activities undertaken by the Company in India as per Schedule VII of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time. For the purpose of this Policy, any contribution, directly or indirectly to any political party, business done by the Company in its normal course, activities only for the benefit of the employees of the Company and activities undertaken outside India will not be considered as 'CSR activities'.

For the purpose of meeting the requirements of applicable provisions of the Act, the Company shall undertake CSR activities as mentioned in Schedule VII of the Companies Act, 2013, as amended from time to time.

3. DEFINITIONS

"**Act**" shall mean the Companies Act, 2013 and shall include any modifications, amendments or re-enactment thereof.

"**Administrative Overheads**" means the expenses incurred by the Company for 'general management and administration' of Corporate Social Responsibility functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme.

"**Agency (or Agencies)**" means any Section 8 Company or a registered trust / society / NGO / institution, performing social services for the benefit of the society.

"**Approved Budget**" shall mean the total budget as approved by the Board of the Company upon the recommendation of the CSR Committee, which is to be utilized for CSR Projects.

"**Average Net Profit**" shall be net profit of the Company calculated in accordance with the provisions of section 198 of the Companies Act, 2013.

"**Board**" means Board of Directors of ONEMI Technology Solutions Limited

“**Corporate Social Responsibility Committee**” or “**CSR Committee**” or “**Committee**” shall mean a Committee of the Board of Directors of the Company constituted under provisions of Companies Act, 2013 read with Rules thereto constituted for the purpose of undertaking CSR Projects in accordance with Applicable Law.

“**Company**” shall mean ONEMI Technology Solutions Limited, wherever it is referred to in the policy.

"**CSR Annual Plan**" shall mean the annual plan detailing the CSR Projects and expenditure towards the respective projects during any financial year.

"**CSR Projects**" or "**Projects**" means Corporate Social Responsibility projects / activities / programs/ initiatives, instituted in India, either new or Ongoing Projects, and includes, but is not limited to those undertaken by the Board in pursuance of recommendations of the CSR Committee as per the declared CSR Policy of the Company.

“**CSR Policy**” or “**Policy**” shall mean the Policy on Corporate Social Responsibility of the Company framed under the Rules. “**Minimum Spending Requirement**” shall mean the minimum amount to be spent on CSR activities as prescribed under section 135 of the Companies Act 2013, and the rules made thereunder.

“**Ongoing Project**” means a multi-year project undertaken by the Company in fulfilment of CSR obligations having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as the multi-year project but whose duration has been extended beyond one year by the Board based on reasonable justification.

“**Rules**” shall mean the Companies (Corporate Social Responsibility Policy) Rules, 2014 and shall include any amendments made thereto.

4. **REPORTING, COMPOSITION, QUORUM AND MEETINGS**

i. The Board shall have oversight over CSR Projects and the CSR Committee shall oversee the implementation and compliance of CSR Projects. The CSR Committee shall recommend the Annual Action Plan required under the Rules, to the Board for its approval.

ii. The Committee shall be comprised of three or more directors, out of which atleast one director shall be an Independent Director.

iii. The CSR Committee shall meet as and when required.

iv. The Company Secretary shall act as the Secretary to the Committee.

5. ROLE OF THE CSR COMMITTEE

The CSR Committee shall:

a) formulate and recommend the CSR Policy to the Board, including the CSR Annual Plan and the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013.

b) recommend the amount of CSR expenditure to be incurred on the earmarked CSR activities which, to the extent applicable, in each financial year, will be at least 2% of the Average Net Profits of the Company made during the three immediately preceding financial years, calculated in accordance with Section 198 of the Companies Act, 2013.

c) institute a transparent monitoring mechanism for implementation of CSR Projects or programs or activities undertaken by the Company.

d) monitor the implementation of the CSR Policy from time to time and create mechanisms for tracking performance of identified projects or programs.

e) submit reports to the Board in respect of the CSR activities undertaken by the Company.

f) discharge such other functions as the Board may deem fit to promote the corporate social responsibility activities of the Company and exercise such other powers as may be conferred upon the CSR Committee in terms of the provisions of Section 135 of the Companies Act, as amended.

6. ROLE OF THE BOARD

1. After considering the recommendations made by the CSR Committee, approve the CSR Policy for the Company.

2. Disclose contents of the CSR Policy in its report.

3. Ensure that as and to the extent applicable, in each financial year the Company spends at least 2% of the Average Net Profits of the Company made during the three immediately preceding financial years, calculated in accordance with Section 198 of the Act, in pursuance of its CSR policy.

4. Satisfy itself regarding the utilization of the disbursed CSR fund.

7. CSR ACTIVITIES FOR IMPLEMENTATION

CSR programs of the Company shall be implemented through following methods:

a) directly by the Company; or

b) through implementing Agencies as defined under the Act.

The Board may take up projects, programs or activities ("**CSR activities**") as envisaged in Schedule VII of the Companies Act, 2013 (as may be amended from time to time) , as it may deem expedient from time to time, which may include but not be limited to the following areas:

1. eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
2. promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
3. promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

4. ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.

5. protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;

6. measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;

7. training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports

8. contribution to the prime minister's national relief fund or Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

9. (a)Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

   (b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

10. rural development projects

11. slum area development.

12. disaster management, including relief, rehabilitation and reconstruction activities.

In case of any ambiguity as regards categorization of an activity as CSR, Board shall have the discretion to take a call on whether any activity falls within the entries above and in Schedule VII of the Actand its decision shall be final. The Company shall give preference to the local areas and areas around it where it operates, for spending the amount earmarked for CSR activities.

8. CSR MONITORING

The Committee shall monitor the implementation of the CSR projects periodically, including the annual review and report the same to the Board of Directorsand if required through field visits as well and inform the Board the details and progress of the implementation.

Monitoring process for CSR Projects shall include the following:

● Evaluation of planned progress V/s actual progress; and

● Actual expenditure V/s expenditure as per the Approved Budget

● The CSR Activity/(ies) along with requisite information on the expenditure, etc. shall be reported every year in the annual report of the Company.

● Form CSR – 2 shall be filed by the Company as per the Companies (Accounts) Rules, 2014.

9. ANNUAL CSR PLAN

The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance to its CSR Policy, which shall include the following:

● The list of areas or subjects to be considered for CSR for the year, including CSR projects or programmes that are approved to be undertaken in the areas or subjects specified in Schedule VII of the Act;

● The manner of execution of such projects or programmes;

● An annual budget for the CSR activities which shall be in line with the Applicable Law, including details of utilization of funds and implementation schedules for the projects or programmes; and

● Monitoring and reporting mechanism for the projects or programmes. The Administrative Overhead for the CSR Activities shall not exceed 5% of total CSR expenditure of the Company for any Financial Year (or such percentage as prescribed by law from time to time).

● Details of need and impact assessment, if any, for the projects undertaken by the Company.

11. SURPLUS FROM CSR ACTIVITIES

Any revenue, returns, and profits, arising from any of the CSR activities, projects or programmes shall not form part of the business profit of the Company and shall be invested into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of the CSR Policy and Annual Action Plan of the Company or transfer such surplus amount to a fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

12. SET-OFF EXCESS CSR SPENT

Any amount which has been spent in excess of the Minimum Spending Requirement, such excess amounts may be set off against the Minimum Spending Requirement to spend up to immediate succeeding three financial years subject to conditions that:

● The excess amount available for set off shall not include the surplus arising out of CSR activities.

● The Board of the Company shall pass a resolution to this effect.

13. TRANSFER OF UNSPENT CSR AMOUNT

The unspent CSR amount, if any, shall be transferred by the Company to any fund included in Schedule VII of the Act, (until a fund is specified in Schedule VII of the Act) or as may be specified from time to time.

14. APPROVAL OF THE CSR POLICY

The Board of Directors has approved this Policy. The Board may amend the Policy as may be required from time to time. The provisions of this Policy are subject to the applicable provisions of the Act and any subsequent amendments made thereto from time to time.

15. REVIEW OF THE POLICY

The Board shall review this Policy annually or on a need-basis i.e., in the event of change in regulatory framework or for business or operational needs (whichever is earlier). Such updates / changes to the Policy will be communicated to the relevant staff/personnel (both in-house or outsourced) and relevant stakeholders across the Company.

Any deviations from this Policy can only be undertaken with the approval of the Board, unless specified otherwise in this Policy.

For OnEMI Technology Solutions Limited
(formerly known as OnEMI Technology Solutions Private Limited)

Ranvir Singh
Chairman, CEO and Director
Approved by the Board of Directors at its meeting dated May 27, 2026