

**Corporate Social Responsibility Policy
of
Esri India Technologies Private Limited**

1. Preamble

- 1.1. In the present business and social scenario, the terms like corporate responsibility, corporate social responsibility, sustainable development, corporate philanthropy, corporate citizenship, corporate consciousness, responsible business etc. are used interchangeably.
- 1.2. Any business inevitably draws on resources both natural and social from the society and planet and provides products and services to the society. The concept of Corporate Social Responsibility (“CSR”) acknowledges the debt that a company owes to the community within which it operates as a stakeholder and it urges a company to embrace the “triple bottom-line” approach whereby its financial performance can be harmonized with the expectations of society, the environment and the many stakeholders it interfaces with and not just its own shareholders and employees.
- 1.3. In India, the Companies Act, 2013 mandates Corporate Social Responsibility (CSR) activities to be undertaken by companies meeting the criteria specified in the Act. Esri India intends to extend its endeavor in the given framework and aims to continue its CSR activities in a compliant manner with Section 135 of the Companies Act, 2013 (“Act”) and the rules framed thereunder.

2. Esri India’s CSR Policy:

This CSR policy (“Policy”) spells out Esri India’s philosophy towards its social responsibilities and lays down the guidelines, framework and mechanism relating to the implementation, monitoring, reporting, disclosure, evaluation and assessment of projects, programmes and activities forming part of Esri India’s CSR.

This Policy shall be displayed on the company’s website.

3. Esri India’s CSR Vision:

Esri India recognizes that CSR involves ongoing commitment by businesses to contribute to the educational, economical, employability, women empowerment and social development of the society while improving the quality of life, building and scaling up the capabilities of the local community and society at large as well as contributing efforts towards 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.

4. Objectives of CSR Policy:

- 4.1 Through its CSR budget Esri India seeks to carry out some of the following activities:
 - i) To significantly improve the quality of education, including special & technical education and help in developing employment enhancing vocational skills and livelihood enhancement projects, with special focus on women empowerment;
 - ii) To provide infrastructure support to educational and research institutions and undertake other infrastructure improvement programs;
 - iii) To contribute in efforts towards 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.

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- iv) To contribute to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government, and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organisation (DRDO), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs);
- v) To contribute towards 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 Govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

4.2. Inculcate a sense of empathy and equity among employees of Esri India by motivating them to give back to the society by involving them directly in the initiatives undertaken as part of CSR.

5. Applicability of the Policy:

This CSR Policy shall be implemented in accordance with the provisions of Section 135 of the Act and the rules thereunder. It shall apply to all projects / activities undertaken by Esri India in India as per Schedule VII of the Act.

- (i) The CSR activities shall not include activities undertaken by Esri India in pursuance of the normal course of its business.
- (ii) Projects, programs or activities that solely benefit the employees of Esri India and their families shall not be considered as CSR activities under this Policy.
- (iii) The CSR Activities shall not include contribution to any political party.

6. CSR Committee:

The CSR Committee has been constituted in accordance with the provisions of the Act and the Board may re-constitute the same in accordance with the provisions of the Act, as applicable from time to time. The CSR Committee may invite other invitees/specialists, as and when required.

7. Role of The CSR Committee:

The CSR Committee shall be responsible for:

- i) Formulating and recommending to the Board CSR Policy in accordance with the provisions of the Act and rules thereunder and recommending modifications to the same in a periodical manner;
- ii) Identification of the initiatives and specification of the projects and programs for CSR and recommending the same to the Board;
- iii) Recommending the CSR budget and amount of expenditure to be incurred by Esri India on CSR activities;
- iv) Putting in place a transparent monitoring mechanism for implementation of the programmes, projects and activities undertaken under this Policy and proper utilization of

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- funds;
- v) Periodically updating the Board on the progress being made in the planned activities; and
 - vi) Providing a responsibility statement in the Board's Report as to whether the implementation of the projects and programmes is in compliance with and fulfils the objectives of this Policy.
 - vii) Give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.
 - viii) Formulating the CSR Annual Action Plan in pursuance of this Policy, which shall include focus areas for the year, the list of projects to be undertaken, manner of execution, expenditure utilization, monitoring mechanism and all matters which are required under Applicable Law. The CSR Annual Action Plan so formulated may be altered at any time during the financial year by the Board, on the recommendation of the CSR Committee, based on reasonable justification to that effect.

8. Projects, Programmes & Activities:

- 8.0 The CSR Committee shall identify and evaluate programmes, projects and activities in line with this Policy and place it for the approval of the Board. The identification of the programmes, projects and activities shall be based on internal assessment, receipt of proposals, ground-level discussions and studies by professional bodies.
- 8.1 Esri India shall develop a strategy with respect to new CSR projects or programmes after identifying the target group and focus areas it wishes to harness; operationalize the institutional mechanism i.e., choosing the implementing agency whether in-house or out-sourced and identifying the implementation model which could range from giving grants to direct project execution; develop the project with defined activities, targets, timelines, budgets etc., finalize the arrangement with the implementing agency so selected; and continue monitoring of progress and reporting.

9. Implementation:

- 9.0 Esri India may continue to undertake its CSR activities through NGOs or agencies or company established under section 8 of the Act, or a registered public trust or a registered society that meet the criteria prescribed under law.
- 9.1 The projects, programs or activities identified by the CSR Committee and approved by the Board shall be implemented in a project mode/*ad hoc* basis which will entail charting the stages of execution through planned processes, measurable targets, mobilization and allocation of budgets and prescribed timelines. It also involves assigning of responsibility and accountability.
- 9.2 Suitable documents / agreements shall be entered into with NGOs, Trust or registered societies or the other agencies for the purposes of implementation of the projects. The conditions of grant of amounts for all CSR activities, projects and programs and the break-up of the allocations shall be set out and evaluated from time to time.

10. CSR Expenditure Allocation & Disbursement of Funds:

- 10.0 The CSR Committee shall recommend the annual budget for each project, programme or activity in accordance with this CSR Policy and applicable law, for the consideration and approval of the Board. The CSR Committee will also determine and recommend to the Board for its approval, the allocation and distribution of CSR spends within the different projects, programs and activities undertaken. The Board shall ensure that the Company spends at least two percent of the average net profits of the Company made during the three immediately preceding financial years, if

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applicable, in pursuance of the Policy.

- 10.1 The overall CSR expenditure shall be approved by the Board in its meeting based on the recommendations of the CSR Committee. CSR expenditure shall include all expenditure including contribution to corpus, or on projects or programs relating to CSR activities approved by the Board on the recommendation of the CSR Committee.
- 10.2 The Management may, in consultation with the CSR Committee, decide to build CSR capacities of its own personnel as well as those of NGOs and the other agencies. However, the expenditure towards the same shall not exceed 5% of the total CSR expenditure of Esri India in one financial year.
- 10.3 If the Company fails to spend such amount the Board shall, in its report specify the reasons for not spending the amount and such unspent amount will be dealt in accordance with the Act;
- 10.4 The surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company and shall be carried forward for spending in the next financial year.
- 10.5 The contribution in CSR Activities shall only be made in India; (Explanation: if any contribution in CSR Activities is made outside India, the same shall not be considered in calculation of two percent limit as specified above.)

11. Monitoring:

- 11.1 The CSR Committee will monitor the programs and projects to ensure that they are being carried out in compliance with this Policy and the Act and in accordance with the approved budget. Money expended towards CSR shall be released only against verification of utilization of funds as per approved work-plans and timelines. Verification may be done through review of documents, field visits and through an active feedback mechanism.
- 11.2 To ensure effective implementation of the CSR projects, programmes and activities undertaken in terms of the Policy, the progress of each such project, programme and activity will be reviewed by the CSR Committee on a periodic basis, with all requisite documentation. Such reviews shall be carried out with the objective of identifying slippages, if any, and taking appropriate corrective action to resolve such slippages.
- 11.3 All CSR activities and expenses made thereon will be audited in a transparent manner.
- 11.4 In the event it is observed that any CSR activity taken up is not being implemented in the desired manner, the CSR Committee may, with the approval of the Board, discontinue funding of such project at any time during the course of implementation and deploy such funds for any other project/ activity or programme.

12. Reporting

An annual report on implementation shall be submitted to the Board by the CSR Committee. The CSR Committee shall prepare an annual report on CSR, in the format prescribed under the Act and such report shall be included in the Board's report annexed to the financial statements. The report shall be signed by the Chairman of the CSR Committee and the Managing Director/CEO/Director of Esri India.

13. Impact Assessment

- 13.1 Regular and interactive feedback sessions shall be conducted at all levels i.e., with NGOs and other agencies through which CSR activities are being undertaken as well as the respective beneficiaries of all CSR activities undertaken by Esri India.
- 13.2 Field visits shall be conducted at regular intervals to ensure effective implementation.

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13.3 If deemed necessary by the CSR Committee, the effectiveness of the various programmes/ activities undertaken under CSR may be evaluated through external agencies and reports shall be prepared pursuant to such evaluation.

14. Disclosure

Esri India shall mandatorily disclose the composition of the CSR Committee, CSR Policy and Projects approved by the Board on its website for public access.

15. Effective Date

This policy shall be effective from 23rd April, 2024

16. Amendments to the Policy:

The CSR Committee shall have the power to clarify any doubts or rectify any anomalies that may exist in connection with the effective execution of this Policy. The CSR Committee is empowered to recommend amendments or modifications to this Policy and such changes shall be placed before the Board of Directors of Esri India for approval.

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