CONNECTED SERVICES CORPORATION WIPRO INDIA PRIVATE LIMITED

(F/K/A HARMAN CONNECTED SERVICES CORPORATION INDIA PRIVATE LIMITED) ("COMPANY")

CORPORATE SOCIAL RESPONSIBILITY POLICY

CONTENTS

1. Company's Charter on Corporate Social Responsibility
2. Definitions
3. Company's CSR Policy
4. Guiding Principles
5. Governance and Management
6. Implementation and Focus Areas
7. CSR Expenditure
8. Approval of CSR Activities
9. Monitoring of CSR Activities
10. Responsibilities of the CSR Team
11. Annexure to the CSR Policy
12. Annual Action Plan

1. Company's Charter on Corporate Social Responsibility

At Company, we think that it is critical to engage with the social and ecological challenges that humanity is facing. It is our conviction that engagement with social issues must be deep, meaningful, and formed on the bedrock of long-term commitment; for that is the only way by which real change can happen on the ground. It is also reflective of the fact that such an approach serves both, enlightened business interest and social good. We run our social programs on a strong foundation of ethical principles, good governance, and sound management.

2. Definitions

"CSR Activities" shall mean the projects and / or programmes undertaken by the Company either directly or indirectly pursuant to Applicable Laws in accordance with this CSR Policy.

Connected Services Corporation Wipro India Private Limited (f/k/a Harman Connected Services Corporation India Private Limited).

The "CSR Team" means a group of employees who volunteer to meet the company's annual CSR requirement. The CSR team should be comprising of 20 to 25 members, who should be connecting with various NGO's, perform due diligence check of the NGO's and the proposed CSR projects by the NGO's.

"Rules" means Companies (Corporate Social Responsibility Policy) Rules, 2014, or any other rules prescribed under section 135 of the Act and pertaining to corporate social responsibility, as may be amended, and prescribed, from time to time.

3. Company's CSR Policy

Company's engagement with social and ecological issues goes back a long time. The central tenets of our approach have been the emphasis on strong, meaningful work on systemic social issues. Our CSR policy articulated below therefore reflects these principles and strategies that have informed our long history of corporate citizenship and social responsibility over the years. (The Annexure to the CSR Policy provides more details on our CSR initiatives)

At Company, we think that the first and foremost responsibility of an organization is to run its business ethically and in compliance with the law in letter and spirit. Our framework of ethical business starts with a set of foundational values as embodied in Spirit of Connected Services Corporation Wipro India Private Limited (f/k/a Harman Connected Services Corporation India Private Limited) and comprises, at the least, the following three principles:

- Unyielding integrity in every aspect of business
- Treating people everywhere fairly and with respect – at the workplace as well as in communities outside; and
- Demonstrating ecological sensitivity in thought and action

Our approach to social responsibility and sustainability rests on three important pillars

- The Strategic: We choose domains and issues to engage with that are force multipliers for social change and sustainable development. Social responsibility is as much about being a sustainable organization as it is about external initiatives. Therefore, some of our areas of engagement lie at the convergence of business goals and social purpose.
- The Systemic: Within the chosen domains, we choose to engage on systemic issues that require deep, meaningful, and challenging work. Given the nature of social change, this implies commitment over the long term, typically for several decades because genuine change does take that long to occur.

- The Deliberative: Our emphasis on depth and on long term commitment implies a deliberative approach that precludes spreading ourselves thin or engaging in 'cheque book philanthropy'. By implication, this also means that we are wary of expanding and growing our social programs as ends in themselves. We will continue to adhere to this approach going forward.

4. Guiding Principles

The Company shall follow the following guiding principles for selection, implementation and monitoring of CSR Activities as well as formulation of the Action Plan:

i) In undertaking CSR Activities, the Company shall give preference to the local areas wherein the Company operates or has its offices i.e., areas in the vicinity of its factories, depots, and field offices.

ii) The Company shall undertake only such CSR Activities, A) as are identified as Focus Areas under this Policy and B) as are permitted under the Applicable Laws. The Company shall also consider international, national, or state level priorities/ objectives, while identifying CSR Activities.

iii) The Company shall not discriminate against the beneficiaries of the CSR Activities, on any grounds whatsoever, including race, gender, age, ethnicity, caste, religion, domicile, but may focus its CSR Activities to benefit the economically or socially weaker, or marginalised sections, of the society.

iv) The Company shall endeavour utmost transparency in selection, implementation, monitoring, and reporting of CSR Activities.

v) The Company shall ensure that all CSR Activities undertaken directly or indirectly, meet applicable standards of quality followed by Company and/or are the market standard for such activities.

vi) The Company shall undertake the project directly with a NGO and shall to its best of its ability also ensure that the NGO, satisfy the criterion specified by the Rules (if any) and have relevant experience, good credentials, no criminal track record, and follow the ethical standards which are at par with the Company's Code of Conduct.

vii) The Company shall ensure that all the CSR Activities are implemented as per the approved Action Plan, authorised by the Board.

5. Governance and Management

The CSR Committee is the apex body that oversees our CSR policy and programs.

The committee comprises of following directors:

- Ms. Preeti Gupta — Chairperson of CSR Committee
- Mr. Navin Gadia — Member of CSR Committee
- Mr. Pratish Nair — Member of CSR Committee

The goals and objectives along with the annual budgets for CSR are discussed and signed off at the beginning of the year by the CSR Committee in discussion with the CSR Team, and the Chairperson. This happens as part of the annual strategic and operating plan processes of the organization. The CSR Committee allocates the budgets to programs and projects in domains that are aligned with the defined priorities and goals.

Along with approval of the annual plan, the Board reviews progress on all key programs vis-à-vis its broad objectives including effective utilization of the funds and a formal assessment of outcomes and impacts as considered relevant by the Board. The entire annual review process

is completed by the Board within the first quarter of the new financial year. Comprehensive, transparent reporting on sustainability and CSR is a cornerstone of good governance. In addition, CSR programs will be reported to the Ministry of Corporate Affairs as required under Section 135 of the Companies Act 2013.

6. Implementation and Focus Areas

CSR Team are responsible to connect with various NGO's and invite NGOs to share proposals to utilize the Connected Services Corporation Wipro India Private Limited (f/k/a Harman Connected Services Corporation India Private Limited) CSR budget. CSR Team form small sub-group within the CSR Team to perform necessary due diligence for respective CSR project proposal. After proper scrutiny, the CSR subgroup presents the proposal before the CSR Team in the weekly governance. Subsequently, follow up calls are arranged with respective NGOs to clarify queries, questions, etc. raised by the team members. Once we have all the clarifications for the respective queries, the team members discuss, agree, and accept the CSR proposal. The proposal is then presented in the quarterly Board meeting.

The Board, being the final authority will decide if a CSR project is approved or rejected. In case Board has any questions and queries, these are clarified with the respective NGO and subgroup, until then the proposal is kept on Hold. Upon clarifying the queries, the Board will approve the proposal. Once approved, the approval is shared with the Finance team to disburse the funds to the respective NGOs within 15 (fifteen) working days.

The following MANDATORY documents forms the part of the due diligence exercise:

1. PAN
2. 80G Certificate
3. CSR Certificate
4. Registration Certificate
5. Form 10 AC

The below documents may be included in the due diligence exercise whenever required.

6. Annual Report of pervious 2 (Two) years [if NGO incorporated more than 2 (two) years already]
7. List of donors.
8. List of beneficiaries of the proposed project.

7. CSR Expenditure

Every year the Company shall spend at least 2% of its average Net profit as defined under the Rules ("CSR obligation") during the three immediately preceding financial years, on the CSR Activities as per approved Action Plan.

The expenditure incurred towards administrative overheads and carrying out the Impact Assessment will be considered as part of CSR Expenses up to the limits prescribed under the applicable laws.

Any amount remaining unspent at the end of the financial year, if any, except in case of an ongoing project, shall be transferred to a Fund to be specified in Schedule VII for this purpose, within a period of six months of the expiry of the relevant financial year.

In case the Company undertakes any ongoing project, any amount remaining unspent and earmarked for the ongoing project, shall be transferred within a period of thirty days from the end of the financial year to a special account to be opened for that financial year in any scheduled bank to be called the 'Unspent Corporate Social Responsibility Account', and such amount shall be spent within a period of three financial years from the date of such transfer, failing which, the unspent amount shall be transferred to the Fund to specified in Schedule VII for this purpose, within a period of thirty days from the date of completion of the third financial year.

Any surplus arising out of CSR projects, programmes or activities shall not form part of the business profits of the Company and shall be utilized towards the eligible CSR Activities / addressed in accordance with Applicable Laws.

8. Approval of CSR Activities

The CSR Activities to be undertaken by the Company shall be approved by way of Action Plan by the Board as per the policy.

The thematic areas mentioned in the attached annexure (Annexure to the CSR Policy) should be followed while preparing the Action Plan.

The Board shall be the absolute authority to update, alter, modify, amend, withdraw, and replace the Action Plan for identified reasons.

The Board is the final decision-making authority to approve or reject any CSR project for funding.

9. Monitoring of CSR Activities

Under the overall supervision of the Board, the CSR Team, shall be responsible to monitor the CSR Activities. The CSR Team shall devise a robust monitoring mechanism to ensure that the CSR Activities are undertaken effectively in accordance with approved Action Plan in compliance with the Applicable Laws and the provisions of this Policy. The CSR Activities will be effectively and objectively monitored using appropriate monitoring tools, as the case may be, that may include one or more of the third-party audits(s) or certification(s), impact assessment(s), self-assessment report(s), field visit(s), periodical review(s) or any other appropriate mechanism. The Company shall review the progress on Action Plan preferably on annual basis. The Board shall review the status of implementation and fund utilization of the various projects and programmes as per approved Action Plan at least once in a year.

The NGO should provide an undertaking that the disbursed CSR funds are to be used only for Approved purpose and there shall not be any deviation in the fund utilization. In the event of any price escalation or any additional cost incurred during the implementation of the project, the NGO will be liable to bear the additional cost.

10. Responsibilities of the CSR Team

Responsibilities of the CSR Team for the purpose of CSR Activities of the Company, the CSR Team shall work under the overall supervision and guidance of the Board, fully authorised to issue any instruction, guidelines, direction, order, advisor etc. which shall be binding on the NGO and shall ensure the following:

i) All CSR Activities of the Company comply with this CSR Policy and the Applicable Laws.
ii) The CSR Team works only with credible institutions, non-governmental organizations (NGOs), government agencies, domain experts and visionaries and other philanthropic foundations to enhance the outreach of the Company's CSR Activities in line with the CSR Policy.
iii) Undertake the CSR Activities as per the approved Action Plan.
iv) Update the Board on the progress of CSR Activities and status of implementation of the Action Plan.
v) Maintain records of all CSR Activities undertaken on behalf of the Company.
vi) Do all such acts, deeds and things as may be directed by the Board in pursuance of the CSR Policy and for the effective implementation of the Action Plan.

11. Annexure to the CSR Policy

Table: Mapping Company's domains of engagement with Schedule VII

Company's domains of engagement	**Schedule VII listed domain**
Eradicating hunger, poverty, and malnutrition,	(i) 1. Eradicating hunger, poverty, and malnutrition, 2["promoting health care including preventive health care"] and sanitation 4[including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water
Promoting Healthcare	(i) 1. Eradicating hunger, poverty, and malnutrition, 2["promoting health care including preventive health care"] and sanitation 4[including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water
Promoting Education	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.
Special Education	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.
Livelihood Enhancement	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.
Empowering women and promoting health care	(iii) 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. (i) 1. Eradicating hunger, poverty, and malnutrition, 2["promoting health care including preventive health care"] and sanitation 4[including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water
Empowering women and promoting gender equality	(iii) 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.
Maintaining quality of air	(iv) 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[including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].
Animal Welfare	(iv) 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[including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].
Environment Sustainability	(iv) 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[including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].

Protection of national heritage, art, and culture	(v) 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;
Measures for the benefit of armed forces veterans	(vi) measures for the benefit of armed forces veterans, war widows and their dependents, 9[Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows];
Training to promote rural sports, nationally recognized sports,	(vii) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports
Contribution to the Prime Minister's National Relief Fund	(viii) contribution to the prime minister's national relief fund 8[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;
Contribution to incubators or research and development projects	(ix) 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;
Contributions to public funded Universities; Indian Institute of Technology (IITs), etc.	(ix) 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).
Rural Development	(x) Rural Development Projects
Slum Area development	(xi) slum area development. Explanation- For the purposes of this item, the term `slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.]
Disaster Management	(xii) disaster management, including relief, rehabilitation, and reconstruction activities.

----------End of document----------

CONNECTED SERVICES CORPORATION WIPRO INDIA PRIVATE LIMITED

(F/K/A HARMAN CONNECTED SERVICES CORPORATION INDIA PRIVATE LIMITED)

("COMPANY")

12. ANNUAL ACTION PLAN 25-26

Sl. No	CSR Plan for FY 2025-26
1.	The list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act
	In accordance with the requirements under the Companies Act, 2013 and the rules / regulations framed thereunder, and circulars / clarifications issued thereunder (collectively, "Applicable Law"), Connected Services Corporation Wipro India Private Limited (f/k/a Harman Connected Services Corporation India Private Limited) CSR activities, amongst others, will focus on: Improving Quality of Education, Healthcare and Medical Facilities, Environment sustainability projects, Women Empowerment, Destitute Care & Rural Focus, Art and Culture etc. Connected Services Corporation Wipro India Private Limited (f/k/a Harman Connected Services Corporation India Private Limited) may also support relief efforts to communities at the time of natural and man-made disasters. Additionally, Connected Services Corporation Wipro India Private Limited (f/k/a Harman Connected Services Corporation India Private Limited) may take up any other projects in line with CSR provisions and as approved by the CSR committee from time to time.
2.	The manner of execution of such projects or programs as specified in sub-rule (1) of rule 4
	The project would largely be executed as per the approval of the CSR committee and MCA guidelines. However, each project is unique and will be executed are per its timelines, outcomes and framework agreed by both parties (CSR Committee and implementing partners) in the memorandum of understanding. Implementing partners is Harman Inspired Charitable Trust bearing CSR registration number: CSR00002451 and Wipro Cares bearing CSR registration number: CSR00004747.
3.	The modalities of utilization of funds and implementation schedules for the projects or programs
	The CSR budget, fixed in accordance with the provisions of the Companies Act, 2013, rules framed thereunder, and the CSR Policy framed by the Company will be spent on CSR activities approved by the Board on the recommendation of the CSR Committee. The CSR Budget shall not be less than 2% of the average net profits of the Company for the previous three financial years. The Company shall disburse the funds to the beneficiaries through implementing partner Harman Inspired Charitable Trust and Wipro Cares with the approval of the CSR Committee. The funds will be disbursed at once or in phase/tranche wise depending on the nature of the project. The Company shall keep and maintain all the required documents/information evidencing the CSR spend.
4.	Monitoring and reporting mechanism for the projects or programs
	The Monitoring Mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored & evaluated from time to time. i. Wherever applicable, the CSR projects will be monitored at different intervals through field visits, monthly calls, reporting, cross reference communication with stakeholders etc. ii. For proper monitoring of the CSR projects, wherever applicable each project shall include well-defined timeline & parameters. iii. Wherever applicable Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor will be submitted by the partner organizations. iv. Reporting & Documentation: a. Project documentation: Reports will be collected by the CSR team as per the agreed timeline for each project. b. Financial Tracking: To track the proper utilization of funds, wherever applicable, at different intervals of the project, CSR teams will collect & cross-check financial documents. v. Compliance reporting will be done as per the Section 135 of Companies Act, 2013 (Act) and the rules/circulars/amendments framed therein or as modified from time to time by the Ministry of Corporate Affairs
5.	Details of need and impact assessment, if any, for the projects undertaken by the company:
	Need for Impact Assessment is not Applicable to the Company. As per the MCA circular Rule 8(3) (a), Company does not have an average CSR obligation of 10 Crore or more in the three immediately preceding financial years, thereby impact assessment is not applicable.