



CORPORATE SOCIAL RESPONSIBILITY POLICY

1. INTRODUCTION:

Appian Computer Technologies India Private Limited (Company / Appian India) has been an early adopter of Corporate Social Responsibility (CSR) initiatives.

In addition to achieving sustainable economic performance, prioritizing environmental and social stewardship is crucial for comprehensive business growth. As conscientious corporate citizens, Appian India actively contribute to social and economic development on an ongoing basis. Appian India firmly believes that for success, an organization must uphold the highest standards of corporate conduct towards its employees, consumers, and the communities in which it operates. Appian India holds the view that CSR underscores the objective of making a positive difference and enhancing the well-being of our stakeholders.

This CSR Policy shall operate as the CSR Policy of the Company for the purposes of Section 135 of the Companies Act, 2013 read with the Companies (CSR Policy) Rules 2014, as amended from time to time.

2. BACKGROUND:

In compliance with the requirements of Section 135 of the Companies Act, 2013 read with the Companies (CSR Policy) Rules 2014, as amended, the Company is, inter alia, required to:

- Ensure that the Company spends, in every financial year, at least 2 % of the average Net Profits before Tax of the Company, made during the 3 immediately preceding financial years, in pursuance of its CSR Policy.

3. PHILOSOPHY:

CSR is a public-spirited cause that has been well introduced by the new Companies Act 2013. Through the CSR there is a formation of a dynamic relationship between a Company on one hand and the society and environment on the other. CSR is traditionally driven by a moral obligation and philanthropic spirit which resonates with the policy of the Company.

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4. VISION AND POLICY STATEMENT:

- The Company completely endorses reliability. It is committed to conduct business in a true, fair, and ethical manner and takes up the responsibility to create a good impact in the society it belongs.
- The Company is committed towards improving the quality of lives of people in the communities in which it operates because, the society is an essential stakeholder and the purpose of its existence. The Company believes that giving back to the society through CSR activities is its moral duty.
- The Company aims to fulfil the requirements laid down under the Companies Act, 2013 and act diligently to comply with the relevant Rules and Regulations on CSR.

5. APPLICABILITY OF THE POLICY:

- The Company's CSR Policy has been developed in conformity with the provisions of Section 135 of the Companies Act, 2013 and in accordance with the Companies (CSR Policy) Rules 2014, notified by the Ministry of Corporate Affairs, Government of India.
- This Policy shall apply to all CSR initiatives and activities taken up at the various locations in India, preferably in the vicinity where the Company carries out its business operations and for the benefits of different segments of the society.

6. OBJECTIVE OF THE CSR POLICY:

- To ensure that the Company is committed to operate its business in an economically, socially, and environmentally sustainable manner, while recognizing the interests of all its stakeholders.
- To take up programmes that benefit the communities in and around its work centres and over a period of time, results in enhancing the quality of life of the people in the area of its business operations.
- To generate a community goodwill for the Company and help reinforce a positive and socially responsible image of Company as a good corporate citizen of the Country.

7. RESPONSIBILITIES OF THE BOARD:

The Board shall:

- Approve the CSR Policy.
- Place the CSR Policy on the Company's website (if any).
- Ensure implementation of the activities under CSR.
- Ensure expenditure of requisite amount on CSR every year.
- Disclose reasons for not spending the amount (if applicable) in the Annual Report to the Shareholders of the Company.
- Ensure that the administrative overheads are not more than 5% of the total CSR Expenditure.
- Ensure that the funds so disbursed have been utilized for the purposes and in the manner as approved by Board and any one of the Director shall certify to the effect.
- Approve the transfer of unspent CSR Amount in accordance with the law. The Accounts and Finance Team of the Company shall prepare the statement of spent and unspent CSR amounts and shall assist and facilitate for transfer of the same.

8. CSR PROGRAMMES AND PROJECTS:

The Company proposes to adopt one or more of the following CSR activities as prescribed by applicable laws, including Schedule VII of the Companies Act, 2013, as amended from time to time:

i	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water
ii	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects

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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
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 including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga
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
vi	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
vii	Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports
viii	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 Govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women
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 and

	<p>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 Defence Research and Development Organization (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)</p>
x	Rural development projects
xi	<p>Slum area development</p> <p>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</p>
xii	Disaster management, including relief, rehabilitation and reconstruction activities

9. IMPLEMENTATION IDENTIFICATION AND SELECTION OF PROGRAMMES:

The programmes would be identified as per the requirement in the community. Professional agencies may be engaged in conducting need-based assessment in some programmes, wherever required.

10. PARTNERSHIPS TO IMPLEMENT THE PROGRAMMES:

Collaborative Partnerships may be formed with the Government Agencies, the village Panchayats, NGOs and other likeminded stakeholders. This would help widen the Company's reach and leverage upon the collective expertise, wisdom and experience that these partnerships bring to the table.

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11. CRITERIA FOR IDENTIFYING EXECUTING PARTNERS:

In case of programme execution by NGOs / Voluntary Organizations the following minimum criteria should be required to be ensured by the Company:

- The NGO / Agency must have a permanent office / address in India.
- The NGO should be a registered public Trust or a Society having a duly executed Trust Deed / Memorandum of Association.
- It should have registration Certificates under Section 12A, Section 80G, etc. of the Income Tax Act, 1961, registration certificates issued by Ministry of Corporate Affairs and other applicable registrations.
- It should have a Permanent Account Number (PAN).
- Last 3 years audited statement of accounts should be provided to the Company.
- Last 3 years income tax return should be provided to the Company.
- The antecedents of the NGO / Agency are verifiable / subject to confirmation.
- Should have a team of professional expertise and system to maintain Books of Accounts and to generate necessary Reports on the supported programmes.

Provided that in case of any amendment in the relevant Act / the Rules specifying any criteria for implementing agencies, the same shall be applicable in addition to the above criteria (to the extent applicable). Provided also that the Board may waive one or more of the above criteria on case-to-case basis.

12. AGREEMENT BETWEEN THE COMPANY AND EXECUTING AGENCY:

Once the programmes and the executing agency has been finalised, the concerned work centres would be required to enter into an agreement/MOU with each of the implementing agency as per the Standard Agreement format.

13. FINANCIAL OUTLAY AND IMPLEMENTATION FOR CSR ACTIVITIES:

- Every year, the Company shall with the approval of its Board make a budgetary allocation for CSR activities/ projects for the year. The budgetary allocation will be based on the profitability of the Company and the requirements of applicable laws.

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- The Company expects to spend the budgeted amount allocated for CSR activities/ projects planned for each financial year, within that year. If for any reason, the budget of a year remains unutilised, the same would be utilized as per the provisions of the Companies Act, 2013.
- The Board will disclose the reasons in the Annual Report for not being able to spend the entire budgeted amount on the CSR activities as planned for that year.
- The amount allocated for emergency needs but not utilised in the year of its allocation may be carried forward to the next year for utilization for CSR activities.
- Any surplus arising out of the CSR activities, projects or programs shall not form part of the business profits of the Company.
- The CSR Activities would be chosen for implementation by the Company in compliance with the provisions of Section 135 read together with Schedule VII of the Companies Act, 2013.

14. MONITORING AND REPORTING FRAMEWORK:

- The Company recognises that monitoring is critical for assessment of the progress as regards timelines, budgetary expenditure, and achievement of targets.
- Monitoring will be done in project mode with continuous feedback mechanism, and recourse always available for mid-course correction in implementation, whenever required.
- The performance of the Company's CSR activities would be monitored on the basis of their achievement of annual targets and the utilization of their annual budgets for the activities planned and the targets set for each year.
- Implementation and monitoring of the CSR activities will be overseen by the Board.
- If the projects are being implemented by external agencies, the Company may in consultation with Board designate special executives for this purpose.



15. GENERAL:

- In case of any doubt with regard to any provision of this CSR Policy and also in respect of matters not covered herein, a reference should be made to the Board. In all such matters, the interpretation and decision of the Board shall be final.
- All provisions of the CSR Policy would be subject to revision/amendment in accordance with the applicable laws
- The Company reserves the right to modify, cancel, add, or amend this CSR Policy.

16. REVIEW OF THE POLICY:

- The Board shall review the CSR Policy from time to time based on the changing needs and make suitable modifications as may be necessary.

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.