



# Corporate Social Responsibility

P O L I C Y



# Introduction

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As a purpose-driven organization, Relevantz is committed to advancing societal development through focused CSR initiatives. With a vision to improve lives, especially in rural communities, we align our strategies with sustainable development goals. Collaborating with NGOs and other partners, we deliver programs that empower communities and foster innovation. Our values of Accountability, Trust, and Engineering Mindset guide us in addressing societal challenges. At Relevantz, we believe in creating a better world for future generations.

## CSR Introduction

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At Relevantz, we are committed to creating a positive and sustainable impact on society through our dedication to education and community development. We prioritize empowering the student community and strive to provide comprehensive guidance and counselling to promote their academic and personal success.



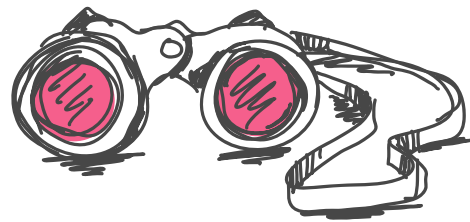


## CSR Mission Statement

Our mission is to drive positive social change in rural communities by providing access to quality education and resources, empowering students to realize their full potential.

## CSR Vision Statement

To empower young individuals in rural communities by providing equal access to education and career opportunities, thereby fostering successful and fulfilling lives.



### SCOPE

This CSR Policy applies to CSR initiatives and activities taken by the Company in India.



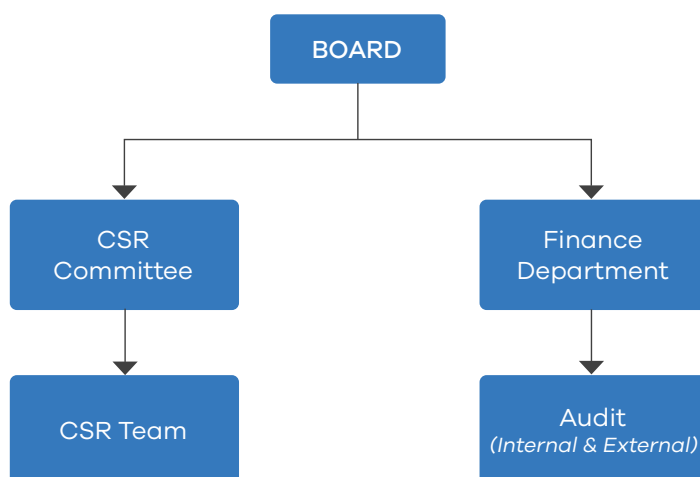
## Compliance Standard

This Policy is formulated by Section 135 of the Companies Act 2013 and the Rules made thereunder and is reviewed and updated from time to time to incorporate best practices and statutory requirements as laid down by the Act and subsequent amendments/notifications/rules etc.



## Employee Volunteerism

Relevantz provides its employees with opportunities to participate in CSR projects and programs undertaken in social development. Employee participation in CSR initiatives is voluntary, and employees may choose the activities they wish to join.



## Scope of Corporate Social Responsibility Policy

The policy would pertain to all activities undertaken by the company toward fulfilling its corporate social responsibility objectives. The policy would also ensure compliance with section 135 of the Companies Act, 2013 (“The Act”) and would include the activities as covered under Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 and as amended from time to time.

The Board of Directors of **RELEVANTZ** is ultimately accountable for the CSR projects undertaken by the Organisation.

**RELEVANTZ** has constituted a CSR Committee at the Board level. The CSR Team supports the CSR Committee.

## CSR Committee

The Corporate Social Responsibility (CSR) Committee of the Company shall be constituted in accordance with the applicable laws. The CSR Committee shall be responsible for initiating, monitoring, recommending and reviewing CSR activities of the Company undertaken by it from time to time.

## Constitution of CSR Committee

The Board of Directors shall constitute the Corporate Social Responsibility (CSR) Committee. The Members of CSR shall be appointed by the Board of Directors of the Company, which must consist of at least two or more Directors. The first CSR Committee of the Company shall be comprised of the following Directors:

Sr. No.	Name of Members	Nature of Directorship	Designation of Members in CSR Committee
1	Mr. Allwyn A	Director	Director
2	Mr. Manojkumar V	Director	Director

The Committee shall meet as and when it considers necessary.

The following shall be the terms of reference of the Committee:

1. Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII to the Companies Act, 2013.
2. Recommend the amount of expenditure to be incurred on the activities referred to in the CSR Policy.
3. Monitor the Corporate Social Responsibility Policy of the Company from time to time.
4. Perform such other functions as may be necessary under any statutory or other regulatory requirements to be performed by the Committee and as delegated by the Board from time to time.

## **Organizational Structure, Roles and Responsibility**

In order to meet the CSR objective, organizational structure, roles & responsibilities would be as follows:

### **CSR Committee**

The Composition of the CSR Committee will be as prescribed under the Act or any amendment thereof. The CSR Committee shall meet on such intervals as may be felt necessary by the CSR Committee or as may be directed by the Board.

### **Power and Functions of CSR Committee**

The CSR Committee of the Company is vested with the following functions and powers:

- To formulate a CSR Policy and recommend to the Board for approval.
- To recommend CSR Activities to be undertaken by the company.
- To recommend the amount of expenditure to be incurred on the CSR activities.
- To monitor and amend the Corporate Social Responsibility Policy of the Company from time to time as may be required.
- To carry out any other function as mandated by the Board from time to time.
- Formulate the Annual action plan and recommend the same to the Board for approval.
- Decide that company will undertake CSR activities by itself or through implementing agencies.
- Any other agenda item as may be delegated by the Board of Directors to be reviewed/approved by the Committee from time to time.
- The CSR Committee as referred here authorizes the "Management Committee", as updated from time to time, for undertaking and effective implementation of the CSR activities as discussed in this Policy.

## 2 Board of Directors

The Board of Directors shall be responsible:

- To approve the CSR Policy and the CSR Annual Action Plan for the Company (including amendments thereto) after taking into recommendations made by the CSR Committee.
- To review CSR Projects recommended by the CSR Committee.
- To prepare and submit annual report on CSR to the shareholders.
- To ensure that company spends at least 2% (two percent) of its average profits during the 3(three) immediately preceding financial years.
- To ensure that the company undertakes CSR Projects which are covered by the CSR policy of the company.
- To ensure that company shall give preference to the local area and areas around its office(s), operations, and customers for spending the amount earmarked for CSR activities.
- The Board shall ensure that the Administrative overheads shall in no case exceed 5%( five percent ) of total CSR expenditure.
- The Board shall satisfy itself that the Company has utilized the CSR funds on the CSR activities undertaken by the Company.
- The Board shall be additionally responsible to following activities for Ongoing Projects: Monitor implementation of the project with reference to the approved timeline and year wise allocation; and to approve and make modifications, if any, for smooth implementation of the project within the overall permissible time period.
- The CSR Committee will be overall responsible for the effective implementation of CSR activities in accordance with the CSR Policy formulated in accordance with the Rules and give further suggestions if required. The CSR Committee may designate a senior level person to be responsible for the supervision and effective implementation of the CSR projects.
- The CFO or the person responsible for financial management of the affairs of the Company shall be responsible for ensuring that the funds disbursed are spent/utilised for the purpose and in the manner specified in the CSR Projects approved by the CSR Committee. The CFO or the person responsible for financial management of the affairs of the Company shall give a certification to the Board in respect thereof.

## Meetings of CSR Committee

For smooth functioning of the Committee, the members shall meet as below to discuss such matters and to take such decisions as may be necessary:

- The CSR Committee shall hold a minimum number of four meetings in a financial year.
- The quorum for the CSR Committee Meeting shall be one-third of its total strength of directors or two members, whichever is higher.
- The membership of the CSR Committee shall be disclosed in the Board Report.
- If CSR activities are outsourced to any external organization, a representative from such organization may be invited to attend a meeting of the CSR Committee.
- The Members of the CSR Committee may participate in the meeting either in person or through video conferencing.
- The proceedings of the Meetings of the CSR Committee must be minuted and signed by the Chairperson of the Committee at the subsequent Meeting.

## Monitoring and Reporting Framework

For smooth functioning of the Committee, the members shall meet as below to discuss such matters and to take such decisions as may be necessary:

- To ensure effective implementation of the CSR Projects at each location, a monitoring mechanism will be put in place by the CSR Committee.
- The CSR Committee shall monitor and review on a periodical basis (on a quarterly basis or at such intervals as may be decided by the CSR Committee) the progress of CSR activities undertaken/completed and proper documentation of the completed CSR Projects and report to the Board of the Company at such intervals as may be directed by the Board.
- The company may also obtain feedback from beneficiaries about the CSR Project/programmes from time to time.
- All the CSR initiatives shall be reported in the Board's Report of the Company along with the reasons for not spending the amount earmarked for the financial year, if any.
- The Board's report of the company pertaining to any financial year shall include an annual report on CSR containing the particulars as prescribed in the rules.
- All concerned functional and unit heads shall have the responsibility to ensure effective implementation of the CSR projects/programmes to be undertaken with the help of an independent agencies etc.

## CSR Team

A dedicated Corporate Social Responsibility (CSR) team shall be established to oversee the successful execution of this CSR Policy.

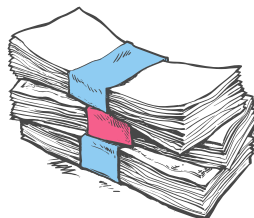
The CSR team will operate under the direct guidance and oversight of the CSR Committee. This committee will provide strategic direction, ensure alignment with company goals, and approve major CSR initiatives.

The CSR team will be primarily responsible for the following:

- Identify and evaluate potential CSR projects and activities that strategically align with the focus areas outlined in this Policy. Encouraging the projects designated for CSR activities to receive funding.
- Prepare detailed proposals to secure the financing of approved CSR initiatives, exploring internal and external resources as appropriate.
- Track the progress and effectiveness of all CSR programs, including the compilation of data and the creation of annual reports detailing CSR activities for the CSR Committee and relevant stakeholders (as determined by the Committee).
- Identify opportunities to enhance program effectiveness and ensure the successful accomplishment of the Company's established CSR goals.

# Budget

The CSR Committee shall determine the overall budget for the CSR projects in each financial year in compliance with the relevant Act provisions and CSR Rules. In each financial year, the CSR Committee will suggest allocating the funding among the Focus Areas or those deemed appropriate, in a ratio and way that aligns with the goals of the CSR Policy.



With justification and Committee approval, the CSR Team may propose reallocating unutilized funds from one focus area to another. This ensures efficient resource utilization while maintaining alignment with overall CSR goals.

## CSR Expenditure

The Board approves the annual CSR budget on the recommendations of the CSR Committee, subject to the provisions of the Act and Rules made thereunder as amended from time to time.

Funds would be allocated yearly based on the total approved budget for different projects based on the identified CSR plan.

The average net profit for the purpose of determining the spending on CSR activities is to be computed in accordance with the provisions of section 198 of the Act and will also be exclusive of the items given under rule 2(1)(h) of the Companies (CSR Policy) Rules, 2014.

Section 198 of the Act specifies certain additions / deletions (adjustments) to be made while calculating the net profit of a Company (mainly it excludes capital payments / receipts, income tax, set-off of past losses).

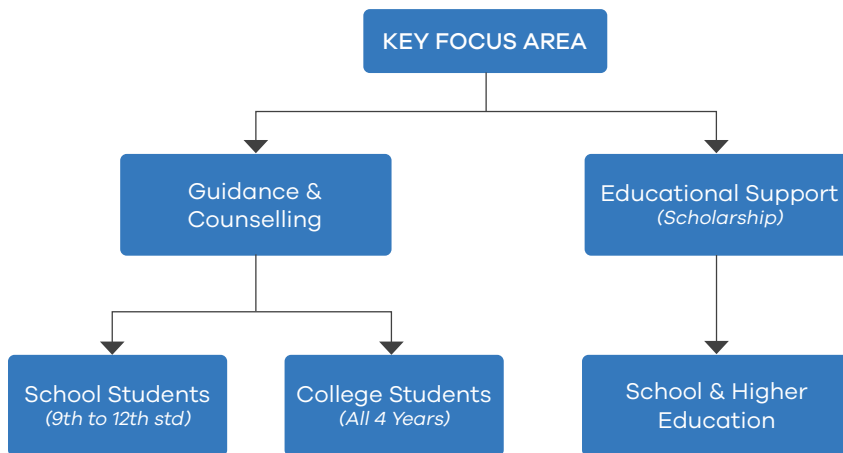
## CSR Budget

The CSR Committee will abide by the provisions relating to annual expenditure on CSR activities as laid down in Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time. The surplus arising from the CSR projects, programs, or activities shall not form part of the company's profits.

The company is committed to funding the Scholarship Project as a multi-year initiative, thereby ensuring ongoing financial support for beneficiaries. Any funds not utilized for this project will be transferred to the Unspent CSR Account – Relevantz and will be allocated within the permissible period of three financial years in accordance with CSR compliance guidelines.

## Focus Area

The focus area for RELEVANTZ's CSR is to create an Impact on **Rural Society by Empowering the Youth community** toward the brightest future.



### Education Support Scholarship Program

The objective of the Education Support Scholarship Program is to promote inclusive, equitable, and quality education by supporting students facing financial hardship, from school-level to higher education.

The program places special emphasis on students from rural and underserved communities, with the aim of reducing dropout rates, ensuring educational continuity, and enabling learners to achieve their academic and career aspirations.

The initiative also supports holistic development by extending assistance for sports training, nurturing talent among deserving students, and strengthening educational infrastructure to enhance learning environments.

Project Classification	CSR Schedule VII Category	Implementation Mode
Ongoing CSR Project (Multi-Year)	Promoting Education	Through Implementing Agency (Relevantz Foundation)

### CSR Schedule VII Coverage (Companies Act, 2013):

This project is implemented in line with Schedule VII, including:

- Promoting education
- Promotion of sports and rural development

## Eligibility & Governance

Beneficiaries shall be selected based on defined eligibility criteria, including academic performance and financial need, as approved by the CSR Committee.

The program shall be implemented and monitored under the supervision of the CSR Committee, ensuring proper documentation, transparency, and compliance with applicable CSR provisions.

## CSR Compliance and Treatment of Unspent Amounts:

- In accordance with Section 135(6) of the Companies Act, 2013, the Education Support Scholarship Program shall be treated as an ongoing CSR project.
- Any unspent amount at the end of a financial year related to this program shall be transferred to a designated Unspent CSR Account within the prescribed timelines.
- The unspent funds shall be utilized within the next three financial years exclusively for this project, in compliance with applicable CSR Rules, disclosures, and reporting requirements under the Act.



## Guidance & Counselling

We aim to bridge the opportunity gap by offering financial and academic guidance to underprivileged students. This investment empowers them to create brighter futures. Our specific focus areas include:

### 1. Guidance & Counselling (School Students)

We offer comprehensive support in the following areas:

**Education for Course Selection:** Assisting students in making well-informed decisions regarding their academic trajectories.

**Employment Guidance:** Providing insights into various career opportunities and the skills required for success.

**College Selection:** Aiding students in identifying appropriate institutions that align with their educational and professional goals.

**Spoken English:** Enhancing communication skills to improve both confidence and employability.

**Awareness of Current Trends in Technology:** Keeping students informed about emerging technologies and their significance in various domains.

## Counselling Services for Grades 9-12 students

Our counselling services encompass:

**Personal Counselling:** Offering individualized support to address personal challenges and aspirations.

**Group Counselling:** Facilitating discussions that promote peer support and collaborative learning.

**One-to-One Mentoring (Gender-based):** Implementing tailored mentorship programs that cater to the specific needs of each gender, thereby fostering a nurturing environment for personal and academic growth.

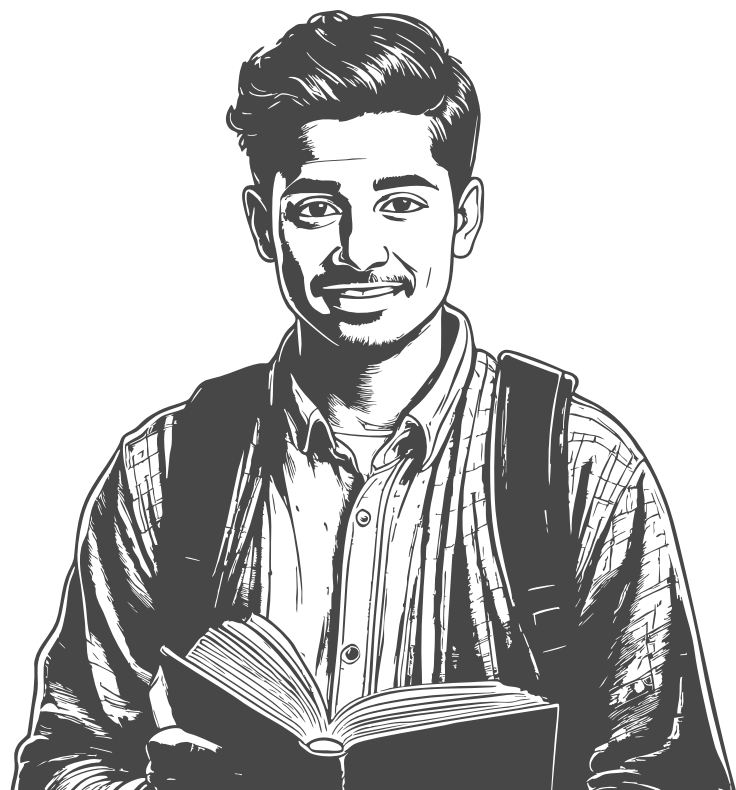
## 2. Guidance & Counselling (College Students)

### Guidance for College Students:

1. Development of employability skills
2. Employment guidance
3. Interview preparation skills
4. Proficiency in spoken English
5. Awareness of current technological trends
6. Insight into emerging technologies
7. Course selection and stream guidance

### Counselling for College Students:

1. Personal counselling services
2. Individualized mentoring sessions



# Implementation

## Implementation Process

In keeping with this policy, RELEVANTZ will make an effort to contribute and spend at least 2% of the average net profits made by the company during the three previous financial years, or any amount that the CSR Committee may suggest from time to time.

Name of the Program	Programmatic Area	Beneficiary	Implementation Mode
Guidance & Counselling	Education, Empowerment	Rural based School, College Students	Direct & Volunteering
Education Support Scholarship Program	Education, Livelihood, Sustainability	Underprivileged, Rural Based Student (Based on Criteria)	Through Implementing Agency (Relevantz Foundation)



# Compliance, Monitoring & Reporting

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## Compliance

The CSR team will plan, implement, monitor, and manage all CSR projects & activities for **RELEVANTZ** and will work closely with the CSR Committee of **RELEVANTZ**.

The CSR Team will formulate implementation plans for the projects by clearly defining the following:

- Activities to be undertaken.
- Budgets proposed.
- The time frame for implementation.
- Responsibilities and authorities for implementation.
- Results expected to be achieved post-implementation.

## Monitoring

Milestones will be decided for every project/activity undertaken, and the progress.

The CSR Team will monitor the implementation and progress of the approved projects through suitable methods, including site visits, review meetings, and progress reports.

RELEVANTZ will set up mechanisms to keep track of data and oversee projects to ensure that the CSR initiatives are carried out effectively and openly.

The CSR Committee shall ensure a transparent monitoring mechanism for CSR activities:

- The CSR Committee shall review the progress of CSR activities as and when the Committee may deem fit.
- The Board of Directors shall review the progress of CSR activities at least every six months.

## Impact, Assessment and Evaluation

When the Company is having average CSR obligation of INR Ten crore or more in pursuance of subsection (5) of section 135 of the Act, in the 3(three) immediately preceding financial years, then the Company shall undertake impact assessment, through an independent agency, of their CSR projects which are having outlays of INR One crore or more and which have completed not less than one (1) year before undertaking the impact study.

The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR. Further, the impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.

Also, the entity undertaking impact assessment may book the expenditure towards **Corporate Social Responsibility for that financial year, which shall not exceed five per cent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less.**

## Miscellaneous

- All the provisions of this CSR policy are subjected to revision/amendment in accordance with the Act and Rules on the subject as may be issued by the Government, from time to time.
- The Company's board reserves the right to modify, add, delete, or amend any of this Policy's provisions after considering the CSR Committee's recommendations.
- In case of any doubt with regard to any provision of this CSR Policy and also in respect of matters that are not covered herein, a reference shall be made to the CSR Committee and the interpretation and decision of the CSR Committee shall be final and binding.

## Website Disclosure

The Board of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.

## Reporting

Each year, as part of the Director's report, the CSR Committee of the Board will issue a report on the CSR projects based on reports provided by the CSR Team. Information will be disclosed in the report in the format required by Section 135 of the 2013 Companies Act.

Additionally, the CSR Committee must provide the Board with a statement of responsibility attesting to the fact that RELEVANTZ TECHNOLOGY SERVICE's approved Corporate Social Responsibility (CSR) Policy is being followed in terms of implementation and oversight.

The CSR Policy, once approved by the Board, will be available on the Relevantz website. Updates to the policy will also be posted on the Relevantz website.

## Exclusion from CSR Activities

The following activities are specifically excluded from being considered as eligible CSR activity and shall not form part of the CSR activities of the Company:

- Any CSR activities undertaken in pursuance of normal course of business of a Company except research and development activity of new vaccine, drugs and medical devices.
- Any CSR activities which benefit only the employees of the Company and their families as defined in section 2(k) of the Code on Wages, 2019.
- Any CSR projects/programs undertaken outside India except for training of Indian sports personnel representing any State or Union Territory at national level or India at international level.

- A contribution of any amount directly or indirectly to any political party under section 182 of the Act or any funds directed towards political parties or political causes.
- Any sponsorship activities for deriving marketing benefits for products / services.
- Any activities for fulfilling statutory obligations under any law in force in India.

## **Effective Date**

This policy shall be effective from the date on which it is approved by the Board of Directors on recommendation of the CSR Committee.

## **Amendments to the Policy**

The Board of Directors reserves the right, at their discretion and upon the recommendation of the Corporate Social Responsibility (CSR) committee, to implement any modifications, changes, or amendments to this Policy as deemed necessary. In the event of any inconsistency between the provisions of this Policy and the applicable Act or any other statutory enactments and regulations, the provisions of the Act or relevant statutory regulations shall take precedence. Accordingly, the pertinent provisions of this Policy will be amended to ensure compliance with the applicable legal standards.



## Conclusion

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Relevantz maintains a strong commitment to corporate social responsibility, actively seeking to create a positive and sustainable impact within rural communities. Through proactive governance, transparent practices, and a steadfast dedication to our objectives, we aim to uplift rural students, empower individuals, and facilitate meaningful change. By aligning our initiatives with our overarching vision and mission, we reaffirm our dedication to being responsible corporate citizens and contributing to the advancement of the rural student community.