

# IGT Solutions Corporate Social Responsibility (CSR) Policy



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## Version History

Version No.	Release Month	Prepared/ Revised by	Reviewed by	Approved by
1.0	December 2014	-	-	CSR Committee
2.0	October 2023	PwC	Ashish Thakur	CSR Committee
3.0	April 2025	Rahul Bisht	Nitin Kapoor & Ashish Thakur	CSR Committee

## Introduction

IGT Solutions has created a Corporate Social Responsibility (CSR) Policy to demonstrate its commitment to supporting the community through various programs. The company's approach to CSR goes beyond charity, compliance, and financial donations. Social and environmental responsibility has always been central to IGT Solutions' values, and the company consistently participates in responsible activities to support its social and environment goals. It encourages employee involvement in volunteering activities and includes CSR as a key part of its business strategy. IGT Solutions CSR programs focus on making a meaningful impact on society, helping underprivileged children improve their skills beyond academics, and protecting nature through environmental initiatives.

## Objective

The objective of this Policy is to set the direction for the CSR activities of the company by defining the governance, implementation, and monitoring framework of the activities to ensure effectiveness. These initiatives are independent of the normal conduct of IGT solutions businesses and are aligned to the activities listed in Schedule VII read with Section 135 of the companies Act 2013 and the CSR Rules.

## Regulatory Framework

The Companies Act, 2013 together with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and Schedule VII to the Companies Act and circular(s) and notification(s) issued by the Ministry of Corporate Affairs (MCA), from time to time ('the Act'), provides a framework for companies to define the focus areas in the CSR space. The law also guides companies to scope CSR activities given under Schedule VII to the Act liberally to follow the law in letter and spirit. IGT Solutions CSR Policy focus areas and the implementing agencies shall therefore remain within the boundary set by the law.

## Commitment

The company is committed to:

- Continuous improvement in our Corporate and Social Responsibility strategy.
- Engaged in those CSR activities which have sustainability.
- Acting in a socially responsible way, and
- Continually improving our performance and meeting all relevant legislation.

## Selecting CSR Program

The Company shall, while selecting a CSR activity, give preference to the local area and areas around which it operates. For an activity to be included by the Company as its CSR activity, it should be relating to any one or more of the following activities, as listed in the Schedule VII to the Companies Act, 2013:

- Conserving National Heritage and Environment;
- To contribute to the Prime Minister's National Relief Fund or any other fund set up by the Central Government or the State Governments for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- To provide contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- To contribute in rural development projects;
- Health and Education of the underprivileged
- Any other

The program to be followed will clearly set out the roles and responsibilities for the involved personnel and also list out the role for third parties if they are to be engaged. A schedule of implementation shall be drawn clearly outlining the timelines for the activities involved therein.

## **Exclusion from CSR**

Per the “Act” following CSR activities or programs shall not be classified as CSR:

- Contribution of any amount directly or indirectly to any political party.
- The CSR projects or programs or activities that benefits only the employees of the company and their families.
- One-off events such as marathon, awards, charitable contribution, advertisement, sponsorships of TV programs etc.
- Activities undertaken by the company in pursuance of its normal course of business.
- Activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services.
- Activities carried out for fulfilment of any other statutory obligations under.

## **CSR Model For IGT Solutions**

All CSR activities undertaken by IGT Solutions will follow certain rules and procedures to ensure that the chosen programs reach the intended target and create tangible & intangible impact. At IGT Solutions below strategic criteria is being used while selecting any CSR program.

- The project aligns with our CSR objectives.
- The project is in proximity to our office locations.
- The project involves our key stakeholders.
- The project provides value for the allocated funds.

Any program picked up for implementation by a company will be cleared by the CSR Committee of the company. The Company may carry out CSR activity either itself or through any other registered trust, registered society,

registered foundation or any government agency.

Following are the focused area for IGT Solutions and key stakeholder of such initiatives:

Focused Area	Target groups	Description of Initiatives
Education	Youth Women Marginalized Group	To equip youth, women and marginalized groups with successful skills and education, resulting in creation of self-employment or entrepreneurship leading to enhancement of livelihood.
Environment		Ensuring environmental sustainability, maintaining ecological balance, and protecting flora and fauna.
Employability		Providing access and opportunities to marginalized communities, empowering them to join the digital economy.

## Budget

Budget recommended for a program by CSR Committee will be set out in the program to be approved by the Board of the Company. This would also consider the aspect of training element as well. The Board of Directors of IGT has approved to incur 2% of the average net profits of the Company made during the three immediately preceding financial years for programs covered under the CSR Policy. While the allocated amount would be 2% of the average net profits, any income arising from the unutilized sums of such net profits and surplus arising out of CSR activities undertaken under a program will be the corpus for the program.

## CSR Committee

The Board of Directors of IGT Solutions has established a Committee of the Board as the Corporate Social Responsibility Committee. The composition of our CSR Committee includes the minimum number of Directors from the Board, as required under the Companies Act, 2013. The CSR Committee shall carry out the functions as mandated by The Companies Act, 2013 and the Rules thereof.

In India, an Annual CSR report and CSR Plan will be included in the Director's Report within the Annual Financial Report and placed before the Board by the CSR Committee for approval. The CSR Report for India will adhere to the specific requirements of section 135 of the Companies Act, 2013.

## Compliance, monitoring and reporting

Monitoring and evaluation is an essential part of any activity that is undertaken by an organization and that will also be followed for programs undertaken under the CSR Policy. Programs under the CSR Policy will be continuously monitored on set parameters by the CSR Committee of the Company. *(impact assessment covered in separate section)*

Compliance will be reported to stakeholders through the Company's Annual Report. CSR Committee of the Company

shall ensure that programs under the CSR Policy comprise essentially of CSR activities undertaken within India.

CSR Committee of the Company will be responsible for ensuring that the principles set out in this CSR Policy are communicated to, understood and observed by all employees and for ensuring compliances in letter and spirit.

## **Partnerships**

It will be the endeavor of the Company to undertake CSR initiatives through collaborative partnerships with certain identified Government/Non-Government Organizations and other like-minded stakeholders including non-profit making trusts following the legal requirements as applicable from time to time. This would help widen the Company's reach and leverage upon the collective expertise, wisdom and experience that these partnerships bring to the table.

## **Impact Assessment**

The company or the designated implementing agency may conduct the necessary impact assessment in accordance with applicable provisions of Companies Act, 2013. The impact assessment report may be presented to the CSR Committee and the Board of Directors, and they shall ensure that disclosure of reports follows legal requirements.

## **Policy Review**

The CSR Policy will be reviewed, unless earlier required due to change in laws, by the Board of IGT Solutions and updated if required, to ensure it captures the relevant current interest of the stakeholders. In the event of any conflict between the provisions of this Policy and of the Applicable Act, the provisions of applicable Act shall prevail over this Policy. Any subsequent amendment / modification to the applicable act shall automatically apply to this Policy.

## **Exit Plan from an ongoing CSR Activity**

IGT Solutions may decide to exit an ongoing CSR activity for various reasons, including when communities are empowered to take ownership and sustain the solution independently.

## **Ethics - IGT Solutions Code of Conduct**

The IGT Solutions Code of Conduct is a set of principles that guide and govern the conduct of IGT Solutions companies and their employees in all matters relating to business and beyond. In carrying out all its operations under CSR, IGT Solutions, its subsidiaries, and its associates will comply with the statutes of the IGT Solutions Code of Conduct.

## **Communication**

The CSR Committee of the Company may also lay out the manner, subject to the relevant legal requirements, in which information on a program being implemented by the Company will be shared. The programs under implementation would be hosted on the websites of the Company.

