

CORPORATE SOCIAL RESPONSIBILITY POLICY

LEGASIS PRIVATE LIMITED

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1. CONTEXT:

Legasis Private Limited (“Legasis” “the Company”) was incorporated in 2006, with an aim to focus on 'Fusion of Lawyering and Information Technology.' Our innovative approach of providing integrated solutions has been recognized by our clients, which has resulted in their continued relationship with us.

Over the past 17 years, we have emerged as a distinguished Enterprise with high ethical standards. Our Corporate Social Responsibility (“CSR”) Policy reflects our innate desire to bring about a conspicuous change in the status quo and in the upliftment of the living standards of poor and underprivileged. We strive to identify major social problems and challenges prevalent in the society and find alternatives to address them.

We have been extremely sensitive towards the environmental and social causes as we acknowledge the interdependency of a business unit and the society. We believe that by undertaking CSR activities, we do not just ameliorate the society but add value to our work. In pursuance of the same, we adopt the “Triple Bottom

Line' principle to measure our contribution on the social, environmental and financial fronts. In accordance with Section 135 and Schedule VII of the Companies Act, 2013 and the Corporate Social Responsibility Rules, 2014 (taking into account re-enactments, modifications and amendments thereto), we undertake the activities mentioned hereinafter as part of our CSR programme.

2. FOCUS AREAS AND MODES OF IMPLEMENTATION:

a) The Company proposes to undertake CSR activities, as contemplated under Section 135 of the Companies Act, 2013 read with Schedule VII thereto.

In accordance with the requirements under the Companies Act, 2013 and the rules / regulations framed there under and circulars / clarifications issued thereunder, Legasis CSR activities, amongst others, will focus on:

- i. Eradicating hunger, poverty and malnutrition, “promoting health care including preventive health care” and sanitation including contribution to the Swach 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.
- 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. Rural development projects and slum area development.
 - 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. Disaster management, including relief, rehabilitation and reconstruction activities.
 - viii. Any other permissible activity under Schedule VII of the Act
- b) However, the members of the CSR Committee shall be authorized to consider and recommend other activities that are not falling under the above areas, and such additional activities may be undertaken with the prior approval of the Board of Directors of the Company.
 - c) The Company can undertake CSR activities either by itself or through other entities eligible to undertake CSR activities under the Companies Act, 2013.
 - d) The company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with the Companies (Corporate Social Responsibility Policy) Rules, 2014
 - e) The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
 - f) In case of ongoing project, the Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

3. CSR ANNUAL ACTION PLAN AND LOCATION OF CSR EFFORTS

- a) The CSR Committee shall decide on the locations for CSR activities and formulate and recommend to the Board for approval a CSR annual action plan, which shall contain all matters which are required under Applicable Law and any other matters as the CSR Committee may deem fit from time to time.
- b) The Board may modify the annual action plan as per the recommendations of the CSR Committee at any time during the financial year, based on reasonable justification.
- c) The company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.

4. RESPONSIBILITIES OF CSR COMMITTEE:

- a) Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company in areas or subject, specified in Schedule VII;
- b) Monitor the Corporate Social Responsibility Policy of the company from time to time.
- c) Identify and recommend to the Board, from time to time, the activities/projects, in line with this CSR Policy and seek its approval and expenditure thereon, from the Board of Directors of the Company;
- d) Put and institute transparent monitoring mechanism to review implementation status of each activity/project;
- e) Recommend to the Board, modifications to the CSR policy as and when required;

- f) Meet at least twice in a financial year to review the progress made on various activities/ projects and approve the CSR Report and recommend the same to the Board.

5. COMPOSITION OF CSR COMMITTEE:

The Corporate Social Responsibility Committee shall consist of three or more directors, out of which at least one director shall be an independent director.

6. CSR BUDGET:

- a) The total budget for the CSR activities/ projects in every financial year will be recommended by the CSR Committee and as approved by the Board of Directors of the Company, expenditure thereon shall not be less than at least two per cent. of the average net profits of the company made during the three immediately preceding financial years.
- b) The surplus arising out of the CSR activities shall not form part of the business profit of the Company. Such surplus shall be spent towards its CSR activities in accordance with this policy.

7. EFFECTIVE DATE:

This Corporate Social Responsibility Policy is effective from March 26, 2024.

8. CONTACT DETAILS:

For queries related to the CSR policy, please write to us at: CS@legasis.in