

CSR POLICY

(LGT Business Connexions Limited)

INTRODUCTION

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

Corporate Social Responsibility (CSR) is the Company's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical.

LGT Business Connexions Limited commits itself to contribute to the society in ways possible for the organization and to undertake / fund project, programs or activities as may be approved by the board and in line with Schedule VII of the Act 2013.

POLICY ON CORPORATE SOCIAL RESPONSIBILITY (CSR)

1.0 Title and Applicability

LGT Business Connexions Limited ('Company') has developed its Corporate Social Responsibility Policy ('Policy') in accordance with section 135 of the Companies Act 2013 and the rules made there under.

2.0 CSR Mission Statement

- To create a meaningful and lasting impact on the communities in remote areas by helping them transcend barriers of socio-economic development
- To enhance women's economic participation, promote self-reliance, and create a sustainable ecosystem of skill development, entrepreneurship, and community leadership.
- 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 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.
- Extending Comprehensive Integrated Services to the community.
- Develop the skills of the youth through high quality education and research in various services
- Develop and implement the education, healthcare, water and sanitation, infrastructure development and elderly care projects for sustainable socio-economic development of the rural areas.

3.0 CSR Objectives

- The Company will undertake social projects in designated communities and villages, in a focused manner, for maximum positive impact.
- In consultation with the local community, the Company will design and effectively implement projects in areas such as healthcare, rural development, education and skills development.
- To enhance the earning capacity and financial independence of women, thereby contributing to household income and improved standards of living.
- Promote preventive healthcare to the most remote corners of the country.
- Develop and implement the education, healthcare, water and sanitation, infrastructure development and elderly care projects for sustainable socio-economic development of the rural areas.
- Develop the skills of the youth and women by setting up educational institutions, improving infrastructure of the existing institutes, providing scholarships for deserving students and promoting research in the healthcare services sector.

4.0 Validity of CSR Policy

The Board may amend the CSR policy as may be required from time to time.

5.0 CSR Budget

- The Board of Company shall ensure that in each financial year, the Company spends at least 2% of the average net profit made during the immediate three preceding financial years.
- The unutilized CSR budget from the 2% of the average net profit will be parked in a CSR Fund (Corpus) created by the company. This Fund would also include any income arising there from and any surplus arising out of CSR activities
- In case of any surplus arising out of CSR projects the same shall not form part of business profits of the Company.
- The Company may collaborate or pool resources with other companies (its subsidiary companies) to undertake CSR activities.

6.0 CSR Implementation

- The CSR projects will be implemented in a time-bound manner with clear objectives, plan, targets and robust monitoring and evaluation mechanisms.
- The Company's ongoing CSR projects will be aligned to the Policy. This Policy builds on the learnings and good practices of the CSR projects initiated by the Company.
- The Company may enter into partnerships with the government, not for profit organizations, business partners and communities to create multiplier effect of its social projects.
- The mode of implementation will include a combination of direct implementation and implementation through trust/foundation/society set up by the Company and partners such as Foundations, Registered Societies, Trusts, etc. The Company will select its partners after appropriate due diligence.
- The Company may use services of expert agencies, consultancy firms etc. wherever required for carrying out baseline surveys, guidance on project design and implementation, third-party monitoring and evaluations, impact assessment surveys etc.
- The CSR projects will be identified as may be decided by the board from time to time.
- The Managing director/ chairperson of the board any other signatory as may be authorized by the board will be authorised to sign Memorandums of Understanding (MOUs)/Agreements with the implementing partners after taking required approvals.

7.0 Roles and responsibilities

The Board of Directors of the Company will be responsible for:

- Approval of the CSR Policy of the Company
- Disclosing the content of the Policy in its report and place the Policy on the Company's website in such a manner as prescribed under Section 135 of the Companies Act 2013 read with the CSR Rules
- Ensuring that the social projects included in the Policy are undertaken by the Company
- Ensuring that the Company spends, in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years in pursuance of the Policy
- Ensuring that it specifies the reasons in its report for not spending the earmarked amount in case the Company fails to spend such amount.
- Any other activities that may be required to effectively deliver the CSR programs of the Company

8.0 Budget monitoring

The Company will establish an accounting system to ensure project wise accounting of CSR spend

9.0 Reporting framework

The Company will monitor progress on CSR projects and CSR spend and report to the top management.

The Company will report CSR performance in its annual report as per the structure and format prescribed in the notified CSR Rules.

Date: March 2, 2026

Place: Chennai

Note: Approved in the meeting dated March 2, 2026