



Corporate Social Responsibility Policy

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I. PREAMBLE

The Ministry of Corporate Affairs ("MCA") introduced the concept of Corporate Social Responsibility ("CSR") in the Companies Act, 2013. This CSR policy is applicable to the following entities:

- Kroll Advisory Private Limited
- Kroll Associates (India) Private Limited.

Kroll has formulated and adopted this Corporate Social Responsibility Policy to meet the terms of Section 135 of the Companies Act, 2013 ("Act") which should be read with Schedule VII of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (including any statutory modifications, amendments or re-enactments of any of them for the time being in force). Hereinafter referred to as the "Policy").

Kroll's CSR philosophy is deeply embedded in its culture—not just a compliance requirement but a guiding principle. The firm emphasizes:

- Environmental protection, transparency, and good governance
- Diversity of thought, community building, and responsible sourcing
- A strong focus on employee excellence, including mandatory ESG and ethics training

II. OBJECTIVE

Corporate Social Responsibility is defined as Kroll's responsibility towards the communities and environments in which it operates. At Kroll, we are committed to a future of sustainability through our culture of good governance. Kroll promotes the use of best practice responsibilities to the environment and supports the growth and use of environmentally friendly technologies. We look to reduce our greenhouse gas emissions through continuous internal review of our operations. It is a continuous commitment by business to behave ethically and to contribute where we can, towards the economic development of society at large and by building capacity for sustainable livelihoods.

The main objective of this CSR Policy is to lay down guidelines that ensure CSR is a key part of any Kroll business process to ensure sustainable development in the societies and environments in which we operate.

As part of Kroll's commitment to environmental sustainability, our carbon reduction plan is a pledge to continue measuring and reducing our emissions footprint by 2030, aligning with our broader CSR objectives and global climate goals. Kroll aims to bring about an overall positive impact on the community and environment where it operates and fulfills its social objectives.

III. GOVERNANCE STRUCTURE

The Company has a well-defined and robust governance structure to oversee the implementation of this CSR Policy, in compliance with the requirements of Section 135 of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014. The governance structure consists of the following:

- A. Board of Directors
- B. CSR Committee
- C. CSR Implementation Team

A. ROLE OF BOARD OF DIRECTORS

The role and responsibility of the Board of Directors for the purposes of CSR shall include the following:

- a. Approve the CSR Policy for the Company, as recommended by the CSR Committee, and disclose contents of such Policy in the Board Report and place it on the company's website;
- b. Ensure that the activities as are included in the CSR Policy of the Company are undertaken by the Company;
- c. Ensure that the Company spends, in every financial year, at least 2% of the average net profits made during the 3 immediately preceding financial years, in pursuance to its CSR requirements;
- d. Ensure that the Company, treats the CSR spends i.e. the CSR surplus, excess expenditure and unspent CSR funds as per the modalities prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014;
- e. Specify in its Board Report the reasons for not spending the amount if the Company fails to spend such amount;
- f. Disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on the Company's website.

B. COMPOSITION AND ROLE OF CSR COMMITTEE

The Company has formed a Committee known as the Corporate Social Responsibility Committee ("the Committee"). As per the provisions of the Act, the Committee of the Board on Corporate Social Responsibility shall comprise of two or more Directors and the details of the Committee shall be disclosed by the Board of Directors of the Company in its report.

The CSR Committee will play the following role in fulfilling the Company's CSR objectives:

- a. Formulate and recommend to the Board, the CSR Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Act;
- b. Review of CSR Policy;
- c. Recommend the amount of expenditure to be incurred on the CSR activities;
- d. Formulating and recommending to the Board an annual action plan consisting of list of approved projects or programs to be undertaken within the purview of Schedule VII of the Companies Act, 2013, manner of execution of such projects, modalities of fund utilization and implementation schedules, monitoring and reporting mechanism for the projects, and details of need and impact assessment, if any, for the projects to be undertaken;
- e. Report to the Board annually on the status of the CSR activities and contributions made by the Company;
- f. Any other matter, as may be considered expedient in the furtherance of and to comply with the applicable provisions of the Act, rules and CSR Policy of the Company.

C. ROLE OF CSR IMPLEMENTATION TEAM

The CSR Team shall:

- a. Assist the CSR Committee in fulfilling the CSR Committee obligations and the Company's CSR objectives;
- b. Formulate and propose to the CSR Committee an annual action plan consisting of list of projects or programs to be undertaken by the Company, manner of execution of such projects, modalities of fund utilization and implementation schedules, monitoring and reporting mechanism for the projects, maintaining supporting documents and details, impact assessment, if any, for the projects to be undertaken;
- c. Recommendation of the amount of expenditure to be incurred on the CSR activities;
- d. Identify the cause and recommend the NGOs to the Committee, that the Company can partner with for the CSR activities.

IV. CSR AMOUNT FOR ALLOCATION:

The Board of Directors shall ensure they spend at least 2% of the average net profit made during the 3 immediately preceding financial years towards CSR activities / programs. The computation of average net profits shall be in accordance with the Act.

The Annual CSR Budget shall be approved by the Board of Directors of the Company on recommendation of the CSR Committee before undertaking any CSR spend. Prior approval of the CSR Committee and the Board of Directors shall be obtained for any change in the CSR Budget that is already approved by the Board.

Subject to the provisions of the Act, any CSR spend more than the statutory requirement, may be offset against the requirement to spend towards CSR activities for the subsequent years with the approval of the Board.

V. MODE OF IMPLEMENTATION

The CSR activities and program shall be undertaken directly or through Section 8 Company/ Registered Public Trust/ Registered Society registered under Sec 12A and 80G of the Income Tax Act established by any of the following:

- Company singly or along with any other company
- Central or State Government
- Any third party provided that the said entity has a track record of minimum 3 years in undertaking similar activities
- Any entity is established by an Act of Parliament or state legislature.

The Company may also collaborate with other companies for undertaking of CSR activities or programs.

VI. MONITORING PROCESS OF CSR IMPLEMENTATION

- a. To ensure effective implementation of the CSR spend, a monitoring mechanism has been established by the CSR Implementation Team to maintain a regular connect with the implementing members and to take corrective actions at any given time, as required.
- b. The implementing members will report on a periodical basis on the progress of the project activities, the utilization of funds disbursed, and plans for the sustainability of the project;
- c. The CSR Committee will monitor and review on a regular basis, or as and when required, the progress of CSR initiatives undertaken;
- d. In case of deviation of any plans as approved by the CSR Committee, the changes shall be approved by the CSR Committee and the Board of Directors of the Company;
- e. In order to ensure transparency and communication with all stakeholders, the CSR Policy and the list of approved projects shall be uploaded on the Company's website.

VII. CSR ACTIVITIES / PROJECTS

The Company's initiatives for CSR activities will continue to be as per Schedule VII of the Companies Act, 2013.

The Company shall give preference to the local area and areas around where it operates for spending the amount earmarked CSR activities.

VIII. PUBLICATION OF CSR POLICY AND PROJECTS

Contents of the CSR Policy, CSR Projects approved and other details in compliance with the requirement under the Act shall be displayed on the Company's website.

IX. AMENDMENTS TO CSR POLICY

The Board of Directors of the Company shall have the powers to revise/modify/amend this Policy from time to time, as the Board may think fit, based on the recommendations made by the CSR Committee and remaining consistent with the provision of the Act and Rules.