

# Corporate Social Responsibility Policy

---

## Deloitte Consulting India Private Limited

Version	1 (2020)
Authorised by	CSR Committee and approved by the Board of Directors

---

This CSR policy (“Policy”) sets out the objectives and procedures to fulfill the Corporate Social Responsibility requirements to be followed by Deloitte Consulting India Private Limited, pursuant to the Companies Act 2013.

# **Corporate Social Responsibility Policy**

## **Contents**

1.	Introduction .....	3
2.	Objectives of the Policy .....	3
3.	The Governance Model .....	3-4
4.	Programs under the Policy .....	4-5
5.	Due Diligence and monitoring of the CSR programs .....	5
6.	Budgets and Expenditures .....	6
7.	Reporting .....	6
8.	Treatment of Surplus .....	6

Annexure A (page 7-9)

## 1. Introduction

Deloitte Consulting India Private Limited (“Company/Deloitte”) is involved in Corporate Citizenship (“CC”) activities since the commencement of its operations in India and continues to work towards community development.

Being a leading global professional services provider, Deloitte believes that this position brings both opportunity and responsibility. Deloitte believes in applying its skills and resources where it can make the greatest impact on the society. This belief is entwined in all the Community involvement programs and the same is accomplished through a skill-based approach, driving meaningful change in the community by establishing a 360° connect by Corporate Social Responsibility (“CSR”) program initiatives.

The Company's CSR activities revolve around five guiding principles – Impact, Partnerships, Affirmative Action, Communication and Innovation.

The initiatives taken by the Company is in consonance with projects and programs relating to activities specified under Schedule VII to the Companies Act, 2013 (“Act”) and Section 135 of the Companies Act, 2013.

## 2. Objectives of the Policy

The main objective of CSR policy is to make CSR a key business process for sustainable development of the society by:

- Driving measurable change in our communities and
- Inspiring our actions as societal change makers and contribute to societal needs by applying our skills and expertise.

## 3. The Governance Model

### Constitution of the CSR Committee

Pursuant to Section 135 of the Companies Act 2013, and the amendments thereof the Board of Directors shall constitute the Corporate Social Responsibility (CSR) Committee. The members of the CSR Committee shall be appointed by the Board of Directors of the Company. The CSR Committee shall constitute of at least two or more members from the Board.

The CSR committee shall hold at least one CSR Committee meeting in a financial year. The CSR agenda for the financial year shall indicate the activities to be undertaken for the financial year, and the expenditure to be incurred on the CSR programs and initiatives. The CSR Committee of the Board

will govern and review CSR activities of the Company from time to time. The CSR Committee will recommend the Annual Business Plan for CSR to the Board for its approval. The Annual Business Plan will include resource requirements and allocation across interventions and locations as per the approved CSR Policy.

## Board of Directors

The Board of Directors shall take into account the recommendations made by the CSR Committee and approve the CSR programs for the Company.

## Role of the CSR Committee

- a) To formulate and recommend to the Board of Directors, the CSR Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Act and the applicable Rules;
- b) To recommend CSR activities to be undertaken by the Company or in collaboration with any other entity;
- c) To recommend the amount of expenditure to be incurred on the CSR activities;
- d) To monitor the implementation of the approved CSR activities from time to time.

## Reporting Structure and governance model

The Corporate Citizenship (CC) team will be the key stakeholder in the governance of the CSR Policy and initiation of programs and initiatives within Deloitte. The CC team will keep the key internal and external stakeholders informed by regular communications and updates, including providing updates on the progress of the projects and addressing issues/concerns, if any.

## 4. Programs under the Policy

The Company shall undertake CSR activities included in its plan for that year, as recommended by the CSR Committee at the beginning of each year, in accordance with Schedule VII of the Act, and the rules thereof. The CSR Committee is authorized to approve any modification to the existing CSR plan or to propose any new program during the financial year under review.

The CC programs planned for the year will be primarily reviewed annually by the CC team, and then presented to the CSR committee, which in turn shall present the annual agenda to the board of directors, for adoption and approval for each financial year.

## Focused geographic spread

The Company will support initiatives in geographies as approved by the CSR Committee of the Board, from time to time with priority being given to the geographies in which the Company operates.

## CSR Focus Areas

The Company's CSR will focus on the following thrust areas:

1. Education
2. Employability
3. Empowerment
4. Environmental sustainability
5. Health and hygiene
6. Animal welfare

Besides the above thrust areas, the Company may also undertake CSR projects or programs pursuant to Schedule VII of the Companies Act, 2013 as detailed in Annexure A to this policy.

The CC team will work closely with and support the Board and the CSR Committee in identifying the areas of CSR activities, programs and implementing the CSR activities of the Company.

## 5. Due Diligence and monitoring of the CSR programs

The Company has partnered with and entered into an agreement with United Way of India, a non-profit organization, and its chapters in Delhi, Hyderabad, Bengaluru and Mumbai ("United Way") to conduct due diligence, evaluation and recommendation of projects of Non-Government Organisations ("NGOs") and grant management of the project. A detailed due - diligence is completed by United Way in terms of regulatory and statutory compliances, governing body/board, and financial capability. The Company engages with NGOs only post clearance of due diligence and recommendation United Way. Apart from this, Deloitte also does its own internal due diligence and conflict checks before engaging with an NGO.

United Way chapter has agreement with other NGOs to implement and execute the projects taken up by United Way for Deloitte.

## Progress, Monitoring and Reporting

- a) Deloitte will review the project proposal and monitor the implementation of the projects on regular basis by means of visits and meetings with NGO to ensure that the project objectives are achieved;
- b) Deloitte will work with United Way in ensuring grant management is supervised and documentation and reports are collected in implementing the projects.
- c) The CSR committee will be made aware of major updates/modifications, etc.
- d) The CC team shall support the CSR committee and the Board by providing regular updates on the expenses incurred on CSR activities for the period.

## 6. Budgets and Expenditures

Deloitte shall allocate a budget for various identified CSR projects/programs falling within the purview of the objectives of this policy. The CSR expenditure shall include all actual expenditures including contribution to corpus or on project or programs relating to CSR recommended by the CSR Committee and approved by the Board of Directors within the purview of Schedule VII of the Act.

## 7. Reporting

The expenditure for the financial year will be tracked by the CC team and reported to the Board members in the CSR committee meetings. It is mandatory for Deloitte to disclose its CSR Policy, programs/projects undertaken and the expenditure made towards CSR activity in the Board's report forming part of annual report.

## 8. Treatment of Surplus

Any surplus generated from CSR projects undertaken by Deloitte in a particular financial year will be tracked and channelized into Deloitte CSR corpus. These funds will be used in development of the CSR projects in the following year and will not be added to the normal business profits.

**ANNEXURE A**

Core Themes	Sub Themes
<b>Healthcare</b>	<ol style="list-style-type: none"> <li data-bbox="418 363 1531 489">1. Eradicating hunger, poverty and malnutrition, Indicative activities under eradicating hunger / malnutrition in the above category shall include meal programs or providing meals or necessary resources and infrastructure to Non-Governmental Organizations or Bodies for implementation of the above.</li> <li data-bbox="418 520 1531 678">2. Promoting health care including preventive healthcare.  The Company intends to support this by providing funds to the needy Hospitals or healthcare centers run by NGOs to acquire healthcare tools, technologies, equipments and support needy people in terms of funding their treatment.</li> <li data-bbox="418 709 1531 898">3. Sanitation including contribution to notified funds set up by the Central government for the purpose of sanitation.  Sanitation is one of the primary requirements for a healthy and sustainable society. Recognizing this, the Company will focus on activities that promote sanitation which will ensure better standard of living and health for the society.</li> <li data-bbox="418 930 1531 1087">4. Making available safe drinking water.  Indicative activities under this will include, collaborating with empaneled NGO's for funding (partly or wholly) the setting up of a plant, to produce safe drinking water and supporting long term supply of safe drinking water.</li> </ol>
<b>Education</b>	<ol style="list-style-type: none"> <li data-bbox="418 1115 1531 1461">1. Promoting education including special education and employment enhancing vocational skills especially among Children, women, elderly and differently abled.  Indicative programs under this head will include funding of projects, measures or activities by empaneled NGOs to provide education to children including specially-abled children, unemployed youth, adult education and allied activities. Skill development amongst youth and the working age population will also be a thrust area under this thread.  Since education is a continuous process, this program will include funding for partial or full construction of school buildings or purchase by the NGO of furniture and other equipments and / or operational expenses in furtherance of the above processes.</li> <li data-bbox="418 1493 1531 1682">2. Livelihood enhancement projects.  Indicative activities under this head include funding of projects run by NGOs to support development of skill and art of the economically backwards to enhance their livelihood. This will be achieved by funding of proposals to acquire necessary tools, equipments and other materials for implementing the above processes.</li> </ol>

**Empowerment**

## 1. Promoting gender equality.

As a part of supporting Gender equality in the society, Deloitte will support projects and activities that are in furtherance of this objective.

## 2. Empowering women

Indicative activities for empowerment of women shall include supporting the NGOs which are implementing such programs for skill development, training and livelihood support of women.

## 3. Setting up home and hostels for women and orphans, old age homes, day care centers including for senior citizens.

Orphans, senior citizens and women rescued from trafficking etc. are vulnerable section of the society that need special support and safeguarding to help them lead a better life. For supporting such requirements, the Company under this head will fund the projects, activities or programs proposed or run by NGOs encompassing setting up and running of orphanages, institutions, child support centers and schools with such special purpose for safeguarding them. Indicative activities will also include funding of operational activities and support infrastructure for the above.

## 4. Reducing inequality faced by socially and economically backward groups.

Reduction of inequality in all aspects of life will help in better welfare in the society. The Company aims to implement this in tandem with other programs under this CSR policy.

**Ecology**

## 1. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources.

Indicative activities under this category will include funding the proposals, activities or projects by NGOs for setting up, running and maintaining shelter homes and veterinary centers for animals. For protection of flora (plants and forests), indicative activities will include supporting NGOs in activities and programs relating to afforestation and environmental sustainability programs.

## 2. Maintaining quality of soil, air and water including contribution to funds set up by the Central Government for the rejuvenation of the River Ganga.

Indicative activities under this head will include supporting projects, activities and proposals by NGOs working for supporting environment, ecology and sustainability. The Central Government in India has set up certain funds which are utilized for protection and cleaning of the River Ganga which is the largest river in India. Contributions made to the funds for protection of river Ganga are considered as eligible CSR spends.

**Government Funds**

## Prime Minister Relief Fund

Contribution to the Prime Minister's national relief fund or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women and contributions to such funds by the Company are considered as eligible CSR spends.

**Disaster Management**

Disaster management, including relief, rehabilitation and reconstruction activities



Contribution towards

- activities to prevent disaster,
- activities to reduce the impact of the disaster and its long term effect,
- recovery activities like reconstruction and rebuilding infrastructure, health care etc.