

RELIABLE DATA SERVICES LIMITED

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Effective Date: 14.08.2026

1. PREAMBLE

Reliable Data Services Limited (the “Company”) recognises that responsible and sustainable business growth is inseparable from the well-being of the communities and environment in which it operates. The Company is committed to conducting its business with integrity and contributing, through structured Corporate Social Responsibility (“CSR”) initiatives, towards inclusive and sustainable social development.

This Policy has been formulated with reference to Section 135 of the Companies Act, 2013, Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time (collectively, the “CSR Framework”). The Policy shall be interpreted and implemented in accordance with the CSR Framework applicable to the Company.

2. OBJECTIVES

- Support meaningful and measurable initiatives creating positive and sustainable social impact.
- Contribute to education, healthcare, livelihood enhancement, environmental sustainability and other Schedule VII areas.
- Promote inclusive development, particularly for disadvantaged, vulnerable and underserved communities.
- Ensure transparent, accountable and outcome-oriented use of CSR resources.
- Establish a structured framework for identification, approval, implementation, monitoring and reporting of CSR projects.
- Ensure that CSR expenditure and activities comply with applicable law.

3. CSR GOVERNANCE

The Board of Directors shall have overall responsibility for ensuring compliance with Section 135 and for approving the CSR Policy, annual action plan and CSR expenditure on the recommendation of the CSR Committee. The CSR Committee shall assist the Board in formulating, monitoring and reviewing the Company’s CSR initiatives.

Name	Designation	CSR Committee Status
Mr. Sanjay Pathak	Managing Director	Member
Mr. Sandeep Jha	Director	Member
Mr. Pramod Kumar Tiwari	Independent Director	Member

4. ROLE OF CSR COMMITTEE

- Recommend the CSR Policy and amendments to the Board.
- Recommend the annual CSR action plan and CSR expenditure.
- Identify and evaluate CSR projects and eligible implementing agencies.
- Monitor project progress, utilisation of funds and outcomes.
- Review compliance with the CSR Framework and recommend corrective action where required.
- Undertake such other functions as may be prescribed or assigned by the Board.

5. CSR FOCUS AREAS

Subject to Schedule VII and applicable law, the Company may undertake projects in the following areas:

- Eradicating hunger, poverty and malnutrition; healthcare, preventive healthcare, sanitation and safe drinking water.
- Education, special education, employment-enhancing vocational skills and livelihood enhancement.
- Gender equality, women empowerment, support for senior citizens and measures for reducing inequalities.
- Environmental sustainability, ecological balance, conservation of natural resources and protection of flora and fauna.
- Protection of national heritage, art and culture and promotion of traditional arts and handicrafts.
- Measures for armed forces veterans, war widows and their dependants, wherever applicable.
- Promotion of rural sports and nationally recognised, paralympic and Olympic sports.
- Contributions to eligible funds and other activities specifically permitted under Schedule VII.
- Rural development, slum area development and disaster management, including relief, rehabilitation and reconstruction.
- Any other activity or subject included in Schedule VII from time to time.

6. PROJECT SELECTION PRINCIPLES

- Projects shall be aligned with Schedule VII and the CSR Framework.
- Projects should preferably have identifiable objectives, beneficiaries, milestones and measurable outcomes.
- The Company may consider projects in areas where it operates and other locations permitted by law.
- Preference may be given to underserved and vulnerable communities.
- Implementation partners shall be subject to appropriate due diligence and eligibility checks.
- CSR shall remain distinct from the Company's normal business activities and statutory obligations.

7. IMPLEMENTATION

CSR activities may be undertaken directly by the Company or through eligible implementing agencies permitted under the CSR Rules. Where an agency is appointed, the Company shall undertake appropriate due diligence and document the project scope, budget, milestones, reporting obligations, monitoring rights and utilisation requirements.

The Company may require implementing agencies to provide utilisation certificates, project reports, audited statements, photographs, beneficiary information, impact reports and such other evidence as may reasonably be required.

8. ANNUAL ACTION PLAN

For each financial year, the CSR Committee shall formulate and recommend an Annual Action Plan to the Board. The plan may specify the CSR projects, implementation methodology, locations, implementing agencies, budgets, timelines, monitoring mechanisms, need/impact assessment requirements and other prescribed particulars. The Board may alter the Annual Action Plan during the financial year in accordance with applicable law.

9. CSR BUDGET AND EXPENDITURE

The Company shall endeavour to spend the CSR amount required under Section 135 and the applicable CSR Rules. The annual CSR budget shall be determined with reference to the statutory requirement and approved by the Board on the recommendation of the CSR Committee.

CSR expenditure shall be incurred only for approved CSR purposes and supported by appropriate records. Administrative overheads, impact assessment expenditure and other permitted categories shall remain subject to the limits and conditions prescribed under the CSR Rules. Any surplus arising from CSR activities shall be dealt with strictly in accordance with applicable law and shall not form part of the Company's normal business profits.

10. MONITORING AND EVALUATION

- The CSR Committee shall periodically review the status of approved projects.
- Project budgets, milestones, utilisation and outcomes shall be monitored through periodic reports and supporting records.
- The Company may conduct site visits and obtain utilisation certificates and other evidence.
- Impact assessment shall be undertaken wherever required under applicable law.
- Where a project is materially delayed, underperforming or not aligned with approved objectives, corrective action may be recommended to the Board.

11. UNSPENT CSR AMOUNT

If the Company is unable to spend the amount required to be spent on CSR in a financial year, the unspent amount shall be dealt with strictly in accordance with Section 135 and the CSR Rules, including the provisions applicable to ongoing projects and transfer of unspent amounts, as the

case may be. Appropriate records shall be maintained evidencing the reason and treatment of any unspent amount.

12. EXCLUSIONS

- Activities undertaken in pursuance of the Company's normal course of business, except where specifically permitted by law.
- Activities outside India, except where specifically permitted under the CSR Framework.
- Contributions to political parties.
- Activities benefiting only the Company's employees and their families, except where specifically permitted.
- Activities undertaken to fulfil statutory obligations under other laws.
- Any expenditure expressly excluded from CSR under applicable law.

13. TRANSPARENCY AND DISCLOSURES

The Company shall maintain proper records, approvals, agreements, invoices, utilisation evidence, reports and other documents relating to CSR activities. Disclosures required under the Companies Act, 2013 and the CSR Rules shall be made in the Board's Report, financial statements, website or other prescribed platforms, as applicable.

14. ETHICS AND CONFLICT OF INTEREST

CSR decisions shall be taken in the best interests of the Company and intended beneficiaries. Directors, officers, employees and implementation partners shall disclose any actual, potential or perceived conflict of interest relating to a CSR project. The Company shall maintain appropriate controls against fraud, bribery, diversion or misuse of CSR funds.

15. REVIEW AND AMENDMENT

The CSR Committee shall periodically review this Policy and recommend amendments to the Board where required due to changes in law, regulatory requirements, CSR priorities or implementation experience. Amendments shall become effective upon approval by the Board, subject to applicable law.

16. EFFECTIVE DATE

This Policy shall become effective from the date approved by the Board of Directors of Reliable Data Services Limited and shall remain in force until amended, replaced or withdrawn by the Board.

17. APPROVAL RECORD

Policy Approved By	Board of Directors of Reliable Data Services Limited
Date of Approval	14.08.2026
CSR Committee Recommendation Date	14.08.2026

Policy Version	1.0
Next Review Date	

ANNEXURE A – CSR COMMITTEE

S. No.	Name	Designation	Committee Status
1	Mr. Sanjay Pathak	Managing Director	Member
2	Mr. Sandeep Jha	Director	Member
3	Mr. Pramod Kumar Tiwari	Independent Director	Member

This Policy shall be read together with the Companies Act, 2013, Schedule VII and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.