

POLICY ON CORPORATE SOCIAL RESPONSIBILITY

1. ABOUT THE COMPANY

HandsOn Global Management (HGM) Limited (“HGM” or the Company”), established in 1989, is a global, technology-driven enterprise focused on delivering scalable solutions across high-growth sectors. Leveraging its strengths in artificial intelligence, process excellence, innovation, and operational scalability, HGM is building a category-leading, AI-driven healthcare services platform across North America, APAC, and the Middle East.

2. SCOPE AND PURPOSE

The Company recognizes the corporate social responsibility as envisaged under provisions of Section 135 of the Companies Act, 2013 (the “Act”) and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the “Rules”). The Board of Directors of the Company at its meeting held on August 14, 2026 has formulated the Corporate Social Responsibility (CSR) Policy (the “Policy”) of the Company for carrying on the following activities:

- a) To formulate a CSR Policy and recommend to the Board of Directors the activities to be undertaken by the Company in pursuance of the subjects enumerated in Schedule VII of the Act.
- b) To take decisions about the amount of expenditure to be incurred on the activities stated in the CSR Policy of the Company.

3. DEFINITIONS

- i) **“Act”** means the Companies Act, 2013.
- ii) **“Corporate Social Responsibility (CSR)”** means and includes but is not limited to:
 - a) the projects or Programs relating to activities specified in Schedule VII to the Act;
 - b) projects or programs relating to activities undertaken by the Board of Directors of the Company in pursuance of declared CSR Policy of the Company, subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.
- iii) **“Board”** means the Board of Directors of the Company.
- iv) **“CSR Committee”** means the Corporate Social Responsibility Committee of the Board of Directors of the Company (the Board) duly constituted/ re-constituted by the Board as and when required, as per applicability, from time to time in accordance with the provisions of Section 135 of the Act.
- v) **“CSR Policy”** relates to the activities to be undertaken by the Company as specified in Schedule VII of the Act and the expenditure thereon; and this Policy.
- vi) **“Rules”** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

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The use of words and expressions in this document shall be interpreted in accordance with the provisions of the Act and Rules as referred hereinabove.

4. AREAS COVERED UNDER CSR

The Company will explore and undertake the CSR activities in any of the fields as mentioned in Schedule VII of the Companies Act, 2013 and particularly with reference to the activities mentioned below:

- 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) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;
- 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) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;
- viii) contribution to the prime minister's national relief fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- ix) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government;

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- x) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defence Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs);
- xi) rural development projects;
- xii) slum area development;
- xiii) disaster management, including relief, rehabilitation and reconstruction activities; and
- xiv) such other activities within the purview of Schedule VII of the Act as may be amended from time to time and as the Board deems fit.

5. CSR FUNCTIONS OF THE BOARD

- i) The Board shall monitor the implementation of the CSR Policy of the Company on regular basis.
- ii) The Board shall from time to time decide the CSR activities to be undertaken by the Company in consonance with the CSR Policy of the Company and the provisions of Section 135 of the Act and Rules and spend money on such CSR activities.
- iii) The Board shall approve the CSR expenses to be spent by the Company under its CSR expense obligation and update the same from time to time.
- iv) The Board shall ensure that in respect of each financial year, the Company spends at least 2% of the average net profits of the Company made during the three immediate preceding financial years, calculated in accordance with Section 198 of the Act, in pursuance of CSR Policy. However, as per the provisions of Section 135 of the Act specify the reasons for underspending or not spending the CSR amount in the Board's Report.
- v) The Board shall review on quarterly basis the CSR activities undertaken or proposed to be undertaken by the Company and the amount spent or proposed to be spent on such activities.
- vi) The Board may also decide to undertake the Company's CSR activities through a company registered under the provisions of Section 8 of the Act or a registered Trust or registered Society, provided such company or trust or society shall have an established track record of three years in undertaking the activities as mentioned in Schedule VII of the Act.

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6. CSR REPORTING

The Directors' Report of the Company shall include an Annual Report on CSR containing particulars specified in Annexure to the Companies (CSR Policy) Rules, 2014, as per the prescribed format.

7. POLICY VISION

The HGM believe in overall development of the Society at large and accordingly would like to give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility, in activities mentioned in Schedule VII of the Act as amended from time to time towards contribution to the socio-economic development and also in the following activities:-

- i) Education and Vocational Skills
- ii) Community Development
- iii) Healthcare
- iv) Conservation of natural resources
- v) Promotion of Sports
- vi) Animal welfare.

8. CONSEQUENCES OF NON-COMPLIANCE

Non-compliance of this Policy may lead to imposition of the following penalty as applicable under the Act.

- i) For Company - Penalty of twice the amount required to be transferred by the Company to the Fund specified in Schedule VII or the Unspent CSR Account, as the case may be, or one crore rupees, whichever is less AND
- ii) For Officer in Default - 1/10th of the unspent amount required to be transferred to any fund included in Schedule VII of the Act or Unspent CSR Account, or two lakh rupees, whichever is less.

9. AMENDMENTS

The Policy shall be amended from time to time, by the Company in accordance with the amendments, if any, to the Companies Act, 2013 and the Rules framed thereunder or any other applicable enactment for the time being in force. All amendments to the Policy would be subject to approval by Board of Company, except in case the amendment in the Policy is necessitated on account of change in the applicable law.

10. INTERPRETATION

All capitalized terms used in this Policy but not defined herein shall have the meaning ascribed to such term in the Act, and the Rules framed there under, as amended from time to time.

This Policy is only meant for general guidance for CSR framework implementation. In the event of any conflict between the provisions of this Policy and the provisions of any statutory enactment or any rules or regulations made thereunder, such provisions of the Act shall prevail over the provisions of this Policy.