

# GTKCC HELPING HANDS

Grant Thornton US Knowledge and Capability  
Center India Pvt. Ltd. (GTKCC)  
Bengaluru, India



## Preamble

We at Grant Thornton US Knowledge and Capability Center India Pvt. Ltd. (“GTKCC” or “The Company”) have a clearly defined corporate citizenship program, which is referred to as the ‘GTKCC Helping Hands’. The guiding principles of the GTKCC Helping Hands is an extension of Grant Thornton’s global values, which provide the framework for the way in which we conduct business, and behave, both within the firm and externally. We believe that a dedication to our global values of Collaboration, Leadership, Excellence, Agility, Respect and Responsibility (CLEARR) is the personal responsibility of every employee of GTKCC.

Under the GTKCC Helping Hands program we strive to engage and mobilize our employees in providing targeted interventions to marginalized communities. The following factors are considered while we look to support any program under the GTKCC Helping Hands initiative:

- Compliance under Section 135 of the Indian Companies Act, 2013 (“The Act”) and related circulars and notifications
- Grant Thornton’s global values of CLEARR
- Alignment with the focus areas of GTKCC Helping Hands
- Skills available with the volunteer base at GTKCC

In case of any contradiction of the CSR policy with the provisions of the Companies Act, 2013 and the rules made therein subject to any amendment thereto, the provisions of the Act shall prevail over the policy.

As part of the GTKCC Helping Hands program, we are committed to making a positive difference in all aspects of our social and environmental interaction. We aim of being a socially relevant and responsible business.

## Mission

The GTKCC Helping Hands team’s mission is to inspire and facilitate our people’s involvement in our community as corporate citizens through participation in voluntary activities, which align with the Firm’s goals.

## **GTKCC Helping Hands Policy (“CSR Policy”)**

The CSR activities shall be undertaken by the Company, as stated herein, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business to provide services to its clients.

The Board decides to undertake its CSR activities approved by the CSR committee, through a registered public trust or a registered society or Section 8 Company or a company established by the company or its holding or associate company under Section 8 of the Companies Act or directly through itself or otherwise:

Provided that –

- i. If such registered public trust, society or company is not established by the company or its holding or subsidiary or associate company, it shall have an established track record of three years in undertaking similar programs or projects (with 12A and 80G registration under Income-tax Act, 1961);
- ii. The company has selected such trust, society or company based on the existing CSR partner selection criteria of the company;
- iii. The company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.
- iv. Such trusts, societies or companies undertaking CSR projects or programs shall be registered with the Ministry of Corporate Affairs by way of filing the Form CSR – 1 and obtained necessary approval or certificate or registration to undertake the CSR projects or programs.

The CSR projects or programs or activities undertaken in India only shall be considered as CSR Expenditure for the purpose of compliance with the provisions of Companies Act, 2013. The CSR projects or activities that benefit only the employees of the Company and their families shall not be considered as CSR activities in accordance with Section 135 of the Act. Any activity listed in Annexure-I shall not be construed as CSR activity.

The GTKCC Helping Hands initiative may include the below mentioned activities but would not be restricted to the same. The CSR committee shall also monitor the process of such activities, projects or programs. The CSR Policy of the Company shall specify that the surplus arising out of the CSR projects, programs or activities shall not form part of the business profit of the company.

CSR related expenditure shall include all expenditure including contribution to corpus, for projects, programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Act, as amended from time to time.

### **Focus Areas**

The policy that governs the GTKCC Helping Hands program shall include the following, apart from the activities, projects, programs falling within the purview of the Schedule VII of the Act, namely –

- Providing support to NGOs including but not limited to orphanages, old-age homes and other shelter homes and their inmates with respect to their expenses towards nutrition, education, etc.
- To participate in food bank initiatives and other similar programs.
- Implement education related activities, programs and projects for children, urban/rural poor, orphans and other marginalized sections of the community.
- Impacting the lives of women disadvantaged by social or economic circumstances by program helping them to enhance and develop their quality of life.
- Integrating environmental best practice into all of our business activities including investing in responsible energy use, educating and supporting our people in making informed environmental decisions.
- Any other activities falling within the purview of Schedule VII of the Companies Act.

### GTKCC Board of Directors comprises of the following members:

| Name                   | Title    | Email id                   |
|------------------------|----------|----------------------------|
| Mr. Siddhartha Nigam   | Chairman | siddhartha.nigam@in.gt.com |
| Mr. Alok Saigal        | Director | alok.saigal@gtgd.gt.com    |
| Ms. Beatrix Bernauer   | Director | beatrix.bernauer@us.gt.com |
| Mr. James Anthony Peko | Director | jim.peko@us.gt.com         |
| Mr. Prashant Mehra     | Director | prashant.mehra@in.gt.com   |
| Mr. Muhammad Bhayat    | Director | Muhammad.Bhayat@us.gt.com  |

### GTKCC CSR Committee of Board Members

To meet the above objectives, the CSR Committee (“the Committee”) of board members comprising of following members is reconstituted & approved by board of directors in their meeting held on March 28, 2025:

| Name                 | Remarks           |
|----------------------|-------------------|
| Mr. Siddhartha Nigam | Chairman & Member |
| Mr. Muhammad Bhayat  | Member            |

The Board of Directors have delegated to the CSR committee the duties and responsibilities inclusive but not limited to the following:

1. Prepare, formulate and recommend to the Board the CSR Policy of the company, which shall indicate activities to be undertaken.
2. Recommend amount of expenditure to be incurred on the above activities.

3. Monitor, review or amend the CSR policy from time to time to align with the firm vision and goals.
4. Enable the CSR Leader and his/her team with strategic, financial and operation support to execute the objectives of the CSR Committee.
5. To ensure the minimum amount required by the law is invested/spend.
6. To provide guidance on partner selection methodology.
7. To monitor the implementation mechanism.
8. To approve the annual report for GTKCC Helping Hands.
9. Any other duties and responsibilities recommended by the Board.
10. To delegate part or whole of its duties to the GTKCC Helpings Hands Team.

The Board of Directors of the Company shall, after taking into account the recommendations of CSR Committee, approve the CSR policy for the Company and disclose contents of such policy in its report and the same shall be displayed on the Company's website, if any.

The details of the project or projects undertaken, along with the project report, can be included as annexure or annexures to the CSR policy.

### **Types of projects the Company can undertake:**

The Company can undertake CSR activities or projects either on its own or through any other external agencies like registered Public Trusts, NGOs Societies, Section 8 Companies or with collaboration with any other Companies. It is to be ensured that the agencies and/or NGOs to which the Company intends to contribute under its CSR policy are duly registered with the Ministry of Corporate Affairs by way of filing the Form CSR – 1 and have obtained necessary registration as per the requirement of CSR rules, as in force.

The Company shall also enter into an agreement or memorandum of understanding with eligible external agencies before disbursing CSR fund to them towards eligible CSR activities or programs.

Company's CSR contribution or expenditure shall be either a one time project or an ongoing project. All the contributions that are approved by the Board shall be disbursed or spent of in the same financial year in which they are approved, and are to be considered as one time projects.

All other CSR contribution that the Board approves in a financial year while the disbursement happens partly in the same financial year of such approval and the balance amount disbursed over a period of immediate next three financial years shall be considered as ongoing projects, and such CSR expenditure will be specifically mentioned as ongoing project while approving the CSR expenditure.

Company shall obtain a certification from the external agencies through which the CSR projects have been undertaken by the Company within a period of 60 days of completion of project or the end of fiscal year, as the case may be.

## **Unspent CSR Amount:**

If the Company fails to spend any eligible CSR amount within a financial year in which it was required to spend, whether as a one-time project or non-allocation of the CSR amount, (not being an ongoing project), such amount shall be transferred to a special fund created by the central government within the permissible time limit, as applicable, from the closure of the financial year.

However, if the unspent CSR amount at the end of the financial year relates to any ongoing project, such unspent amount shall be transferred to a special account with a scheduled bank maintained by the Company within a period of 30 days from the end of the financial year. Such unspent CSR amount in the special account shall be spent by the Company fulfilling its CSR objectives within a subsequent period of 3 financial years from the date of such transfer. If there remains any unspent CSR amount after the permitted 3 additional financial years, such unspent amount shall be transferred to a special Fund created by the central government within a period of 30 days from the closure of such third financial year.

## **Excess spent CSR amount:**

If during any financial year, the company spends any CSR amount in excess of requirements under the Companies Act, such excess spent amount can be set off against the eligible CSR amount of the Company during three immediate subsequent financial years.

## **Annexure-1**

Corporate Social Responsibility (CSR)” means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following:-

- Activities undertaken in pursuance of normal course of business of the company;
- Any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
- Contribution of any amount directly or indirectly to any political party under section 182 of the Act;
- Activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- Activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
- Activities carried out for fulfilment of any other statutory obligations under any law in force in India.