

## CORPORATE SOCIAL RESPONSIBILITY POLICY OF INFOSYS LIMITED

### 1. CONTEXT

Infosys Limited (“**Infosys**” or “**Company**”) has been an early adopter of Corporate Social Responsibility (“**CSR**”) initiatives. Along with sustained economic performance, environmental and social stewardship is also a key factor for holistic business growth. The Company’s focus has always been to contribute to the sustainable development of society and the environment, and to make our planet more livable for future generations.

### 2. FOCUS AREAS

While the Company may undertake CSR activities which the Corporate Social Responsibility Committee of the Board (“**CSR Committee**”) may decide from time to time, in any areas or subjects in accordance with the requirements under the Companies Act, 2013 (the “**Act**”) and the rules / regulations framed thereunder and circulars

/ clarifications issued thereunder (collectively, “the **Applicable Law**”), Infosys’ CSR activities, within the ambit of Schedule VII of the Companies Act, 2013; amongst others, will focus on:

- Education and skills development to enable sustained livelihoods
- Health care including preventive health
- Environmental sustainability and ecological balance
- Gender equality and empowerment of women
- Promotion of national heritage, art and culture
- Rural Development
- Disaster relief and rehabilitation

### 3. UNDERTAKING CSR ACTIVITIES

The Company has established the Infosys Foundation which will undertake its various CSR initiatives. These will be carried out either directly by the Company or through Infosys Foundation or in collaboration with agency(ies) such as registered trusts, societies, or Section 8 companies (Implementing agencies).

Infosys will undertake its CSR activities as approved by the Board of Directors (“the Board”) of the Company based on the recommendations of the CSR Committee., The Company proposes the CSR activities and projects to the CSR Committee for their consideration and recommendation in accordance with the requirements of the Applicable Law.

Identification and implementation of multi-year CSR projects will be monitored by the CSR Committee and the Board of Directors of the Company (“**Board**”), as required under the Applicable Law.

### 4. CSR ANNUAL ACTION PLAN AND LOCATION OF CSR EFFORTS

The CSR Committee shall decide on the locations for CSR activities and formulate and recommend to the Board for approval a CSR annual action plan, which shall contain all matters which are required under the Amended and effective April 17, 2025

Applicable Law and any other matters as the CSR Committee may deem fit from time to time.

The Board may choose to modify the annual action plan as per the recommendations of the CSR Committee at any time during the financial year.

## **5. IMPACT ASSESSMENT**

Impact assessment shall be undertaken by the Company or by recipient or by implementing agency as required by and in the manner set out under the Applicable Law, and the impact assessment report(s) shall be placed before the CSR Committee and the Board, and shall be disclosed as legally required.

## **6. COMPOSITION OF CSR COMMITTEE AND DISCLOSURES**

The CSR Committee shall be comprised in accordance with the requirements of Applicable Law. This Policy along with the details of the composition of the CSR Committee and projects approved by the Board will be available on the Company's website at [www.infosys.com](http://www.infosys.com).

## **7. CSR FUND AND IMPLEMENTATION OF PROJECTS**

Infosys' CSR Committee will evaluate proposals received from the Company based on the focus areas, assessment of potential impact of such proposals, and any other criteria as may be determined by the CSR Committee, and approve funding for proposals for implementation at its discretion.

Infosys Foundation or other implementing agencies will work closely with and support the Board and the CSR Committee in carrying out the CSR activities of the Company. Infosys Foundation or such other implementing agencies will assist the CSR Committee in identifying the areas of CSR activities and execution of initiatives in such manner as may be mutually agreed. Infosys Foundation or such other entity will also assist the Board and the CSR Committee in reporting the progress of deployed initiatives and in making appropriate disclosures (internal / external) on a periodic basis.

Infosys' representatives will collaborate with the relevant implementing entity (Infosys Foundation or others) to monitor the status and utilization of funds for each project and will report its findings to the CSR Committee, the Board and the Chief Financial Officer (CFO) of the Company periodically to enable them to meet their reporting, monitoring and other legal obligations.

In any year, where the Company has spent in excess of its CSR obligation, such excess spending shall be available for set off against the Company's CSR obligations for up to the next three financial years in accordance with the Applicable Law, and the Board shall be competent to pass a resolution in this regard.

## **8. LIMITATION, REVIEW AND AMENDMENT**

In the event of any conflict between the provisions of this Policy and of the Applicable Law, the provisions of the Applicable Law shall prevail over this Policy. Any subsequent amendment / modification to the Applicable Law shall automatically apply to this Policy.

The CSR Committee may review this Policy periodically and recommend amendments for the Board's approval from time to time, as may be deemed necessary.

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