

Corporate Social Responsibility (CSR) Policy

India

I. Policy Overview

This Policy sets out the guiding principles and framework for undertaking CSR activities by Dayforce India Private Limited (“Company”) in India.

This Corporate Social Responsibility Policy (“Policy”) is formulated pursuant to the provisions of Section 135 of the Companies Act, 2013 (“Act”) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (“CSR Rules”), including any statutory amendments thereto.

II. Policy Scope

This Policy shall apply to all CSR activities undertaken by the Company in India in accordance with the Act and CSR Rules, subject to the Company meeting the financial thresholds prescribed under Section 135(1) of the Act.

III. Objectives

The objectives of this Policy are to:

- Ensure compliance with statutory requirements under Section 135 of the Act;
- Provide a framework for selection, implementation, and monitoring of CSR activities;
- Contribute to sustainable and inclusive development;
- Align CSR initiatives with the activities specified under Schedule VII of the Act.

IV. Governance Framework

In accordance with Rule 5(1) of the CSR Rules, where the amount required to be spent by a company under Section 135(5) of the Act does not exceed INR 50 lakhs, the requirement to constitute a CSR Committee shall not apply, and the functions of such Committee shall be discharged by the Board of Directors of the Company.

When the Company’s CSR obligation does not exceed INR 50 lakhs in a financial year, the Board of Directors shall:

1. Formulate and approve the CSR Policy;
2. Revise the CSR Policy, as needed;
3. Approve and oversee the CSR projects/programs;
4. Approve the CSR expenditure for each financial year;
5. Ensure that the Company spends, in every financial year, at least 2% of the average net profits of the three immediately preceding financial years, as required under Section 135(5) of the Act;

This policy replaces and supersedes all other prior policies regarding the same or similar subject matter, as of the Policy Version Effective Date set forth below.

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6. Ensure compliance with transfer requirements relating to unspent CSR amounts under Section 135(6) of the Act;
7. Disclose CSR details in the Board's Report in the format prescribed under the CSR Rules;
8. Monitor implementation of CSR activities and ensure appropriate reporting.

When the Company's CSR obligation exceeds INR 50 lakhs in a financial year, the Company Board of Directors shall constitute a CSR Committee ("Committee"), and the Committee shall discharge the following functions otherwise delegated to the Board of Directors. In this case, remaining functions not delegated to the CSR Committee will be undertaken and overseen by the Board of Directors:

1. Formulate and approve the CSR Policy;
2. Revise the CSR Policy, as needed;
3. Recommend the CSR expenditure for each financial year;
4. Identify and recommend CSR projects or programs.
5. Disclose CSR details in the Board's Report in the format prescribed under the CSR Rules;
6. Monitor implementation of CSR activities and ensure appropriate reporting.
7. Periodically review the implementation and progress of CSR initiatives.

V. CSR Budget

- The Company shall spend, in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years in accordance with Section 135(5) of the Act. The Company's financial year ends March 31. If the Company has incurred a net loss in any of those years, such loss is factored into the average calculation, which may consequently reduce or, in certain cases, eliminate the mandatory CSR expenditure for the relevant financial year.
- Any unspent amount relating to ongoing projects shall be transferred to a special account ("Unspent CSR Account") within the timelines prescribed under the Act.
- Any other unspent amount shall be transferred to a fund specified in Schedule VII within the prescribed statutory timelines.
- Administrative overheads shall not exceed the limits prescribed under the CSR Rules (currently 5% of total CSR expenditure for the financial year, or such other limit as may be prescribed).

VI. CSR Activities

The Company shall undertake CSR activities in India in areas specified under Schedule VII of the Act, which include, but are not limited to:

- Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation.
- Promoting education, including special education and employment-enhancing vocational skills.
- Promoting gender equality, empowering women, and supporting socially and economically backward groups.
- Ensuring environmental sustainability, ecological balance, conservation of natural resources.
- Protection of national heritage, art and culture.
- Measures for the benefit of armed forces veterans and their dependents.

- Training to promote sports.
- Contribution to funds specified under Schedule VII.
- Rural development projects and slum area development.
- Disaster management, including relief, rehabilitation and reconstruction.

Exclusions: The following shall not qualify as CSR:

- Activities undertaken in the normal course of business;
- Activities undertaken outside India (except as permitted under law);
- Contributions to political parties;
- Activities benefiting employees of the Company and their families;
- One-off events such as sponsorships for marketing benefits;
- Activities not in line with Schedule VII.

VII. Implementation

CSR activities may be undertaken:

1. Directly by the Company; or
2. Through implementing agencies eligible under the CSR Rules, including:
 - a. A company established under Section 8 of the Act;
 - b. A registered public trust or registered society;
 - c. Any entity registered under Section 12A and 80G of the Income-tax Act, 1961 and having a valid CSR Registration Number (Form CSR-1), as applicable

The Company shall conduct appropriate due diligence prior to engagement of an implementing agency.

VIII. Annual Action Plan

The Board shall approve an Annual Action Plan which shall include:

- List of approved CSR projects;
- Manner of execution;
- Implementation schedule;
- Monitoring mechanism;
- Details of fund utilization.

The Board may alter such plan during the financial year, as required.

IX. Monitoring and Reporting

1. The Board shall monitor the implementation and progress of CSR activities.

2. CSR reporting shall form part of the Board's Report in the manner prescribed under the Act and CSR Rules. The Board's Report which will be circulated together with the Notice and Agenda of the Annual General Meeting each year.
3. The CSR Policy shall be displayed on the Company's website, if any.
4. Impact assessment shall be undertaken only if applicable under the thresholds prescribed under the CSR Rules.

X. Administration of this Policy

The Company expressly reserves the right to change, modify, or delete the provisions of this Policy, subject to applicable notice and consultation as required by law. All employees are responsible for consulting and complying with the most current version of this Policy, which is available on Policy Central

XI. Asking Questions, Seeking Assistance and Reporting Violations

Questions or comments regarding this policy can be directed to corp.compliance@dayforce.com.

We depend on you to let us know if you see or learn something that suggests that applicable laws, Dayforce's Our Way Values, the Code of Conduct, or this Policy have been violated. While we hope that you are always comfortable seeking assistance from your manager, you may also contact:.

- the [Legal Department](#);
- the [Human Resources Organization](#);
- Internal Audit and Finance (for finance and accounting concerns);
- The [Workplace Health and Safety Team](#) (for safety or security concerns); or
- The Dayforce Ethics and Compliance Hotline (EthicsPoint). Managed by an independent third-party, it is available 24/7 either by phone or online and allows you to remain anonymous. To reach the Speak Up line:
 - Call the toll-free telephone number for your country, available at www.dayforce.ethicspoint.com
 - or
 - Visit www.dayforce.ethicspoint.com.

XII. Policy Approval

The Board of Directors have approved this Policy for and on behalf of Dayforce India Private Limited

Effective Date: 24 March 2026

Sd/-
Name: Sumit Gaur
Director
DIN: 08302469
Date: 24 March 2026

Sd/-
Name: Manju Chawla
Director
DIN: 08756956
Date: 24 March 2026

Version Control

Version	Effective Date	Description of Changes	Approved By
1.0	24 March 2026	Initial Adoption	Board of Directors