



DEXIT GLOBAL LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

Date of approval of Board of Directors – July 28, 2026

Effective from July 28, 2026

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1. Preamble

DEXIT Global Limited (formerly NSEIT Limited) (the “**Company**”), a wholly-owned subsidiary of CL Educate Limited, believes that its long-term success is inseparable from the well-being of the communities and the environment in which it operates. Corporate Social Responsibility (“**CSR**”) is, for the Company, a means of translating this belief into deliberate, measurable and sustainable social good, going beyond the letter of statutory compliance.

As a member of the CL Educate Group — whose core purpose is to enable individuals to realise their potential through education, skilling, research and innovation — the Company directs its CSR effort principally towards making high-quality education and opportunity accessible to those who would otherwise be left behind. This Policy sets out the framework within which the Company will plan, undertake, govern and report its CSR activities.

2. Regulatory Framework

This Policy is framed in accordance with the provisions of Section 135 of the Companies Act, 2013 (the “**Act**”), read with Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the “**CSR Rules**”), in each case as amended from time to time, together with any circulars, notifications and clarifications issued by the Ministry of Corporate Affairs. In the event of any inconsistency between this Policy and the applicable law, the provisions of the Act and the CSR Rules, as amended, shall prevail, and this Policy shall be deemed to stand modified accordingly.

3. Objective and Scope

The objective of this Policy is to lay down the principles and mechanism for undertaking CSR activities by the Company: to define the thematic areas of intervention; to establish the governance and approval structure through the CSR Committee and the Board; to provide for the formulation of an Annual Action Plan; and to prescribe the manner of implementation, funding, monitoring, and reporting of CSR activities in compliance with the Act and the CSR Rules.

This Policy applies to all CSR activities undertaken by the Company in India, whether implemented by the Company directly, through its implementing agency, or in collaboration with other companies, and covers the utilisation of the Company’s CSR funds including any amounts lying in its Unspent CSR Account.

4. Definitions

Terms used in this Policy have the meaning assigned to them under the Act and the CSR Rules. In particular:

- “**CSR**” means the activities undertaken by the Company in pursuance of its statutory obligation under Section 135 of the Act in accordance with the CSR Rules, but does not include activities excluded under Rule 2(1)(d).
- “**Administrative Overheads**” means the expenses incurred by the Company for general management and administration of its CSR functions, but excludes expenses directly incurred for the designing, implementation, monitoring and evaluation of a particular CSR project.
- “**Ongoing Project**” means a multi-year project undertaken by the Company in fulfilment of its CSR obligation, having a timeline not exceeding three years (excluding the financial year in which it commenced), and includes a project that was initially not approved as multi-year but is subsequently extended within that period.

- **“Implementing Agency”** means an eligible entity, as specified in Rule 4(1) of the CSR Rules, through which the Company undertakes its CSR activities.
- **“Net Profit”** means the net profit of the Company computed in accordance with Section 198 of the Act, subject to the adjustments prescribed under the CSR Rules.
- **“Unspent CSR Account”** means the separate bank account opened by the Company under Section 135(6) into which unspent amounts pertaining to ongoing projects are transferred.

5. CSR Vision and Philosophy

The Company’s CSR vision is to be a meaningful catalyst in the social and economic transformation of India by ensuring that the truly deserving sections of society can become self-sufficient through education, skilling, research and innovation. The Company seeks to create lasting impact — not one-off charity — by supporting programmes that are scalable, measurable and aligned with national priorities such as the National Education Policy, 2020.

6. CSR Committee — Constitution and Role

The Board of Directors has constituted a Corporate Social Responsibility Committee in accordance with Section 135 of the Act. The CSR Committee shall comprise the number of directors prescribed under the Act, including at least one independent director where the Company is required to appoint one. Where, in any financial year, the amount required to be spent by the Company on CSR does not exceed ₹50 lakh, the requirement of constituting the CSR Committee shall not apply, and the functions of the Committee under this Policy shall be discharged by the Board itself.

The role of the CSR Committee is to:

- i. formulate and recommend to the Board an Annual Action Plan setting out the CSR projects to be undertaken, in the format and manner prescribed under Rule 5(2), and any modifications to it during the year;
- ii. recommend the amount of expenditure to be incurred on the CSR activities;
- iii. monitor this Policy and the implementation of CSR projects from time to time, and institute a transparent monitoring mechanism for their implementation; and
- iv. review the quarterly progress and fund-utilisation reports, and place before the Board such reports and recommendations as it considers appropriate.

7. Responsibilities of the Board

The Board of Directors shall approve this Policy and the Annual Action Plan on the recommendation of the CSR Committee; ensure that the CSR activities are undertaken in accordance with the approved Plan; ensure that the amounts required to be spent are in fact spent, and that any unspent amounts are dealt with in the manner prescribed under the Act; disclose the composition of the CSR Committee, this Policy and the projects approved by the Board on the Company’s website; and satisfy itself, through the certification described in Section 15, that the funds disbursed have been utilised for the approved purposes.

8. CSR Focus Areas / Thematic Areas

The Company shall undertake CSR activities falling within the activities specified in Schedule VII to the Act, as amended from time to time — which include, among others, eradicating hunger, poverty and malnutrition and promoting health care; promotion of education, including special education and employment-enhancing vocational skills; promoting gender equality and empowering women; ensuring environmental sustainability

and ecological balance; protection of national heritage, art and culture; and measures for reducing inequalities faced by socially and economically backward groups.

Within this statutory framework, and consistent with the capabilities of the CL Educate Group, the Company's CSR interventions shall be concentrated in the following focus areas, so as to build depth and continuity of impact:

Focus Area	Illustrative activities (aligned with Schedule VII)
Increasing Access to Education	Improving reach, affordability, inclusiveness and opportunity in education for underserved children and students.
Research & Innovation	Strengthening India's research and innovation ecosystem, fellowships and support to research institutions.
Incubation & Entrepreneurship	Incubating prototypes, concepts and ideas at campuses, institutions or incubation labs to nurture entrepreneurship.
Capacity Building of Institutions	Enhancing human-resource capabilities, systems, processes, pedagogy, curriculum and delivery mechanisms of institutions.
Skills & Livelihood Development	Employment-enhancing vocational skilling and livelihood-enhancement programmes.
Sustainability & Environment	Environmental sustainability, ecological balance, conservation of natural resources, and water, waste and pollution management.
Language, Art & Culture	Protection and promotion of national heritage, art, culture and languages.

The Board may, on the recommendation of the CSR Committee, add to or re-prioritise these focus areas from time to time, provided that every activity undertaken remains within the ambit of Schedule VII.

9. Implementation Mechanism

The Company may undertake its CSR activities (i) by itself; (ii) through Career Launcher Foundation, a company incorporated under Section 8 of the Act and a wholly-owned subsidiary of CL Educate Limited, which acts as the implementing agency of CSR activities for the entities within the CL Educate Group and is registered with the Ministry of Corporate Affairs (CSR Registration No. CSR00007402); (iii) through any other eligible implementing agency that satisfies the conditions of Rule 4(1) of the CSR Rules, including registration under Form CSR-1; or (iv) in collaboration with other companies in such a manner that the respective CSR committees are in a position to report separately on the projects.

Where an activity is implemented through an implementing agency, the Company shall ensure that the agency holds a valid CSR Registration Number and, where required, the requisite income-tax registrations and track record. The Company may also engage international organisations for the design, monitoring and evaluation of its CSR projects, or for capacity building, to the extent permitted under the CSR Rules.

10. CSR Budget and Financial Resources

In each financial year, the Company shall spend at least two per cent (2%) of the average net profits made during the three immediately preceding financial years, computed in accordance with Section 198 of the Act, in pursuance of this Policy. Where the Company has not completed three financial years since its incorporation, the average shall be taken of such immediately preceding financial years as are available.

Any surplus arising out of the CSR activities shall not form part of the business profit of the Company and shall be ploughed back into the same project or transferred to the Unspent CSR Account and spent in pursuance of this Policy and the Annual Action Plan, or transferred to a Fund specified in Schedule VII, as applicable. Where the Company spends an amount in excess of the requirement, such excess may be set off against the requirement to spend for up to the immediately succeeding three financial years, subject to the conditions prescribed under the CSR Rules and a Board resolution to that effect.

11. Annual Action Plan

The CSR Committee shall formulate and recommend to the Board an Annual Action Plan for each financial year, which shall contain the list of CSR projects or programmes approved to be undertaken in the areas specified in Schedule VII; the manner of execution of such projects; the modalities of utilisation of funds and the implementation schedules; the monitoring and reporting mechanism; and the details of any needs and impact assessment for the projects undertaken. The Board may alter the Annual Action Plan at any time during the financial year, based on the reasonable justification and recommendation of the CSR Committee.

12. Treatment of Unspent CSR Amounts

If the Company fails to spend the required CSR amount in a financial year, the Board shall, in its report, specify the reasons for not spending the amount, and — unless the unspent amount relates to an ongoing project — shall transfer such unspent amount to a Fund specified in Schedule VII within six months of the end of the financial year.

Any amount remaining unspent pursuant to an ongoing project shall be transferred by the Company, within thirty days of the end of the financial year, to a special account called the Unspent CSR Account opened for the year, and shall be spent in pursuance of the obligation towards the CSR Policy within a period of three financial years from the date of such transfer. If it remains unspent after that period, the amount shall be transferred to a Fund specified in Schedule VII within thirty days of the end of the third financial year.

13. Administrative Overheads

The administrative overheads charged to CSR expenditure shall not exceed five per cent (5%) of the total CSR expenditure of the Company for the financial year.

14. Monitoring and Reporting

The CSR Committee shall put in place a transparent monitoring mechanism for the implementation of the CSR projects. In the case of an ongoing project, the Board shall monitor the implementation with reference to the approved timelines and year-wise allocation, and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period. The implementing agency shall furnish periodic (ordinarily quarterly) progress and fund-utilisation reports to the CSR Committee.

The Board's Report shall include an Annual Report on CSR in the format prescribed under the CSR Rules, and the Company shall make the disclosures and filings, including in Form CSR-2, as may be required from time to time.

15. Certification of Fund Utilisation

Before any amount is treated as CSR spend, the Chief Financial Officer or the person responsible for financial management of the Company shall certify that the funds disbursed have been utilised for the purposes and in the manner approved by the Board, and the Board shall satisfy itself of the same.

16. Impact Assessment

Where the Company's average CSR obligation crosses the threshold prescribed under Rule 8(3) of the CSR Rules (currently ₹10 Crore or more in the three immediately preceding financial years), the Company shall undertake an impact assessment, through an independent agency, of its CSR projects having outlays of ₹1 Crore or more and which have been completed not less than one year before undertaking the assessment. In other cases, the Company may, at the discretion of the CSR Committee, commission a voluntary independent review of any CSR project — particularly a new or multi-year initiative — to strengthen accountability and learning.

17. Activities Not Regarded as CSR

The following shall not be regarded as CSR activities for the purposes of this Policy, in line with the CSR Rules:

- activities undertaken in the 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, Union territory, or India at national or international level;
- contribution of any amount, directly or indirectly, to any political party under Section 182 of the Act;
- activities that benefit only the employees of the Company and their families;
- activities supported by the Company on a sponsorship basis for deriving marketing benefits for its products or services; and
- activities carried out for the fulfilment of any other statutory obligation under any law in force in India.

18. Disclosure

The composition of the CSR Committee, this CSR Policy, and the CSR projects approved by the Board shall be disclosed on the Company's website, if any, for public access, in accordance with Rule 9 of the CSR Rules.

19. Amendment and Review

The Board of Directors, on the recommendation of the CSR Committee, may review and amend this Policy from time to time. Any amendment necessitated by a change in the Act, the CSR Rules, or any related statutory pronouncement shall be deemed to be incorporated in this Policy with effect from the date such change becomes effective, notwithstanding that this Policy has not been formally amended.

20. Effective Date

This Policy has been approved and adopted by the Board of Directors of the Company on the recommendation of the CSR Committee, and is effective from July 28, 2026. It supersedes any earlier CSR policy of the Company.