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Corporate Social Responsibility Policy

September 2026

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1 Introduction

1.1 CSR in India

The Companies Act, 2013 **("Act, 2013")** requires certain qualifying companies to put into place a Corporate Social Responsibility **("CSR")** program and to report each year on the CSR activities undertaken.

Further, Section 135 of the Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 ("**CSR Rules**") and such other rules, regulations, circulars, notifications as may be issued by the Ministry of Corporate Affairs from time to time sets out the framework for carrying out the CSR activities, which are specified under Schedule VII of the Companies Act, 2013 **("CSR Laws").**

1.2 Collaboration with related companies

The following members of the OpenText group of companies (individually referred to as "the Company") will collaborate for the purposes of their respective CSR Laws compliance (but only to the extent they are subject to the CSR Laws):

- Open Text Corporation India Private Limited
- Open Text Technologies India Private Limited
- GXS India Technology Centre Private Limited
- Micro Focus Software Solutions India Private Limited
- Micro Focus Software India Private Limited
- Autonomy Software Asia Private Limited

Each of the companies specified above retain separate obligations to report their compliance with the CSR Laws.

Each Company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with the CSR Rules.

For the purposes of this Policy, a reference to "OpenText" is a reference to the collaborating companies except where the context, or an overriding obligation under the CSR Laws, requires otherwise.

2 Purpose and scope

2.1 Purpose

The purpose of this Corporate Social Responsibility Policy **("Policy")** is to set out the framework by which OpenText will establish and maintain a Corporate Social Responsibility program and comply with its obligations under the CSR Laws.

This Policy is intended to cover current as well as proposed CSR activities which may be undertaken by OpenText while examining their alignment with the CSR Laws.

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2.2 Scope

This Policy applies only to the Companies specified in paragraph 1.2 and their respective operations in the Republic of India and is effective from 15 September 2026. All other affiliates of the Open Text Corporation group that are incorporated outside the Republic of India and their respective revenue, are excluded from the scope of this Policy except where the CSR Laws requires otherwise.

2.3 CSR activities

OpenText proposes to implement its CSR activities in one or more of the following sectors:

- Healthcare
- Sanitation
- Education
- Rural development
- Vocational skills
- Entrepreneurship skills
- Employment opportunities
- Human rights
- Environment or Climate action
- Any other area as may be prescribed under Schedule VII of the CSR Laws (as may be amended from time to time)

The list of CSR activities is not exclusive and OpenText, in consultation with the CSR Committee and CSR Subcommittee, will regularly review the CSR activities to ensure that the activities:

- are relevant to social needs in the locale in which the activities are undertaken;
- are consistent with the spirit and intention of the CSR Laws; and
- are compliant with OpenText's obligations under the CSR Laws.

The CSR activities will be performed in accordance with the CSR Annual Action Plan prepared and recommended by the CSR Committee and approved by the Board of Directors in accordance with this Policy.

2.4 CSR Implementation.

Open Text shall ensure that the CSR initiatives will be implemented either directly by the Company or through implementing partners like registered society/registered trust / company established under Section 8 of the Companies Act, 2013 by the Company singly or along with any other company and should meet the below criteria as prescribed under CSR Laws:

- having an established track record of at least 3 years in carrying out the specific activity;
- should be registered under Section 12AA and Section 80G of the Income Tax Act, 1961
- holding valid CSR registration number issued by Ministry of Corporate Affairs

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Role of the Board of Directors in the CSR

The Board of Directors has the power to:

- approve the Policy for the Company as may be recommended by the CSR Committee from time to time;
- ensure that the CSR activities undertaken by the Company are included in this CSR Policy;
- approve the initiatives and specification of the projects and programs for CSR as recommended by the CSR Committee;
- approve the CSR budget for each CSR activity as recommended by the CSR Committee;
- approve the CSR Annual Action Plan setting out the CSR activities to be carried out each financial year
- which shall include the following, namely:
  (a) the list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
  (b) the manner of execution of such projects or programs;
  (c) the modalities of utilization of funds and implementation schedules for the projects or programs;
  (d) monitoring and reporting mechanism for the projects or programs; and
  (e) need for impact assessment, if any, for the projects undertaken by the company:

3 CSR Committee

3.1 Constitution

OpenText has constituted a CSR Committee in accordance with Section 135 of the Companies Act, 2013

The CSR Committee shall comprise of a minimum number of members as per the provisions of Section 135 of the Companies Act 2013 and amendments thereof (as at the effective date of this CSR Policy, that number shall be 2 Directors).

Current CSR Committee Members:

- Michael Acedo
- Rasmi Nair

The CSR Committee may appoint a secretary to assist with the management of information and reporting to and from the CSR Committee.

A member of the OpenText legal department shall assist the CSR Committee with governance practices.

3.2 Powers/Responsibilities of the CSR Committee

The CSR Committee has the power to:

- formulate and recommend the CSR Policy to the Board which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII;
- identify initiatives which qualify as CSR activities for the purposes of this Policy and in areas or subject, specified under Schedule VII of the Co. Act 2013;

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- recommend and allocate the amount of CSR expenditure to be incurred on the CSR activities to be undertaken by the Company;
- finalise all CSR budgets, CSR activities and CSR expenditure to be presented to the Board for their approval;
- formulate a CSR annual action plan setting out the CSR activities to be carried out each financial year and recommend the same to the Board for their approval;
- recommending alterations to the CSR annual action plan for any CSR project or program and propose any new program within the financial year based on reasonable and bonafide justification.
- establish and maintain a transparent monitoring system for implementation and performance of this CSR Plan;
- monitor the CSR Policy of the Company from time to time;
- submit the reports to the Board in respect of the CSR activities undertaken by the Company and manage public reporting obligations under CSR Laws.
- determine and appoint third party agency to undertake Impact Assessment if required and applicable for the Company as per CSR Laws;
- ensure that the CSR activities do not benefit the Company or its employees and their families.

The CSR Committee will ensure that the funds disbursed have been utilized for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for the financial management of the Company shall provide a certificate to the effect and the same shall be noted at the Board meeting.

In case of an 'Ongoing Project', the Committee shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and report the same to the Board.

3.3 Frequency of the meetings of the CSR Committee

The CSR Committee shall meet at least once per calendar year or as maybe required.

Members of the CSR Committee can mutually agree regarding time and place for the said meetings.

Quorum for the meeting should be two (2) members at all times.

The members of the CSR Committee may participate in the meetings either in person or by using video conferencing or other audio-visual technologies which is capable of recording for audit purposes.

In cases where an in-person meeting is not feasible, the CSR Committee may review and approve matters through written resolutions or email correspondences.

In lieu of a meeting, the CSR Committee may review and consider written reports prepared by any CSR Subcommittee appointed under **paragraph 5.1**.

3.4 CSR Annual Action Plan

The CSR Committee must prepare a CSR Annual Action Plan, including but not limited to the following:

- the details of CSR activities to be undertaken in that particular financial year in areas or subjects specified under Schedule VII of the Act, 2013 and how these align with the CSR Laws;
- the manner of execution of such projects or programs;

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- the budget allocated towards each CSR activity;
- the goals for each CSR activity and the respective key performance indicators to assist with the reporting;
- the modalities of utilization of funds and implementation schedules for the projects or programs;
- monitoring mechanism;
- progress reporting and frequency of reports;
- risks and mitigation strategies;
- details of need and impact assessment, if any, for the projects undertaken by the company and
- any other information as may be required to form part of the CSR Annual Action Plan as may be determined by the CSR Committee

3.5 Monitoring and reporting

The CSR Committee is responsible for establishing a method for monitoring the performance of the CSR Annual Action Plan and submitting a report to the Board as may be mutually agreed.

4 CSR Subcommittee

4.1 Formation

Under this Policy, a CSR Subcommittee shall be formed with a minimum 6 members to assist the CSR Committee with the operationalization of this Policy.

Where a vacancy arises on the CSR Subcommittee, the CSR Subcommittee shall replace such member with a suitable replacement taking into consideration the former member's position and location. For example, if the person leaving the CSR Committee was a site leader for a location, then a suitable replacement should be the new site leader.

Provided that where the CSR Subcommittee fulfils the requirement of minimum number of 6 members without filling the vacancy, the requirement of a replacement is discretionary and will not mandatorily apply.

Any change to the composition of the CSR Subcommittee shall be notified to the CSR Committee and the Board.

4.2 Role

The role of the CSR Subcommittee is to:

- identify CSR activities for possible inclusion in the CSR Annual Action Plan;
- present CSR activities to the CSR Committee for consideration and approval;
- wherever needed NGO/vendor due diligence & outcome will be documented and presented to the CSR Committee
- carry out the express instructions of the CSR Committee and the Board on the operationalization of the CSR Plan;
- prepare regular reports for the CSR Committee and Board on the performance of the CSR Annual Action Plan.

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The CSR Subcommittee is not authorised to:

- select and initiate any CSR activities without prior approval of the CSR Committee and Board;
- commit or spend to any CSR budget without the prior approval of the CSR Committee and the Board;
- enter into any agreement with a third party for a CSR activity without prior approval of the CSR Committee and the Board.

It is to be noted that if for reasons that the CSR Committee and Board meeting cannot be convened, then in that case prior approval can be obtained by the CSR Subcommittee from the CSR Committee and Board members in writing or over email provided that such written approvals are presented for approval and noting at the next available meeting of the CSR Committee and Board as the case may be for compliance with Act, 2013.

The CSR Committee shall have the right to veto any decisions or actions of any CSR Subcommittee.

4.3 Meetings

The CSR Subcommittee shall:

- be responsible for managing its own meeting schedule in order to effectively perform its delegated responsibilities; and
- prepare regular reports to the CSR Committee on its activities;
- maintain notes of meetings.

5 CSR Financials

5.1 Budget

The CSR budget shall be determined in accordance with the CSR Laws.

5.2 CSR expenditure

The CSR budget will be spent on approved CSR activities and is limited to CSR activities carried out in India only.

The CSR expenditure may include:

- CSR activities undertaken on a program/project basis;
- all expenditure including contribution to corpus of a trust, society or section 8 company or on projects or programs relating to approved CSR activities;
- expenditure incurred by a related foreign company provided that the expense is routed to the OpenText India based subsidiary(ies).
- salaries paid to regular CSR staff as well as volunteers; The administrative overheads will not exceed 5 (five) percent of total CSR expenditure of the company for the financial year
- contributions to a trust, society or specific purpose company provided the corpus is specifically created for CSR activities or where the corpus is created exclusively for a purpose directly related to a purpose under the CSR Laws.

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"Administrative overheads" means the expenses incurred by the company for 'general management and administration' of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;

5.3 Excluded CSR expenditure

The following expenditure does not qualify for the purposes of compliance with the CSR Laws:

- one-off events/activities such as awards, charitable contributions, advertisement, sponsorships of TV programs, etc;
- expenses incurred for statutory compliances (such as labour law compliance);
- expenses incurred by a related foreign company;
- activities undertaken in ordinary course of business;
- CSR activities undertaken by the Company outside India (except for training of sports personnel);
- activities benefitting the employees of the Company;
- political contributions (direct/indirect)

5.4 Unused/Unspent CSR Contribution

The CSR Committee shall use best endeavours to utilise the annual CSR obligation on CSR activities during the financial year or as per the agreed timelines with the identified Implementing Agencies

Any unused/unspent budget does not return to OpenText for general use and does not form a part of the company's net profit.

The CSR Committee must prepare and submit a report each year setting out the amount of CSR expenditure and, where money is unused/unspent, provide reasons for not spending the mandated CSR obligation and actions to remedy.

Any amount remaining unspent, pursuant to any Ongoing Project (defined below), will be transferred within a period of 30 (thirty) days from the end of the financial year to a special account to be opened by the Company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account, and such amount will be spent by OpenText in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of 3 (three) financial years from the date of such transfer. In case of failure to do so, the amount will be transferred to a Fund specified in Schedule VII, within a period of 30 (thirty) days from the date of completion of the third financial year.

"Ongoing Project" means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification;

Unused/Unspent CSR Budget other than for Ongoing Projects

The unused/unspent CSR contribution will be transferred to a fund specified in Schedule VII, within a period of six months of the expiry of the financial year, unless the unspent amount relates to any ongoing project.

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5.5 Set off of Excess amount

If OpenText spends an amount in excess of its requirements, such excess amount may be set off against the requirement to spend under section 135(5) of the Act in the immediate succeeding 3 (three) financial years subject to the conditions that:

- the excess amount available for set off shall not include the surplus arising out of the CSR activities,
- the Board of the Company shall pass a resolution to that effect as recommended by the CSR Committee.

5.6 CSR Expenses

Only expenditure approved by the CSR Committee and the Board can be reported as CSR expenditure for the purposes of the Policy.

Prior to commencing any CSR activity,

- the expense must be approved by the CSR Committee and the Board and any other person as specified by the CSR Committee from time to time;
- Any new initiatives should require consulting the CSR lead and CSR expert prior to approving by CSR Committee;
- a Non Invoice Payment request (NIPR) must be raised and approved for CSR payments.

Recommendation for CSR expenditure may be given by the CSR Committee and subsequently by the Board at any meeting of the CSR Committee and Board meeting or in writing, which may include via email provided that written approvals are presented for approval and noting at the next available meeting of the CSR Committee and Board as the case may be for compliance with Act, 2013.

Expenditure must be recorded against the relevant general ledger code.

6 Reviews

The CSR Committee must undertake regular reviews of this Policy and make suitable changes as may be required. Each updated Policy must be approved by the Board.

Any subsequent notification, circular, guidelines or amendments under Companies Act, 2013 and any other applicable laws, as may be issued from time to time shall be mutatis mutandis applicable without any further modification or amendment in this policy.

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