

CORPORATE SOCIAL RESPONSIBILITY POLICY

Mimecast India Private Limited

Pursuant to Section 135 read with Schedule VII of the Companies Act 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014

TABLE OF CONTENTS

S.NO.	CONTENT	PAGE NO
1.	Purpose	3
2.	Effective Date	3
3.	Definitions	3
4.	Functions of the Board	4
5.	Focus areas of operation	5
6.	Activities not qualified to be included under Corporate Social Responsibility (CSR)	6
7.	CSR Spending	6
8.	Mode of Implementation	6
9.	Capital Assets	7
10.	Amendment to the Policy	7
11.	Information Dissemination	7
12.	Resolution Conflict	7

1. Purpose:

The Corporate Social Responsibility (**CSR**) Policy (**CSR Policy**) of Mimecast India Private Limited (**the Company**) has been formulated and approved by the Board of Directors on 13 March 2026. This CSR Policy shall be reviewed and amended as necessary to ensure alignment with extant law or any other valid reason as the CSR Committee or the Board, as the case may be, may deem fit.

The CSR committee, if required to be formed, shall comprise at least two directors of the Company or such other number of directors as may be prescribed under the Act and the rules framed thereunder.

The activities specified in this CSR Policy are to be carried out by the Company either individually or in association with eligible Implementing Agencies (*defined hereinafter*).

The CSR Policy is formulated in accordance with the provisions of Section 135 of the Act (*defined hereinafter*) and rules made thereunder and other laws applicable to the Company.

2. Effective Date:

This CSR Policy shall be effective from the date of approval by the Board of Directors of the Company.

3. Definitions:

- (i) **Act** means the Companies Act, 2013.
- (ii) **Administrative Overheads** means the expenses incurred by the Company for 'general management and administration' of CSR functions in the Company but shall not include the expenses directly incurred for designing, implementing, monitoring, and evaluating any particular CSR project or program.
- (iii) **Board of Directors** or **Board** means the collective body of the directors of the Company.
- (iv) **Company** means Mimecast India Private Limited.
- (v) **CSR Policy** means the CSR Policy of Mimecast India Private Limited.
- (vi) **CSR Rules** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.
- (vii) **Annual Action Plan** means the annual action plan as prescribed under the CSR Rules.
- (viii) **Net Profit** shall mean the net profit of the Company, calculated as per the Act and CSR Rules.
- (ix) **Implementing Agency** means any entity registered with the Ministry of Corporate Affairs, Government of India and fulfilling the criteria specified in the CSR Rules for undertaking CSR projects, which is engaged by the Company to implement various projects in accordance with this CSR Policy.

Any term used in this CSR Policy but not defined herein shall have the same meaning assigned to the term under the Act and/or the CSR Rules, as applicable to the Company.

4. Functions of the Board:

The Board shall have the following responsibilities under this CSR Policy:

- (i) To approve this CSR Policy and the activities to be undertaken by the Company in the areas specified in Section 5 of this CSR Policy or otherwise permitted by Schedule VII to the Act and place this CSR Policy on the Company's website, if any.
- (ii) To approve the amount of CSR spending to be allocated to the activities referred to in sub-clause (i) above.
- (iii) To approve an Annual Action Plan, covering the following aspects of the CSR program:
 - (a) the list of approved CSR projects or programs to be undertaken in areas or subjects specified in Schedule VII to the Act;
 - (b) the manner of execution of such projects or programs as specified in rule 4(1) of the CSR Rules;
 - (c) the end-uses sought to be achieved by the CSR projects and deployment timelines or milestones for the utilisation of funds and implementation schedules for the CSR projects or programs;
 - (d) the allocation of funds and implementation schedules for the projects or programs;
 - (e) monitoring and reporting mechanism for the projects or programs; and
 - (f) details of need and impact assessment, if any, for the projects undertaken by the Company.
- (iv) The Board shall be empowered to alter the Annual Action Plan during the financial year, as per the recommendations of the CSR committee of the Company, if any, based on reasonable causes necessitating such an alteration.
- (v) To monitor the implementation of this CSR Policy from time to time.
- (vi) To disclose the composition of the Company's CSR committee in the board's report, if any.
- (vii) To recommend the approach and direction of CSR activities to be undertaken by the Company, or on the Company's behalf by an Implementing Agency, and also provide guidance for the:
 - (a) selection of CSR projects, programs, and activities;
 - (b) implementation of CSR projects, programs, and activities;

- (c) monitoring of CSR projects, programs, and activities; and
- (d) formulation of the Annual Action Plan.

5. Focus Areas of Operation:

In accordance with the requirements under the Act, the Company's CSR activities are expected to focus on:

Rural Transformation	<ul style="list-style-type: none"> (i) creating sustainable livelihood solutions, eradicating poverty, hunger and malnutrition; (ii) promoting health care including preventive health care; (iii) sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water; (iv) rural development projects; and (v) slum area development. For this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.
Education	<ul style="list-style-type: none"> (i) access to quality education, training and skill enhancement; and (ii) promoting education including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.
Environment	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources, and maintaining the quality of soil, air, and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
Disaster Response	Disaster management, including relief, rehabilitation, and reconstruction activities.
Medical and other Welfare	Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, daycare centers, and other facilities for senior citizens, and measures for reducing inequalities faced by socially and economically backward groups.

The Company shall have a particular focus on CSR activities relating to Education and Medical and other Welfare. The Company shall, to the extent practicable, give preference to the local area and areas around it where it operates for carrying out CSR activities.

6. Activities not qualified to be included under CSR:

There are certain activities that do not qualify to be covered under CSR Activities. These include:

- (i) activities which are exclusively for the benefit of employees of the Company or their family members;
- (ii) activities undertaken in pursuance of normal course of business of the Company;
- (iii) direct or indirect contribution to political parties;
- (iv) expenditure on item(s) not in conformity with Schedule VII of the Companies Act 2013;
- (v) expenses incurred by companies for the fulfilment of any act or statute of regulations (such as Labour Laws, Land Acquisition Act, etc.);
- (vi) sponsorship activities for deriving marketing benefits for products or services; and
- (vii) activities undertaken outside India, except for the training of Indian sports personnel representing any State or Union Territory at the national level or India at the international level.

7. CSR Spending:

- (i) Unless otherwise permitted by applicable law, the Company shall earmark not less than 2% of the average Net Profits of the Company during the 3 (three) immediately preceding financial years and in the event the Company has not completed a period of 3 (three) financial years since its incorporation, during such immediately preceding financial years, for the purpose of CSR activities.
- (ii) The Board shall ensure that the Administrative Overheads shall not exceed 5% percent of the total CSR expenditure of the Company for the financial year.
- (iii) Any income or surplus arising out of the CSR activities, projects or programs shall not form part of the business profit of the Company, and the same shall be reinvested back for use in CSR activities as set out in the CSR Rules.
- (iv) All the expenditure relating to CSR shall be pre-approved by the Board.
- (v) Unspent CSR amount, if any, shall be transferred to a separate account in accordance with the applicable CSR Rules from time to time.
- (vi) If it is observed that any CSR activity taken up for implementation is not properly implemented, the Board shall discontinue funding the project at any time during the course

of implementation and use such funds for any other project, in accordance with the Act and the Rules.

8. Mode of implementation

The Company shall directly undertake the CSR activities. In the event the Company intends to undertake the CSR programs, projects or activities of the Company through an Implementing Agency permitted under the Act, the Board shall approve such arrangement prior to the disbursement of funds to such Implementing Agency.

9. Capital Assets

Capital assets acquired or created by CSR projects should be held by the beneficiaries of such CSR projects, or a trust or public authority, in accordance with the provisions of CSR Rules. For the avoidance of any doubt, it is hereby clarified that any capital assets created out of the CSR expenditure shall not be treated as the assets of the Company, and the treatment of the same shall be subject to the Act or CSR Rules.

10. Amendment to the Policy

The Board can amend this CSR Policy at any time. Any subsequent notification, circular, guidelines or amendments under the Act and the rules framed thereunder shall *mutatis mutandis* be applicable without any further modification or amendment in this CSR Policy.

The Company reserves the right to modify, cancel, add to, or amend this CSR Policy in accordance with the Companies Act, 2013.

11. Information Dissemination

The CSR Policy and an overview of activities undertaken as a part of the CSR initiatives of the Company shall be disseminated for public access and shall be published in the directors' report of the Company in the format prescribed under the Act and CSR Rules.

12. Resolution of conflict

In case of any doubt concerning any provision of this CSR Policy and in respect of matters not covered herein, a reference should be made to the CSR Committee or the Board, as the case may be. In all such matters, the interpretation and decision of the CSR Committee or the Board, as the case may be shall be final.

[The remaining space has been intentionally left blank]