

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

1. PURPOSE AND PHILOSOPHY

Sterling and Wilson Data Center Private Limited ("**SWDCPL**" or the "**Company**") recognizes that responsible and sustainable business practices are integral to long-term value creation.

The Company is committed to contributing towards the social, economic and environmental development of the communities in which it operates and to conducting its business in a socially and environmentally responsible manner.

Through its Corporate Social Responsibility ("**CSR**") initiatives, the Company seeks to contribute meaningfully towards sustainable development and community welfare while integrating social, economic and environmental considerations into its overall business philosophy.

This Corporate Social Responsibility Policy ("**CSR Policy**") has been formulated in accordance with Section 135 of the Companies Act, 2013 ("**Act**"), Schedule VII thereto, the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("**CSR Rules**"), and other applicable statutory requirements, as amended from time to time.

2. OBJECTIVES

The objectives of this CSR Policy are to:

- establish the framework and guiding principles for undertaking CSR activities by the Company;
- identify broad areas in which the Company may undertake CSR programmes and projects;
- ensure that CSR initiatives are undertaken in accordance with the Act, CSR Rules and Schedule VII;
- promote sustainable and inclusive social development;

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

-
- establish appropriate governance, monitoring and reporting mechanisms for CSR activities; and
- ensure effective utilization of the funds allocated towards CSR activities.

3. CSR FOCUS AREAS

The Company may undertake one or more CSR activities falling within the areas specified under Schedule VII of the Companies Act, 2013, as amended from time to time.

Without limiting the scope of Schedule VII, the Company may focus on the following areas:

3.1 Improving Quality of Life and Healthcare

Initiatives relating to:

- promoting healthcare, including preventive healthcare;
- sanitation and access to safe drinking water;
- community health and hygiene;
- nutrition and general well-being; and
- other activities aimed at improving the quality of life of communities.

3.2 Environmental Sustainability

Initiatives relating to:

- environmental sustainability and ecological balance;
- conservation of natural resources;
- reduction of carbon footprint;
- promotion of renewable and clean energy;
- increasing green cover and undertaking plantation activities;
- protection and restoration of biodiversity and ecosystems;

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

- waste management and responsible utilization of resources; and
- water conservation and related sustainability initiatives.

3.3 Education and Skill Development

Initiatives relating to:

- promotion of education;
- special education and employment-enhancing vocational skills;
- digital literacy and technology-enabled education;
- education and skill development for underprivileged children and young adults;
- vocational and technical training;
- livelihood enhancement projects; and
- initiatives aimed at enhancing employability.

3.4 Inclusion and Community Development

Initiatives relating to:

- livelihood and earning opportunities for disadvantaged and differently abled persons;
- poverty alleviation;
- support for socially and economically disadvantaged sections of society;
- rural development;
- empowerment and inclusion of vulnerable communities; and
- such other community development programmes as may be permissible under Schedule VII.

3.5 Other Permissible Activities

The Company may undertake any other activity covered under Schedule VII of the Act, as amended from time to time.

The CSR Committee and/or Board, as applicable, may review the Company's CSR focus areas periodically and recommend or approve additions, deletions or modifications, subject to the provisions of the Act and CSR Rules.

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

4. CSR GOVERNANCE

4.1 Board of Directors

The Board of Directors of the Company ("**Board**") shall oversee the CSR activities of the Company and discharge such functions and responsibilities as are prescribed under the Act and CSR Rules.

The Board shall, inter alia:

- approve the CSR Policy and amendments thereto;
- ensure that the CSR activities undertaken by the Company are in accordance with this Policy and applicable law;
- ensure that the Company spends the amount required to be spent on CSR activities under Section 135 of the Act;
- approve the annual action plan, wherever applicable, based on the recommendation of the CSR Committee, where constituted, or otherwise as applicable under the Act and CSR Rules;
- satisfy itself that the funds disbursed for CSR activities have been utilized for the purposes and in the manner approved;
- monitor ongoing projects, if any, in accordance with applicable law; and
- make such disclosures relating to CSR as may be required under the Act and CSR Rules.

4.2 CSR Committee

The Company shall constitute and maintain a CSR Committee whenever required under Section 135 of the Act.

The CSR Committee shall perform the functions prescribed under the Act and CSR Rules, including:

- formulating and recommending to the Board the CSR Policy and amendments thereto;
- recommending the amount of expenditure to be incurred on CSR activities;
- formulating and recommending to the Board an annual action plan in pursuance of this CSR Policy;
- monitoring the implementation of CSR projects, programmes and activities;
- reviewing the progress and utilization of CSR expenditure;
- recommending modifications to CSR projects or the annual action plan, wherever considered necessary; and

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

- carrying out such other functions as may be prescribed under applicable law or delegated by the Board.

Where constitution of a CSR Committee is not required pursuant to the provisions of Section 135 of the Act, the functions of the CSR Committee shall be discharged by the Board.

5. ANNUAL ACTION PLAN

The CSR Committee, wherever applicable, shall formulate and recommend to the Board an annual action plan in accordance with this CSR Policy. Where the functions of the CSR Committee are discharged by the Board in accordance with Section 135 of the Act, the Board shall formulate and approve the annual action plan, which may include:

- the list of CSR projects or programmes proposed to be undertaken;
- the manner of execution of such projects or programmes;
- modalities of utilization of funds and implementation schedules;
- monitoring and reporting mechanisms;
- details of need and impact assessment, wherever applicable; and
- such other matters as may be prescribed under the CSR Rules.

The Board may alter the annual action plan during the financial year based on the recommendation of the CSR Committee and on reasonable justification.

6. MODE OF IMPLEMENTATION

CSR activities may be undertaken by the Company:

- directly by the Company; or
- through an implementing agency eligible under the CSR Rules; or
- in collaboration with other companies, provided that the Company is able to report separately on its CSR projects in accordance with applicable law.

Where CSR activities are undertaken through an implementing agency, the Company shall ensure that such agency satisfies the eligibility and registration requirements prescribed under the CSR Rules.

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

The Company may engage international organizations, where permissible, for designing, monitoring and evaluating CSR projects or programmes and for capacity building of its personnel involved in CSR.

7. CSR EXPENDITURE

The Company shall, in every financial year in which Section 135 of the Act is applicable, spend at least **two per cent of the average net profits of the Company made during the three immediately preceding financial years**, or such other amount as may be prescribed under applicable law, towards CSR activities.

For the purpose of determining the CSR obligation, “net profit” shall be calculated in accordance with the provisions of Section 135 of the Act and the CSR Rules.

The Company may spend an amount in excess of its prescribed CSR obligation. Such excess amount may be set off against the CSR obligation of subsequent financial years to the extent and in the manner permitted under applicable law and subject to the conditions prescribed therein.

Administrative overheads relating to CSR shall not exceed the limits prescribed under the CSR Rules.

8. EXCLUSIONS FROM CSR

The following shall not be considered CSR activities of the Company to the extent excluded under the Act and CSR Rules:

- activities undertaken in pursuance of the normal course of business of the Company, except where specifically permitted under applicable law;
- activities undertaken outside India, except as may be specifically permitted under the CSR Rules;
- contributions directly or indirectly to any political party;
- activities benefiting exclusively the employees of the Company;
- activities supported by the Company on a sponsorship basis for deriving marketing benefits for its products or services;
- activities carried out for fulfilment of any other statutory obligation under any law in force in India; and
- any other activity excluded from the definition of CSR under applicable law.

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

9. SURPLUS ARISING FROM CSR ACTIVITIES

Any surplus arising out of CSR activities shall not form part of the business profits of the Company.

Such surplus shall be:

- ploughed back into the same CSR project; or
- transferred to the Unspent CSR Account and spent in pursuance of this CSR Policy and the Company's annual action plan; or
- transferred to a fund specified in Schedule VII,

in accordance with the provisions of the Act and CSR Rules.

10. UNSPENT CSR AMOUNT

Any unspent CSR amount shall be dealt with in accordance with Section 135 of the Act and the CSR Rules.

In case of an **ongoing project**, the unspent amount shall be transferred to an "Unspent Corporate Social Responsibility Account" within the prescribed period and shall be utilized within the period prescribed under the Act.

Any amount remaining unspent thereafter shall be transferred to a fund specified in Schedule VII within the statutory timeline.

In case the unspent CSR amount does not relate to an ongoing project, such amount shall be transferred to a fund specified in Schedule VII within the period prescribed under the Act.

11. CSR CAPITAL ASSETS

Where any capital asset is created or acquired out of CSR expenditure, the same shall be held in the manner prescribed under the CSR Rules.

The Company shall ensure compliance with all applicable requirements relating to ownership and holding of assets created from CSR expenditure.

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

12. MONITORING AND EVALUATION

The CSR Committee and/or Board, as applicable, shall establish an appropriate monitoring mechanism for CSR activities undertaken by the Company.

The monitoring mechanism may include:

- periodic progress reports from implementing agencies;
- utilization certificates or statements of expenditure;
- site visits, wherever appropriate;
- review of achievement against identified milestones and objectives;
- assessment of utilization of funds;
- financial and operational reviews; and
- such other monitoring measures as may be considered appropriate.

The Chief Financial Officer or the person responsible for financial management shall certify to the Board that CSR funds disbursed have been utilized for the purposes and in the manner approved by the Board, in accordance with applicable law.

13. IMPACT ASSESSMENT

The Company shall undertake impact assessment of CSR projects through an independent agency wherever such assessment is required under the CSR Rules.

The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR to the extent required under applicable law.

Expenditure incurred towards impact assessment may be booked towards CSR expenditure within the limits prescribed under the CSR Rules.

14. REPORTING AND DISCLOSURE

The Company shall make appropriate disclosures relating to CSR in the Board's Report in the manner prescribed under the Companies Act, 2013 and the CSR Rules.

The composition of the CSR Committee, CSR Policy and CSR projects approved by the Board shall be disclosed on the website of the Company, if any, to the extent required under applicable law.

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)

The Company shall also undertake such filings and disclosures with the Registrar of Companies or any other authority as may be prescribed from time to time.

15. GENERAL

CSR activities undertaken by the Company shall not be restricted solely to the areas in which the Company has its offices, projects or business operations, and the Company may undertake CSR activities in any area considered appropriate in accordance with applicable law.

While selecting CSR projects, the Company may give preference to local areas and areas around which it operates, in accordance with Section 135 of the Act.

The CSR initiatives of the Company shall be undertaken for the benefit of society at large and shall not be designed exclusively for the benefit of employees of the Company or their families.

16. AMENDMENT TO THE POLICY

The Board may amend, modify or revise this CSR Policy from time to time based on the recommendation of the CSR Committee, wherever applicable, or as may be necessary to comply with amendments to the Companies Act, 2013, CSR Rules, Schedule VII or any other applicable law.

In the event of any inconsistency between this CSR Policy and the provisions of applicable law, the provisions of applicable law shall prevail.

17. EFFECTIVE DATE

This CSR Policy shall come into effect from the date of its approval by the Board of Directors of **Sterling and Wilson Data Center Private Limited**.

Approved by the Board of Directors on: August 26, 2026

Effective from: August 26, 2026

STERLING AND WILSON DATA CENTER PRIVATE LIMITED

Registered Office: Universal Majestic, 9th Floor, P. L. Lokhande Marg, Chembur (West), Mumbai – 400

043 Tel: +91-22-25485488 / 300 | CIN: U42209MH2023PTC416173

Email: datacenters@sterlingwilson.com | Web: www.sterlingandwilsondc.com

(FORMERLY EDVILLE DC PRIVATE LIMITED)