



India Corporate Social Responsibility (CSR) Policy

Scope	India
Owner of Document:	General Manager – India
Date of creation:	February 2023
Latest review date:	February 2024
Next review date:	February 2025
Classification	Internal & External
Document code	v1.0

About this policy

The purpose of this India Corporate Social Responsibility Policy (the “CSR Policy” or the “Policy”) is to define the commitment of YG Research India Private Limited (“YG India” or “the Company”) to operating with responsibility and care for the welfare of local communities. This policy is informed and supported by the group-wide strategic priorities of YouGov plc (“YouGov”).

This policy has been developed pursuant to Section 135 of the Companies Act, 2013 (“the Act”) read with Schedule VII and in accordance with the ‘Companies (Corporate Social Responsibility Policy) Rules, 2014, (“the Rules) notified by the Ministry of Corporate Affairs, Government of India in 2014.

The CSR Policy shall guide CSR activities undertaken by the Company in the communities in which it operates except those activities as prescribed under Rule 2(d) of the Companies (Corporate Social Responsibility) Rules, 2014 and as amended from time to time.

All YouGov India staff are expected to familiarise themselves with the contents of this policy.

The CSR Policy is required to be disclosed on the website of the Company.

1. RESPONSIBLE PERSONS

- a. The Board of YG India ("YG India Board") has overall responsibility for this policy as detailed in section 8.
- b. The General Manager - India is authorised with day-to-day oversight of the policy and will oversee a review of this policy at least once per calendar year.
- c. YG India staff are responsible for complying with this Policy, and any future iterations of the policy.

2. COMMITMENT

YG India recognises its responsibility to support and invest in the communities in which it operates. These communities are integral to the Company's work as they contribute to our panel of 26 million members worldwide. With over 500 employees at YG India, we recognise that we have the potential to create a significant positive impact in our areas of operation.

A core element of our ethos is to focus on areas where we can add the most value, which extends to our CSR commitments. Our CSR approach is informed by our alignment to the UN Global Compact and the UN Sustainable Development Goals (see point 7 below), our commitment to protect human rights as defined by our [Group Human Rights Policy](#), and our position as global citizens with a responsibility to create social value in the communities where we operate. In accordance with Schedule VII of the Act, the following activities have been identified as opportunities to create positive value in local communities in line with our ideology:

- a. Activity (i): eradicating hunger, poverty and malnutrition, ["promoting health care including preventative health care"] and sanitation...and making available safe drinking water.
- b. Activity (ii): promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- c. Activity (iii): promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- d. Activity (iv): ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water.
- e. Activity (ix, b): Contributions to public funded Universities – specifically the Department of Science and Technology (DST), Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals.

3. GUIDING PRINCIPLES FOR ACTION

The YG India Board will be responsible for the selection, implementation, and monitoring of activities in accordance with the Act and the Rules. Following the determination of the budget (see point 5 below), the YG India Board will identify the appropriate distribution of funds in accordance with the commitment defined in this policy. Appropriate activit(ies) will meet the following criteria:

- a. Will be implemented within the year ending 31 March.
- b. Will be carried out in India.
- c. Will not be solely for the benefit of the employees of YG India and/or their families.
- d. Will be take into consideration the giving principles defined in the Group policies, where a donation will be made.
- e. Preference will be given to activit(ies) implemented in and around the local communities in which YG India operates.

4. REPORTING

If there is a failure to spend the designated budget or complete the implementation of the activit(ies), the YG India Board must identify and declare the reasons for non-compliance with the Act.

The Company will ensure CSR reporting annually in the format recommended in the Companies (Corporate Social Responsibility) Rules, 2014 and as amended from time to time as part of its annual report.

5. BUDGET

In accordance with the Act, the budget allocated for CSR activities will be no less than 2% of the average net profits of YG India during the three immediately preceding financial years.

The Company may collaborate or pool resources with other companies or organisations to undertake CSR activities.

The surplus arising out of the CSR projects or programs shall not form part of the business profit of the Company and shall be dealt with in accordance with the Companies (Corporate Social Responsibility) Rules, 2014 and as amended from time to time.

6. IMPLEMENTATION PROCESS

The YG India Board shall formulate an “Annual Action Plan” with respect to the CSR projects or programmes that shall be undertaken by the Company during a financial year. The said Annual Action Plan shall include the following:

- the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act, 2013;

- the manner of execution of such projects or programmes as specified in the Companies (Corporate Social Responsibility) Rules, 2014 and as amended from time to time;
- the modalities of utilisation of funds and implementation schedules for the projects or programmes;
- monitoring and reporting mechanism for the projects or programmes; and
- details of need and impact assessment, if any, for the projects undertaken by the Company.

7. UNITED NATIONS GLOBAL COMPACT AND SUSTAINABLE DEVELOPMENT GOALS

As of December 2023, the Company is a participant of the United Nations Global Compact (“UN Global Compact”), which signifies our support of human rights, fair labour practices, environmental protection, and anti-corruption. We commit to incorporating UN Global Compact principles into the strategy, culture and day-to-day operations of the Company.

The United Nations Sustainable Development Goals (“UN SDGs”) were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. The SDGs align with the activities outlined by Schedule VII of the Act, which shares many of the same goals.

Following a thorough self-assessment, YouGov plc has determined that the company aligns with five of the UN SDGs. We have identified these SDGs as areas where we can make the greatest contribution and that are materially relevant to our business:

- a. SDG 5: Gender Equality: Achieve gender equality and empower all women and girls
 - i. Aligned with Activity (iii) of Schedule VII
- b. SDG 8: Decent Work and Economic Growth: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
 - i. Aligned with Activity (viii) of Schedule VII
- c. SDG 9: Industry, Innovation and Infrastructure: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
 - i. Aligned with Activities (ix) and (x) of Schedule VII
- d. SDG 10: Reduced Inequalities: Reduce inequality within and among countries
 - i. Aligned with Activities (i), (ii), (iii), (vi), (viii) and (x) of Schedule VII
- e. SDG 12: Responsible Consumption and Production: Ensure sustainable consumption and production patterns
 - i. Aligned with Activity (iv) of Schedule VII
- f. SDG 13: Climate Action: Take urgent action to combat climate change and its impacts
 - i. Aligned with Activity (iv) of Schedule VII

The criteria and targets of these SDGs have been integrated into group-wide strategic priorities through the YouGov Group ESG Roadmap. These SDGs also inform YG India's CSR approach by providing a model for where we can add the most value in local communities and helping us determine which activity(ies) are appropriate for contribution (as identified in point 3).

8. ROLES AND RESPONSIBILITIES OF THE YG INDIA BOARD

The Board of Directors of the Company will be responsible for:

- approval of the CSR Policy of the Company; annually review the CSR Policy and associated frameworks, processes and practices of the Company;
- ensuring that the projects included in the CSR Policy are undertaken by the Company;
- undertake CSR projects, which are in line with the activities specified in Schedule VII;
- ensuring that the Company spends in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years in pursuance of the CSR Policy;
- ensuring that the Company gives preference to the local areas around its operations for spending the amount earmarked for CSR projects;
- ensuring that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Director or the person responsible for financial management shall certify to the effect;
- ensuring that it specifies the reasons in its report for not spending the earmarked amount in case the Company fails to spend such amount;
- dealing with the unspent amount as below:
 - if the unspent amount relates to any ongoing project, the said unspent amount shall be transferred by the Company within a period of 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
 - if the unspent amount does not relate to an ongoing project, transfer such unspent amount to a Fund specified in Schedule VII of the Companies Act, 2013, within a period of six months of the expiry of the financial year.
- ensuring that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the financial year; and
- monitoring the implementation of the ongoing project with reference to the approved timelines and year-wise allocation and make suitable modifications as may be required for the smooth implementation of the project within the overall permissible time period.

9. IMPACT ASSESSMENT

In the event the average CSR obligation of the Company triggers ten crore rupees or more in the three immediately preceding financial years, the Company shall undertake an impact assessment through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

The impact assessment reports shall be placed before the YG India Board and shall be annexed to the annual report on CSR.

Scope, Monitoring and Review, Version Control

Scope

This policy covers all employees, officers, consultants, contractors, freelancers, interns, work experience students, casual workers and agency workers (collectively referred to in this policy as “staff”) of YG India and subsidiary companies.

This policy does not form part of any employee’s contract of employment and we may amend it at any time.

Monitoring and Review

The General Manager – India will review the implementation of this policy in respect of its suitability, adequacy and effectiveness and make improvements as appropriate.

Version Control

Version	Name	Date	Changes
1.0	Emily Balcombe (ESG Manager)	February 2023	Policy Created
1.1	Emily Balcombe (ESG Manager)	February 2024	Policy Updated