

## CORPORATE SOCIAL RESPONSIBILITY POLICY IQVIA RDS (INDIA) PRIVATE LIMITED

**Scope:** The Corporate Social Responsibility ("CSR") Policy extends to the whole of India. This policy applies to IQVIA RDS (India) Private Limited ("IQVIA RDS"), except where modified by applicable law or regulation.

**Purpose:** The following policy is designed to describe the necessary guidelines and procedures for IQVIA RDS offices when making contributions/donations under the Companies Act, 2013. The purpose of the policy is to facilitate organized and approved contributions/donations at all levels. The goal of this policy is to encourage contributions/donations in keeping with IQVIA RDS' strategic priorities. This policy should be read in harmony with the IQVIA Charitable Giving Policy (Non-US and hereafter referred to as the 'Global Charitable Policy'), that can be found on our intranet page. The interpretation of this CSR Policy and/or the Global Charitable Policy (as it applies to IQVIA RDS) shall be finally determined by the senior most member of the IQVIA Global Legal Department, in India.

**Policy:** IQVIA RDS believes it is incumbent on the company to give back to the communities in which it operates. The objective of the CSR Policy is to lay down the guiding principles in undertaking various programs and projects by or on behalf of the company relating to Corporate Social Responsibility ("CSR") within the meaning of section 135 of the Companies Act, 2013 read with Schedule VII of the Act and the CSR Policy Rules 2014. ("Rules").

IQVIA RDS' philanthropic outreach is guided by three strategic priorities:

- Promoting Education, including furthering education and achievement in healthcare related fields
- Enhancing the Health and Well-being of the communities in and around the locations where IQVIA India is situated
- Empowering Women

It is IQVIA RDS' intent that philanthropic endeavors within India in supporting organizations and activities shall be related to our strategic priorities.

IQVIA RDS may also set up an eligible project or scheme for promotion of social and economic welfare of, or the upliftment of the public, which is in line with the priorities stated above.

The corporate philanthropy program will be administered at the IQVIA RDS board level by the CSR Committee.

**Budget:** Upon the coming into force of this policy (and in subsequent years, as soon as practicable after the commencement of a financial year in India):

• The CWG (the CSR Working Group, more specifically defined below) shall submit to the CSR Committee a proposed budget for the amount proposed to be spent in an Indian statutory financial year on CSR related activities (the "CSR Budget"); and



- The CWG shall obtain the approval for the CSR Budget from the Contribution Committee (as defined in the Global Charitable Policy); and
- The CWG shall on or before 1 March of each year submit an accounting of what charities and what amounts have been contributed in the year to the CSR Committee, who in turn shall submit the same to the Contribution Committee (as defined in the Global Charitable Policy); and
- With respect to the said accounting to be submitted, the senior most member of the IQVIA Finance Department in India may at his/her discretion require the CWG to submit interim accounting (in such form as he/she may determine) as often as he/or she may deem necessary for the purpose of tracking the spend of IQVIA RDS throughout the financial year; and
- The said finance officer may also at his discretion chose to the audit the said accounts submitted.

For the avoidance of doubt, any amounts from the budget that may be set aside for administrative purposes in accordance with the law in force shall be utilized only for the purposes of this implementation of this Policy. Any travel or entertainment undertaken under the auspices of the budget created hereunder shall be subject to IQVIA's travel and entertainment policy.

**CSR Committee and CSR Working Group:** Composition of the CSR committee shall be as per the Companies Act, 2013 (the "CSR Committee"). The CSR Committee will be assisted by a team of employees (the "CSR Working Group" or "CWG") who will support the strategy and implementation of the CSR program in line with the CSR Policy.

The Committee will meet when required to measure the CSR progress and to review and evaluate the sustainability agenda, suggest modifications and discuss on the way forward.

Criteria for organizations to which IQVIA RDS may donate funds are as follows:

- Providing research, education, or direct services in one of our strategic priority areas, but not including the activities undertaken in pursuance of normal course of business of IQVIA RDS;
- Track record of efficient administration;
- Track record of successful outreach, interventions, and service delivery;
- A registered trust;
- A registered society;
- A public-sector company or a local authority or an association or institution approved by the National Committee for carrying out any eligible project or scheme under section 35AC of the Income-tax Act, 1961; or
- An entity established by a group other than IQVIA RDS or its holding or subsidiary or associate companies whether a not for profit company, trust, society or otherwise. Such entities shall have a track record of at least (3) three years in undertaking similar program or projects.

Contributions/donations by IQVIA RDS to organizations that meet the above criteria may be made with approval/authorization from the CSR Committee. Unless otherwise explicitly agreed to at the corporate



level for a specific contribution, contributions/donations made within India will be funded from the India budget. The finance department will be expected to appropriately code the contributions/donations in the accounting system and shall ensure that the company gains any available tax benefit, should the contributions/donations be deemed to be tax deductible.

The CSR Committee shall monitor the spend by IQVIA RDS as well as ensure that IQVIA RDS spends the minimum required 2% of average net profits of the preceding 3 financial years or such other sum as may be prescribed from time to time pursuant to the Companies Act, 2013 and CSR Rules or such higher sum as may be decided by the Board of Directors of IQVIA RDS. In the event a sum that is to be spent under the law, during a financial year remains unspent on or after 1 March of the said financial year, then in such circumstances the CSR Committee shall recommend to the Board of IQVIA RDS that such unspent amount shall be deposited into the Prime Minister's National Relief Fund or such other relief fund established by the Government of India and set out under Schedule VII of the Companies Act, 2013.

Contributions/donations must not be made for the purpose of influencing a government official (which may also include physicians affiliated with and/or employed by Government institutions and/or hospitals) or to a political party or in respect of any other situation where the contribution/donation could be construed as a bribe.

If the recipient organization, or any individual at the recipient organization, has any tie or affiliation to IQVIA companies in India or to any member of its senior management, it creates a potential conflict of interest situation. No contribution/donation may be made to such an organization without: (1) the disclosure of the potential conflict to; and (2) approval of the proposed contribution/donation by the appropriate person(s) within the CSR Committee.

Corporate charitable contributions/donations funds may not be used for the following:

- Political causes, candidates, organizations, or campaigns, including Political Action Committees;
- An actual or perceived inducement or bribe (see Anti-Bribery and Anti Corruption Corporate Policy and the Healthcare Professionals and Government Officials Corporate Policy);
- In lieu of payment for goods or services;
- Travel or conferences;
- Religious, sectarian or fraternal organizations;
- University/college athletics
- For-profit ventures
- "Goodwill" advertising in souvenir journals or dinner programs or
- For activities benefiting only employees

**Disclosure and reporting:** The CSR Committee shall review the reporting requirements under the Companies Act, 2013 and CSR Rules which are to be included in the Board's Report. Such report will be disseminated to the shareholders.

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