

Annexure A

CORPORATE SOCIAL RESPONSIBILITY POLICY (“CSR POLICY”) OF LINKEDIN TECHNOLOGY INFORMATION PRIVATE LIMITED (“COMPANY”)

[The Corporate Social Responsibility Committee of the Board (“Committee”), pursuant to Section 135 of the Companies Act, 2013 (“Companies Act”), is responsible for formulating the CSR Policy Accordingly, the Committee, pursuant to sub-clauses (a) and (b) of Section 135(3) of the Companies Act and the Corporate Social Responsibility Charter (“CSR Charter”) of the Company, recommends to the Board of Directors of the Company (“Board”) the CSR activities and the amount of expenditure proposed to be incurred for such activities. The Board is hereby requested to consider the CSR Committees’ recommendation in its meeting dated September 10, 2015 and approve this CSR Policy.]

Pursuant to Section 135 of the Companies Act, 2013 (**Act**) and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (**CSR Rules**) notified by the Ministry of Corporate Affairs, Government of India (**MCA**), the board of directors (**Board**) of LinkedIn Technology Information Private Limited (**Company**) has formulated a corporate social responsibility policy (**CSR Policy**) which has been approved at the Board meeting held on Jan 13, 2022. Based on recommendations of the Corporate Social Responsibility Committee of the Board, (**CSR Committee**) this CSR Policy is applicable to all CSR activities undertaken by the Company in India. In carrying out its CSR activities and spending CSR funds, the Company shall at all times act in compliance with this CSR Policy, as well as the Act and CSR Rules.

1. CSR activities on which the CSR Committee wishes the Company to focus:

- 1.1. The Company’s CSR initiative will focus on Education and Training. Subject to availability of the CSR Funds, the Company may extend its initiatives in the areas of Community Development, Health, Disaster Relief and Technological Research.

CSR programs	CSR Initiative and intended beneficiaries	Geographical Focus Area
CORE FOCUS AREAS		
Education & training (As per Serial No. II of Schedule VII)	<ul style="list-style-type: none">• Connect Professionals Facing Barriers (PFBs) to networks, skills & resources needed to build meaningful careers.• Supporting skill development and vocational training programmes offered to youth, women, and other professionals from tier 2/3/4 cities in India.• Equipping youth and women with skills of the future such as digital literacy, financial literacy, cyber security, green skills etc.	Tier 1,2,3 and 4 cities in India.

	<ul style="list-style-type: none"> • Providing mentoring assistance to professionals facing barriers for job seeking and employability; 	
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2. Governance

- 2.1. *Board:* The Board is responsible for ensuring that the Company undertakes its CSR activities in accordance with the Act and CSR Rules. It is required to satisfy itself that the CSR funds have been utilized for the purpose and in the manner approved by it and the Company's chief financial officer or the person responsible for financial management shall certify to this effect.
- 2.2. *CSR Committee:* The Company has constituted a CSR Committee in accordance with the Act and CSR Rules. The CSR Committee is responsible for monitoring this CSR Policy and assists with any other related matter, as may be required to carry out the Company's CSR activities from time to time.
- 2.3. *CSR Working Committee:* The CSR Working Committee is responsible for overseeing the CSR activities on the ground and functions in accordance with the directions of the CSR Committee and the Board. This inter alia involves meeting on a regular basis to track engagement with CSR partners; obtaining periodic/annual spend report from CSR partners to ensure that the funds are being utilized for the intended purposes; and submitting a CSR spend report to the Board/CSR Committee on an annual basis.

3. Management of CSR Funds

- 3.1. *Setting aside of CSR Funds:* The Company shall set aside 2% of the average net profits made during the 3 immediately preceding financial years (**CSR Funds**) to implement projects under this CSR Policy. If the Company fails to spend the CSR Funds, it shall specify the reasons for not spending the same under the Board's report in the financial statements for the year and transfer the same as specified in Paragraph 3.2 and 3.3 below.
- 3.2. *Transfer of unspent CSR Funds (if it is not an ongoing project):* The unspent CSR Funds shall be transferred to a fund specified in Schedule VII of the Act, within 6 months of the expiry of the said financial year.
- 3.3. *Transfer of unspent CSR Funds (if an ongoing project):* The unspent CSR Funds shall be transferred within 30 days from the end of the relevant financial year to a special account to be opened in any scheduled bank for that financial year called the '*Unspent Corporate Social Responsibility Account*'. Such amount shall be spent by the Company in pursuance of this CSR Policy and the Act and CSR Rules, within 3 financial years from the date of such transfer. If the Company fails to spend such funds within the said period, it shall transfer the same to a fund specified in Schedule VII of the Act within 30 days from the date of completion of the third financial year.
- 3.4. *Cap on administrative overheads:* The administrative overheads shall not exceed 5% of the total CSR expenditure of the Company for any given financial year.
- 3.5. *Setting off excess CSR spending:* In the event the Company spends an amount in excess of the required CSR spending in a particular financial year, such excess amount may be set off against the requirement to spend

CSR funds for the immediately succeeding 3 financial years provided that: (a) such excess amount available for set off shall not include the surplus arising out of the CSR activities / projects, if any; and (b) the Board passes a resolution to this effect.

- 3.6. *Treatment of Surplus Amounts:* Any surplus amount arising out of CSR activities shall be ploughed back into the same project or transferred to the Unspent CSR Account and spent in the manner prescribed under the CSR Rules.
- 3.7. *Impact Assessment:* To the extent that the Company's average CSR Funds over the 3 immediately preceding financial years exceed INR 10,00,00,000 (Indian Rupees Ten Crores), it shall undertake an impact assessment of CSR projects executed under this CSR Policy having outlays of INR 1,00,00,000 (Indian Rupees One Crore) or more, and which have been completed not less than 1 year before undertaking the impact study. The impact assessment will be conducted through an independent agency and in the manner prescribed under the CSR Rules.

4. Annual Action Plan

The CSR Committee shall formulate and recommend to the Board an annual action plan in pursuance of this CSR policy. This will inter alia include the following:

- (a) the list of CSR projects or programmes 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 programmes;
- (c) the modalities of utilization of funds and implementation schedules for the CSR projects or programmes;
- (d) monitoring and reporting mechanism for the CSR projects or programmes; and
- (e) details of need and impact assessment, if any, for the CSR projects undertaken by the Company.

If required, the Board may alter such plan at any time during the financial year as per the recommendation of its CSR Committee, based on a reasonable justification to that effect.

5. Guiding Principles for Selection of CSR

The selection of CSR activities/projects is based on the following criteria :

- Alignment with LinkedIn's social impact vision of providing economic opportunity to every member of the workforce and connecting professionals facing barriers to networks, skills and resources.
- Undertake initiatives that solve the network gap i.e. the advantage some people have in accessing the opportunities they want based on who they know.

- Addressing systemic issues that solve the root cause of problems and the inter-connectedness of issues rather than solving issues in isolation. This gives us the opportunity to conduct pilots that test hypothesis and give opportunity for learnings that can be incorporated in the future.
- A compelling theory of change ie outcome and not just output focused.
- Apart from the above we conduct a thorough due diligence of the partner.

6. Guidelines for Implementation and Monitoring of CSR Activities

- 6.1. *Implementation:* The Company will carry out its CSR activities either by itself or by partnering with implementing agencies that are registered with the MCA and fulfil the criteria set out under the Act and CSR Rules.
- 6.2. *Monitoring:* The CSR Committee shall create adequate systems to periodically assess the CSR activities to ensure that activities are implemented in line with the Act, CSR Rules and the Annual Action Plan. [The monitoring system may inter alia include a few or all of the following: (a) parameters/ milestone-based review; (b) a combination of internal and external validation through visits, document verifications, record collection, audit mechanisms; (c) baseline and outcome studies, and other matters of a similar nature.]

7. Annual Report

The CSR Committee will prepare an annual report on the CSR activities of the Company in the format given in **ANNEXURE I** to this Policy (**Annual Report**). The Annual Report will include the details regarding the manner in which the CSR Funds were spent on CSR activities. If the Company has been unable to spend the entire CSR Funds on CSR activities or CSR programs as envisaged under the Companies Act or CSR Rules, the Annual Report will specify the reasons for such inability.

8. Display of CSR Activities on Website

The composition of the CSR Committee, the CSR Policy and CSR projects approved by the Board shall be displayed on the Company's website.

9. Review of the CSR Policy

The Board shall review this CSR Policy from time to time or as may be otherwise necessary, based on recommendations of the CSR Committee.

Any amendment to the Act and the CSR Rules thereto shall be deemed to be incorporated in this CSR Policy upon coming into effect. Such amendment notification shall be annexed to the CSR Policy until the revised version of the CSR Policy is approved by the Board. During the interim period, the CSR Policy shall be read in light of the amendment to the law.
