

## PRANAV TECHONE PRIVATE LIMITED

### CORPORATE SOCIAL RESPONSIBILITY POLICY ("CSR POLICY")

PRANAV TECHONE PRIVATE LIMITED

  
(DIRECTOR)



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## 1. **PREAMBLE:**

The Corporate Social Responsibility policy of the Company encompasses its philosophy for delineating its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programs for welfare and sustainable development of the community at large. The Corporate Social Responsibility policy of the Company is titled as the **“THE COMPANY’S CSR POLICY”**.

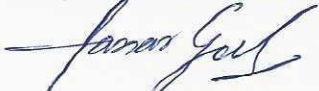
This Policy is effective from 05/09/2024, as amended from time to time.

The Policy is rooted in the Company’s core values of quality, reliability and trust guided by international standards and best practices.

## 2. **DEFINITIONS:**

- a) “The Company” and “the said Company” means **PRANAV TECHONE PRIVATE LIMITED**.
- b) “CSR” means Corporate Social Responsibility.
- c) “The Act” and “the said Act” means The Companies Act, 2013 read with amendments thereunder from time to time if any;
- d) “CSR Rules” means The Companies (Corporate Social Responsibility Policy) Rules, 2014 read with amendments thereunder from time to time, if any;
- e) “Schedule” means the Schedule VII of The Companies Act, 2013 read with amendments thereunder from time to time, if any;
- f) “CSR Policy” means the Corporate Social Responsibility Policy of the said Company;
- g) “CSR Committee” means Corporate Social Responsibility Committee of the Company constituted or Board of Directors of the Company for implementation of CSR Policy as the case may be under the provisions of The Act
- h) “CSR Activities” means the activities which are mentioned in the objective section of The Company’s CSR Policy and as prescribed under Schedule;
- i) “Net Profit” means the net profit of the Company as section 135 of the Act read with CSR rules.

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### 3. SCOPE AND APPLICABILITY:

The Company's CSR Policy is framed by CSR Committee of the Company in pursuance to the provisions of Section 135 of the Companies Act, 2013 read with Schedule VII of the Act and the CSR Rules and amendments thereunder from time to time.

The CSR Policy is applicable to all CSR initiatives and activities are undertaken by the Company, for the benefit of different segments of society, specifically the deprived, and underprivileged sections of the society.

### 4. AIM AND OBJECTIVES:

The approach of the Company towards Corporate Social Responsibility should be oriented to identify the activities in response to felt societal needs in diverse areas and to implement them with full involvement and commitment in a time bound manner.

As a responsible corporate entity, the Company endeavours to consistently strive for opportunities to meet the expectation of its stakeholders especially underprivileged and underserved communities by pursuing the concept of the sustainable development in alignment with the Schedule VII of the Act and adopting an integrated approach to address the community, societal & environmental concerns, by taking up a range of the following activities, which shall be taken up strategically, in a focused manner to the extent possible and allowed as per Section 135 of the Companies Act, 2013 and the applicable rules and regulations as may be prescribed in this regard, including any modification (s) thereof.

### 5. CSR IMPLEMENTATION AND EXECUTION:

#### 5.1 Implementation Mechanism: -

The Company would consider the following broad parameters while identifying/selecting the schemes/projects:

- a. The assistance under CSR activities may be in the form of donation, so as to create social impact and visibility;
- b. While implementing the identified activities, time frames and milestones may be predefined;
- c. The CSR projects may be based on fundamentals of sustainable development;

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- d. In line with the Companies Act, 2013, donation-based assistance/ grants, should not be less than limits as may be prescribed by the Central Government/ Ministry of Corporate Affairs from time to time.

## 5.2 Planning and Coordination

- a. Subject to the above, the Committee will prepare an annual plan for CSR activities for each year within the budgetary provisions and will place the same before the Board of Directors for approval, as the case may be;
- b. The focus of benefits will be in line with the activities mentioned in this document and as per programs, projects and schemes approved.

## 5.3 CSR Contribution

The Company will endeavor to contribute and spend at least 2% of the average net profits of the Company made during the three immediately preceding financial years or such amount, which will not be less than the earlier stated amount, as may be recommended by the CSR Committee from time to time in pursuance of this Policy.

## 5.4 Monitoring

A mechanism for monitoring the implementation and progress of the approved projects such as site visits, review meetings and progress reports etc. have been made. This will ensure transparency and efficiency.

- a. Regular update on the CSR initiatives undertaken and/ or to be undertaken shall be given to the CSR Committee.
- b. The Company may depute one or more employees who shall monitor the CSR initiatives of the Company and report the same to the CSR Committee. The impact of the CSR activities may be quantified to the extent possible.
- c. The Chairman of CSR Committee shall draw a time frame from the date of initiation.
- d. In case of any delay noticed while monitoring the CSR initiatives, remedial measures shall be taken for timely completion of the Project.

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## 5.5 CSR Policy review or/ and amendment

CSR policy will be reviewed or/ and amended as and when business dictates such a review.

## 5.6 CSR Reporting

An annual report of the activities undertaken under the CSR initiatives will be prepared, mentioning the activities identified, benefits accrued as a result thereof and the number of people benefited there from. The said report shall be submitted to the Board of Directors, and it will include in the Board's report. The report will disclose information in the format as prescribed under the act and the CSR Rules.

## 5.7 CSR Expenditure

It will include all expenditure, direct and indirect, incurred by the Company on CSR Programs undertaken in accordance with the approved CSR Plan. Moreover, any surplus arising from any CSR Programs shall be used for CSR. Accordingly, any income arising from CSR Programs will be netted off from the CSR expenditure and such net amount will be reported as CSR expenditure.


## 5.8 CSR Activities

CSR activities as specified under Schedule VII of the Act and as amended from time to time will be considered. CSR activities will be undertaken within India.

Broadly, CSR activities will include the following activities relating to: -

- (i) Eradicating hunger, poverty, malnutrition, promoting preventive healthcare (including vaccination drive, awareness programme to fight against the Covid-19 pandemic) and 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.
- (ii) Promotion of education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the different abled and livelihood enhancement projects.

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- (iii) Promoting gender equality, empowering women through POSH training programmes and legal aid, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- (iv) Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;
- (v) Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports
- (vi) Ensuring environmental sustainability, ecological balance protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water, including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
- (vii) Protection of national heritage, art and culture including restoration of buildings and sites of historically importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts.
- (viii) (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

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(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).]

(ix) Rural development projects.

(x) Contribution to the Prime Minister's National Relief Fund, or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund), or any other fund set up by the Central Government or the State Governments for socioeconomic development and relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities, and women; and

(xi) Slum area development.

Explanation. - For the purposes of 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.

(xii) Disaster management, including relief, rehabilitation, and reconstruction activities.

(xiii) Such other matters as may be prescribed by the Central Government and approved by the Board of Directors/ CSR Committee, as the case may be.

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## 5.9 PROHIBITED ACTIVITIES UNDER CSR: -

The Company will abstain from carrying out the following activities under CSR that may create dissatisfaction in any section of Society: -

- a. Activities concerned with religion like the construction of temples/mosques etc.
- b. Activities disturbing social harmony in any manner.
- c. Activities exclusively for the benefit of employees of the company or their family members
- d. Such other activities may be prohibited by Central Government or State Government.

## 6 GOVERNANCE STRUCTURE AND APPROACH: -

As per Section 135 (9) of the Companies Act 2013, where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for the constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.

So, the CSR function will be through the Board of directors of the Company, as may be applicable, has the following responsibilities: -

- i. Formation of the CSR Policy;
- ii. Any amendments and review, if any, in the CSR policy;
- iii. Recommendation of the amount of expenditure to be incurred on the activities;
- iv. Monitor the CSR Policy of the Company from time to time.
- v. Formulating and recommending to the Board an annual action plan in pursuance of CSR policy, which shall include the following, namely:-
  - (a) The list of CSR projects or programs 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 programs;

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- (c) The modalities of utilization of funds and implementation schedules for the projects or programs;
  - (d) Monitoring and reporting mechanism for the projects or programs; and
  - (e) Details of need and impact assessment, if any, for the projects undertaken by the Company;
- vi. Any other responsibilities as specified by the Act and/ or the CSR Rules.

## 7 **GENERAL:**

- 7.1 The surplus arising out of the CSR projects or programs or activities shall not form part of the business profits of the Company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. Further, the CSR projects or programs or activities do not include the activities undertaken in pursuance of normal course of business of the Company.
- 7.2 Any amount remaining unspent pursuant to any ongoing project, fulfilling such conditions as may be prescribed, undertaken by a company in pursuance of its Corporate Social Responsibility Policy, 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 such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.
- 7.3 In case of any doubt with regard to any provision of the policy and also in respect of matters not covered herein, a reference to be made to the CSR Committee. In all such matters, the decision of the CSR Committee shall be final;
- 7.4 Any or all provisions of the CSR Policy would be subject to revision/ amendment in accordance with the Companies Act, 2013, rules and regulations as may be prescribed by the Central Government, from time to time;

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