



YOGIRAJ POWERTECH LIMITED
(Formerly known as Yogiraj Powertech Private Limited)

CORPORATE SOCIAL RESPONSIBILITY POLICY ¹

¹ Approved by the Board of Directors at its meeting held on December 05, 2025



1. INTRODUCTION

Corporate Social Responsibility (CSR) covers the process by which an organization approaches, defines and develops its relationships with stakeholders for the common good, and demonstrates its commitment in this regard by adoption of appropriate strategies, processes, and activities.

The company is committed to undertake CSR activities in accordance with and in pursuance of its statutory obligations with the provisions of Section 135 of the Companies Act, 2013 (“**Act**”) read together with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (“**CSR Rules**”), as amended from time to time. The “**CSR Policy**” encompasses the company's philosophy for delineating its responsibility as a responsible Indian corporate entity.

The Policy lays down the guidelines and mechanism for undertaking socially useful programs for welfare & sustainable development of the community at large. This policy shall apply to all CSR initiatives and activities taken up by the company for the economic and social development of the society.

2. SCOPE

This policy will apply to all projects/programs undertaken as part of the Company's Corporate Social Responsibility activities and will be developed, reviewed, and updated by reference to relevant codes of corporate governance and international standards or best practices. This policy is also in line with Section 135 of Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014, as amended from time to time (“**the Act**”).

3. GOVERNANCE

Overall governance of CSR and approving of the CSR Policy will be the responsibility of the Board through the CSR Committee.

- The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy.
- The Board shall ensure proper implementation of the CSR Policy along with monitoring and reviewing CSR Activities undertaken by the Company and provide inputs as and when required.
- The Board shall satisfy itself that the CSR funds so disbursed are alignment to the CSR Policy of the Company and have been utilized for the purposes and in the manner approved by it. The Chief Financial Officer of the Company shall certify the same to the effect.
- The Board shall also ensure appropriate disclosures pursuant to the Act and Amendments thereof in the Annual Reports and Website in prescribed formats.
- In case of ongoing project, as defined under the Companies (CSR Policy) Amendment Rules 2021, the Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

The Chief Financial Officer will be responsible for administering and executing the policy. As the Company's CSR activities evolve further, the policy may be revised with the approval of the Board as per the recommendations CSR Committee of the Board.



4. CSR COMMITTEE

The Company will constitute a CSR Committee of the Board consisting of three or more directors including at least one Independent Director. Frequency of meeting and quorum thereof shall be in accordance with the provisions of the Act and Secretarial Standards issued by the Institute of Company Secretaries of India. The following shall be the terms of reference of the Committee.

- To formulate and recommend to the Board, a Corporate Social Responsibility Policy which will indicate the activities to be undertaken by the Company in accordance with Schedule VII of the Companies Act, 2013 and the rules made there under, as amended, monitor the implementation of the same from time to time, and make any revisions therein as and when decided by the Board;
- To identify Corporate Social Responsibility Policy partners and Corporate Social Responsibility policy programmes;
- To review and recommend the amount of expenditure to be incurred on the CSR activities and the distribution of the same to various Corporate Social Responsibility programs undertaken by the Company;
- To delegate responsibilities to the Chief Financial Officer or Company Secretary and supervise proper execution of all delegated responsibilities;
- To review and monitor the implementation of corporate social responsibility programmes and issuing necessary directions as required for proper implementation and timely completion of corporate social responsibility programme;
- Any other matter as the Corporate Social Responsibility Committee may deem appropriate after approval of the Board or as may be directed by the Board, from time to time, and
- Exercise such other powers as may be conferred upon the Corporate Social Responsibility Committee in terms of the provisions of Section 135 of the Companies Act, 2013.

5. CSR BUDGET

The Board shall ensure that the 2% of average net profits from the immediately 3 preceding years is spent on CSR initiatives undertaken by the Company. The overall amount to be committed to CSR will be approved by the Board as recommended by the CSR committee through its Annual Action Plan carrying list of CSR projects or programs approved to be taken. The following guiding principles to be adhered to in terms of CSR Budget Outlay and Expenditure –

- The administrative overheads shall not exceed five percent (5%) of the total CSR expenditure of the Company for the financial year.
- Any surplus generated from CSR activities shall not form part of the business profit of the Company and shall be treated as follows:
 - a. Ploughed back into the same project.
 - b. Transferred to a designated Unspent CSR Account (UCSRA) and spent in pursuance of CSR policy and Annual Action Plan of the Company.



- c. Transferred to a Fund specified in Schedule VII of the Companies Act, 2013, within the prescribed timeline as specified in the CSR Rules.
- Any unspent amount shall be reported by the Board in its report specifying the reasons for not spending the amount and shall be dealt with in accordance to Section 135 of the Act and rules under Amendments thereof.
- In case, the Company spends an amount in excess of requirement of its CSR obligations in a financial year, such excess amount may be set off against the requirement of CSR spending up to immediate succeeding three financial years subject to fulfilment of conditions specified under the CSR Rules.
- The Company may spend its CSR budget for creation or acquisition of a capital asset subject to fulfilment of conditions specified under the CSR Rules.

6. SUPERVISION

The Company's CSR activities will be driven by the Chief Financial Officer under the guidance of the CSR Committee. The CSR Committee under the direction of the Board would play a significant role in ensuring that the CSR policy is embedded across the Company's operations and the CSR initiatives are in line with the policy.

7. DISBURSEMENT

The disbursement of funds will be either in tranche drawdown form or one-time payment depending on the nature and requirement of the project/activity and the Annual Action Plan as recommended by the CSR Committee and approved by the Board. The terms, conditions and timing of disbursement will be discussed and agreed to with the Chief Financial Officer.

8. REPORTING

- 8.1 The Company shall mandatorily file Form CSR-2 on MCA portal within prescribed due date.
- 8.2 The Board's Report of the company pertaining to any financial year shall include an annual report on CSR containing particulars specified in the CSR Rules.
- 8.3 The Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on the website for public access.
- 8.4 The Company shall make such other disclosures and reporting as may be mandated by law or any statutory authorities from time to time.

9. GUIDING PRINCIPLES FOR INITIATING CSR PROGRAMS/PROJECTS

To provide a focused and structured approach to the program, the Company will focus its support and CSR spends on specific predetermined causes and areas of intervention as outlined in the Annexure I to the policy.

The CSR Committee shall formulate an annual action plan in pursuance of this CSR policy, which shall include the following and recommend it to the Board for Approval:

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



- ii. the manner of execution of such projects or programmes;
- iii. the modalities of utilization of funds and implementation schedules for the projects or programmes; and
- iv. monitoring and reporting mechanism for the projects or programmes;

The Annual Action Plan shall follow the below mentioned guiding principles.

A) Guiding Principles on formulation of the Annual Action Plan to initiate CSR project:

- a) The Company will ensure that its CSR projects are non-discriminatory in nature and do not have any restrictive political or religious affiliations.
- b) The programs/ projects will be within the areas recommended / listed in the Schedule VII of the Act and mentioned in the Policy.
- c) The programs/ projects will be beyond business as usual.
- d) The programs/projects will be implemented within the country (with an exception if any as permitted by the CSR rules) and preferably in areas where the Company has its presence.
- e) Programs/Projects should not be exclusively for the benefit of employees of the company or their family members or those that are conducted /undertaken exclusively in pursuance of the normal course of business.
- f) The programs/ projects should exclude activities that are to be supported on sponsorship basis for deriving marketing benefits for its products or services.
- g) The programs/ projects should exclude activities carried out for fulfilment of any statutory obligations under any law in force in India.
- h) In review of existing 'ongoing' projects as defined under the CSR Amendments and its progress against the approved timelines for those projects.
- i) In review of excessive amount approved by the Board for setting off against the budget of any financial year as eligible under the Act and its amendments.
- j) In review of any unspent amount from preceding FYs as aggregated in 'Unspent Corporate Social Responsibility Account (UCSRA).
- k) Any surplus, generated out of the CSR activities of the Company, will be ploughed back to the CSR Initiatives of the Company and Unspent amount (if any) from CSR program/project will be incurred/transferred in accordance to CSR rules of the Act and amendments thereof.

During any financial year, the Annual Action Plan of the Company may be modified with approval of the board to include any unbudgeted expenditure, either on account of new project(s) or due to increase in the outlay for approved projects.



B) Guiding Principle on Selection, Implementation and Monitoring of CSR Projects

The Board shall ensure that the CSR activities are undertaken by the Company itself (Direct Projects) or indirectly through implementing agencies like NGOs, Trusts, Societies, Section 8 companies, DST certified incubation canter or through collaborative projects with other corporates as eligible under the act and amendments thereof. The Chief Financial Officer, under the guidance of CSR Committee would assist in implementation and monitoring of the CSR projects/initiatives.

The CSR Committee will ensure a transparent monitoring mechanism for ensuring effective implementation of the projects / programs/ activities proposed to be undertaken by the Company.



ANNEXURE I

Any one or more of the following activities/projects which may be undertaken by the company in CSR relating to :—

- (i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care 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) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- (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.
- (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 including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
- (v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;
- (vi) 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;
- (vii) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;
- (viii) 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- (ix) (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

(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).
- (x) rural development projects.
- (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 activity as may be permitted by the Companies Act, 2013, as amended.