

SUDTRAC LINKAGES PRIVATE LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

Corporate Social Responsibility Policy

This Corporate Social Responsibility (hereinafter referred to as 'CSR') Policy is framed in terms of the Companies Act, 2013 (hereinafter referred to as 'the Act') read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as 'the CSR Rules'), as amended from time to time.

Philosophy:

Sudtrac Linkages believes in providing for the socio-economic development, upliftment and rehabilitation of the poor and underprivileged members of our society. The Company has always endeavored to not just live up to its goals for society, but to try and exceed the expectations of the communities in which we operate. These initiatives are independent of the normal conduct of Sudtrac Linkages businesses and are aligned to the activities listed in Schedule VII read with Section 135 of the Act and the CSR Rules.

CSR is a continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. This policy will serve as a guiding document to help identify, execute and monitor CSR projects in keeping with the spirit of the policy. The CSR policy would function as a self-regulating mechanism for the Company's CSR activities and enable adherence to laws, ethical standards, and international practices in this regard.

CSR Policy:

The Company's CSR mission is to contribute to the social and economic development of the community. Through a series of interventions, the Company seeks to mainstream economically, physically and socially challenged groups and to draw them into the cycle of growth, development and empowerment.

The focus areas for the Company for CSR initiatives is based on the list of activities mentioned in the Schedule VII of The Act, and the need assessment carried out by the company every year. Need assessment may be based on the existing knowledge and experience of the Company, research, and reports available in the public domain, development studies conducted in the intervention areas etc.

Schedule VII activities are listed below:

- Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care, making available safe drinking water and sanitation
- Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly and the differently abled and livelihood enhancement projects
- Promoting gender equality, empowering women, 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
- 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
- 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
- Measures for the benefit of armed forces veterans, war widows and their dependents

- Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports
- Contribution to the prime minister's national relief 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
- 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 Contributions to public funded Universities
- Rural development projects
- Slum area development where '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
- Disaster management, including relief, rehabilitation and reconstruction activities
- 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 Organization (DRDO);

Implementation:

The Company's CSR initiatives will be implemented either (i) directly by the Company (ii) external implementing agencies which include a company established under section 8 of the Act, or a registered public trust or a registered society having an established track record of at least 3 years in undertaking similar activities for which the grant is being given and registered under section 12A and 80 G of the Income Tax Act, 1961 (iii) such other Trusts, Societies, Foundations and Section 8 companies that may be established by the Company from time to time.

In case CSR Programmes are implemented through external agencies, the programmes to be undertaken by those agencies will be specified, and it will be ensured that such programmes are covered in the Objects laid down in the Memorandum and Articles of Association of the external agencies.

The Company may also collaborate with other companies for undertaking CSR projects, programmes or activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with the requirements of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules 2014.

Governance:

Our CSR Policy is governed by the Board of Directors of the Company. The board of directors of the Company (Board) shall be responsible for the following:

- ❖ formulating, approving and modifying the Policy from time to time in accordance with the provisions of the Act and the Rules of the CSR Policy;
- ❖ approving the CSR expenditure budget (in accordance with the limits prescribed under the Act and the Rules);
- ❖ formulating an annual action plan in pursuance of its CSR policy, delineating the CSR Programmes to be carried out during the financial year, including the budgets thereof, their manner of execution, implementation schedules, modalities of utilization of funds, and monitoring & reporting mechanism for the CSR Programmes.; the CSR Plan may also be

modified by the Board during the financial year, as based on the reasonable justification to that effect;

- ❖ ensuring that the Company adheres to the expenditure for CSR activities as prescribed under the Act and Rules and that the funds so disbursed have been utilized for the purposes and in the manner as approved by it and the chief financial officer or the person responsible for financial management certifies the same;
- ❖ ensuring that the activities included in the Policy are undertaken and that they are in accordance with Schedule VII of the Act;

CSR Expenditure:

- ❖ It will be the Company's endeavor to spend in every financial year, two percent of its average net profits during the three immediately preceding financial years (or such other limit as may be prescribed under the Act), on CSR Programmes in pursuance of this Policy.
- ❖ The CSR expenditure will include all expenditure, direct and indirect, incurred by the Company on CSR Programmes undertaken in accordance with the CSR Plan.
- ❖ Any surplus arising from the CSR Programmes will be used for CSR activities within six months from the end of the relevant financial year. Accordingly, any income arising from CSR Programmes will be netted off from the CSR expenditure and such net amount will be reported as CSR expenditure.
- ❖ If CSR expenditure in a financial year exceeds the statutory limit, such excess may be set-off against CSR expenditure for the next three financial years with the approval of the Board.

Amendment:

The Board reserves its right to amend or modify the Policy in whole or in part, so long as it is not inconsistent with the provision of the Act and Rules.

This policy will be posted on the Company's website www.sudtrc.in and web link thereto will be disclosed in the Board's Report of the Company.

Annexure 1 – CSR Projects of Sudtrac Linkages Private Limited (2023-24)

Sr. No.	CSR Programmes	Category under Schedule VII	Implementation Modality	Implementation Schedule			
				Q1	Q2	Q3	Q4
1.	Promotion of Education & Healthcare	(i) & (ii)	Implementing Agency				✓