

Corporate Social Responsibility (CSR) Policy

1. Introduction:

Beezaasan Explotech Limited ("the Company"), being a responsible corporate citizen, is committed to operating in an economically, socially, and environmentally sustainable manner. In accordance with the provisions of Section 135 of the Companies Act, 2013 ("the Act") and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, the Company has formulated this CSR Policy.

2. Objective:

This CSR Policy aims to:

- Define the Company's vision, mission, and philosophy towards CSR.
- Outline the CSR focus areas and programs to be undertaken.
- Provide a framework for planning, execution, monitoring, and evaluation of CSR activities.
- Comply with legal obligations under Section 135 of the Companies Act, 2013.

3. CSR Vision Statement:

Beezaasan Explotech Limited shall endeavor to make a positive difference to society by supporting inclusive development and sustainable growth, especially in areas of education, environmental sustainability, rural development, and health care.

4. Need for the CSR Policy:

Ministry of Corporate Affairs, Government of India has notified Section 135 being provision relating to CSR with effect from 1st April, 2014 and also notified rules namely the Companies (Corporate Social Responsibility Policy) Rules, 2014 which also came into effect from 01.04.2014. The said provisions are applicable to the company having:

- (a) net worth of Rs.500 crores or more OR
- (b) turnover of Rs.1000 crores or more OR
- (c) net profit of Rs.5 crores or more during the immediately preceding financial year.

Any company satisfying any one of the above criteria shall ensure that the company spends, in every financial year at least 2 per cent of the average net profits of the company made during the three immediately preceding financial years in pursuance of its CSR policy.

The company should give preference to the local area and areas around it where it operates for spending the amount earmarked for CSR activities.

5. CSR Committee:

- **Composition:**

The CSR Committee of the Board shall consist of at least **three directors**, including at least one independent director (if applicable as per the Act).

- **Current Members:**

Mr. Mukesh Kumar Rathi- Chairperson

Mr. Sunilkumar Somani- Member

Mr. Rajan Somani- Member

- **Functions of the CSR Committee:**

- Formulate and recommend the CSR Policy to the Board.
- Recommend the amount of expenditure to be incurred on the CSR activities.
- Monitor the implementation of the CSR Policy and CSR projects.
- Review and report progress to the Board periodically.

6. CSR Activities:

The Company will undertake CSR activities in line with the areas specified in Schedule VII of the Companies Act, 2013, which include but are not limited to:

- i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach 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 widow;
- vii. Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympics 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 Government 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 Organization (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; and
- xii. Disaster management, including relief, rehabilitation and reconstruction activities.

CSR activities will be undertaken either directly or through eligible implementing agencies (registered under Section 12A and 80G of the Income Tax Act and registered on MCA's CSR portal).

7. Focus Areas for CSR Activities

Beezaasan Explotech Limited will invest its CSR resources (not exclusively) in the following three thematic areas:

i. Healthcare

- Supporting initiatives for preventive and curative healthcare.

- Organizing free health check-up camps, vaccination drives, and mobile health clinics.
- Improving maternal and child health services.
- Promoting mental health awareness.
- Providing medical equipment and infrastructure support to hospitals in underserved areas.

ii. Poverty Relief

- Supporting initiatives to eradicate hunger, malnutrition, and poverty.
- Distribution of food, clothing, and basic necessities to marginalized groups.
- Livelihood generation programs for economically weaker sections.
- Supporting shelters, care homes, and nutrition programs for the poor and destitute.

iii. Education Support

- Promoting access to quality primary, secondary, and higher education.
- Providing scholarships, learning aids, and digital resources to underprivileged students.
- Infrastructure support to government schools.
- Promoting vocational education, digital literacy, and skill development programs for youth and women.

8. Implementation Strategy:

The Company may carry out its CSR Activities:

Through Direct mode:

1. The Company may itself implement the identified CSR Projects within the scope and ambit of the Thrust Areas as defined in the Policy;
2. The company may collaborate with other companies if required, for fulfilling its CSR objects through the Direct Method, provided that the CSR Committees of respective companies are in a position to monitor separately such CSR Projects.

Through Indirect method:

1. The Company may implement the identified CSR Projects through Agency as prescribed in Companies (CSR Policy) Rules, 2014, subject to the condition that:
 - a) The Agency should get itself registered with MCA21 portal by filing requisite form

b) The activities pursued by the Agency are covered within the scope and ambit of Thrust Areas of the Company and Schedule VII of the Companies Act, 2013.

2. The Company may collaborate with other companies, if required, for fulfilling its CSR objects through the Indirect Method provided that the CSR Committees of respective companies are in a position to monitor separately such Projects.

However, the same can be decided by the CSR Committee from time to time.

7. CSR Budget and Expenditure:

- The Company shall spend a minimum of 2% of the average net profits of the last three financial years on CSR activities.
- Amount spent in excess of requirement of 2% may be set-off against the requirement to spend under the Act up to immediate succeeding three Financial Years, subject to approval of the Board.
- In case the Company fails to spend the statutory minimum limit of 2% of average net profits of the Company of the immediately preceding three years, in any given Financial Year, the Board shall specify the reasons for the same in its report and unless the unspent amount relates to any Ongoing Project, transfer such unspent amount to a Fund specified in Schedule VII of the Act, within a period of six months of the expiry of the Financial Year.
- Unspent CSR funds of Ongoing Project will be transferred within a period of 30 days from the end of the Financial Year to a special account, opened by the Company in a scheduled bank titled “Unspent Corporate Social Responsibility Account”. Such amount shall be spent by the Company towards CSR Projects/ Activities within a period of 3 Financial Years from the date of such transfer and failing which, the balance unspent CSR Fund, if any, shall be transferred to a Fund specified in Schedule VII, within a period of 30 days from the date of completion of the third Financial Year. This is subject to change as may be amended from time to time by Government / MCA
- Any surplus generated from CSR projects shall be:
 - Reinvested into CSR projects;
 - Transferred to the Unspent CSR Account (if applicable); or
 - Transferred to a fund specified in Schedule VII, as per the CSR Rules.

9. Monitoring & Reporting

- The CSR Committee shall ensure transparent and timely monitoring of all CSR initiatives.
- Regular reporting from implementation partners will be reviewed by the Committee.

- Key performance indicators (KPIs) shall be developed to assess the impact of each project.
- Progress will be reported quarterly to the Board.

10. Impact Assessment

Not Applicable to the Company as the Company does not have average CSR obligation of Rs. 10 crore or more, in the three immediately preceding financial years.

11. Policy Review and Amendment

This Policy will be reviewed annually or as needed by the CSR Committee and approved by the Board to reflect changes in law or Company priorities.

The Board shall review the implementation of CSR activities from time to time with reference to the approved timelines and year-wise allocation. The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the company for the financial year.

12. Disclosure

This CSR Policy shall be hosted on the website of the Company and disclosed in the Board's Report as required under the Companies Act, 2013.

13. General:

a. The company reserves the right to modify, cancel, add/or amend any of the above activities/rules/guidelines within the broad parameters of the provisions of Companies Act, 2013 and rules made there under from time to time.

b. In case of any doubt with regard to any of the provisions of the policy and also in respect of any matters not covered therein, the interpretation and decision of the Chairman of the CSR Committee/ Board of Directors shall be final.