



Eppeltone Engineers Limited

(Formerly known as Eppeltone Engineers Pvt. Ltd.)

E-mail : info@eppeltone.in
Website : www.eppeltone.in

CORPORATE SOCIAL RESPONSIBILITY POLICY (CSR)*

-EPPELTONE ENGINEERS LIMITED

*This policy has been instituted based on the Corporate Social Responsibility (CSR) philosophy of Eppeltone Engineers Limited (formerly known as Eppeltone Engineers Private Limited) and provisions of Section 135 of the Companies Act, 2013, read with Schedule VII of the Companies Act, 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and the notifications and circulars issued by the Ministry of Corporate Affairs from time to time.

Works : G-91, U.P.S.I.D.C. Industrial Area, Site-V, Surajpur Kasna Road, Greater Noida - 201306, Uttar Pradesh, India
Tel. : +91-120-2341333 Fax : +91-11-40547096
Regd. Office : A-57, Defence Colony, New Delhi - 110024, India

CIN : U31909DL2002PLC117025

- Smart Metering
- Energy Measurement

- Energy Metering
- Meter Boxes

- Metering Kits
- UPS Systems

- E-Vehicles
- LED

A. INTRODUCTION:

Eppeltone Engineers Limited ('the company') is committed to undertake CSR activities in accordance with CSR Regulations.

The company believes that corporate growth and development should be inclusive and every corporate has to be responsible and contribute towards betterment of society that can build a national enterprise. The company wishes to commit itself to contribute to the society in ways possible for the organization.

B. POLICY OBJECTIVES

For the Company, sustainability means balancing economic, environmental and social needs to find the best available solution which is essential to ensure a more sustainable future. In this regard, the Company is integrating sustainability more closely into all business processes and by making it the starting point for new business opportunities.

This Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and such other rules, regulations, circulars, and notifications (collectively referred hereinafter as 'Regulations') as may be applicable and as amended from time to time and will, inter-alia, provide for the following:

- i. Establishing a guideline for compliance with the provisions of Regulations to dedicate a percentage of Company's profits for social projects.
- ii. Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedures and reporting.
- iii. Creating opportunities for employees to participate in socially responsible initiatives.
- iv. Strive for economic development that positively impacts the society at large with minimal resource footprint.
- v. Embrace responsibility for the Company's actions and encourage a positive impact through its activities on hunger, poverty, malnutrition, environment, communities, stakeholders and the society.

C. DEFINITIONS:

Act	The Companies Act, 2013, as amended and modified from time to time;
Areas of Interest/Objective	The focus areas / areas of interest as identified by the Company for implementing CSR goals in accordance with the CSR Regulations and as specified in Paragraph D of this Policy read with Schedule VII of the Companies Act, 2013 as amended from time to time;
Board/Board of Directors	Means the collective body of the directors of the company;
Company	Eppeltone Engineers Limited
CSR	Corporate Social Responsibility;
CSR Commitment	In respect of a financial year, shall mean at least 2% (Two Percent) of the average Net Profits of the Company made during the 3 (Three) immediately preceding financial years or such minimum contribution as prescribed under the CSR Regulations, as amended from time to time;
CSR Policy	The CSR Policy of the Company, as amended from time to time;
CSR Regulations	Section 135 of the Act, as amended from time to time, the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time and the notifications and circulars issued by the Ministry of Corporate Affairs from time to time.
CSR Rules	The Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time;
Net Profit	Shall have the meaning ascribed to it in the CSR Rules;
Organizations/Implementing Agencies	Means an entity amongst the following categories and having unique CSR registration number issued by Ministry of Corporate Affairs (MCA): <ul style="list-style-type: none"> i. A company established under section 8 of the Companies Act, 2013 with section 12A and section 80G registrations under the Income Tax Act, 1961, established by the company, either singly or along with any other company or having an

	<p>established track record of at least three years in undertaking similar activities.</p> <p>ii. Registered Public Trust with section 12A and section 80G registrations under the Income Tax Act, 1961, established by the company, either singly or along with any other company or having an established track record of at least three years in undertaking similar activities.</p> <p>iii. Registered Society with section 12A and section 80G registrations under the Income Tax Act, 1961, established by the company, either singly or along with any other company or having an established track record of at least three years in undertaking similar activities.</p> <p>iv. Company established under section 8 of the Companies Act, 2013 or Registered Trust or Registered Society established by the Central Government or State Government.</p> <p>v. Entity established under an Act of Parliament or State Legislature.</p>
--	---

D. CSR PROJECTS, PROGRAMMES AND ACTIVITIES:

The company undertakes various CSR Projects, programs and activities from time to time. The company may also contribute towards any existing or ongoing CSR projects, programs and activities. Such projects, programs and activities will be undertaken keeping in mind CSR philosophy of the Company and in alignment with the permissible activities under the CSR Regulations. It shall be at the discretion of the Company to undertake, modify, implement and/or cancel CSR projects, programs and activities from time to time as it deems fit.

E. FOCUS AREA:

The Company may (either independently or in collaboration with other entities) make contribution to one or more implementing agencies which are undertaking any of the following activities under the ambit of CSR:

- i) **Education:** Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly and the differently abled by way of providing (i) monetary contribution (ii) food, vehicles or technology products.
- ii) **Health Care:** Providing health care for physically challenged, setting up of toilets in villages, helping Anganwadi's and facilitating them with basic amenities, setting up old age homes, day care centers and such other facilities for senior citizens.
- iii) **Gender equality:** Setting up homes and hostels for women and orphans and measures for reducing inequalities faced by socially and economically backward groups.
- iv) **Environment Sustainability:** Ensuring environmental sustainability, ecological balance, promotion of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintenance of quality of soil, air and water.
- v) **National Heritage:** Protection of National Heritage, art and culture including restoration of buildings and sites of historical importance, setting up of libraries and promotion and development of traditional arts and handicrafts.
- vi) **Rural Projects:** Training to promote Rural Sports, setting up of Wi-Fi Zones for the local community by supporting Digital India Campaign of the Government of India.
- vii) **Science and Technology:** 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 Central Government or State Government.
- viii) **Others:** Any other projects, programs and activities falling within the permissible activities prescribed under the CSR Regulations and Schedule VII of the Companies Act, 2013 from time to time.

F. MODE OF CARRYING OUT CSR ACTIVITES:

The Company may carry out the CSR activities either on its own, or through implementing agencies or through one or more of the modes in such manner as it deems fit. The Company may also collaborate with other companies for undertaking projects, programs and activities in such manner as it deems fit. The company may engage international organizations for designing, monitoring and evaluation of the CSR projects or programs as per its CSR policy as well as for capacity building of their own personnel for CSR.

In the event the Company contributes money to the corpus of a trust/society/company, the Board of Directors will ensure that:

- i the trust/society/company has been created/incorporated exclusively for

undertaking CSR Activities or such corpus of such trust/society/company is created exclusively for a purpose relatable to a subject covered under CSR Regulations; and

- ii such company or trust or society shall have an established track record of at least 3 (Three) years in undertaking similar programs or projects and have CSR Registration No. allotted by the Ministry of Corporate Affairs.

G. RESPONSIBILITY OF THE BOARD OF DIRECTORS:

- (i) Approve the CSR Policy and the CSR Expenditure.
- (ii) Ensure the CSR spending of every financial year of at least 2% of average net profits made during immediately preceding 3 financial years, in pursuance with the Policy.
- (iii) Ensure that CSR activities included in the CSR Policy are undertaken by the Company and that such activities are related to the activities specified in Schedule VII of the Act.
- (iv) Ensure that Board's Report shall include:
 - a. Contents of the CSR Policy
 - b. An annual report on the CSR in the prescribed format as notified by the MCA from time to time
 - c. Reason for failure, if any to spend required amount on CSR activities
- (v) Ensure that Company shall undertake the CSR activities through itself or through implementing agencies as per this policy.
- (vi) Ensure:
 - i. That the funds are utilized for approved purpose and shall be certified by Chief Financial Officer (CFO) or any person responsible for financial management of the Company.
 - ii. To monitor ongoing CSR projects with reference to the approved timelines and year-wise allocation and modify the same as required for the smooth implementation of the project within the overall permissible time period.
 - iii. To approve annual action plan.
 - iv. To monitor administrative expenses/overheads and restrict the same to 5% of total CSR spend of the Company for the financial year.

- v. In case of excess spend in any given year, set-off the amount in the succeeding years as per the Regulation.
- (vii) Disclose the composition of the CSR Committee (if any), and CSR Policy and Projects approved by the Board on its website, if any, for public access.

H. CSR SPENDING:

- i. The Company may, in every financial year, spend such amounts on its CSR activities as the Board of Directors may authorize from time to time.
- ii. Any surplus arising out of CSR projects, programs and activities undertaken by the Company shall not form part of the business profits of the Company.
- iii. Any unspent amount or excess amount from the CSR budget in a financial year would be accounted for as per the provisions of the CSR Regulations.
- iv. The CSR amount may be spent for creation or acquisition of a capital asset, which shall be held by:
 - (a) a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number; or
 - (b) beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
 - (c) a public authority:

I. MONITORING PROCESS:

Board of Directors shall monitor the implementation of various programs, projects and activities in such manner as it deems fit. Board of Directors shall also determine the manner of submission of information, reports, files, etc. by third parties as a part of the monitoring process. Board of Directors shall ensure that a transparent monitoring mechanism is in place.

In the event the Company wishes to implement the CSR activities undertaken by it through implementing agencies, a report on the progress made by such implementing agencies is to be submitted to the Board for its review. The Board shall periodically report progress made by the Company in implementing the CSR activities undertaken by it.

J. REPORTING:

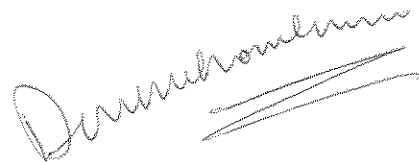
- i. The Board's report shall include an annual report on CSR (containing particulars as required under the CSR Regulations), projects, programs and activities undertaken by the Company in the relevant financial year.
- ii. The Board shall provide a responsibility statement on the implementation and monitoring of the CSR Policy and that it is in compliance with CSR philosophy of Eppeltone Engineers Limited, which shall form part of the Board's Report.

K. EFFECTIVE DATE:

The Policy shall be effective from 09.01.2022 after its final approval by the Board.

L. AMENDMENTS:

The Policy may be reviewed and amended from time to time by the Board. In the event of any inconsistency between this CSR Policy and the provisions under the Companies Act, 2013 as amended from time to time, the provisions under the Act shall prevail.



Dhanu Koulman