

CORPORATE SOCIAL RESPONSIBILITY POLICY

[As per Section 135 of the Companies Act, 2013 read with The Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. Introduction

In alignment with the guiding philosophy of “**Driving Change with Purpose**”, and in recognition of the role that corporate enterprises play as socio-economic institutions, Raminfo Limited firmly believes that the performance of a company must be evaluated not only through its financial outcomes, but also by its contributions to the development of economic, social, and environmental capital, thereby fostering long-term societal sustainability.

Accordingly, Raminfo Limited is committed to adopting a structured and strategic approach to Corporate Social Responsibility (CSR). Through its CSR initiatives, the company endeavors to contribute meaningfully to inclusive and sustainable development, addressing key areas of need and creating a positive impact on the communities it serves.

Raminfo Limited acknowledges that, beyond financial and physical resources, the enterprise possesses the potential to act as a transformative force within society. Guided by this conviction, and aware of the vast opportunities to enhance the quality of life across various segments of society, the company is dedicated to implementing initiatives aimed at sustainable and equitable development.

These CSR activities are distinct from the company’s core business operations and are undertaken as part of a dedicated CSR programme. The scope and implementation of such initiatives are governed by this Policy, which outlines Raminfo Limited’s commitment to responsible corporate citizenship.

2. OBJECTIVE

This Corporate Social Responsibility (CSR) Policy is applicable to all CSR initiatives undertaken by Raminfo Limited, encompassing activities implemented across its offices, operational facilities, and various work-centers, with the overarching goal of contributing to the welfare and upliftment of diverse segments of society.

This Policy has been formulated in strict adherence to the provisions of Section 135 of the Companies Act, 2013 (“the **Act**”) and the Companies (Corporate Social Responsibility Policy) Rules, 2014, including any amendments or modifications made thereto from time to time. It serves as a framework to guide the Company’s commitment towards responsible and sustainable corporate citizenship.

3. DEFINITIONS:

“**CSR Committee**” means the Corporate Social Responsibility Committee of the Board referred to in Section 135 of the Companies Act, 2013.

“**CSR Policy**” means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan.

“Corporate Social Responsibility” means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following, namely:

- a. activities undertaken in pursuance of normal course of business of the company
- b. any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level
- c. contribution of any amount directly or indirectly to any political party under section 182 of the Act
- d. activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019)
- e. activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services
- f. activities carried out for fulfilment of any other statutory obligations under any law in force in India

“Net Profits” means the net profit of the Company as per its financial statements prepared in accordance with the applicable provisions of the Companies Act, but shall not include (i) any profit arising from any overseas branch or branches of the Company (whether operated as a separate company or otherwise); and (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act.

“Ongoing Project” means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification.

4. APPLICABILITY OF CORPORATE SOCIAL RESPONSIBILITY COMMITTEE (“CSR Committee”)

Every company having –

- Net Worth of Rupees Five Hundred Crore or more (or)
- Turnover of Rupees One Thousand Crore or more (or)
- Net Profit of Rupees Five Crore or more

during the immediately preceding financial year, shall constitute a Corporate Social Responsibility Committee (hereinafter referred to as CSR Committee) of the Board consisting of three or more Directors, out of which, at least one Director shall be an Independent Director.

Further, as per the provisions of Section 135(9) of the Companies Act, 2013, where the amount to be spent by a Company towards CSR expenditure does not exceed Rupees **Fifty Lakhs**, then the requirement for constitution of the CSR Committee as stated above, shall not be applicable and the functions of such CSR Committee can be discharged by the Board of Directors of the Company.

5. CONSTITUTION OF CSR COMMITTEE:

Pursuant to Section 135 of the Companies Act, 2013, the Board of Directors of the Company is required to constitute a Committee of Directors called “Corporate Social Responsibility Committee” (“CSR Committee”). The Corporate Social Responsibility Committee (‘CSR Committee’) shall consist of three or more Directors amongst whom at least one shall be an Independent Director. The CSR Committee shall carryout its duties as prescribed under the Act from time to time.

6. ROLE OF CSR COMMITTEE:

- a. To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013 (as amended from time to time).
- b. To recommend the amount of expenditure to be incurred on the activities in a financial year.
- c. To consider and review on the ongoing projects including “Unspent CSR Account”.
- d. To monitor the Corporate Social Responsibility Policy of the company from time to time.
- e. Any other matter/thing as may be considered expedient by the Members of the Committee in furtherance of and to comply with the CSR Policy of the Company.

7. ROLE OF THE BOARD:

The Board of Directors shall oversee and ensure proper execution of the Company’s CSR activities, in line with the Companies Act, 2013. Their key responsibilities include:

- a. Approve the CSR Policy, Annual Action Plan, and budget based on the CSR Committee’s recommendations.
- b. Approve and monitor CSR projects and ensure funds are used for approved purposes.
- c. Ensure the Company spends at least 2% of its average net profits on CSR each year, or disclose reasons for shortfall in the Annual Report.
- d. Approve transfer of unspent CSR funds as per legal requirements.

- e. Ensure administrative overheads do not exceed 5% of total CSR spend.
- f. Review CSR progress, impact reports, and include CSR disclosures in the Board's Report.
- g. In cases where the CSR Committee is not applicable as per Section 135(9) of the Companies Act, 2013, the Board of Directors shall directly discharge all responsibilities, functions, and roles assigned to the CSR Committee under this Policy, ensuring full compliance with statutory requirements.

8. GUIDING PRINCIPLES FOR SELECTION OF PROGRAMMES & PROJECTS

Raminfo Limited shall focus its CSR efforts on one or more of the following areas:

- a. Environment Sustainability and the conservation of natural resources.
- b. Eradicating Hunger, Poverty, and Malnutrition.
- c. Promotion of Education.
- d. Healthcare including preventive healthcare and sanitation initiatives.
- e. Support for Armed Forces Veterans, war widows, their dependents, as well as veterans of the Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF), and their families.
- f. Provision of Safe Drinking Water.
- g. Promoting Special Education, Employment, and Vocational Skills, especially for children, women, the elderly, differently-abled individuals, and for livelihood enhancement.
- h. Empowering Women.
- i. Establishing Homes and Hostels for women and orphans.

In addition to the above, projects may be undertaken covering activities specified in Schedule VII of the Companies Act 2013, as amended from time to time. The activities listed under Schedule VII, as on date, are given in the Annexure.

While approving the CSR activities, Raminfo Limited shall always take care of the activities which are not eligible for CSR spend (as mentioned in the Annexure). The CSR project shall comply with any other stipulations/ restrictions, as provided under the CSR Rules or any clarification or circular issued by the Ministry of Corporate Affairs, from time to time.

9. CSR BUDGET

The budget for the CSR projects is reviewed and recommended by the CSR Committee and approved by the Board. The Board / Committee, as the case may be, shall ensure that the company spends such amounts as may be prescribed under the applicable act(s) / regulations / rules statutory / regulatory or otherwise.

10. CSR EXPENDITURE

CSR expenditure includes all expenses, whether direct or indirect, incurred on the programs undertaken in accordance with the approved CSR budget / plan; provided the board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the company for the financial year.

11. SURPLUS FUND

Any surplus arising out of the CSR activities shall not form part of the business profit of a 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.

Where a company spends an amount in excess of requirement of section 135 of the Act, such excess amount may be set off against the requirement to spend up to immediate succeeding three financial years subject to the conditions that –

- i. the excess amount available for set off shall not include the surplus arising out of the CSR activities;
- ii. the Board of the company shall pass a resolution to that effect

12. CSR ANNUAL ACTION PLAN (CAAP)

The CSR Committee shall formulate and recommend to the Board of Directors, a CAAP in pursuance of this Policy, which shall include focus areas for the year, the list of projects to be undertaken, manner of execution, fund utilization, monitoring mechanism, etc.

The Board of Directors may approve the CAAP with such further conditions as it deems fit and further alter CAAP at any time during the financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to that effect.

13. INFORMATION DISSEMINATION:

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 their website, if any, for public access. The CSR programs undertaken by the Company may be disseminated through Company's website, Annual Reports and other appropriate modes.

14. MONITORING & REPORTING

The fundamental goal is to see that all the programs and activities are positive and running successfully. The monitoring mechanisms include visits, meetings and progress/status reporting by the project teams/Company's personnel or such other agencies as may be entrusted with.

The Board of a company shall satisfy itself 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 shall certify to the effect.

The Board of a Company 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.

15. REVIEW OF POLICY

This policy may be reviewed from time to time and any changes, the Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect if necessary.

16. MANAGEMENT COMMITMENT

The Board of directors, management and all employees subscribe to the philosophy of Raminfo's CSR policy.

Last reviewed and amended on – 19.05.2025