

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

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Abstract

This Corporate Social Responsibility (CSR) Policy defines the company's commitment to ethical practices and sustainable growth. It supports community development, environmental protection, and employee welfare. The policy ensures responsible actions with transparency and accountability.

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Amendment History			
Rev No	Date	Description of changes	Approved By
0	20-02-2026	Initial Release	Board of directors

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1. Objective and Scope

1.1. Objective

The main objective of the CSR Policy is to lay down guidelines for CSR activities of Sotech Development India Private Limited ("the Company") by defining the governance, implementation process and monitoring framework of CSR activities to ensure its effectiveness. This Policy covers the proposed CSR activities to be undertaken by the Company and ensuring that they are in line with Schedule VII of the Companies Act, 2013 ("the Act") as amended from time to time.

1.2. CSR activities:

The CSR activities of the Company shall include but not limited to any or all of the sectors/activities as may be prescribed by Schedule VII of the Companies Act, 2013 amended from time to time. Further, the Board of directors will review the sectors/activities from time to time and make additions/ deletions/ clarifications to the above sectors/activities.

2. Governance:

2.1 Functions of Board of Directors:

Pursuant to the provisions of the Act, the Company is not required to constitute the CSR Committee as of now and therefore, the Board of Directors shall undertake functions of CSR Committee which are as follows:

- (a) Formulate and approve CSR Policy
- (b) Approve CSR activities as stated under Schedule VII of the Act
- (c) Approve the CSR Budget
- (d) Spend the allocated CSR amount in accordance with the Act and the CSR Rules
- (e) Approve and monitor CSR Annual plan.
- (f) Monitor CSR Policy from time to time

2.2. Meetings of the Board of Directors

For smooth functioning, the Board of directors shall hold a minimum number of one meeting in a year on discussions related to CSR activities. The quorum for the Meeting shall be as per the provisions of the Companies Act, 2013. The Directors may participate in the meeting either in person or through video conferencing or other audio-visual means as may be convenient.

3. CSR Spend

The Act prescribes that the companies which meet the criteria specified U/s. Sec. 135 shall allocate 2% of its annual net profits (calculated as per Sec. 198 and CSR Rules) during the three immediately preceding financial years to be spent on CSR Activities

3.1. CSR Expenditure

The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the Board of Directors but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

3.2 Annual Plan

The Company shall undertake CSR activities included in its Annual CSR Plan, as approved by the Board of directors. The Board of directors is authorized to approve any modification to the existing Annual CSR Plan or to propose any new program during the financial year under review. The Annual CSR plan shall include following:

- a) the list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
- b) the manner of execution of such projects or programs
- c) the modalities of utilization of funds and implementation schedules for the projects or programs;
- d) monitoring and reporting mechanism for the projects or programs; and
- e) details of need and impact assessment, if any, for the projects

4. Implementation mechanism

The Company may collaborate with any other Company/ association / NGOs/ Societies formed in this regard to implement CSR activities

5. Exclusion from CSR

The following activity shall not form part of the CSR activities of the Company:-

- a) The activities undertaken in pursuance of normal course of business of a company with the exception as prescribed in the Act;
- b) CSR projects/programs or activities that benefit only the employees of the Company
- c) Any contribution directly/indirectly to political party
- d) Any CSR projects/programs or activities undertaken outside India except training of Indian sports personnel.
- e) Any activities incurred for the fulfilment of any Act/Statute or Regulations.
- f) Activities supported by the Companies on sponsorship basis for deriving marketing benefits for its products or services

6. Reporting of CSR policy

As per the Act, the composition of the CSR Committee and contents of the CSR Policy shall be included in the Directors' Report.

7. Monitoring Mechanism

The Board of directors will be responsible for the monitoring of CSR activities.

8. Policy reviews and future amendment

The Board of Directors of the Company shall have the powers to revise/modify/amend this Policy from time to time, as the Board may deem fit.