



## **CORPORATE SOCIAL RESPONSIBILITY** **POLICY**

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## **CORPORATE SOCIAL RESPONSIBILITY POLICY**

### **INTRODUCTION**

This policy has been instituted based on the Corporate Social Responsibility (CSR) philosophy of Authum Investment & Infrastructure Limited and provisions of Section 135 of the Companies Act, 2013 read with Schedule VII of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014. This policy will at all times be subject to the provisions of the aforesaid Act and Rules (as amended from time to time). This Policy will come into force with immediate effect.

### **OVERVIEW AND CSR PHILOSOPHY**

Authum Investment & Infrastructure Limited ("AUTHUM" or "Company") believes in a philosophy of Share, Care, Urge, Build & Advance ("SCUBA" as we know it) adopting sustainable business practices which are beneficial to the various stakeholders including the society. Through its corporate values, AUTHUM constantly endeavours to actively contribute to the social and economic development of the communities in which it operates.

AUTHUM was actively involved in various CSR initiatives and projects over the years even before CSR spending came to be mandated under law.

To further the Company's CSR philosophy, a formal policy on CSR is being formulated to align its practices with requirements of Companies Act, 2013 and rules made there under.

### **CSR PROJECTS, PROGRAMS AND ACTIVITIES**

AUTHUM may undertake individually various CSR projects, programs and activities or participate and contribute to the various CSR activities undertaken by the various Institutions. Such projects, programs and activities will be undertaken keeping in mind the CSR philosophy of the Company and in alignment with the permissible activities under the Companies Act, 2013 and rules framed under (as amended from time to time). It shall be at the discretion of the Company to undertake, modify, implement and cancel CSR projects, programs and activities from time to time as it deems fit.

Without prejudice to the generality of the aforesaid, AUTHUM may from time to time undertake any project, program and activity on one or more or any of the following areas:

1. Contributions to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
2. The Company may contribute to other areas of interest as permitted under Schedule VII of the Act.
3. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water;
4. Promoting education, including special education through various activities including organizing schools development projects / programs, by organizing special sessions in schools, etc.,
5. Promoting education through various activities including providing support to educational institutions, centres for non-formal education, tent school programs, schools at various sites like construction sites, etc.
6. Employment enhancing vocation skills especially among children and women through various activities including childcare centres, anganwadi programs, livelihood enhancement projects, etc.
7. Vocational training programs, etc.

## **MODE OF CARRYING OUT CSR ACTIVITIES**

The Company shall undertake CSR project/programmes identified by the CSR Committee and approved by the Board of Directors in line with the CSR Policy.

AUTHUM may meet its CSR obligations by focussing its activities either on its own or through Authum Foundation or through a third party registered trust or registered society or through a company registered under Section 8 of the Companies Act, 2013 or through one or more of the modes in such manner as it deems fit. AUTHUM may also collaborate with other companies for undertaking projects, programs and activities in such manner as it deems fit.

## CSR COMMITTEE

The Board of Directors of the Company shall constitute a committee called the "Corporate Social Responsibility Committee" ("CSR Committee") in accordance with the provisions of Companies Act, 2013 and rules made there under. The CSR Committee will consist of 3 or more Directors or such other number of Directors as the Board of Directors of the Company may determine from time to time. The Board of Directors may change the composition of the CSR Committee from time to time in such manner as it thinks fit.

The Composition of the CSR committee is available on the website of the Company i.e. <https://www.authum.com/policies.php>

The CSR Committee may at its discretion, invite employees of the Company from time to time to participate in the meetings of the CSR Committee and assist the CSR Committee in the implementation of the CSR Policy. Invitees to the CSR Committee meetings shall be entitled to participate in the deliberations of the CSR Committee but will not be entitled to vote at the meetings of the CSR Committee.

Subject to provisions of Companies Act, 2013 and rules made there under, the CSR Committee may meet at such intervals, in such manner and may carry out matters in such manner and function generally as per such guidelines as it deems fit.

The CSR Committee shall have, inter alia, the following roles, powers and responsibility:

- (i) Formulate and recommend the CSR Policy and any amendments therein to the Board of Directors of the Company.
- (ii) Develop and approve various CSR projects, programs and activities to be undertaken from time to time either directly by the Company or through other entities.
- (iii) Determine modalities of execution of such CSR projects, programs and activities.
- (iv) Undertake all necessary steps to implement the CSR activities.
- (v) Authorise and approve CSR expenditure from time to time subject to the limits approved by the Board of Directors.
- (vi) Monitor the CSR activities in such manner as it deems fit.
- (vii) Carry out all such acts, deeds, matters and things as may be required in connection with aforesaid matters and generally for any matter connected with the CSR policy of the Company.

- (viii) To perform such functions as may be entrusted by the Board of Directors from time to time.

Activities which may be included by companies in their Corporate Social Responsibility Policies Activities relating to:

- (i) eradicating extreme hunger and poverty;
- (ii) promotion of education;
- (iii) promoting gender equality and empowering women;
- (iv) reducing child mortality and improving maternal health;
- (v) combating human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other diseases;
- (vi) ensuring environmental sustainability;
- (vii) employment enhancing vocational skills;
- (viii) social business projects;
- (ix) contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government or the State Governments for socio-economic development and relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women; and
- (x) such other matters as may be prescribed.

## **CSR SPENDING**

The CSR Commitment of the Company for each financial year as approved by the board shall comprise of the following:

- (a) 2% (two percent) of the average Net Profits of the Company for the last 3 (three) financial years;
- (b) any income arising from the CSR Commitment; and
- (c) surplus arising out of CSR activities, if any.

Any surplus arising out of CSR projects, programs and activities shall not form part of the business profits of the Company.

#### **ANNUAL ACTION PLAN:**

The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following, namely: -

- a) the list of CSR projects or programmes 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 programmes as specified in sub-rule (1) of rule 4;
- c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
- d) monitoring and reporting mechanism for the projects or programmes; and
- e) details of need and impact assessment, if any, for the projects undertaken by the company.

Provided that 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.

#### **IMPACT ASSESSMENT**

Impact Assessment shall be done as decided by CSR Committee or Board. If the average CSR obligation is ten crore rupees or more in the three immediately preceding financial years, the Company shall undertake an impact assessment through an independent agency, of the projects having outlay of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study. In addition to the above, additional projects may be selected at the option of the Company for impact assessment and/or mid-term assessment. These will be reviewed at CSR Committee and summary of the outcomes shall be placed before the Board. The report of such assessment shall be placed before the Board and shall also be annexed to the Annual Report on CSR.

The Company shall spend up to 5% of the total CSR expenditure in one financial year or 50 lakh rupees, whichever is lesser, on undertaking impact assessment for the applicable projects, as required by the law.

#### **MONITORING PROCESS**

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

*Without prejudice to the generality of the contents of this policy, the Company may undertake CSR projects, programs and activities as permitted under the framework of Companies Act, 2013 from time to time (including any amendments, clarifications, circulars, notifications or other official communications from time to time). The Company may also carry out the purposes of this CSR policy in accordance with any amended position of law from time to time notwithstanding that such amended position is not reflected in this policy.*

#### **REPORTING:**

The CSR Committee shall prepare an annual report on CSR with such information and particulars as may be required by the Act and such report shall be included in the Board's report annexed to the financial statements.

The Board's report shall include an annual report on CSR containing such details as may be prescribed from time to time under the Act and the CSR Rules.

The Board will be responsible to ensure that the statutory requirements as may be prescribed from time to time under the Act and the CSR Rules are complied with.

#### **UPDATE:**

CSR Committee of Board of Authum will review the policy from time to time based on the changing needs and aspirations can make suitable modifications as may be necessary with due permission of the Board.

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