

CORPORATE SOCIAL RESPONSIBILITY POLICY

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1. Background

Corporate Social Responsibility (“CSR”) is strongly connected with the principles of sustainability; an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. Corporates must recognize that their business activities have a wide impact on the societies in which they operate. Social and environmental responsibility has always been at the forefront of the operating philosophy of TBO Tek Limited (“**Company**”) and as a result, the Company consistently contributes to socially responsible activities. Corporate Social Responsibility (CSR) at the Company portrays the deep symbiotic relationship that the Company enjoys with communities it is engaged with. As a responsible corporate citizen, we try to contribute to social and environmental causes on a regular basis. We believe that to succeed, an organization must maintain the highest standards of corporate behavior towards its employees, consumers and societies in which it operates.

In accordance with the requirements of the provisions of Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014, each as amended, the Board of Directors of TBO Tek Limited has formulated this Corporate Social Responsibility Policy.

2. Definitions

Term	Definitions
Act	“Act” shall mean the Companies Act, 2013 read with the rules made thereunder, as amended from time to time.
Company	“Company” shall mean TBO Tek Limited.
Board	“Board” shall mean the Board of Directors of the Company.
Corporate Social Responsibility	<p>“Corporate Social Responsibility” or “CSR” means the activities undertaken by a Company in pursuance of its statutory obligation laid down in Section 135 of the Act, but shall not include the following:</p> <ul style="list-style-type: none"> i. activities undertaken in pursuance of normal course of business of the Company; ii. 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; iii. contribution of any amount directly or indirectly to any political party under Section 182 of the Act; iv. activities benefitting employees of the Company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019); v. activities supported by the Company on sponsorship basis for deriving marketing benefits for its products or services; and vi. activities carried out for fulfillment of any other statutory obligations under any law in force in India.
CSR Committee	“CSR Committee” means the Corporate Social Responsibility Committee of the Board.
CSR Expenditure	“CSR Expenditure” shall include all expenditure including contribution to corpus for projects or programs relating to the CSR activities approved by the Board on the recommendation of its CSR Committee but shall not include any item not in conformity or not in line with activities which fall within the areas or subjects specified in Schedule VII to the Act.
CSR Policy	“CSR Policy” means a statement containing the approach and direction given by the Board, taking into account the recommendations of CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan.
Net profit	“Net profit” means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely: –

	<ul style="list-style-type: none"> 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.
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3. Regulatory Framework

In accordance with the provisions of Section 135 of the Act, every company having:

1. Net Worth of Rs. 500 crore or more; or
2. Turnover of Rs. 1,000 crore or more; or
3. Net Profit of Rs. 5 crore or more

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

4. CSR Vision

1. Develop meaningful and effective strategies for engaging with all stakeholders.
2. Consult with local communities to identify effective & culturally appropriate development goals.
3. Partner with credible organizations like trusts, foundations etc. including non-government organizations.
4. Check and prevent pollution; recycle, manage and reduce waste, manage natural resources in a sustainable manner.
5. Ensure efficient use of energy and environmentally friendly technologies.

5. CSR Committee

A. Composition of the CSR Committee

The Board shall constitute the CSR committee of the Board in accordance with the Act consisting of three or more directors, out of which at least one director shall be an independent director.

B. Responsibilities of the CSR Committee

The responsibilities of the CSR Committee include:

- a. formulate and recommend to the Board an annual action plan in pursuance of its CSR policy which shall indicate the activities to be undertaken by the company in areas or subject, specified in Schedule VII;
- b. recommend the amount of expenditure to be incurred on the activities referred to in clause (a) and ensure transfer of unutilized funds as directed in the Act;
- c. monitor the Corporate Social Responsibility Policy and ensure that the Company is taking appropriate measures for successful implementation of CSR activities and utilization of CSR funds from time to time;
- d. ensure due compliance of CSR activities with applicable laws; and
- e. such other responsibilities as entrusted by the Board from time to time.

6. Responsibilities of the Board

The responsibilities of the Board concerning CSR are as follows:

- Approve the CSR Policy based on the recommendation of the CSR Committee;
- Approve CSR strategies and CSR budgets;
- Approve the CSR activities and annual CSR plan based on the recommendation of the CSR Committee;
- Ensure that the company spends, in every financial year, at least 2% of the average net profits made during the three immediately preceding financial years, in pursuance, of its CSR Policy;
- Review the CSR Policy and CSR activities.

7. Focus Area of CSR Activities

The specific programs/ activities under these focus areas will be finalized during each year and submitted for approval of the Board. The Company may take up other projects, programs or activities relating to entries as per Schedule VII of the Act, as it may consider appropriate:

- i. eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation, including contribution to 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 setup 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 arts and handicrafts;
 - vi. measure for the benefit of armed force veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;
 - 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 Scheduled Castes, the Schedule 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 Organisation (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), Defence Research and Development Organization (DRDO), Department of Biotechnology (DBT);
 - x. rural development projects;
 - xi. slum area development;
 - xii. disaster management, including relief, rehabilitation and reconstruction activities.

8. Funding and Allocation

- 1. CSR Expenditure shall be at least 2 per cent of the Company's average net profits for the three immediately preceding financial years. The net profit will be estimated in accordance with the provisions of Section 198 of the Act. The budget will be based on recommendations of the CSR Committee.
- 2. Any surplus generated from CSR projects shall not be added to the normal business profits of the Company and shall be treated as follows:

- a. Ploughed back into the same project; or
 - b. Transferred to an Unspent CSR Account and spent in pursuance of CSR policy and Annual Action Plan of the Company; or
 - c. Transferred to a Fund specified in Schedule VII, within the prescribed timeline as specified in the Act.
3. The Company may spend up to 5 percent of its total CSR expenditure on administrative overheads for the financial year for the purpose of CSR functions in the Company.
4. In case the Company spends an amount in excess of the requirements of its CSR obligations in a financial year, such excess amount may be set-off against the requirement of the CSR Spending under sub-section (5) of Section 135 up to the immediate succeeding 3 financial years or such time as may be prescribed under law subject to the fulfilment of conditions as specified thereunder.

9. Monitoring Mechanism

The CSR Committee shall ensure that the CSR funds disbursed have been utilized for the purposes and in the manner approved by the Board. An annual report on CSR activities in respect of every financial year shall be placed before the Board.

10. Disclosures

1. The company shall disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on the website of the Company i.e., at www.tbo.com and a web link in the Annual report.
2. Appropriate disclosures as required under the Act shall be made in the Annual Return, Directors Report etc.

11. Conflict in Policy

In the event of any conflict between this Policy and the provisions contained in Applicable Laws and/or any other laws, the latter shall prevail.

12. Amendment

Any change in the Policy shall be approved by the Board, on the recommendation of the CSR Committee. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment/ modification in the Applicable Laws and/or any other laws notified in this regard shall

automatically apply to this Policy and the Company Secretary & Compliance Officer and the Chief Financial Officer are severally authorized to give effect to such amendment/ modification in this Policy.

13. Version History

Version	Effective Date	Author	Approver / Reviewer
1.0	October 12, 2015	-	Board of Directors at its meeting held on October 12, 2015
2.0	February 28, 2022	Neera Chandak – Company Secretary & Compliance Officer	Board of Directors at its meeting held on February 28, 2022
3.0	May 22, 2025	Neera Chandak – Company Secretary & Compliance Officer	Board of Directors at its meeting held on May 22, 2025