



CORPORATE SOCIAL RESPONSIBILITY POLICY

Industrial Investment Trust Limited
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Introduction

Corporate Social Responsibility (CSR) is an evolving concept that currently does not have a universally accepted definition. Corporate Social Responsibility is also called Corporate Citizenship or Corporate Responsibility. Generally, CSR is understood to be the way firms integrate social, environmental and economic concerns into their values, culture, decision making, strategy and operations in a transparent and accountable manner and thereby establish better practices within the firm, create wealth and improve society.

CSR is the process by which an organization thinks about and evolves its relationships with stakeholders for the common good, and demonstrates its commitment in this regard by adoption of appropriate business processes and strategies. Thus, CSR is not charity or mere donations.

Corporate Social Responsibility under Companies Act, 2013

The new Companies Act, 2013 makes it mandatory for every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year, to spend, in every financial year at least two percent of the average net profits of the Company made during the three immediately preceding financial years towards CSR activities. For this purpose, the net profit and average net profit shall be calculated in accordance with the provisions of section 198 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

CSR Thrust Areas

The Company will focus its efforts through programs designed in the domains of education, health and environment. The Company may also form its own Foundations / Trusts for carrying out socio-economic projects as approved by the Board or alternatively make contributions to its Associate Companies' Corporate Foundations / Trusts towards its corpus for projects approved by the Board.

A Company may also collaborate with group companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with the prescribed CSR Rules.

Our commitment to CSR will be manifested by investing resources in any of the following areas:

- (i) eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- (ii) promoting education, including special education and employment enhancing vocational 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;
- (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) measures for the benefit of armed forces veterans, war widows and their dependents;
- (vii) training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;
- (viii) contribution 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;
- (ix) contributions of funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- (x) rural development projects.

CSR Surplus:-

The surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of the Company.

Implementation of CSR initiatives:-

The Board level Corporate Social Responsibility Committee (CSR Committee) of the Company shall be responsible for monitoring the CSR Policy from time to time. The CSR Committee shall approve and recommend to the Board, the projects or programs to be undertaken, the modalities of execution and implementation schedule from time to time.

Further, to ensure that there is focus and maximum impact, the CSR Committee will endeavour to work on selected projects over a longer period of time so as to ensure that the outcomes of the projects can be measured.

Monitoring / Review Mechanism

The CSR Committee of the Board will undertake the CSR initiatives / projects on periodical basis and suggest additional measures/areas and update Board of Directors.

In order to ensure transparency and communication with all stakeholders, the CSR Policy will be uploaded on the Company website so that it is available in the public domain.

Executing Agency / Partners

CSR initiatives will be implemented by the Company either directly or through Govt. agencies & local bodies or through implementing partners which include NGO's having an established track record of at least 3 years in carrying on the specific activity.

The following minimum criteria will be ensured while selecting NGO's / voluntary organizations for program execution

- a) The NGO is a registered Society/ Public Charitable Trust/ Section 25 Not for Profit Organizations/company established under section 8 of the Act etc.
- b) The NGO has a permanent office/address in India
- c) The NGO has a valid Income Tax Exemption Certificate / PAN
- d) The NGO has submitted a detailed project proposal and budget which has been approved by the CSR Council.
- e) The NGO has submitted its Annual Report / Balance Sheet.

For CSR activities undertaken through other Executing Agency, the Company will specify the projects or programs to be undertaken through these agencies, the modalities of utilization of funds on such projects or programs.