



CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Version 2.0

Revision History

| Version | Description | Effective Date | Approved by | Change Details |
|----------------|--|-----------------------|--------------------|---|
| 1.0 | Adoption of the Corporate Social Responsibility Policy' pursuant to the Companies Act, 2013 | April 15, 2021 | Board of Directors | |
| 2.0 | This 'Corporate Social Responsibility Policy' replaces the earlier 'Corporate Social Responsibility Policy'. | November 15, 2023 | Board of Directors | <ol style="list-style-type: none"> 1. Objectives of the policy have been enhanced with additional details. 2. Incorporation of guiding principles for selecting CSR projects or programs has been implemented. 3. Guiding for monitoring & evaluation and mechanism for the spending of CSR project/program. 4. Introduction of an operational framework for CSR Projects undertaken has been initiated and more. |

PREAMBLE

OrangeMantra Technology Private Limited (“OMTPL” or “OrangeMantra” or the “Company”) contributes progressively to the socio-economic, community development, and environmental sustainability of the planet with ‘Corporate Social Responsibility’ (“CSR”) at the very core of its existence.

Aligned to the Global Sustainable Development Goals (“SDGs”), it stands firmly against exploitation of all sentient beings and natural resources, and advocates relentlessly for Conservation of our planet and respect for all lives.

A statement of intent, the CSR Policy of the Company (the “Policy”) vividly lays out its progressive developmental agenda. More than just a compliance document, it binds us to the highest standards of environmental sustainability and reaffirms our commitment to holistic integrated development.

Guided by the values of equity, dignity and equal opportunities, the ethos of ‘giving back to the society’, in ways that matter, is enshrined in its culture. Through meaningful and strategic partnerships, it effectively leverages the ‘power of many’ to positively impact lives and spread smiles, thus making this world a better place, in all possible ways.

In context of India, words and expressions used and not defined in this Policy but defined in the Companies Act, 2013 (the “Act”) read with the Rules made thereunder, shall have the same meanings respectively assigned to them in the Act read with the Rules made thereunder.

OBJECTIVE

The objective of the OrangeMantra Technology Private Limited's Corporate Social Responsibility (CSR) policy (“Policy”) is to provide a framework for effectively carrying out CSR activities (“Social Initiatives”) to contribute to the sustainable development of society. With a firm belief in fostering enduring relationships, the Company acknowledges that a business's future thrives by honoring the broader interests of community and environment. Through the Social Initiative efforts, shall strive to improve the living standards of the surrounding community. Our aims are to bring a difference to the lives of the needy, underprivileged people of society.

ABOUT ORANGEMANTRA TECHNOLOGY PRIVATE LIMITED

At OrangeMantra, we offer customized software and IT solutions: e-commerce Solutions, Prototyping & UI/UX, Enterprises Digital Transformation, Product Engineering, IoT, Smart Solutions, Mobile Apps, Cloud & DevOps, Automation, Custom Framework, Testing & QA, Digital Marketing, Emerging Tech, AI, Web & CMS, Dashboard Development.

CSR VISION & MISSION

VISION: To transform & further enhance the lives of community and environmental sustainability.

MISSION: To create harmonious balance and transform in society where everyone is empowered and enhance the quality of life of less privileged communities and maintain ecological balance.

SOCIAL INITIATIVES BY ORANGEMANTRA

1. **Education & Skill Development Program:** Access to quality of education for underprivileged children & setting up a special school where proper learning resources are provided.
2. **Environment:** Ensuring environmental sustainability, ecological balance, bio-diversity conservation of natural resources and maintenance & retention of eco-system.
3. **Empowering the life of the community (Community Development):** Provide better & faster facility for community development, benefiting from diverse backgrounds.

GOVERNANCE

INDIA

CSR activities are taken up PAN India as part of the CSR obligations of the Company .

DEFINITIONS

In this Policy, unless the context otherwise requires, the following words, expressions and derivations therefrom shall have the meanings assigned to term as under –

- **“Act”** means the Companies Act, 2013.
- **“Administrative overheads”** means the expenses incurred by the Company for ‘general management and

administration' of Corporate Social Responsibility functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;

- **“Board”** means Board of Directors of the Company.
- **“Corporate Social Responsibility (CSR)”** means the activities undertaken by the Company in accordance with the CSR Policy.
- **"CSR Committee"** means the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company.
- **“CSR Rules”** means the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time.
- **“International Organisation”** shall have the meaning as ascribed to it under the Companies (Corporate Social Responsibility Policy) Rules, 2014.
- **“Ongoing Project”** means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and may include such project that was initially not approved as a multi-year project but whose duration could be extended beyond one year by the Board based on reasonable justification;

RESPONSIBILITIES OF THE CSR COMMITTEE:

- I. Formulate / amend and recommend to the Board of Directors of the Company:
 - a) The CSR Policy of the Company.
 - b) The Annual Action Plan in pursuance of the CSR Policy, which shall include:
 - i) The list of CSR programmes or projects approved to be undertaken in areas or subjects specified in Schedule VII of the Act.
 - ii) The manner of execution of such programmes or projects.
 - iii) The modalities of utilization of funds and implementation schedules for the programmes or projects.
 - iv) Monitoring & Reporting mechanism for the programmes or projects; and
 - v) Details of Need and Impact Assessment if any, for the programmes or projects.
- II. Recommend the amount of expenditure to be incurred on CSR activities.
- III. If the amount spent in a financial year is less than the statutory obligation, take note of the reasons for not spending the entire mandatory amount, and recommend to the Board on treatment of unspent amount as per the provisions of the Act and the Rules made thereunder.
- IV. In any financial year, if the CSR spend is more than the amount obligated in terms of the Act, recommend to the Board set-off of excess spent as per the provisions of the Act and the Rules made thereunder.
- V. Monitor the CSR Policy and the Annual Action Plan for the Company's CSR activities.
- VI. Institute a transparent monitoring mechanism for implementation of CSR projects or programs or activities undertaken by the Company.
- VII. Review the need for Impact Assessment, if any, for the projects or programmes.

RESPONSIBILITIES OF THE BOARD:

- I. Approve the CSR policy and any amendments thereof and the annual action plan, based on the recommendation of the CSR committee.
- II. Disclose the CSR policy as per the requirements specified in the act and the rules framed thereunder.
- III. Ensure that the CSR activities are undertaken by the company as per the CSR policy.
- IV. Ensure that the company spends the amount indicated in the act and the rules framed thereunder in every financial year in pursuance of its CSR policy.
- V. If the amount spent in a financial year is less than the statutory obligation, take note of the reasons for not spending the entire mandatory amount, and ensure that the unspent amount is treated as per the provisions of the Act and the Rules made thereunder.
- VI. In any financial year, if the CSR spending is more than the amount obligated in terms of the act, set off excess spent as per the provisions of the act and the rules made thereunder.
- VII. Ensure that the CSR funds disbursed have been utilized for the purposes and in the manner as approved and obtain a certificate from the Chief Financial Officer/Accounts/CA of the company to its effect.
- VIII. Alter the annual action plan at any time, if required, during the financial year based on reasonable justification and on the recommendation of the CSR committee.
- IX. Monitor the implementation of projects with reference to the approved timelines and year-wise allocation as per the provisions of the act and the rules.
- X. Ensure that the company undertakes impact assessment of the programmes or projects as per the provisions of the act read with the rules made thereunder and take note of the impact assessment reports, if any, undertaken by the

company.

IMPLEMENTATION

INDIA: The rule 4 of the companies (CSR policy) rules, 2014 a company may undertake CSR activities through following three modes of implementation:

- (i) Implementation by the company itself (Direct);
- (ii) Implementation through eligible implementing agencies as prescribed under sub-rule (1) of rule 4.
- (iii) Implementation in collaboration with one or more companies as prescribed under sub-rule (4) of rule 4. the Act, Rules, as may be applicable.

The Company shall take up CSR activities rule 4(1) of the Companies (CSR Policy) Rules, 2014 provides the eligible entities which can act as an implementing agency for undertaking CSR activities. These are:

- (i) Entity established by the company itself or along with any other company – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961.
- (ii) Entity established by the Central Government or State Government – a company established under section 8 of the Act, or a registered trust or a registered society.
- (iii) Statutory bodies – any entity established under an Act of Parliament or a State legislature.
- (iv) Other bodies – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities

FINANCIALS

- i. The company shall spend the amount indicated in the act and the rules to fulfill its CSR objectives. Any short / excess spent shall be treated as per the provisions of the act.
- ii. Programmes/projects shall be identified, and budgets shall be allocated for such activities through a process incorporating identification of suitable implementation agencies, need assessment (where required) and clear outlining of desired outcomes.
- iii. In the event the company makes any surplus from its CSR programmes/projects, the same shall not form part of the business profit and shall be treated in the manner as mentioned in the act and the rules made thereunder.
- iv. Salary of staff engaged in CSR activities may be included in the CSR expenditure.
- v. CSR expenditure of the company may include creation or acquisition of capital assets which shall be held by OrangeMantra/beneficiaries/public authority.
- vi. Expenditure towards need and impact assessment of CSR programmes/ projects shall be booked as per the limits prescribed in the act and the rules.
- vii. Administrative overheads shall not exceed the limits prescribed in the act and the rules for a financial year.

QUALIFICATIONS AND EXCLUSIONS

- i. Activities undertaken in pursuance of the normal course of business of the company shall not be considered as CSR activity.
- ii. Contributions of any amount directly or indirectly to any political party shall not be considered as CSR activity.
- iii. Only those CSR activities, programmes or projects that are undertaken in India shall qualify as CSR activities except activities undertaken for training of Indian sports personnel representing any state or union territory at national level or representing India at international level.
- iv. Activities, programmes or projects that benefit only the employees of the company shall not be considered as CSR activity.
- v. One-off events such as marathons/ awards/ charitable contributions/advertisements/ sponsorships of TV programmes etc., Shall not be considered as CSR activity.
- vi. Expenses incurred for fulfilling the requirements of any other statute under any law in force shall not be counted as CSR expenditure.
- vii. Activities on sponsorship basis for marketing purpose shall not be considered as CSR activities.

CSR ACTIVITIES, PROJECTS AND PROGRAMS

The CSR activities, projects and programmes that will be undertaken by the company shall be those as may be approved by the committee that will be constituted/reconstituted by the board of directors of the company in this regard (CSR committee).

The CSR committee will approve the undertaking of such activities, projects and programs as are covered under the following areas set out in schedule VII of the companies act, 2013:

- i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh 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 set-up 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 art and handicrafts.
- vi. Measures for the benefit of armed forces veterans, war widows and their dependents, central armed police forces (CAPF) and central paramilitary forces (CPMF) veterans, and their dependents including widows.
- 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 prime minister's citizen assistance and relief in emergency situations fund (PM CARES fund) or any other fund set up by the central govt. For socio economic development and relief and welfare of the schedule caste, 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).
- x. Rural development projects
- xi. Slum area development.
- xii. Disaster management, including relief, rehabilitation and reconstruction activities.

All such other activities and programmes/projects as may be added in schedule VII of the act or otherwise allowed by the ministry of corporate affairs from time to time.

GUIDING PRINCIPLES FOR SELECTION IMPLEMENTATION, MONITORING & EVALUATION OF CSR ACTIVITIES

A) SELECTION:

- i. The company and/or OrangeMantra will receive proposals for PAN India implementation based on need assessment (wherever applicable) through well publicized RFPS (request for proposals) for funding projects during the financial year. Proposals may also be received from government departments / agencies in larger public interest.
- ii. CSR programme/project proposals shall include:
 - a. Need assessment, baseline survey was required.
 - b. Enumeration of end goals/outcomes/impact/theory of change.
 - c. Specification of start date and end date.
 - d. Allocation of budget.
 - e. Clear identification of beneficiaries.
 - f. Clear identification of milestones for the complete duration of the programme/project.
- iii. OrangeMantra's panel of experts shall transparently evaluate proposals received and projects and partners will be prioritized for approval by assessing their potential for sustainability, scale and impact. Opportunities for complementing / supplementing government initiatives / programmes/projects will be explored. However, funds will not be deposited in government accounts except where the act/rules clearly specify such a requirement.
- iv. The company may engage international organisations for designing, monitoring and evaluation of the CSR programmes or projects, as well as for capacity building of its own personnel for CSR.
- v. Agreements shall be signed with implementing agencies qualified to undertake CSR activities under the act / government departments / agencies for each approved project clearly outlining deliverables, timelines, and budget.

B) IMPLEMENTATION, MONITORING & EVALUATION:

- i. A progress report on a periodic basis of all programmes and projects shall be provided to the board by the CSR committee.
- ii. OrangeMantra shall report the progress of all programmes and projects to the CSR committee.

- iii. A comprehensive monitoring mechanism will be devised by the company to ensure that the CSR process functions as mandated by the act and the rules, ensuring that all programmes/projects are duly implemented within stated timelines and budget. This will be done based on the following:
 - a) Installation of an MIS that shall work to ensure a firm check on spends and the actual implementation of activities as planned.
 - b) Release of CSR funds only against verified utilizations.
- iv. The monitoring system devised by the company will include:
 - a) Regular field visits to programme/project sites by designated staff/teams.
 - b) Comprehensive documentation /compilation of field reports, including picture and video-based monitoring. E-monitoring systems will also be in place.
 - c) Regular interaction with beneficiary communities to obtain feedback.
 - d) Monitoring of timely fund utilization to ensure that programmes/projects as budgeted are being carried out, and
 - e) Any other activity that the CSR committee may deem necessary in the larger interest of its CSR initiatives.
- v. Concurrent and final evaluation of CSR programmes and projects shall be undertaken by the company.

IMPACT ASSESSMENT

The company shall perform impact assessments of its CSR projects as provided in the rule 8(3) of the companies (CSR policy) rules, 2014 mandates the followings of companies to conduct impact assessment:

- (i) Companies with minimum average CSR obligation of Rs. 10 crore or more in the immediately preceding 3 financial years; and
- (ii) Companies that have CSR projects with outlays of minimum Rs. 1 crore and which have been completed not less than 1 year before undertaking impact assessment

DOCUMENTATION

The company shall undertake a comprehensive compilation of programmes and projects in digital formats, audio / video recording, social media, printed material etc.

ACCOUNTING AND AUDIT

Programmatic and financial accounting of all programmes and projects shall be undertaken. Accounting and audit guidelines shall be followed as mandated/approved by the ministry of corporate affairs, government of India or as may be prescribed by the concerned competent authority in government of India.

REPORTING

The company shall take up mandatory reporting as per rule 8 (1) of the companies (CSR policy) rules, 2014. The board's report pertaining to any financial year for a CSR shall include an annual report.

- The Board's report shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II of the CSR Rules, as may be applicable.
- Where in any 3 immediately preceding financial years, the average CSR obligation of the Company is Rs. 10 crores or more, the Company shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of Rs. 1 crore or more, completed at least 1 year before undertaking the impact assessment study.
- The impact assessment report shall be placed before the Board and annexed to the annual report on CSR.

DISCLOSURE

Disclosure on CSR shall be in accordance with the companies (Corporate Social Responsibility Policy) rules 2014 act read with the rules (9), the board of directors of the company shall mandatorily disclose the following on their website, if any, for public access:

- (i) Composition of the CSR committee; (Not Applicable)
- (ii) CSR policy; and
- (iii) Projects approved by the board or director.

EFFECTIVE DATE AND AMENDMENTS

Any amendment in the act and/or rules issued by the government from time to time shall be deemed to be suitably incorporated from the date these are applicable to the company with an aim to strengthen the CSR ecosystem, by improving disclosures and by simplifying compliances.

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