

## Corporate Social Responsibility Policy

### 1. Preamble –

This Corporate Social Responsibility Policy is being formulated in compliance with the requirement of Section 135 and Schedule VII of the Companies Act, 2013, as amended from time to time. This Corporate Social Responsibility Policy on Corporate Social Responsibility has been framed by the Corporate Social Responsibility Committee and has been approved by the Board of Directors in its meeting duly held on May 27, 2024.

Enser Communications Limited seeks to be a good corporate citizen in all aspects of its organisations and activities. It is the Company's intent to make a position difference to society. It recognizes that it cannot do it all; so that if there are choices to be made, prioritization will be towards doing fewer projects with greater impact and focusing initiatives on communities in which the Company lives and operates.

### 2. Vision and commitment –

Our vision is to drive 'holistic empowerment' of the community through implementation of sustainable initiative which will have maximum societal impact by identifying the critical needs and gaps.

We shall remain committed to the following operating principles –

- Conducting business in a socially responsible and ethical manner;
- Protecting the environment and the safety of people;
- Supporting human rights; and
- Engaging, learning from, respecting and supporting the local communities and cultures with which we work.

### 3. Definition –

“**Act**” means Companies Act, 2013 and rules framed thereunder, as amended from time to time;

“**Board of Directors**” or **Board**, in relation to the company, means the collective body of the Directors of the Company;

“**CSR**” means Corporate Social Responsibility activities carried out as specified under the Act;

“**CSR Policy**” or “**this Policy**” means the Corporate Social Responsibility Policy which has been framed by the Committee and approved by the Board in their meeting;

“**CSR activities**” includes such activities as defined under this Policy;

“**Committee**” means Corporate Social Responsibility Committee of the Company as constituted or reconstituted by the Board;

“**Company**” means Enser Communications Limited;

“**NGO**” means Non-Governmental Organisation or Non-Profit Organisation, is a group, organisation, non-profit establishment or non-profit entrepreneurship of individuals, activists, voluntary and social persons, community, persons, volunteers, civilians, etc. which are doing activities of philanthropic, benevolent, charitable and for well-being of society at large and needy class of peoples; without motive of profits.

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### 4. CSR Objectives –

The Company may carry out any one or more of the CSR activities as entailed in Schedule VII, notified under Section 135 of the Companies Act, 2013 and the rules made thereunder and as amended from time to time, *inter-alia* the following:

- 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 and differently-abled and livelihood enhancement projects;
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old aged 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;
- vii. training to promote rural sports, nationally recognised 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- ix. contributions or funds provided to technology incubators located within academic institutions which are approved by the central govt.
- x. rural development projects
- xi. slum area development

Explanation – “Slum area” shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

However, the CSR Committee shall have authority to decide to carry out any other CSR activities within the purview of permissible activities under the Act from time to time.

### 5. Philosophy and approach –

The Company proposes to create a social impact through ‘hands on’ execution of the social initiatives, directly and/ or through partnerships with individuals, institutions, NGOs and the local Government bodies, etc. for the purpose of accessing expertise/ enhancing resources.

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### 6. CSR Committee -

The Company's CSR governance structure will be headed at the Board level CSR Committee that will be responsible for CSR activities/ project undertaken. The Committee will report to the Board of Directors of the Company. The CSR Committee shall comprises of at least 3 (three) directors, one of whom shall be independent director pursuant to the provisions of Section 135 of the Companies Act, 2013. The Board shall be empowered to modify the composition of CSR Committee, provided that there shall always be at least one Independent Director as part of CSR Committee or such other composition as may be prescribed from time to time.

### 7. Responsibilities of CSR Committee –

The CSR Committee shall be mainly responsible to –

- a) Formulate CSR Policy, *inter alia* in compliance with the Section 135 of the Companies Act, 2013 and Schedule VII thereof and the Companies (Corporate Social Responsibility Policy) Rules, 2014
- b) Identify and recommend to the Board, from time to time, the activities/ projects in line with such CSR Policy and seek its approval for expenditure thereon, from the Board of Directors of the Company.
- c) Put and institute the transparent monitoring mechanism to review the implementation status of each activities/ projects.
- d) Recommend to the Board, modification to the CSR Policy as and when required.
- e) Formulate the CSR Management Committee, if required to monitor the approval of CSR activities, spending thereon from time to time with a robust and transparent governance structure to oversee the implementation of the CSR policy.
- f) The Committee members shall conduct its meeting, as and when it may feel necessary, to discuss on overall CSR activities.
- g) The Committee may take the necessary assistance from its Senior Management, as may be necessary to implement and review the CSR activities. The Committee shall obtain requisite data from departmental head or senior management as it may think necessary.

### 8. CSR Budget –

The total budget for the CSR activities/ projects will be recommended by the CSR Committee and shall be approved by the Board of Directors of the Company.

The expenditure to be incurred on CSR activities/ projects during a financial year will not be less than amount stated by Section 135 of Companies Act, 2013 (calculated in accordance with provision of Section 198 of the Companies Act, 2013).

The Company may allocate the funds towards the building adequate resources and mechanism within the Company as well as of the agencies to carry out CSR activities more effectively and efficiently, provided that such spending shall not exceed approved budget by the Committee towards CSR spending in any financial year.

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### **9. Identification of CSR activities and carry out CSR Programmes –**

CSR Committee shall identify the CSR activities to be carried out as per this Policy. The Committee shall undertake the CSR activities out of the total CSR activities specified in point no 4 above. Identification of the CSR activities shall be the first step towards implementing of CSR Programmes. CSR Committee shall function in the systematic manner as laid down below:

- (a) Suggestion from Committee members, Directors, KMPs and Senior management;
- (b) Open discussion and seeking suggestion from employees;
- (c) Assessment of the possible activities, discussion with the Head of department(s), NGO, any local authorities and other related person;
- (d) Interaction with NGOs, Trusts, agencies, etc.;
- (e) Proposal from NGOs & Trusts for conducting CSR activities, approval from CSR committee members, receipt from NGOs or Trusts for each of the expenditure w.r.t. CSR programmes, supervising of such activities by internal team, reporting to management about actual expenses against budgeted CSR provision;
- (f) The Company may join hands with companies including holding company, subsidiary companies and associate companies for carry out of CSR programmes jointly.

### **10. Monitoring, Reporting and Disclosure –**

Internal team shall periodically review and monitor the progress and amount spends towards the CSR Programmes and brief to the CSR Committee. All the CSR Programmes, activities and other aspects to this Policy shall be reviewed and monitored by the CSR Committee periodically as the Committee thinks fit. The CSR Committee shall act in close coordination with the Internal team of the Company. CSR Committee may discuss and review about the CSR activities with management and may obtain suggestions for effective and smooth implementation.

Monitoring also includes field visits, comprehensive documentation and interaction with beneficiaries' community. CSR Committee members may assign accountabilities of implementation/ monitoring of CSR Programme to the Head of Department.

An annual report of the activities undertaken under the CSR initiatives shall be prepared as per the statutory requirement and may be requested by the Board from time to time. Necessary details about the CSR Activities of the Company shall be disclosed in the annual report of the Company.

### **11. Amendment to the Policy –**

The Board of Directors on its own and/ or as per the recommendation of CSR Committee can amend this Policy, as and when required. In case of any amendment(s), clarification(s), circular(s), etc. issued by the relevant authorities, not being consistent with the provisions of this Policy, which are extracted from applicable provisions of Companies Act, then such amendment(s), clarification(s), circular(s), etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s), etc. However, to bring the effects of such amendment(s), clarification(s), circular(s), etc. Committee may recommend such changes in this Policy to the Board for the approval in the meeting of the Board of Directors.