

# **EPACK PREFAB TECHNOLOGIES LIMITED**

*(Formerly known as Epack Prefab Technologies Private Limited and  
Epack Polymers Private Limited)*

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Buddha Nagar U.P. 201306  
CIN No: U74999UP1999PLC116066

## **Corporate Social Responsibility Policy**

## **1. Guiding Principle**

Corporate Social Responsibility Policy (“the CSR Policy”) is the process by which an organization thinks about and evolves its relationship with stakeholders for the common good, and demonstrates its commitment in this regard by adopting appropriate business processes and strategies. Thus, CSR is not a charity or mere donation. CSR is a way of conducting business, by which corporate entities visibly contribute towards the use of resources to engage in activities that increase not only Company’s profits but contribute to overall development of the environment in which it operates. The Company uses CSR to integrate economic, environmental and social objectives with its operations and growth.

This CSR Policy has been framed by EPACK PREFAB TECHNOLOGIES LIMITED (“Company”) in accordance with the Section 135, Schedule VII of the Companies Act, 2013 and CSR Rules issued by the Ministry of Corporate Affairs.

## **2. Background**

The Company is a technology focused company with an intention of improving people’s lives and empowering customers with innovative solutions, since its inception the Company is committed to well-being of all stakeholders and not just shareholders and employees.

At the Company, social responsibility starts from the top and percolates down till the junior most level. The Company strongly believes that apart from extending regular financial help to the weaker and less privileged sections of the society, the most effective way of discharging the Corporate Social Responsibility by the Company shall be to adopt a business policy which includes actions and initiatives that are not, mandated by any statutes, but are voluntarily taken so as to benefit society.

## **3. Company Philosophy for CSR Policy:**

The Companies Act, 2013 has formally introduced the Corporate Social Responsibility to the dash board of the Indian Companies. The Company is much positive and appreciate the decision taken by the Government of India. Legal framework of CSR is an edge to Corporate Charitable/reformative approach towards the Society to which the Corporate is belonging to. By introducing the separate section for CSR in Companies Act, 2013, the Government has given legal recognition to their community development approach.

The management of the Company expresses its willingness and support to the CSR concept, its legal framework and shall abide to it.

## **4. Corporate Social Responsibility Committee:**

Pursuant to the provision of Section 135 (9) of the Companies Act, 2013 Company is not required to Constitute Corporate Social Responsibility Committee.

However, the Board of Directors (“Board”) of the Company may constitute the Committee, as and when required to do so, by following the sections, sub-sections, rules, regulations, notifications issued or to be issued, from time to time, by the Ministry of Corporate Affairs or the Central Government of India. The Committee shall exercise powers and perform the functions assigned to it by the Board of the Company pursuant to section 135 of the Companies Act, 2013 and CSR Rules notified with regard thereto.

## **5. CSR Activities:**

Pursuant to Schedule VII of the Companies Act, 2013, the Board has approved the following activities as “CSR Activities” to be undertake under the CSR policy of the Company. The Board has reviewed the said activities under CSR policy of the Company under section 135 of the Companies Act, 2013, Schedule VII and other applicable rules, regulations, notifications etc., issued/to be issued from time to time.

Approved CSR Activities:

- 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 primary, secondary and higher secondary education, as well as 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 and for needy peoples, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups. Setting up shelter for the social workers or to the people who are serving for the society.
- 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 Para Military 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;
- (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 Organization (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.
- XIII. Funds may be spent for various activities related to COVID -19 under item no. (i) and (xii) of Schedule VII of the Companies Act, 2013 relating to promotion of healthcare, including preventive healthcare and sanitation, and disaster management.

## **6. Budget for CSR Activity & CSR Expenses:**

The Board may approve the committed amount shall not be less than the amount prescribed under section 135 (5) of the Companies Act, 2013 i.e. 2% of the average net profits made during the three immediately preceding financial years or where the company has not completed the period of three financial years since its incorporation, during such immediately preceding financial year specifically towards CSR initiatives. The Company may allocate more fund/amount than the amount prescribed under section 135 of the Companies Act, 2013, for the CSR activities for any financial year. The Board shall calculate the total fund for the CSR activities. The Board shall approve the total fund to be utilized for CSR activity for respective financial year.

CSR expenditure shall include all expenditure including contribution to corpus for projects or programs relating to CSR activities approved by the Board, but does not include any expenditure on an item not in conformity or not in line with activities which does not fall within the approved CSR activities.

## **7. Identification of activities/projects:**

Out of approved CSR activities, the Board shall decide which activity/project should be given priority for the respective financial year. While arriving at the decision of the activity to be undertaken for the respective year, the Board shall analyses the basic need of the community/area in which the Organization operates or at the place where its registered office is situated. The Board shall record its findings and prioritized the CSR activities.

## **8. Implementation process:**

- (a) The Board shall be responsible for the implementation of the CSR Policy.
- (b) The Board shall specify the reason for not spending the minimum necessary amount in Board's report.
- (c) The Board will ensure that the activities included in the CSR policy are undertaken and complied with by the Company and confirm that the Company spends, in every financial year at least two percent of the average net profits made during the three immediately preceding financial years or where the company has not completed the period of three financial years since its incorporation, during such immediately preceding financial year and ensure that the Company gives preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR activities.

## **9. Organizational Responsibility:**

At organizational level for implementation of agreed CSR activity, the Board may constitute an implementation team or authorized any of the Department of the Company to organize for the

implementation of the CSR activity. The team or respective department shall monitor the implementation process from time to time, on behalf of the Board and place a report to the Board regarding the progress of the activity implementation, on a quarterly basis. The respective department or implementation team would be responsible for reporting of any irregularity to the Board on immediate basis.

#### **10. Executing Agency/Partners**

CSR initiatives will be undertaken by the Company with the active involvement of employees or with other Not for Profit Organizations having an established track record of at least three years in carrying on the specific activity.

The CSR activities may also be undertaken by Company through their own or subsidiary or associate company's registered society or trust or a Section 8 Company. The CSR activities may also be undertaken in collaboration with other companies where such collaborating companies are in a position to report separately as per the reporting requirements under the Companies Act, 2013 and Rules thereunder.

The following minimum criteria will be ensured while selecting NGOs/voluntary organizations for programme execution:

- The NGO is a registered Society / Public Charitable Trust/Section 8 Company
- The NGO has a permanent office / address in India
- The NGO has a valid Income Tax Exemption Certificate

#### **11. Monitoring by the Board:**

The Board shall constantly monitor the implementation of the CSR activities.

#### **12. Compliance and Reporting to Board:**

The Board is responsible to undertake CSR activities as per the approved CSR Policy. A detail report containing the implementation schedule, total budget allocated, actual expenses incur, surplus arising, if any, result achieved, further work to do in the concern CSR activity, Recommendation for the CSR activities for next year etc. should be placed before the Board for its consideration. Any surplus arising out of the fund allocated for CSR activity shall not be the part of the business profit of the Company.

#### **13. Management Commitment:**

Our Board, our Management and all of our employees subscribe to the philosophy of compassionate care. We believe and act on an ethos of generosity and compassion, characterized by a willingness to build a society that works for everyone. This is the cornerstone of our CSR policy.

Our Corporate Social Responsibility policy conforms to the relevant section of the Corporate Social Responsibility, Rules made under Companies Act, 2013 and amendment(s) to be made thereto in future.

#### **14. Effective Date**

This policy is effective from December 18, 2024.

Any modification / changes to this Policy shall be made only with the approval of the Board of Directors of the Company on the basis of recommendation made by the Board of Directors.