

Corporate Social Responsibility Policy Ebro India Private Limited

1) OBJECTIVE OF THE CSR POLICY:

To promote a unified approach to CSR across EBRO INDIA PRIVATE LIMITED ('the Company') by identifying strategic causes to work with, thereby maximizing sustainable social impact.

2) SCOPE AND APPLICABILITY:

This policy is applicable across EBRO INDIA PRIVATE LIMITED

3) CSR APPROACH & GUIDING PRINCIPLES:

Driven by our Core purpose, our CSR vision has been to focus our efforts within the constituencies of Farmers, Girls & Women by innovatively supporting them through programmes designed in the domains of education, health and environment while harnessing the power of technology. Going forward, in order to maximize impact, we will enhance our focus on empowering both girls and boys in the field of education. Additionally, we will continue to support the environment through scaling up our tree plantation programme.

The Company will prioritize initiatives in environmental sustainability, including anti-stubble burning campaigns, aligned with national environmental goals. The CSR focus will extend to targeted interventions in sustainable agriculture and clean air initiatives in collaboration with research institutions and community organizations.

All CSR projects will be in line with the CSR vision, as well as areas listed in Schedule VII of the Companies Act, 2013. CSR projects will be undertaken in India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level. It will not include the activities undertaken in pursuance of normal course of business of the Company, projects benefitting the employees of the Company (as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019) and as amended from time to time), or contributions of any amount directly or indirectly to any political party.

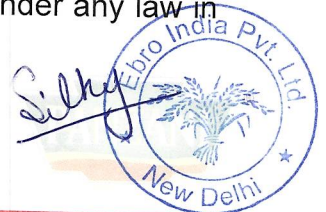
All CSR activities will be in project mode and will not include activities supported on sponsorship basis for deriving marketing benefits for its products or services or activities carried out for fulfilment of any other statutory obligations under any law in force in India.

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EBRO INDIA PRIVATE LIMITED

REGISTERED HEAD OFFICE 4th Floor, 7 Institutional Area. Phase II, Vasant Kunj. New Delhi - 110070

WORKS G.T Road, Village Takhana - Taraori . District - Karnal, Haryana - 132116 ~ Tel: 91 1745 242249 ~ Fax: 91 1745 242349
CIN NO. U74110DL2013PTC249235

4) TOTAL OUTLAY:

The Company pledges to contribute at least 2% of the average net profits of the Company made during the 3 immediately preceding financial years specifically towards CSR initiatives. 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.

The Company may spend up to 5% of the total CSR expenditure in one financial year on administrative expenses relating to the general management and administration of CSR functions in the company.

The surplus arising out of the CSR activities will not be considered as a part of the business profits of the Company and shall be ploughed back into the same project, or shall be transferred to the Unspent CSR Account and it should be spent in pursuance of this CSR policy and annual action plan of the Company, or the Company may transfer such surplus amount to a Fund specified in Schedule VII of the Act, within a period of six months of the expiry of the financial year.

Any unspent amount, other than unspent amount relating to an ongoing project, will be transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. Further, unspent CSR funds of ongoing projects will be transferred within a period of 30 days from the end of the financial year to a special account opened by the company in any scheduled bank called the "Unspent Corporate Social Responsibility Account". Such amount shall be spent by the company towards CSR within a period of 3 financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of 30 days from the date of completion of the third financial year.

5) IMPLEMENTATION:

The CSR Council will ensure that majority of the budget is invested in long term and high impact projects of farmers, girls' and women's empowerment, and that of supporting the environment. Company will continue to support the local needs of the communities within which it operates by investing in projects which address these needs.

CSR initiatives will be implemented directly by the Company.

The Company may also collaborate with other companies for undertaking CSR projects, programmes or activities in such a manner that the CSR committees of

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respective companies are in a position to report separately on such projects or programmes in accordance with the requirements of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules 2014.

6) GOVERNANCE AND MONITORING PROCESS:

The Company has a well-defined and robust governance structure to oversee the implementation of the CSR Policy and monitoring of CSR projects as per the requirements of Section 135 of the Companies Act, 2013.

Board-level CSR Committee –

The Board level Corporate Social Responsibility Committee (CSR Committee) of the Company shall be responsible for formulating and recommending to the Board the CSR policy and a CSR annual action plan, provided that the Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on reasonable justification to that effect. The CSR Committee reports to the Company's Board of Directors.

The members of the Board Level CSR Committee are Mr. Graham Denis Carter & Mr. Jose Maria Garcia Redruello.

The CSR Annual Action Plan shall include the following:-

- a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act,
- b) the manner of execution of such projects or programmes,
- c) the modalities of utilisation of funds and implementation schedules for the projects or programmes,
- d) monitoring and reporting mechanism for the projects or programmes and
- e) details of need and impact assessment, if any, for the projects undertaken by the company.



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