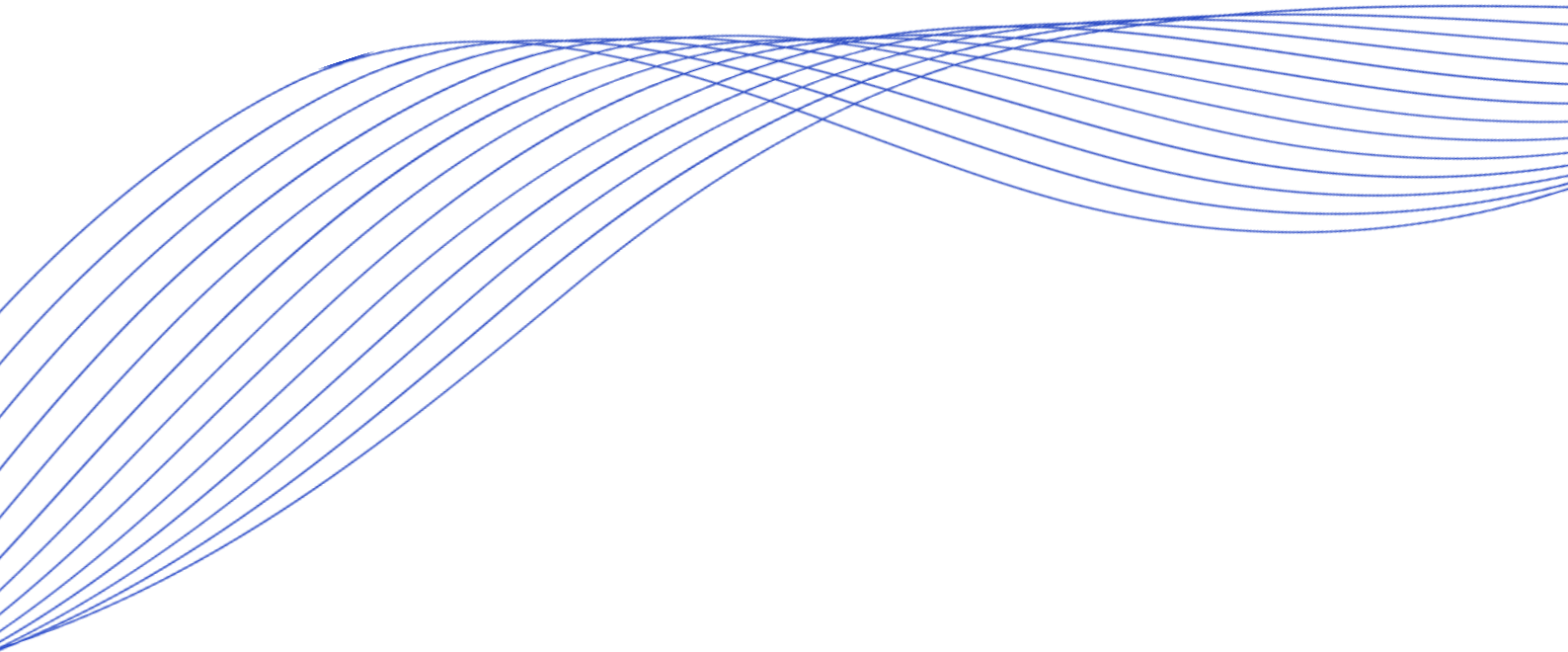




2025

# Corporate Social Responsibility (CSR) Policy

Energy Exemplar India Private Limited



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## 1. Preamble

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Energy Exemplar India Private Limited (“the Company”) is committed to contributing meaningfully towards India’s social and environmental development goals. In line with the requirements of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company sets out its Corporate Social Responsibility (CSR) Policy.

The policy outlines the Company’s approach to CSR planning, focus areas, implementation, monitoring, and reporting, with an emphasis on initiatives aligned to the clean energy transition, sustainable development, and community empowerment etc.

## 2. Purpose of the CSR Policy

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The purpose of this CSR Policy is to:

- Define the Company’s CSR philosophy.
- Identify focus areas and priority themes aligned with the Company’s business model and Schedule VII of the Companies Act.
- Specify the governance and implementation mechanisms for CSR activities.
- Ensure compliance with statutory CSR obligations and disclosures.
- Promote impactful, measurable, and sustainable community initiatives.

## 3. Applicability

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This policy applies to all CSR activities undertaken by the Company in India and is formulated in accordance with:

- Section 135 of the Companies Act, 2013
- Companies (Corporate Social Responsibility Policy) Rules, 2014, and amendments
- Schedule VII of the Act

## 4. CSR Governance Structure

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The CSR Committee shall be comprised in accordance with the requirements of Applicable Law. The Board of Directors will directly discharge all responsibilities relating to CSR, including:

- Approving CSR projects and plans
- Monitoring implementation
- Ensuring statutory compliance and reporting
- Reviewing the CSR Policy annually

## 5. CSR Vision & Mission

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**Vision:**

To support the transition to a cleaner, smarter, and more sustainable energy future by empowering communities, fostering innovation, and contributing to environmental stewardship.

**Mission:**

To channel CSR spendings into initiatives that promote clean energy, sustainable development, climate resilience, women empowerment, and social advancement aligned with national priorities and Schedule VII of the Companies Act and United Nations Sustainable Development Goals (UN SDGs).

## 6. CSR Focus Areas & Priorities

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CSR initiatives of the Company will align with Schedule VII of the Companies Act, 2013, and reflect the Company's commitment to clean energy transition, sustainability, and community advancement etc.

The following priority focus areas will guide CSR initiatives:

### 6.1 Clean Energy, Climate Action & Environmental Sustainability

(Schedule VII: environmental sustainability, conservation of natural resources, renewable energy, climate action)

### 6.2 Education, Skilling & Capacity Building

(Schedule VII: promoting education, livelihood enhancement, vocational skills)

### 6.3 CleanTech / ClimateTech Innovation, R&D & Incubation Support

(Schedule VII: incubators, R&D, technology-driven sustainable development)

### 6.4 Women Empowerment, Protection & Social Upliftment

(Schedule VII: gender equality, women empowerment, protection of women & children)

### 6.5 Community Development, Health, Sanitation & Infrastructure Support

(Schedule VII: health care, rural development, sanitation, public infrastructure, Swachh Bharat)

### 6.6 Any Other Activity Permitted Under Schedule VII

The Company may undertake any CSR activity listed in Schedule VII or introduced/amended by the Government from time to time.

## 7. CSR Implementation Framework

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### 7.1 Modes of Implementation

CSR programs may be implemented through:

- Direct implementation by the Company;
- Implementing Agencies that meet statutory criteria (Section 135 and CSR Rules), including:
  - Registered public charitable trusts
  - Registered societies
  - Section 8 companies with CSR-1 registration
- Collaborative projects with other companies, where permissible.

### 7.2 Partner Due Diligence

The Company will evaluate implementing partners based on:

- Legal and CSR-1 registration status
- Proven track record
- Financial and operational capability
- Alignment with the focus areas of the Company

### 7.3 Project Selection

Projects will be selected based on:

- Alignment with CSR Policy, Schedule VII and United Nations Sustainable Development Goals (UN SDGs)
- Community needs assessment
- Expected social/environmental impact
- Feasibility and sustainability

## 8. CSR Budget & Expenditure

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- The Company shall spend, in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years, as prescribed under Section 135 of the Companies Act, 2013.
- Any surplus arising out of CSR activities shall not form part of business profits and shall be reinvested into CSR programs.
- Administrative overheads shall be capped as per CSR Rules.

## 9. Treatment of Unspent CSR Amount and Excess Spending

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### 9.1 Unspent CSR Amount - Ongoing Projects

Any unspent CSR amount relating to ongoing projects shall be transferred to the Unspent CSR Account within 30 days from the end of the financial year and shall be utilized , in compliance with applicable law.

### 9.2 Unspent CSR Amount - Other Cases

Any other unspent amount shall be transferred to a fund specified in Schedule VII within six months of the end of the financial year, in compliance with applicable law.

### 9.3 Excess CSR Spending

If the Company spends an amount more than the required CSR obligation for a financial year, the Board of Directors may set off such excess amount against the CSR requirement of the Company for the three (3) immediately succeeding financial years, subject to the conditions, in compliance with applicable law.

## 10. Monitoring & Reporting

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- The Board of Directors shall monitor CSR activities periodically.
- Implementing partners shall be required to submit progress reports, financial statements, and outcome metrics.
- CSR disclosures shall be made in the Board's Report, including:
  - CSR obligation and expenditure
  - Details of projects approved and undertaken
  - Reasons for any unspent amount
- The Company shall file Form CSR-2 with the Ministry of Corporate Affairs annually.

Impact assessment shall be undertaken by the Company or by recipient or by implementing agency as required by and in the manner set out under the Applicable Law, and the impact assessment report(s) shall be placed before the CSR Committee and the Board, and shall be disclosed as legally required.

## 11. Public Disclosure

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In compliance with the law, this CSR Policy shall be hosted on the Company's official website and made accessible to all stakeholders.

## 12. Amendments to the Policy

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This CSR Policy may be amended by the Board of Directors at any time to align with:

- Amendments to Schedule VII
- Strategic CSR priorities
- Evolving Company objectives

### Version Control

Version	Comment	Approved by	Date
1.0	New Policy	Board of Directors, Energy Exemplar India Pvt. Ltd.	11/03/2026