Winjit

CORPORATE SOCIAL RESPONSIBILITY POLICY

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(CORPORATE SOCIAL RESPONSIBILITY POLICY)

Winjit Technologies Private Limited			
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Satpur Colony, Nashik			
Maharashtra 422007			
POLICY NAME	CORPORATE SOCIAL RESPONSIBILITY POLICY		
EFFECTIVE DATE	February 25	**POLICY OWNER**	SVP-P&C
POLICY APPROVER	Director	**CONTACT INFO.**	HR/Legal

CONTENT

1. PREAMBLE

The Company is aware of its responsibilities towards society and intends to make a positive difference and contribute its share towards the social cause of betterment of society and the areas in which companies operate.

We, at Winjit Technologies Private Limited (the “Company”), believe that integrating social, environmental and ethical responsibilities into the governance of businesses ensures the long-term success and sustainability of society as a whole. As a responsible human organisation, we are committed towards the objective and are keen on developing a sustainable business model to ensure and activate our future growth drivers. In line with the regulatory expectations, we are putting in place a formal policy as a guide towards our social commitment going forward.

2. POLICY OBJECTIVES

The objective of the CSR Policy (“Policy”) is to lay down the guiding principles in undertaking various activities as a key business process for sustainable development of the society by or on behalf of the company relating to Corporate Social Responsibility (“CSR”) within the meaning of section 135 of the Companies Act, 2013 read with Schedule VII of the Act and the CSR Policy Rules 2014. (“Rules”)

3. DEFINITIONS AND INTERPRETATION

1. **“Board”** means the Board of Directors of the Company.
2. **“Company”** means Winjit Technologies Private Limited.
3. **“CSR Activities”** means such programs and projects as may be approved by the Board in terms of this CSR Policy.
4. **“CSR Committee”** means a committee constituted by the Board of Directors in terms of Section 135 of the Act and the CSR Rules. “CSR Rules” means the Companies (Corporate Social Responsibility Policy) Rules, 2014.
5. **“CSR Expenditure”** means the amount recommended by the CSR Committee to be incurred on the CSR Activities in India in terms of the Act and the CSR Rules as approved by the Board from time to time.
6. **“Director”** means a member of the Board of the Company.
7. **“Implementing Agency”** means an implementing agency as defined under Clause 4 (3).
8. **“Implementation Group”** means an implementation group as defined under Clause 4 (2).
9. **“Net Profits”** means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act (or the provisions of the Companies Act, 1956, if then applicable), but shall not include (i) any profit arising from any overseas branch or branches of the Company (whether operated as a separate company or otherwise); and (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act.

10. **“Society”** means a society registered under the Societies Registration Act, 1860 or any other applicable law in India.
11. **“Trust”** means a trust registered under the Indian Trusts Act, 1882 or any other applicable law in India.

Any term not defined above, shall have the meaning assigned to it under the Act or the CSR Rules.

4. IMPLEMENTATION OF CSR POLICY

1. The Board shall be responsible for implementing the mandate of the CSR Policy and shall ensure that the CSR Activities are carried out in accordance with the CSR Policy read with the Act and CSR Rules.
2. The Board shall constitute an implementation group for the purposes of implementation of the CSR Activities approved by the Board from time to time (the **“Implementation Group”**) and submitting report of the progress on the CSR Activities to the Board as well as the CSR Committee.
3. **Mode of Implementation:** The CSR Activities may be undertaken by the Company directly through the Implementation Group or with the prior approval of the Board,

    (i) Through a Trust, or a Society or a company established by the Company or its holding or subsidiary or associate company under Section 8 of the Act or otherwise; and/ or
    (ii) Through a Trust, or a Society or a company established under section 8 of the Act with a established track record of three years in undertaking similar programs or projects; and/ or
    (iii) In collaboration with other companies or NGOs
    (iv) In collaboration with any Industry Body coordinating such activities
    (v) Direct contribution / implementation of any project approved by CSR committee/Board
    (vi) Contribution to PM Relief Fund or any other fund as may be notified by Govt
    (vii) Voluntary work undertaken by its employees and logged on to Global Volunteer Month web site or monitored in any other way by the company.

(the entities referred to under sub-clause (i) and (ii) above, are hereinafter referred to as “Implementing Agencies”).

4. In case of failure to ensure the minimum CSR Expenditure, details reasons for the same should be submitted by the Implementation Group to the Board, who shall include the same in their report.

5. CONSTITUTION OF CSR COMMITTEE

Keeping in line with section 135 of the Companies Act, 2013 and the rules thereunder (hereinafter referred to as 'the Act'), the Board of Directors of the Company shall form a Corporate Social Responsibility Committee (hereinafter referred to as the 'CSR Committee'), to inter alia, carry out the following functions:

a) To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII of the Companies Act, 2013 and rules made thereunder;

b) To recommend the amount of expenditure to be incurred on the CSR activities.

c) To monitor the implementation of framework of CSR Policy.

d) To carry out any other function as mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification as may be applicable or as may be necessary or appropriate for performance of its duties.

6. ROLE OF THE CSR COMMITTEE

- Draft the CSR policy and recommend the same to the Board for approval.
- Review and recommend any new CSR initiatives to be taken up by the company.
- Recommend the amount of expenditure to be incurred on the activities referred to in the CSR Policy.
- Review and recommend the CSR report to be included in the board's report.
- Review and recommend any amendments to be made in the CSR policy of the Company.
- To carry such other functions as may be delegated to it by the board relating to CSR activities of the company.

7. CSR INITIATIVES

In line with Schedule VII of the Act and the CSR Rules, the Company shall undertake CSR activities included in its Annual CSR Plan, as recommended by the CSR Committee at the beginning of each year. The Committee is authorised to approve any modification to the existing Annual CSR Plan or to propose any new program during the financial year under review.

8. FOCUS AREAS

For purposes of focusing its CSR efforts in a continued and effective manner, the following areas have been identified:

1. Promotion of education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;

2. 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 arts and handicrafts;

3. 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;

4. Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;

5. 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;

6. Measures for the benefit of armed forces veterans, war widows and their dependents;

7. Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;

8. Contribution to the Prime Minister National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, Scheduled Tribes, other backward classes, minorities and women;

9. Contributions or funds provided to technology incubators located within academic institutions that are approved by the Central Government;

10. Rural Development Projects.

9. EFFECTS OF INTERPRETATIONS/CLARIFICATIONS AND AMENDMENTS ON PROJECTS/ PROGRAMS /ACTIVITIES:

The objective of the policy is to act as a guideline for the company in its endeavour to undertake socially relevant activities that will result in the overall objective of the company to ensure societal growth for the common good and the list of activities shall be interpreted in a manner that will advance the objective. The policy shall be deemed to have amended or modified to the extent of any modification/, amendments or clarifications issued by the Ministry of Corporate Affairs from time to time in relation to the CSR obligations of companies and shall be interpreted accordingly.

10. CSR EXPENDITURE

The Company shall endeavour to spend, in every financial year at least 2% of the average net profits of the Company made during the 3 immediately preceding financial years for CSR Policy.

For this purpose, “average net profit” shall be calculated in accordance with provisions of Section 198 of the Companies Act, 2013, after deducting there from the dividends that may be received from companies in India which are covered under and complying with the provisions of Sec 135 of the Companies Act 2013.

11. MONITORING OF CSR ACTIVITIES

The CSR committee of the company will be responsible for the monitoring of various CSR projects or programs undertaken by the company directly or indirectly. The committee shall ensure that;

- The company undertakes the CSR activities as provided in the CSR policy.
- The projects/ programs are implemented as per the program approved by the board.
- The budget allocated for each of the projects is utilised for the projects as per the approved plans.
- The budget allocated for each of the projects is utilised for the projects as per the approved plans.
- Company shall provide necessary resources and human capital for implementation and the effective monitoring of the CSR projects and programs as may be directed by the CSR Committee. The services of any external agencies or persons who have experience in the same or similar projects or programs undertaken or proposed to be undertaken by the company may also be made available for the successful implementation and monitoring of the project.

12. REPORTING OF CSR POLICY

On approval of the CSR policy or any amendments thereof, the contents of the policy shall be included in the Boards’ report.

At the end of each financial year, the CSR committee shall prepare a report of the CSR program in the prescribed form relating to the financial year and submit to the board for its inclusion in the Board’s report in the format recommended in the Companies (Corporate Social Responsibility Policy) Rules, 2014, as may be amended from time to time, as part of its annual report.

13. AMENDMENT OF CSR POLICY

The CSR policy of the company may be amended at any time by the board of the company on the Recommendation of the CSR committee.

14. DOCUMENT REVISION

Revision	Date	Drafted by	Type of Revision
1.0	20th April,2022	Prerana Gairola	First issue
2.0	12th February,2025	Shreya Jain	Second issue