

CORPORATE SOCIAL RESPONSIBILITY POLICY

Introduction

Through eMudhra's long standing commitment to service to the society, we strive to attain leadership in our business through a socially and environmentally responsible way, while taking care of the interests of our stakeholders. We work with the primary objective of contributing to the society by providing free vocational training in the field of IT which falls under item 2 of Schedule VII of Companies Act, 2013

Objective

The main objective of eMudhra's CSR policy is to lay down guidelines for the community centric activities taken up by eMudhra for free vocational training. In alignment with vision of the company, eMudhra, through its CSR initiatives, will strive to enhance value to the society and the environment through continuous initiatives. eMudhra will directly or indirectly take up projects in and around its operational locations in keeping with the laid out guidelines.

Focus Areas

The CSR activities of eMudhra will focus on enhancing the skills including in the field of IT. These activities will be relevant to the activities listed under Schedule VII of the Companies Act, 2013 which specifies the scope of CSR activities to be undertaken by Companies.

The areas of focus are:

- a) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- b) eradicating hunger, poverty and malnutrition, [promoting health care including preventive health and sanitation [Including contribution to the Swatch Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water;
- c) 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;
- d) 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];
- e) 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;
- f) 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 Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- g) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

- h) 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 Organisation (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)

Budgeting

For achieving the CSR objectives through the implementation of meaningful & sustainable CSR activities, eMudhra will allocate an amount which is not less than 2 % of the average net profits of the immediately preceding 3 financial years. However in any financial year, if for any reason, the company is unable to spend an amount as stated above, the company shall provide suitable explanation stating the reasons thereof to the Board of Directors and the Board shall include the same in the Directors' Report of the Company.

Project Identification

- a) eMudhra may identify the aforesaid activities through market studies conducted or based on proposals or requests received from voluntary organizations, Government bodies etc.
- b) Each CSR activity identified will be treated as a project and each project shall have a time frame defined for execution and completion.
- c) Each identified project along with a budget will be presented to the CSR committee of the Board of Directors for their approval.

Implementation of CSR activities

The Company may undertake the CSR activities directly on its own or by contributing to external agencies like an established registered charitable trust with long standing reputation or partly on its own and partly through such trusts as may be recommended by the CSR Committee and approved by the Board. Where contributions are made to an external Trust, the company shall obtain a Fund Utilization Certificate duly certified by an auditor and submitted to the CSR Committee.

Monitoring

To ensure effective implementation of the CSR programmes undertaken, a monitoring mechanism is put in place.

- Progress of the CSR activities under implementation is reported to the CSR committee periodically.
- The Company shall also try to obtain feedback from the beneficiaries of each program and present it to the CSR committee
- Appropriate documentation of the CSR Policy, annual CSR activities, CSR budget, details of the executing partners, and the expenditure entailed will be reviewed on a regular basis.
- The CSR committee shall initiate steps to check whether the activities are progressing as per the guidelines of the CSR policy and statutory requirements and shall initiate corrective actions if there are any deviations.

- The CSR activities will be published in the Annual Reports and Accounts of eMudhra Limited

CSR Committee

eMudhra's CSR committee will include Board of Directors, consisting of three Directors at least one of whom shall be an independent Director, duly constituted by the Board of Directors of the Company.

General

Any or all provisions of the CSR Policy would be subject to revision / amendment in accordance with the guidelines on the subject as may be issued from Government, from time to time. The Company reserves the right to modify, cancel, add, or amend any of these rules.

This amended policy has been approved by the Board of Directors on April 29, 2024.
