



RDB INFRASTRUCTURE AND POWER LIMITED

(FORMERLY KNOWN AS RDB REALTY & INFRASTRUCTURE LIMITED)

POLICY ON CORPORATE SOCIAL RESPONSIBILITY

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1. INTRODUCTION

RDB Infrastructure and Power Limited (“the Company”), a key player in the infrastructure and power sector, views Corporate Social Responsibility (“CSR”) as an integral part of its business philosophy. The Company believes that sustainable and inclusive growth can be achieved only by addressing the needs of the communities it touches, while minimizing its ecological footprint. The Company’s approach to CSR is aligned with national priorities and focuses on long-term value creation for society through responsible business practices.

The Company’s CSR efforts are directed towards creating meaningful and measurable impact in areas such as education, healthcare, environmental sustainability, and rural development. Guided by the principles of accountability, transparency, and community participation, the Company designs its initiatives to be scalable and sustainable. The Company aims to build self-reliant communities and support infrastructure that enhances quality of life, reflecting its commitment to being a socially conscious and environmentally responsible corporate citizen.

2. OBJECTIVE & SCOPE

This CSR Policy outlines the Company's commitment to conducting its business in a socially responsible, ethical, and sustainable manner. The Company aims to create a positive and lasting impact on the communities and environment in which it operates. This Policy serves as a guiding framework to steer the Company’s CSR initiatives in alignment with its core values, relevant legal provisions and stakeholders’ expectations.

Through this Policy, the Company aims to:

- Contribute meaningfully to sustainable economic development;
- Integrate social, environmental and ethical considerations into business operations and decision-making.

This Policy applies to all CSR activities undertaken by the Company in India, in compliance with Section 135 of the Companies Act, 2013 (“the Act”) and the Companies (Corporate Social Responsibility Policy) Rules, 2014, including any statutory modification(s) or amendment(s) thereto. The CSR activities will focus on the areas specified in **Schedule VII** of the Act.

This Policy is applicable across all levels of the organization and is binding on all employees and departments involved in the planning, implementation, monitoring and reporting CSR activities.

3. DEFINITIONS

In this policy, unless the context otherwise requires,

- a) “**Act**” means the Companies Act, 2013 read with rules made thereunder, as amended from time to time;
- b) “**Administrative Overheads**” means the expenses incurred by the Company for ‘general management and administration’ of CSR functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring and evaluation of a particular CSR project or programme;
- c) “**Annual Action Plan**” means a plan formulated by the CSR Committee and recommended to the Board in pursuance of this CSR Policy;

- d) **“Approved Budget”** shall mean the total budget as approved by the Board of the Company upon the recommendation of the CSR Committee, which is to be utilized for CSR Projects.
- e) **“Board of Directors” or “Board”** means Board of Directors of the Company;
- f) **“Corporate Social Responsibility” or “CSR”** means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Act, but shall not include the following:
- i) activities undertaken in pursuance of normal course of business of the Company;
 - ii) any activity undertaken by the Company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
 - iii) contribution of any amount directly or indirectly to any political party under Section 182 of the Act;
 - iv) activities benefitting employees of the Company as defined in clause (k) of Section 2 of the Code on Wages, 2019;
 - v) activities supported by the Companies on sponsorship basis for deriving marketing benefits for its products or services;
 - vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India.
- g) **“CSR Committee”** means the Corporate Social Responsibility Committee of the Board as defined in section 4 of this Policy.
- h) **“CSR Policy”** means a statement containing the approach and direction given by the Board of the Company, taking into account the recommendations of its CSR Committee and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;
- i) **‘Net profit’** means net profit as defined in the Act;
- j) **“Ongoing Project”** means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding 3 (three) years excluding the financial year in which it was commenced and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond 1 (one) year by the Board based on reasonable justification;
- k) **“Public Authority”** means Public Authority as defined in the rules;
- l) **“Rules”** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time;
- m) **“SEBI Listing Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;

Words and expressions used in this CSR Policy but not defined herein shall have the same meanings as assigned to them under the Act, read with the rules made thereunder.

4. CSR COMMITTEE

In accordance with the provisions of Section 135 of the Act, the Board of Directors has constituted a CSR Committee. The CSR Committee shall comprise of minimum 3 (three) Directors, including at least 1 (one) Independent Director.

Each member shall continue to serve unless they resign, or removed by the Board or otherwise ceases to be a member of the Board.

The CSR Committee shall comprise of the following:

Sr. No.	Name	Designation
1	Sharad Kumar Bachhawat	Chairperson
2	Ashok Kumar Jain	Member
3	Rajeev Kumar	Member

To ensure smooth functioning of the Committee, the members shall meet as follows to deliberate on relevant matters and take necessary decisions:

- The CSR Committee shall meet at least once in a financial year. The members may mutually decide the date, time and venue of the meeting.
- The members may attend the meeting either in person or through video conferencing or other audio-visual means in accordance with the provisions of the Act and the rules made thereunder.
- The minutes of the CSR Committee meeting shall be placed before the Board of Directors for their noting.

5. POWERS OF THE CSR COMMITTEE

The CSR Committee shall exercise the following powers and responsibilities:

- Formulate, recommend and modify or alter the CSR Policy which shall indicate the projects/ programmes/ activities to be undertaken by the Company, as specified in **Schedule VII** of the Act;
- Recommend the amount of expenditure to be incurred on the projects/ programmes/ activities referred above;
- Institutionalize transparent monitoring mechanism for ensuring implementation of the CSR projects/ programmes/ activities; and
- Any other activity/ programmes/ functions as may be assigned by the Board.

6. CSR ACTIVITIES

This policy affirms that CSR extends beyond statutory compliance; it reflects the Company's commitment to initiatives that demonstrably enhance the lives of underprivileged and marginalized communities. In alignment

with Section 135 of the Act 2013 and rules CSR activities may focus on one or more of the following areas:

- 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;
- Promoting education, including special education and employment enhancing vocation skills specially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- 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;
- 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);
- Protection of national heritage, art and culture including restoration of building and sites of historical importance and works of art: setting up public libraries; promotion and development of traditional arts and handicrafts;
- 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;
- Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;
- Contribution to the Prime Minister's National Relief Fund or 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 Schedule Castes, the scheduled tribes, other backward classes, minorities and women;
- 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; and 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)
- Rural development projects.
- Slum area development.
- Disaster management, including relief, rehabilitation and reconstruction activities.

7. CSR FUND ALLOCATION

The Board of the Company shall ensure that, in every financial year, at least 2 (two) per cent of the average net profits made during the 3 (three) immediately preceding financial years, in accordance with this CSR Policy and as per Section 135 of the Act.

If the Company fails to spend the prescribed amount, the Board shall specify the reasons for not doing so in its annual report.

Any surplus arising out of CSR projects, programs or activities shall not form part of the business profits of the Company and shall be carried forward for CSR activities in the subsequent financial year.

The contribution in CSR Activities shall only be made in India.

The Company shall give preference to the local areas and areas around it where it operates for spending the amount earmarked CSR activities.

8. MONITORING AND REPORTING

The CSR Committee shall monitor and review the progress of CSR activities undertaken or completed by the Company. The Committee shall meet periodically to evaluate project implementation, ensure alignment with the CSR Policy and assess the impact of the initiatives.

The Committee may engage independent external agencies or third-party evaluators to conduct impact assessments of select CSR projects, where necessary, to ensure transparency, objectivity, and effectiveness.

The Chief Financial Officer (CFO) or the person responsible for financial management shall certify that funds disbursed for CSR activities have been utilized for the purpose and in the manner approved by the Board.

The Board Report shall include a dedicated section titled “Annual Report on CSR” prepared in accordance with the format prescribed under the rules and any amendments thereof. This report shall provide details of the CSR initiatives undertaken, amount spent, unspent amounts (if any), and reasons for shortfall, if applicable.

9. NON-ELIGIBLE CSR ACTIVITIES

In accordance with the provisions of Act and the rules, the following activities shall not be considered as eligible CSR activities and shall be excluded from the Company’s CSR expenditure:

Activities benefiting employees only: CSR projects, programmes or activities undertaken exclusively for the benefit of employees of the Company or their families shall not qualify as CSR expenditure.

Activities outside India: CSR activities undertaken outside the territory of India shall not be considered eligible, except for training of Indian sports personnel representing any State or Union Territory at national or international levels.

Political contributions: Any direct or indirect contribution to any political party under Section 182 of the Act shall not be considered as CSR expenditure.

Activities in normal course of business: Activities undertaken in the normal course of business shall not be considered as CSR activities, unless specifically allowed under law.

Non-permissible expenditures: Any other expenditure or contribution not recognized under the Act or rules



shall be excluded from CSR spend and shall not be considered for compliance purpose.

10. CSR BUDGET AND UTILIZATION

The CSR Committee shall recommend the annual budgeted expenditure for each project to the Board. The approved funds shall be utilized exclusively for projects in accordance with Company's CSR policy.

11. AMENDMENTS TO THE POLICY

The Board of Directors may revise, amend or modify this CSR Policy at any time, as it may deem necessary or appropriate.

All provisions of this CSR Policy shall be subject to applicable laws, including any amendments, rules, regulations, circulars or notifications issued by relevant statutory authorities from time to time. Any such statutory changes shall be deemed to be automatically incorporated into this CSR Policy, even if not specifically amended herein.

Where the CSR Policy including Annual Action Plan is in variance with the requirements of the Act, the provisions of the Act shall prevail.