



**DESCO  
INFRATECH  
LIMITED**

**DESCO INFRATECH LIMITED**

(Formerly known as Desco Infratech Private Limited)

(U45201GJ2011PLC063710)

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**CORPORATE SOCIAL RESPONSIBILITY  
POLICY**

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## **INTRODUCTION**

The CSR policy comprises a set of rules adopted by the Board of Directors of **Desco Infratech Limited** ("the Company") which applies throughout the Company to all directors, officers and employees. These rules set the standards for the way we interact with society at large and the environment around us. They may be modified from time to time by additional policy statements and guidelines. This policy clearly sets forth the Company's social responsibility objectives and provides guidance on the implementation of the policies set forth.

## **BACKGROUND OF THE POLICY**

The Corporate Social Responsibility Policy is formulated in compliance with the applicable provisions of the Companies Act 2013 and the rules made thereunder. Section 135 of the Companies Act, 2013 and rules made thereunder enumerate the constitution of the Corporate Social Responsibility (CSR) Committee and implementation of the CSR policy.

## **SCOPE AND OBJECTIVE**

The objective of the CSR policy is to:

- To develop a strategy for the Company's CSR objectives.
- To establish relevance of potential CSR activities to the Company's core values and create an overview of activities to be undertaken in line with Schedule VII of the Act.
- To establish a process and mechanism for the implementation and monitoring of the CSR activities for the Company.

## **COMPOSITION OF CSR COMMITTEE**

Pursuant to the provisions of Section 135 of the Act and the regulation in India in the title of "Companies (Corporate Social Responsibility Policy) Rules, 2014" ("CSR Rules"), the CSR Committee, when required as per the Act, shall be formed. The Board of Directors hereby constitute or reconstitute the CSR committee ("CSR Committee"). The Board of Directors of the Company has constituted a CSR Committee consisting of the following directors:

<b>Sr. No.</b>	<b>Name of Director</b>	<b>Nature of Directorship</b>	<b>Designation in Committee</b>
1	Mr. Malhar P Desai	Whole-Time Director	Chairman
2	Mr. Kaushal Manishkumar Rangoonwala	Non-Executive Independent Director	Member
3	Mr. Samarth Pankaj Desai	Executive Director	Member

## **DUTIES & RESPONSIBILITY OF CSR COMMITTEE**

The CSR Committee would be responsible:

1. To formulate and recommend to the Board the CSR policy which shall indicate the activities to be undertaken by the Company as per the Companies Act, 2013.
2. To review and recommend the amount of expenditure to be incurred on the CSR activities to be undertaken by the company.
3. Approve to undertake CSR activities and report the same in accordance with the CSR Rules.
4. To monitor the CSR policy and its activities of the Company from time to time.
5. To have full access to the information contained in the Company's records and to seek information from any employee, as also to obtain such legal and professional advice as it may consider necessary.
6. Any other matter as the CSR Committee may deem appropriate after the approval of the Board of Directors or as may be directed by the Board of Directors from time to time.

## **RESPONSIBILITIES OF THE BOARD OF DIRECTORS**

The following are the duties and responsibilities of the Board of Directors of the Company:

- i. Approve the CSR Policy and take note of CSR expenditures on periodic bases.
- ii. Ensure the CSR spending every financial year of at least 2% of average net profits made during immediately preceding 3 financial years, in pursuance with the CSR Policy.
- iii. Ensure that CSR activities included in the CSR Policy are undertaken by the Company and that such activities are related to the activities specified in Schedule VII of the Act subject to the approval of the Board of Directors of the Company.
- iv. Ensure disclosure of the contents of the CSR Policy on the Company's website.
- v. Ensure disclosure in the Directors' report pertaining to the following:
  - o Contents of the CSR policy and constitution of the CSR Committee.
  - o An annual report on the CSR in the prescribed format as per Annexure A of this CSR Policy.
  - o Reasons for failure (if any) to spend the required amount on CSR activities.

## **CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES TO BE UNDERTAKEN**

**In the aforesaid context, the policy on CSR of the Company is broadly framed for considering the following measures:**

The CSR activities shall be undertaken by the Company, as stated in this Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business. The CSR projects or programs or activities undertaken in India only shall amount to CSR expenditure the scope of Company's CSR activities shall be governed by the provision of Schedule VII of Companies Act 2013 and rules made there under, in reference to Section 135 of Companies Act 2013 and shall include the following broad heads:

- i. Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
- ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- iii. Promoting gender equality and empowering women setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward group.
- iv. Ensuring environmental sustainability; ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
- v. Protection of national heritage, art and culture including restoration of building and sites of historical importance and work of art; setting up public libraries, promotion and development of traditional arts and handicrafts.
- vi. Measures for the benefit of armed forces veterans, war windows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.
- vii. Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports.

- viii. 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 social-economic development and relief and welfare of the Scheduled caste, the Scheduled Tribes, other backward classes, minorities and women.
- ix. (a) 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  
  
(b) 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 Organization (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 Corporate Social Responsibility Policy promoting Sustainable Development Goals (SDGs).
- x. Rural development projects.
- xi. Slum area development.
- xii. Disaster management, including relief, rehabilitation and reconstruction activities.

## **AREA IDENTIFICATION**

The Company will give preference to the local areas where it operates and areas around it for spending the amount earmarked for Corporate Social Responsibility activities. This will include nearby areas/villages that normally fall within a reasonable radius from its areas of operations. The area coverage will be gradually expanded in a manner that benefits the community at large.

## **BUDGETS**

A specific budget shall be allocated for CSR activities and spending on CSR activities shall not be less than 2% of the average net profits of the Company made during the three immediately preceding financial years, in pursuance of this policy. In case the Company fails to spend such amount, the Board shall specify the reasons for not spending the amount.



Approving authority for the CSR amount to be spent would be any one Director of the Company after due recommendation of CSR Committee and approval of the Board of Directors of the Company.

**ACTIVITIES SHALL BE EXCLUDED FROM THE CSR EXPENDITURE OF COMPANY:**

- Activities which are exclusively for the benefit of employees of the company or their family members.
- Activities undertaken in pursuance of the normal course of business of the Company.
- Direct or indirect contribution to political parties.
- Expenditure on item/s not in conformity with Schedule VII of the Companies Act 2013.
- Surplus arising out of CSR projects shall not form part of the business profits of Company instead the same will be further used for CSR purposes only.

**WEBSITE DISPLAY**

The Company shall display on its website the contents of its CSR Policy and other information as may be required to be displayed as per the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014.

**MONITORING, EVALUATION AND CSR REPORTING**

To ensure effective implementation of the CSR activities, an in-house monitoring mechanism will be put in place. The CSR Committee may also conduct impact studies on a periodic basis, through independent professional third parties/professional institutions, especially on the strategic and high value programs. Suitable reporting on CSR Program / initiatives of the Company shall be made in the Annual Report of the Company as required by the Companies Act 2013 and Rules there under.

**POLICY CHANGES**

Changes to the Company's Corporate Social Responsibility Policy and any associate documents will occur from time to time. Any changes to the policy documents and/or their associated documents will be communicated via publication on the Company's website.

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(This Policy is approved by the Board of Directors at its meeting held on June 16, 2025)