



CORPORATE SOCIAL RESPONSIBILITY POLICY

(Pursuant to Section 135 of the Companies Act, 2013 read with Rule 5 and Rule 2 of the Companies (Corporate Social Responsibility Policy) Rules, 2014)

1. DEFINITIONS

(Rule 2 of the CSR Rules – reproduced in substance and structure)

In this Policy, unless the context otherwise requires:

1. **“Act”** means the Companies Act, 2013 and rules made thereunder.
2. **“Administrative overheads”** means the expenses incurred by the Company for general management and administration of Corporate Social Responsibility functions in the Company but shall not include expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme.
3. **“Board”** means the Board of Directors of DALVKOT UTILITY ENTERPRISES PRIVATE LIMITED.
4. **“CSR” or “Corporate Social Responsibility”** means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Act in accordance with the provisions contained in these rules, but does not include the activities excluded under Rule 2(1)(d).
5. **“CSR Committee”** means the Corporate Social Responsibility Committee constituted by the Board under sub-section (1) of Section 135 of the Act.
6. **“CSR Policy”** means a statement containing the approach and direction given by the Board of the Company, taking into account the recommendations of the CSR Committee, and includes guiding principles for selection, implementation, and monitoring of activities as well as formulation of the annual action plan.
7. **“Ongoing Project”** means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced and includes such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the Board based on reasonable justification.

DALVKOT UTILITY ENTERPRISES PRIVATE LIMITED

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CIN: U93090KA2018PTC110073



8. "Schedule VII" means Schedule VII to the Companies Act, 2013.

Words and expressions not defined herein shall have the same meaning as assigned to them under the Act.

2. OBJECTIVE OF THE CSR POLICY

(Rule 5(1))

This CSR Policy has been framed to:

- a. Indicate the activities to be undertaken by the Company as specified in Schedule VII of the Act;
- b. Recommend the manner of execution of such projects or programmes;
- c. Specify the modalities of utilisation of funds and monitoring and reporting mechanism for the projects or programmes; and
- d. Specify that the surplus arising out of the CSR projects or programmes or activities shall not form part of the business profit of the Company.

3. CSR ACTIVITIES

(Rule 5(1)(a) read with Schedule VII)

The Company shall undertake Corporate Social Responsibility activities as specified under Schedule VII of the Companies Act, 2013, including:

- Promoting healthcare including preventive healthcare;
- Medical relief;
- Eradicating hunger, poverty, and malnutrition by providing free food and health benefits to poor and needy patients.
- Support activities to Education Institutions.

All CSR activities shall be undertaken within India.

4. CSR COMMITTEE

(Rule 5(1))

4.1 Constitution of CSR Committee

The Board has constituted the CSR Committee consisting of the following Directors:

Sl. No.	Name of Director	Designation
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Sl. No.	Name of Director	Designation
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1	D A Kalpaja	Director
2	Maheshbabu Kottapalli	Director

4.2 Role of CSR Committee

(Rule 5(2))

The CSR Committee shall:

- Formulate and recommend to the Board, a CSR Policy which shall indicate the activities to be undertaken by the Company;
- Recommend the amount of expenditure to be incurred on CSR activities;
- Monitor the CSR Policy of the Company from time to time.

5. ANNUAL ACTION PLAN

(Rule 5(2) & 5(2A))

The CSR Committee shall formulate and recommend to the Board an **Annual Action Plan**, which shall include:

- The list of CSR projects or programmes to be undertaken in areas specified in Schedule VII;
- The manner of execution of such projects or programmes;
- The modalities of utilisation of funds and implementation schedules;
- Monitoring and reporting mechanism for the projects or programmes;
- Details of need and impact assessment, if applicable.

The Board may alter the Annual Action Plan at any time during the financial year as per the recommendation of the CSR Committee based on reasonable justification.

6. CSR EXPENDITURE

(Rule 5(1)(c) read with Section 135)

- The Company shall spend at least **two percent of the average net profits** of the Company made during the three immediately preceding financial years in pursuance of its CSR obligation.
- Administrative overheads shall not exceed the limits prescribed under the CSR Rules.
- Surplus arising out of CSR activities shall be ploughed back into the same project or transferred to the Unspent CSR Account and shall not form part of business profits.

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7. MODE OF IMPLEMENTATION

(Rule 4 read with Rule 5)

CSR activities shall be undertaken by the Company:

- a. Directly; or
- b. Through an implementing agency registered under Rule 4(2) of the CSR Rules having a valid CSR Registration Number.

8. MONITORING AND REPORTING

(Rule 5(1)(c))

The CSR Committee shall monitor the implementation of CSR projects or programmes with reference to the approved timelines and year-wise allocation, and report to the Board.

9. UNSPENT CSR AMOUNT

(Rule 10 read with Section 135(5) & 135(6))

- Any unspent amount relating to ongoing projects shall be transferred to the **Unspent CSR Account**.
- Any unspent amount not relating to ongoing projects shall be transferred to a fund specified in Schedule VII within the prescribed time.

10. DISCLOSURE

(Rule 9)

The composition of the CSR Committee, the CSR Policy, and CSR projects approved by the Board shall be disclosed on the Company's website and in the Board's Report.

11. AMENDMENT

The Board may amend this CSR Policy at any time in conformity with amendments to the Act or CSR Rules, based on the recommendation of the CSR Committee.

For and on behalf of the Board of Directors

DALVKOT UTILITY ENTERPRISES PRIVATE LIMITED

Director
KALPAJA D A
DIN: 01777700

Director
MAHESHBABU KOTTAPALLI
DIN: 07967339

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