यंत्र इंडिया लिमिटेड
YANTRA INDIA LIMITED
सशस्त्र सेनाओं का सशक्तिकरण | EMPOWERING THE ARMED FORCES
(भारत सरकार का उद्यम, रक्षा मंत्रालय)
(A GOVT. OF INDIA ENTERPRISE, MINISTRY OF DEFENCE)

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No. 1023/YIL/HR/CSR Cell

Date: 12/01/2026

To

The Executive Director(s)/HoU
OFAJ, OFA, OFBH, MSF, OFDC, OFM, OFJ, OFKAT, YITM

Sub: Corporate Social Responsibility (CSR) Policy 2025-26 of YIL.

During 38th meeting of Board of Directors, which was held on 18.12.2025, inter alia following resolution against 'Corporate Social Responsibility Policy' for YIL was passed:

"**Resolved that** the amended 'Corporate Social Responsibility (CSR) Policy' of the Company, as recommended by the CSR Committee and placed before the Board, is hereby approved with suggested changes."

Against the above conspectus, please find enclosed herewith the 'Corporate Social Responsibility Policy' for Yantra India Limited. It is requested to follow the Policy. Further, if any doubt arises on the interpretation of any clause, same may be referred to this office.

Encls.: As above.

Singh 12/1/26

(Saurabh Singh)
Jt. General Manager/HR
YIL/HQ

Copy to :-

i) PS to CMD YIL

ii) All Directors /BoD YIL

iii) All Eds/HoU - OFAJ, OFA, OFBH, MSF, OFDC, OFM, OFJ, OFKAT, YITM

iv) NDCD, New Delhi

v) DoO (C&S)

YIL CSR POLICY 2025-26

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1. PREAMBLE :

Corporate Social Responsibility (CSR) demands continuing commitment by the company to contribute towards social and economic development of the society in an economically, socially and environmentally sustainable manner, while recognizing the interests of its stakeholders.

For a sustainable business and better future for all living beings Yantra India Limited is committed to achieve inclusive growth of the marginalized and deprived sections of the society through its CSR initiatives.

2. SHORT TITLE AND APPLICABILITY:

This Policy is titled as **'Yantra India Limited (YIL) CSR Policy'** and has been designed in compliance with the provisions of the Companies Act, 2013 (hereinafter to be known as Act) read with Corporate Social Responsibility Rules, 2014 (hereinafter to be known as Rules 2014) and subsequent amendments. It encompasses the Company's philosophy for pursuing its role as a Corporate citizen and lays down guiding principles for selection, implementation and monitoring of CSR Projects and activities as well as formulation of the annual action plan on the basis the approach and direction given by the Board, taking into account the recommendations of its CSR Committee.

The policy shall apply to all CSR initiatives and activities taken up by the Company at various locations selected for implementing CSR Projects for the benefit of the society. This Policy shall be read in line with Section 135 of the Companies Act 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014 and such other rules, regulations, circulars, and notifications as may be applicable and as amended from time to time.

3. DEFINITIONS

3.1. "Act" means the Companies Act, 2013 (18 of 2013) and its subsequent amendments such as Companies (amendment) Act 2020;

3.2. "Administrative expenses" means the expenses incurred by the company for 'general management and administration' of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;

3.3. "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act;

3.4. "CSR Policy" means a structured framework that outlines the Company's approach principles, and strategy for Corporate Social Responsibility (CSR) initiatives. It defines the organization's commitment to social, environmental, and economic development, ensuring compliance with legal requirements, such as Section 135 of the Companies Act, 2013. The policy includes the focus areas, implementation framework, governance structure, and monitoring mechanisms for CSR activities, ensuring they create a sustainable and meaningful impact on society.

3.5. "Net profit" means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act.

3.6. "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 shall include 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;

3.7. "Local Area" – District in which Unit operates and the districts contiguous thereto.

3.8. "Public Authority" means 'Public Authority' as defined in clause (h) of section 2 of the Right to Information Act, 2005 (22 of 2005); This clause should be read in the context of Clause no. 7.4(c) of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 is with reference to the Transfer of assets.

3.9. "Section" means a section of the Act.

Any undefined words and expressions used in 'YIL CSR Policy' shall have the same meaning as defined for them in the Companies Act, 2013, the Companies (CSR Policy) Rules, 2014, as amended from time to time.

4. PRIORITY / FOCUS AREAS:

Yantra India Limited will select the area(s) or sector(s) for Corporate Social Responsibility projects/initiatives as per the theme of the year notified by Department of Public Enterprises (DPE). The Company will spend the percentage of CSR funds as fixed in DPE guidelines as per the theme notified by DPE.

The Percentage of CSR Funds which would be available with YIL after allocation for the projects as per the DPE theme would be utilized as per the Focus area of the CSR i.e.

a) **ENVIRONMENT**: ensuring environmental sustainability, ecological balance,

b) **EDUCATION:**

Support to education through construction of classrooms, providing classroom equipment like benches, computers, laboratory equipment, sports facilities & equipment and the like; Providing scholarships to deserving students; Undertaken projects for skill development in various fields.

c) **HYGIENE, HEALTHCARE & NUTRITION**

i. Promotion of sanitation through construction of toilets in educational institutions with particular focus on institutions for girls and in public spaces, providing sanitary napkin dispensers and incinerators in educational institutions;

ii. Providing clean drinking water by way of setting up RO plants, especially in rural centers;

iii. Promoting healthcare and nutrition projects especially in rural and slum areas.

d) **VETERANS BENEFIT** measures for the benefit of armed forces veterans, war widows and their dependents.

e) **RESPONSIBLE INDIA** Women Empowerment, Setting up old age homes, day care centre and such other facilities for senior citizens, Rural Development Projects, and Slum Development Projects

Additional focus areas of CSR interventions may be added in CSR policy periodically after taking approval of the Board. The scope of CSR activities is given in **Annexure 'A'.**

5. OBJECTIVES

The objectives of this policy are:

i. To take up programs directly or through implementing agencies that benefit the communities in the 'Local Area' where the company operates and over a period of time, in enhancing the quality of life of the underprivileged, and overall well-being of the local populace.

ii. To play a major role in transforming society through education, health and environment awareness. To generate, through its CSR initiatives, a community goodwill for YIL and help reinforce a positive & socially responsible image to YIL as a corporate entity.

iii. To define the approach and direction for CSR activities in the company.

iv. To make the stakeholders aware about CSR practices in YIL and help in the brand building of YIL.

v. To Achieve Sustainable Development for all segments of the communities for enhancing value creation in society;

vi. To comply with the statutory requirement of the Companies Act, 2013.

vii. To promote active participation of employees and stakeholders in CSR activities, fostering a culture of inclusivity and social responsibility.

viii. To achieve sustainable development for all segments of the communities, enhancing value creation in society and integrating environmental, social, and governance (ESG) principles.

ix. To establish mechanisms for assessing, monitoring, and evaluating the impact of CSR initiatives for continuous improvement and transparency.

6. INSTITUTIONAL ARRANGEMENT FOR CSR

There will be a 4 tier structure at YIL for CSR, for screening and approval of proposals. i.e.

1. Board of Directors (Tier - I)
2. Board Level CSR Committee (Tier – II),
3. CSR Sub Committee at Headquarter Level (Tier - III) &
4. Unit Level CSR Sub Committee (Tier – IV)

6.1 The Board of Directors (Tier - I)

The Board of Directors of YIL shall be accountable for the CSR activities and shall have an oversight function over the CSR Committee. Further the role of the Board shall include:

i. To constitute the CSR Committee.
ii. To approve the CSR Policy and Annual Action Plan.
iii. To ensure legal compliance of at least 2% spending of the average net profits of the company made during the three immediately preceding financial year
iv. To report CSR activities.
v. To ensure the administrative overheads shall not exceed 5% of total CSR expenditure
vi. To pass resolution to set off the excess of targeted CSR spending in a financial year to the immediate succeeding three financial years.
vii. Monitoring sanction of ongoing projects having duration of more than a year.
viii. To ensure that any surplus, generated from CSR activities are ploughed back into the same project or shall be spent in pursuance of CSR Policy and annual action plan of the company or transfer such surplus amount to a fund specified in Schedule VII within a period of six months of the expiry of the financial year.

6.2 Board Level CSR Committee (Tier –II)

The Members of CSR Committee shall be appointed by the Board of Directors of the Company which must consist of at least three or more Directors out of which minimum one Director shall be an Independent Director (after the appointment of the Independent Director in the Board). Constitution of the CSR committee shall be as per below:

Director/HR	Member
Director/Finance	Member
Independent Director	Member

Company Secretary shall be the secretary to the Board level CSR Committee.

The Committee may invite/co-opt such other executive(s)/employees of the Company, professionals and experts with relevant experience, as it may consider appropriate in its sole discretion, whether on permanent basis or temporarily for meetings of the Committee, to advise on the various CSR Activities being undertaken / to be undertaken by the Company. The Committee will meet ideally once in a quarter.

6.3 ROLE AND RESPONSIBILITIES OF CSR COMMITTEE

i. To formulate, recommend and modify whenever necessary, the Corporate Social Responsibility Policy to the Board;
ii. To formulate and recommend to the Board, the CSR activities to be undertaken by the company during the year as specified in Schedule VII;
iii. To recommend the amount of expenditure to be incurred on activities referred above;
iv. To monitor the CSR Policy of the Company from time to time;
v. To formulate and recommend to the Board, an annual action plan;
vi. To identify specific Thrust Areas / Projects / Activities, which shall be undertaken by the Company during the period;
vii. Any other activities/programs/functions, as may be assigned by the Board;
viii. Submit the Reports to the Board in respect of the CSR activities undertaken by the Company.

6.4 Headquarter Level CSR Sub Committee (Tier –III)

The Members of Headquarter Level CSR Sub Committee shall be appointed by the CSR Committee of the Company which must consist of at least three or more members one of which would be the CSR Head of the company. Constitution of the Headquarter Level CSR Sub Committee shall be as per below:

General Manager/HR (CSR Head)	Chairperson
Jt.General Manager/DGM/HR	Member
Jt.General Manager/DGM/Finance	Member
Company Secretary	Member

The committee will meet according to the requirement, will meet ideally once in a quarter.

6.5 ROLE AND RESPONSIBILITIES OF HQ LEVEL CSR SUB COMMITTEE

i. To assist CSR Committee in preparation of Annual Action Plan and recommend amendment to Annual Action Plan or CSR Policy from time to time.
ii. To identify and recommend suitable CSR projects to the CSR Committee.
iii. To recommend the modalities of utilization of funds and implementation schedules for the projects or programmes.
iv. To carry out need assessment, close monitoring, periodic review, impact assessment of CSR projects wherever necessary.

6.6 Unit Level CSR Sub Committee (Tier –IV)

The Members of Unit Level CSR Sub Committee shall be appointed by the CSR Committee of the Company which must consist of at least three or more members one of which would be the Unit Head. Constitution of the Unit Level CSR Sub Committee shall be as per below:

Executive Director of the Unit	Chairman
Nodal Officer/CSR	Member
Jt.GM/DGM Finance	Member

All proposals/ annual budget/ any other matter related to CSR to be submitted by Unit to Headquarter will require recommendation of this Committee. The committee will meet according to the requirement, will meet ideally once in a quarter.

6.7 ROLE AND RESPONSIBILITIES OF UNIT LEVEL CSR SUB COMMITTEE

i. To review all proposals received at the Unit.
ii. To identify and recommend suitable CSR projects to the HQ Level CSR sub Committee.
iii. To recommend the modalities of utilization of funds and implementation schedules for the projects or programmes.
iv. To carry out need assessment, close monitoring, periodic review, impact assessment of CSR projects wherever necessary.
v. To give suggestion(s) relevant to CSR programs / activities whenever required.

6.8 CSR Cell

To carry out and manage the CSR activities undertaken by the company a CSR Cell will be created at the Headquarter under the HR Division. The CSR cell will be the frontline team to implement and execute the instructions received from the CSR committee and the CSR head. The Cell will be headed by the CSR head of the company. The Cell is responsible for maintaining records of all project proposals, execution of the projects, conducting periodic CSR Committee meetings and CSR Sub Committee Meetings and CSR reporting. The CSR cell will liaison with the units with regard to the activities and recommendations of the Unit Level CSR Sub Committee meetings. Further, the Cell will be responsible for the following:

i. To receive proposals, process them and present to the committee with necessary inputs.
ii. Undertake all administrative actions, maintain records, monitoring, evaluation and reporting of CSR activities
iii. To appraise the Committees of the developments in the CSR Rules and government Guidelines.
iv. Maintain comprehensive records of all CSR expenses and coordinate with external professionals for any audits or assessments as required from time to time.

At present, the CSR Cell will consist of the following key personnel:

i. GM/HR
ii. Jt. GM/DGM HR
iii. JWM
iv. More number of personnel may be added as per requirement.

7. ANNUAL ACTION PLAN

The CSR Committee shall formulate and recommend to the Board, an annual action plan at the beginning of every year in pursuance of its CSR policy, which shall include the following, namely:-

7.1 To assist in planning of the activities, the indicative budget allocation for broad sector of activities will be delineated in the Annual Action Plan which shall be formulated and recommended by the CSR Committee and submitted to the Board for approval and shall include the following:

a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
b) the manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4 of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021;
c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
d) monitoring and reporting mechanism for the projects or programmes; and
e) details of need and impact assessment, if any, for the projects undertaken by the company.
f) Preference would be given to Projects in the 'Local Area'.

7.2 However, the Board may alter such plan any time during the financial year as per the recommendation of the CSR Committee based on reasonable justification to that effect.

7.3 Broadly, the CSR Annual Action Plan for CSR Activities will be in line with the CSR Policy of YIL with focus on Environment, Education, Healthcare, Nutrition Veterans and Responsible India.

7.4 The Guidelines issued by the Department of Public Enterprise (DPE) Government of India from time to time for spending CSR in specific focus areas shall also be considered while forming the Annual Action Plan for CSR projects.

7.5 YIL shall give preference to well defined Project operating principles during the planning stage for the identification and implementation of its CSR Projects / Programmes in order to ensure optimal utilisation of the CSR budget.

8. CSR BUDGET AND CSR EXPENDITURE:

8.1 The Board of Directors, upon recommendation of the CSR Committee, shall annually allocate the funds for carrying out the CSR activities in synchronization with the schedule of activities proposed to be undertaken during the year. The criteria of allocation of funds shall be at the sole discretion of the Board of Directors.

8.2 Two percent of the average net profits of the Company made during the three immediately preceding financial years or as per the rules made or amended from time to time as per the as per the relevant provisions of the Companies Act, 2013 may be taken as the fund available for CSR activities for the prescribed year.

8.3 Any amount remaining unspent pursuant to any ongoing project or not related to the ongoing project will be deposited in Unspent CSR Account to be opened by the company in that behalf for that financial year or Fund specified in Schedule VII as specified in provision of section 135 of the Companies Act, 2013.

I) TREATMENT OF UNSPENT AMOUNT: If the Company fails to spend 2% of the Average net profit, then the unspent amount shall be treated as follows

(A) TRANSFER OF UNSPENT/ UNALLOCATED AMOUNT: If unspent amount not relating to an ongoing project	Board shall, in its report, made under clause (o) of sub-section (3) of Act, specify the reasons for not spending the amount; and' unless the unspent amount relates to any ongoing project referred to in sub-section (6) Section 135, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. *Until a fund is specified in Schedule VII for the purposes of subsection (5) and (6) of section 135 of the Act, the unspent CSR amount, shall be transferred by the company to any fund included in schedule VII of the Act*
(B) UNSPENT CSR ACCOUNT FOR ONGOING PROJECTS: If unspent amount relates to an ongoing project	The amount shall be transferred within a period of 30 days from the end of the FY to a special account to be opened by the company in that behalf for that FY in any scheduled bank. This will be called the Unspent Corporate Social Responsibility Account (UCSRA).
C) Failure to spend on the ongoing Project in 3 years	Company shall transfer the amount to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.
PENALTY u/s SECTION 135 (7) (Company's Act) If a company is in default in complying with the provisions of sub-section (5) or sub-section (6), the company shall be liable to a penalty as per the provisions of company's Act & amendment rules 2021.	

II) **ONGOING PROJECT**: [Rule 2(1)(i)] Ongoing Project means a multi-year project undertaken by a Company in fulfillment of its CSR obligation having timelines not exceeding 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 one year by the board based on reasonable justification.

III) Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

8.4 The Company's Board of Directors shall approve the CSR Expenditure, Annual Action Plan for that year based on the recommendations of the Board Level CSR Committee.

8.5 Any surplus arising out of CSR Projects/Programmes/activities shall not form part of the business profit of the Company and shall be spent dealt with as per provisions of the Companies Act, 2013.

8.6 In the event of the Company spending an amount in excess of requirement provided under section 135, such excess amount may be set off against the requirement to spend under this section for the immediate succeeding three financial years subject to the conditions that the excess amount available for set off shall not be included in the Surplus arising out of CSR activities. Company's Board shall pass a resolution to that effect.

8.7 **SURPLUS:** Prior to end of Financial Year, CSR Committee shall place for Board consideration and Approval, details of the Completed Projects (with Utilization Certificates) and the surplus amount generated with reasons thereof. Any SURPLUS arising out of CSR expenditure shall not form part of the business profit of the Company. The Surplus amount shall be

i. Ploughed back into the same project OR

ii. transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company OR

iii. Transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

iv. In case the surplus is transferred to unspent CSR account of the Company as per clause (ii) aforesaid, the Company shall spend such surplus as under:
   a) spend on any project as approved in point (3) of this annual action plan,
   b) spend on a new project as may be approved by the Board based on the recommendation of the CSR Committee.

8.8 The CSR expenditure shall include all expenditure including contribution to corpus for CSR Project or programs relating to CSR activities approved by the Board on recommendation of the CSR Committee but does not include any expenditure on any item not in conformity or not in line with the activities which fall within the purview of Schedule VII of the Companies Act, 2013.

8.9 The expenditure incurred on baseline surveys/need assessment study, on capacity building programmes such as training, workshops, seminars, conferences etc. to implement the CSR projects/programmes of the company would be accounted for as CSR expenditure. However, such expenditure including any other administrative expenditure shall not exceed 5% of total CSR expenditure of the Company.

8.10 For implementing the CSR Projects/Programmes the Fund Flow would be as per the Annual Action Plan.

8.11 To ensure proper management of CSR expenditure the following would be followed:-

i) CSR expenditure shall be planned and allocated on a project-wise basis as approved by the CSR Committee and the Board.

ii) Disbursement of funds to implementing agencies shall be made in tranches, linked to the achievement of pre-defined milestones. Subsequent tranches shall be released only upon submission and verification of Utilization Certificates and progress reports

iii) All CSR-related expenditures and fund releases shall require prior approval from the CSR Committee.

iv) CSR expenditures shall be subject to periodic internal reviews and audits by the YIL HQ / YIL Units.

v) All expenditure-related documents including approvals, vouchers, payment proofs, and reports shall be securely stored and retained for at least 8 years for audit purposes.

9. CSR IMPLEMENTATION

9.1 The expenditure in CSR activities should be project based (each such project is referred to as "CSR Project") and for every CSR Project, time framed periodic milestones should be finalized at the outset. Implementation of the CSR projects or programs shall be either directly by YIL or through the agencies fulfilling the criteria laid down under the Companies (Corporate Social Responsibility Policy) Rules, 2014 (and as amended from time to time). Implementing agencies shall necessarily be fulfilling the criteria specified in **Annexure- 'B'** of this Policy. Only duly registered agencies on MCA portal with a valid registration number will be hired for CSR project implementation.

9.2 The CSR Projects shall be implemented directly or executed through a registered trust or a registered society or company established under Section 8 of the Companies Act, 2013 (erstwhile Section 25 of the Companies Act, 1956) by the Company or its holding or subsidiary or associate company (hereinafter referred to as "Implementation Agency"). Implementing agencies shall be selected on the basis of their experience and track record. Physical inspection of the site /facility /service shall be undertaken by the CSR Sub- committee (Headquarter or Unit Level) or by members or senior officials of the Company nominated by the Board level CSR Committee prior to, in between and on completion of project.

9.3 YIL shall sign an MOU with the implementing agency clarifying the responsibility of YIL and the implementing partner, the fund release pattern and the expected outcome from the initiative. The monitoring and evaluation time frame shall also be clearly indicated.

9.4 The MOU with project implementing agency will be signed either by the Unit Head or by CSR Head of YIL.

9.5 CSR Projects under YIL will prominently display the YIL Logo and the Name of the Company wherever feasible to ensure the branding benefits for the company.

9.6 Non-compliance with the Terms and Conditions of the MOU shall be treated as violation of the MOU and CSR Committee may discontinue funding of the project at any time on the recommendation of the CSR Sub Committee.

9.7 The Implementation Agency shall submit periodic performance report (including fund utilization report) to the Committee for their action thereon. Fund Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor will be submitted by the Organization/ Institution/Implementing Agency to whom CSR fund is allocated on the completion of the financial year or as and when it is asked by the company to submit the same.

9.8 Activities which are clearly mandated to be performed by the Central/State governments are to be generally avoided. However, dovetailing/ participation on a joint mode for any central/state government or any CPSE sponsored initiative may be undertaken provided it is covered under Schedule-VII of the Companies Act, 2013 or Govt. guidelines on CSR.

10. MONITORING:

10.1 The CSR Committee shall institute a transparent monitoring mechanism for implementation of CSR Projects and regularly monitor the activities undertaken by measuring the performance with the benchmarked milestones.

10.2 The Monitoring of CSR Project shall be done by inviting monthly / quarterly progress reports and may also conduct quarterly meetings between YIL and implementing partners, submission of quarterly progress reports by the implementing partners as well as quarterly site visits by the YIL Staff.

10.3 The CSR Committee or any person authorized by it may also obtain feedback from the direct beneficiaries of the CSR activities of the Company. The detailed monitoring report along with feedback shall be submitted to the Board of Directors for their consideration thereon.

10.4 The CSR Committee may also conduct impact studies on a periodic basis, through independent professional third parties / professional institutions, especially on strategic and high value programs.

10.5 The Quarterly monitoring reports and the final evaluation and impact assessment reports (wherever necessary), if required, shall be placed before the Board Level CSR Committee, who shall apprise the progress to the Board of Directors.

10.6 CSR initiatives of the Company will also be reported in the Annual Report of the Company as per the Companies Act, 2013.

10.7 The effective monitoring and implementation of the project with reference to the approved timelines and year wise allocation shall be certified by Chief Financial

Officer or the person responsible for financial management for information of the Board on annual basis.

10.8 Monitoring of timely fund utilization to ensure that Projects / Programmes as budgeted are actually being carried out and/or any other activity that the CSR Committee may deem necessary in the larger interest of its CSR initiatives.

10.9 The CSR Cell of the Company shall be responsible for monitoring of CSR activities at every stage on day-to-day basis. They shall keep track of the progress of the CSR activities on a regular basis through status check from implementing agency, site visits etc. and also obtain feedbacks from the targeted beneficiaries. For close supervision and monitoring of the projects the CSR Cell may work in coordination with Unit Level CSR sub Committees. In addition, Units will submit status reports on need basis, as and when required.

10.10 The progress report of CSR activities at each stage shall be obtained from the Implementing Agencies on a regular basis which shall be reviewed by both CSR Sub-Committee and the CSR Committee.

10.11 After completion of the Project, the implementing Unit shall ensure that a detailed Project Completion report (covering all aspects of project implementation from its inception up to its completion) is prepared and submitted by the implementing agency in consultation with the Unit.

11. IMPACT ASSESSMENT:

In the event of the Company having average CSR obligation of Rs. ten crore rupees or more in pursuance of subsection (5) of section 135, in the three immediately preceding financial years, the Company shall undertake Impact assessment, through an independent agency, of CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.

Expenditure towards Impact assessment may be booked towards Corporate Social Responsibility for that financial year, and shall not exceed Two percent of the total CSR expenditure for that F.Y. or fifty lakh rupees, whichever is higher. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR. However presently this is not applicable for YIL.

12. DISPLAY OF CSR ACTIVITIES ON ITS WEBSITE:-

The contents of this CSR Policy, composition of the CSR Committee shall be disclosed in the Directors Report and displayed on website of YIL. The activities/Projects undertaken under CSR shall also be displayed on website.

13. REPORTING AND RECORD KEEPING:

13.1 The CSR Cell shall be responsible for maintaining proper records, including minutes of all CSR Committee and Sub-Committee meetings, ensuring accurate documentation and compliance.

13.2 The Board's report of the Company shall include an annual report on CSR containing such other details as may be prescribed from time to time under the Act and the CSR Rules.

13.3 The Board will be responsible to ensure that:

i. The report of the Board includes the annual report on CSR Activities of the Company and sets out the requisite information in terms of the Act and the Rules;

ii. The contents of the latest and updated version of the CSR Policy is included in the report of the Board;

iii. The contents of such policy are also made available on the website (if any) of the Company.

iv. In case of failure to ensure the minimum CSR Expenditure, detailed reasons for the same are adequately disclosed in the Board Report.

14. CSR POLICY REVIEW AND AMENDMENTS

The CSR Committee will review the Policy periodically and submit their recommendation for appropriate changes or amendments, if necessary, to the Board for their approval.

Statutory enactments or Judicial pronouncements or Government orders issued by the respective Authorities with regard to CSR shall be automatically made applicable to this Policy with immediate effect.

The CSR Committee shall have the power to clarify any doubts or rectify any anomalies that may exist in connection with the effective execution of this Policy.

15. EFFECTIVE DATE:

This Policy will be effective from the date of adoption/review by the Board.

16. INTERPRETATION

This Policy will form the framework for functioning of the CSR activities of the Company. In case of any difficulty/doubt in interpreting any provision of the Policy and also in respect of matters not covered herein, a reference will be made to the CSR Committee. In all such matters, the interpretation and the decision of the CSR Committee shall be final.

ANNEXURE - 'A'

SCOPE OF CSR ACTIVITIES

The following activities as specified under Schedule VII to the Companies Act, 2013 will be considered as CSR activity –

i. Eradicating hunger, poverty and malnutrition, 'promoting health care including 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. Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly and the differently abled and livelihood enhancement projects

ii. 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;

iii. 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

iv. 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 art and handicrafts;

v. 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 widow

vi. Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports; construction, renovation, maintenance of stadiums, gymnasiums and rehabilitation centres.

vii. Contribution to Prime Minister's National Relief Fund/Prime Minister's Citizen Assistance and relief in Emergency 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, Tribes, other backward classes, minorities & Women;

viii. 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 Located within academic institutions which are approved by the Central Government;

b) Contribution 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 Homeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defence 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).

ix. Rural development projects;

x. Slum area development, the term `slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

xi. Disaster management, including relief, rehabilitation and reconstruction activities.

ANNEXURE - 'B'

GUIDELINES FOR IMPLEMENTING AGENCY SELECTION:-

Board shall ensure that CSR activities are undertaken by the Company itself or through an implementing agency which is –

(a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or

(b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or

(c) any entity established under an Act of Parliament or a State legislature; or

(d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities

(e) Every entity, covered under sub-rule (1) of Rule 4 to the Rules of Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar, with effect from the 01 st day of April 2021 and must have the unique registration number generated by the Govt. portal meant for this purpose. Registration with MCA portal is mandatory for the implementing agency.

(f) To avoid Conflict of interest, CSR Funding may not be extended to Institutions/eligible intermediaries where an employee of our Company or a Board Member is associated in an Official capacity or otherwise.

(g) Agencies not fulfilling the criteria as mentioned above will not be considered as Implementing Agencies for CSR Projects.

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