



1. **SHORT TITLE AND APPLICABILITY:**

The Corporate Social Responsibility Policy (“hereinafter referred to as the **CSR Policy**”) developed by Alphatec Audio Video Private Limited (“hereinafter referred to as the **Company**”) encompasses the Company’s aim to align and integrate its resources with society’s developmental needs towards creating a better tomorrow.

The CSR Policy shall be governed by the provisions of the Companies Act, 2013 (“**Act**”), more particularly Section 135 of the Act that sets out the eligibility threshold of the Company to mandatorily undertake CSR activities, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended (“**CSR Rules**”), and other statutory provisions governing CSR activities, as may be applicable to the Company from time to time. This CSR Policy shall be applicable for such financial years during which the Company meets the thresholds prescribed under Section 135(1) of the Act. In the event that the Company does not meet such thresholds for three consecutive financial years, the Company shall not be required to comply with the CSR obligations for such period, to the extent permitted under applicable law.

2. **PHILOSOPHY AND OBJECTIVES:**

The Company’s commitment towards CSR include but not limited to, promotion of education and healthcare, sanitation, energy and climate change, promoting gender equality, empowering women, and betterment of the society through respect for universal human rights and the environment, acting with integrity and accountability and operating responsibly and sustainably.

The objectives of this CSR Policy are to:

- 2.1 provide a guiding framework for selection, implementation and monitoring of CSR activities of the Company in accordance with Section 135 of the Act, Schedule VII thereto and the CSR Rules;
- 2.2 ensure that the Company’s CSR initiatives are undertaken in a focused, transparent and accountable manner and result in sustainable benefits for the communities in which it operates; and
- 2.3 Where appropriate and legally permissible, the Company may leverage its expertise in audio-visual and technology solutions while ensuring that such CSR activities remain outside the ordinary course of its business and comply with Schedule VII of the Act.

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3. **SCOPE:**

Areas/Localities to be covered - Company shall give preference to the local area(s) and surroundings around where it operates for spending the amounts earmarked for CSR activities.

Subject to the above preference, the Company may implement CSR projects and programmes in any part of India, based on identified needs and potential for sustainable impact, in accordance with Schedule VII of the Act and the CSR Rules.

4. **CSR ACTIVITIES/ FOCUS AREAS:**

Company shall undertake CSR projects and programs, either directly or through implementing agencies, as may be prescribed and which fall within the purview of the activities specified in Schedule VII of the Act, viz;

- a. 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;
- b. promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
- 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 art and handicrafts;
- f. measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widows;
- g. training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;

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- h.** 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- i.** 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;
- j.** 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 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).
- k.** rural development projects;
- l.** slum area development;
- m.** disaster management, including relief, rehabilitation and reconstruction activities.

While identifying CSR programmes within the above categories, the Company may seek to prioritise initiatives that have linkages with its core capabilities in audio-video and technology (for example, digital education, technology-enabled learning spaces, assistive technologies, energy-efficient community infrastructure), to the extent such initiatives remain compliant with Schedule VII and outside the ordinary course of business.

CSR activities shall be undertaken in India only and shall not include activities undertaken in pursuance of the normal course of business of the Company, activities benefitting only employees and their families, direct or indirect contributions to political parties, or activities

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undertaken for fulfilment of any other statutory obligations, to the extent so provided under the Act and CSR Rules.

5. CSR COMMITTEE:

As the CSR Obligation of the Company does not exceed fifty lakh rupees, the requirement to constitute CSR Committee shall not be applicable to the Company. In such cases, the functions of the CSR Committee are discharged by the Board of Directors. The Company had earlier constituted the said committee at its Board Meeting held on 17th September 2019 and was dissolved at its Board Meeting held on 01st April, 2024.

Accordingly, all responsibilities and functions that would ordinarily be discharged by a CSR Committee under Section 135 of the Act and the CSR Rules shall be performed by the Board, including formulation and review of this CSR Policy, approval of CSR projects and programmes, determination of the amount of expenditure to be incurred on such activities and monitoring of CSR implementation. . The Board shall ensure that all functions assigned under Section 135 of the Act and the CSR Rules are discharged in accordance with applicable law.

6. SPENDING AND ALLOCATION:

For achieving its CSR objectives through implementation of meaningful and sustainable CSR programs, Company will allocate / earmark in every financial year, at least two per cent (2%) of the average net profits of the Company made during the three immediately preceding financial years, as its CSR Budget for the year. Such "net profit" shall not include such sums as may be prescribed and shall be calculated in accordance with the provisions of Section 198 of the Act.

7. ANNUAL ACTION PLAN:

The Board shall approve an Annual Action Plan for each financial year in accordance with the Companies (Corporate Social Responsibility Policy) Rules, 2014. Such Annual Action Plan may include the list of approved CSR projects or programmes, the manner of execution, modalities of utilisation of funds, implementation schedules, monitoring and reporting mechanisms and such other particulars as may be prescribed under applicable law. The Board may alter such Annual Action Plan at any time during the financial year based on reasonable justification.

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8. TREATMENT OF UNSPENT AMOUNTS:

- 8.1** If the Company fails to spend such specified amount, the Board shall, in its report, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project as specified in the following paragraph, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
- 8.2** Any unspent / unutilized CSR allocation of a particular year, pursuant to any ongoing project, fulfilling such conditions as may be prescribed, undertaken by the Company in pursuance of its Corporate Social Responsibility Policy, shall be transferred by the Company within a period of thirty days from the end of the financial year to a special account to be opened by the Company in that behalf for that financial year in any scheduled bank to be called the "Unspent Corporate Social Responsibility Account", and such amount shall be spent by the Company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the Company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.
- 8.3** Where the Company spends an amount in excess of requirement as may be provided under the Act, such excess amount may be set off against the requirement to spend, up to immediate succeeding three financial years subject to the conditions specified under the Rules.
- 8.4** The surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of the Company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and 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 6 months of the expiry of the financial year.
- 8.5** The Board shall ensure that the administrative overheads shall not exceed five per cent (5%) of the total CSR expenditure of the Company for the financial year.

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9. MODALITIES OF EXECUTION AND IMPLEMENTATION:

9.1 The CSR activities may be undertaken and / or implemented by

a. The Company itself under the guidance and supervision of the Board or any person authorised in this behalf;

b. Registered public trusts or registered society, registered under section 12A and 80G of the Income Tax Act, 1961 or a company established under section 8 of the Act, established by Company, either singly or along with any other company;

c. Registered trusts or registered society, registered under section 12A and 80G of the Income Tax Act, 1961 or a company established under section 8 of the Act, which is not established by the Company but having an established track record of at least three years in undertaking similar activities.

d. Every implementing agency engaged by the Company shall be registered with the Central Government by filing e-Form CSR-1 and shall possess a valid CSR Registration Number, wherever such registration is required under applicable law.

9.2 The Company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programmes in accordance with these Rules.

9.3 Any capital asset created or acquired out of CSR expenditure shall be held by such eligible persons or entities and in such manner as prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

9.4 Prior to on-boarding any implementing agency, the Company shall verify that such entity meets the registration / eligibility requirements prescribed under the CSR Rules and possesses an adequate governance and compliance track record.

10. PLANNING AND MONITORING:

While identifying Long Term programs, all efforts must be made to the extent possible to define the following:

a. Program objectives;

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- b. Baseline survey - It would give the basis on which the outcome of the program would be measured;
- c. Implementation schedules - Timelines for milestones of the program will need to be prescribed;
- d. Major results expected and measurable outcome.

11. RESPONSIBILITIES AND AUTHORITIES:

11.1 To ensure effective implementation of the CSR activities undertaken, a monitoring mechanism will be put in place by the Board of the Company and the progress of CSR activities under implementation will be reported to the Board on a quarterly basis during the Board Meetings.

11.2 Monitoring shall include review of the physical and financial progress of projects, assessment of key risks and mitigation measures, and, where CSR projects are implemented through external agencies, periodic reports and utilisation certificates from such agencies.

11.3 Where required under the Act and CSR Rules, or where considered appropriate by the Board, the Company may undertake impact assessment of applicable CSR projects in accordance with the thresholds and methodology prescribed under the CSR Rules.

11.4 The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner approved by it

12. STAKEHOLDER ENGAGEMENT:

In conceptualising and implementing CSR projects, the Company shall, where feasible, engage with relevant stakeholders such as local communities, beneficiaries, local authorities, implementing partners and employees, so that CSR initiatives address genuine needs and promote inclusive and sustainable development.

13. REPORTING AND DISCLOSURE:

13.1 The Board's Report of the Company shall include, for every financial year to which Section 135 of the Act applies, an annual report on CSR in such form and manner as may be prescribed under the Act and CSR Rules (including the formats specified in the CSR Rules, as amended from time to time). Such report shall, inter alia, disclose:

- a. a brief outline of this CSR Policy;

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- b. the average net profit of the Company for the last three financial years and the prescribed CSR expenditure (i.e. 2% of such average net profit);
- c. details of CSR amount spent and unspent during the year, project-wise, along with the manner of dealing with unspent amounts in accordance with the Act and CSR Rules; and
- d. in case of failure to spend the prescribed CSR amount, reasons for not spending such amount.

13.2 Where the Company maintains a website, this CSR Policy and such other statutory disclosures relating to CSR as may be prescribed shall be disclosed on the website. The Company shall maintain appropriate records and supporting documentation relating to CSR projects, expenditure, approvals, implementing agencies, utilisation of funds and monitoring reports for such period as may be required under applicable law and the Company's record retention practices.

14. AMENDMENTS:

Any or all provisions of this CSR Policy shall be subject to revision/amendment in accordance with the Act, CSR Rules and other applicable guidelines issued by the Government from time to time. The Company reserves the right to modify, cancel, add, or amend any of the provisions of this Policy, subject to approval of the Board and compliance with applicable law.



Devasis Barkataki
Devasis Barkataki
Whole-time Director

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