

PREMIER PLASMOTEC PRIVATE LIMITED
CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY
(As per applicable provisions of the Companies Act, 2013 and Rules made thereunder)

1) PREAMBLE

Premier Plasmotec Private Limited ("the Company") recognizes its responsibility towards society and is committed to conducting its business in a socially, economically and environmentally sustainable manner.

This Corporate Social Responsibility ("CSR") Policy has been framed in accordance with the provisions of **Section 135 of the Companies Act, 2013** read with the **Companies (Corporate Social Responsibility Policy) Rules, 2014**, as amended from time to time ("CSR Provisions").

2) APPLICABILITY AND LEGAL FRAMEWORK

This Policy is governed by the applicable provisions of the Companies Act, 2013 and the CSR Rules, as amended.

In terms of **Section 135(9) of the Companies Act, 2013**, where the amount required to be spent by a company on CSR activities does not exceed **₹50 lakh**, the requirement for constitution of a CSR Committee is not applicable, and the **functions of such Committee are discharged by the Board of Directors**.

Accordingly:

- The Company is not required to constitute a CSR Committee.
- All CSR-related functions are carried out by the Board of Directors.

The Company shall comply with all other applicable CSR provisions including:

- Spending requirement under Section 135(5)
- Treatment of unspent CSR amount under Section 135(6)
- CSR reporting requirements
- Registration of implementing agencies, wherever applicable

3) OBJECTIVE

The objective of this Policy is to:

- Ensure compliance with applicable CSR provisions.
- Undertake CSR activities that create sustainable and measurable social impact.
- Contribute towards inclusive growth and development of society.
- Align CSR initiatives with activities specified under Schedule VII of the Act.

4) GOVERNANCE

The CSR activities of the Company shall be governed by the **Board of Directors**, which shall:

- Approve and modify the CSR Policy
- Approve CSR projects, programmes and Annual Action Plan
- Approve CSR expenditure
- Monitor implementation and ensure compliance with CSR provisions

5) CSR ACTIVITIES

The Company shall undertake CSR activities in accordance with **Schedule VII of the Companies Act, 2013**, including but not limited to the following:

5.1 Health, Sanitation and Nutrition

- Eradicating hunger, poverty and malnutrition
- Promoting preventive healthcare and sanitation
- Providing safe drinking water

5.2 Education and Skill Development

- Promotion of education, including special education
- Vocational skills and livelihood enhancement

5.3 Women Empowerment and Social Welfare

- Promoting gender equality and women empowerment
- Support for senior citizens, orphans and underprivileged sections

5.4 Environmental Sustainability

- Conservation of natural resources
- Environmental protection and ecological balance

5.5 Heritage, Culture and Sports

- Protection of national heritage, art and culture
- Promotion of sports

5.6 Armed Forces Welfare and Relief Funds

- Welfare of armed forces veterans
- Contribution to Government relief funds

5.7 Rural and Slum Development

- Rural development projects
- Slum area development

6) ACTIVITIES NOT ELIGIBLE FOR CSR

The following shall not qualify as CSR activities:

- Activities undertaken in the normal course of business
- Activities benefiting only employees and their families
- Contributions to political parties
- Activities undertaken to fulfill statutory obligations
- One-time events such as sponsorships, advertisements, etc.

7) MODE OF IMPLEMENTATION

CSR activities may be undertaken:

- Directly by the Company; or
- Through eligible implementing agencies registered with the Central Government as per CSR Rules.

8) ANNUAL ACTION PLAN

The Board shall approve an **Annual Action Plan**, which shall include:

- List of approved CSR projects
- Implementation modalities
- Timelines and monitoring mechanism
- Details of ongoing projects, if any

9) CSR EXPENDITURE

- The Company shall spend the amount as prescribed under applicable CSR provisions (i.e., minimum **2% of average net profits** of the preceding three financial years).
- CSR expenditure shall be incurred in accordance with the approved plan.
- Administrative overheads shall be within prescribed limits (currently **5%**).

10) TREATMENT OF UNSPENT CSR AMOUNT

- Unspent CSR amount (other than ongoing projects) shall be transferred to a fund specified in Schedule VII within **6 months** from the end of the financial year.
- Unspent amount relating to ongoing projects shall be transferred to a separate **Unspent CSR Account** within **30 days** and utilized within **3 financial years**, failing which it shall be transferred to a Schedule VII fund.

11) MONITORING AND IMPACT ASSESSMENT

- CSR activities shall be monitored periodically by the Board.
- Impact assessment shall be carried out wherever applicable as per CSR provisions.

12) REPORTING AND DISCLOSURE

- The Board's Report shall include an annual report on CSR in the prescribed format.
- The Chief Financial Officer or person responsible for financial management shall certify utilization of CSR funds.
- The CSR Policy shall be disclosed on the Company's website, if applicable.

13) SUPERSESION

This Policy supersedes and replaces all earlier CSR Policies of the Company with effect from the date of approval by the Board of Directors.

14) AMENDMENT

The Board of Directors may amend or modify this Policy from time to time to ensure compliance with applicable laws.

15) ADOPTION AND EFFECTIVE DATE

This CSR Policy has been approved and adopted by the Board of Directors of the Company vide resolution dated 01st April, 2026 and shall be effective from the same date.

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