POLICY DOCUMENT

# Corporate Social Responsibility Policy

Zemoso Technologies Private Limited

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| Effective from | 31.10.2025 |
| Governing framework | Section 135, Companies Act, 2013 & Companies (CSR Policy) Rules, 2014 |
| Approved by | Board of Directors |

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# 1. Introduction

## 1.1 Overview

Zemoso Technologies Private Limited ('Company') got incorporated on 23rd November 2012 in the State of Telangana. Company is committed to contributing to harmonious and sustainable development of society and environment through its business activities and CSR initiatives, to be implemented within the geographical boundaries of India, with preference to its areas of operation. This policy sets forth the Company's goals in complying with all CSR-related provisions as per the Companies Act, 2013.

## 1.2 CSR in India

CSR in India has traditionally been seen as a philanthropic activity. Earlier CSR practices are regularly not practiced, only few Multi-National Corporations ("MNCs") used to voluntarily contribute to the development of society. But the new CSR provisions put formal and greater responsibility on Companies to set out clear framework and process to ensure strict compliance. Every Company having net worth of Rs. 500 crore or more, or turnover of Rs. 1000 crore or more, or net profit of Rs. 5 crore or more during the immediately preceding financial year must comply with the CSR provisions.

Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules") and amendments thereof lays down the framework and modalities of carrying out CSR activities which are specified in Schedule VII of the Act.

# 2. Objective & Scope

The main objective of the CSR Policy is to contribute to the needs of the society out of the profits earned by the Company. This Policy covers current as well as proposed CSR activities to be undertaken by the Company and examining their alignment with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only.

The Company proposes to implement its CSR activities in various sectors stated hereunder:

- Education
- Health care
- Setting up old age home
- Environmental sustainability
- Protection of national heritage
- Women empowerment
- Poverty
- Contribution to the Prime Minister's National Relief Fund or any other fund set up by Central or State Government for socio-economic development
- Any other area as may be prescribed by Schedule VII amended from time to time

- Any natural calamity taken place in India.

The Company will review the sectors from time to time and make additions/deletions/clarifications to the above sectors.

# 3. CSR Committee/ Board of Directors

## 3.1 Constitution

Every Company having net worth of Rs. 500 crore or more, or turnover of Rs. 1000 crore or more, or net profit of Rs. 5 crore or more during the immediately preceding financial year shall constitute a CSR Committee which consist of three or more directors out of which at least one should be an independent director.

Where a Company is not required to appoint an independent director under sub-section (4) of section 149 of the Companies Act, 2013, it shall have in its Corporate Social Responsibility Committee two or more Directors like a Private Limited Company.

Further, as per Section 135 (9) of the Companies Act, 2013, where the amount to be spent by a Company under sub-section (5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such Company.

## 3.2 Powers of the Board

Following is the Powers of the Board:

- (i) Formulate CSR Policy and approve the same.
- (ii) Approve CSR activities as stated under Schedule VII of the Act.
- (iii) Approve the CSR Budget.
- (iv) Spend the allocated and approved CSR amount on the CSR activities in accordance with the Act and the CSR Rules.
- (v) Monitor the CSR policy from time to time.
- (vi) To monitor the unused funds set aside in the designated account.

## 3.3 Frequency of the Meetings of the Board of Director

The Board of Director shall meet at least once in a year. Board of Directors can agree upon mutually regarding time and place for the said meetings. Quorum for the meeting should be two directors. The Board of Directors may participate in the meeting either in person or through video conferencing or other audio-visual means in accordance with the provisions of the Companies Act, 2013 and rules made thereunder from time to time.

For any financial year, if the net worth of Rs. 500 crore or more, or turnover of Rs. 1000 crore or more, or net profit of Rs. 5 crore or more during any preceding three financial years is not fulfilled then the committee will be dispensed for that particular financial year and shall be reconstituted whenever the threshold limits are fulfilled or there is any unspent CSR amount in the designated bank account of the Company.

# 4. CSR Budget/CSR Spend

The Act mandates Companies meeting the CSR qualification criteria as mentioned above to allocate at least two percent of the average net profits of the Company made during the three immediately preceding financial years or where the Company has not completed the period of three financial years since its incorporation, during such immediately preceding financial years, in every financial year to be spent on CSR Activities that fall under purview of Schedule VII of the Act

Further, the Company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities:

The Board of a Company shall satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

**Consequent upon the resignation of Mr. Praveen Yadav from the Directorship of the Company w.e.f 09.10.2023, clause 3.1 stands amended w.e.f 31.10.2025.*

## 4.1 Computation of Net Profit:

The net profit for the purpose of CSR spending shall be computed according to Section 198 of the Companies Act, 2013.

## 4.2 Expenditure on CSR Activities

The amount allocated for the purpose of CSR projects/programs decided by the Board, shall be spent only for the purposes/activities mentioned under this Policy.

- If the Company arrives at any surplus from the activities conducted under this Policy, such amount shall not be considered as business profit.
- Such surplus should be utilized for the purpose of other CSR activities under this Policy only.
- Administrative overheads incurred by the company for general management and administration in relation to its CSR functions shall not exceed 5% of company’s total CSR expenditure.
- Any amount remaining unspent, pursuant to any ongoing project, undertaken by the Company shall be transferred within a period of thirty days from the end of the financial year to a special account to be opened by the Company for that financial year in any scheduled bank (called the
- Unspent Corporate Social Responsibility Account) and such amount shall be spent within a period of three financial years from the date of such transfer. In case of any non-ongoing project, the Company shall transfer the same to a Fund specified in Schedule VII, within a period of six months from the date of completion of the financial year.

## 4.3 Reporting:

- The Board's Report of a Company covered under these rules pertaining to any financial year shall include an annual report on CSR containing particulars as specified in the relevant annexure of the Companies Act, 2013.
- The Company shall undertake impact assessment through an independent agency of their CSR projects if the Company's CSR obligations exceeds the amount prescribed under Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules i.e. ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years.
- The impact assessment reports are required to be placed before the Board and annexed to the Annual Report on CSR.
- The expenditure of the impact assessment may be booked towards CSR spending for that financial year, which shall not exceed two percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is more.

# 5 CSR Initiatives

In line with Schedule VII of the Act and the CSR Rules, the Company shall undertake CSR activities included in CSR Plan, as approved by the Board of Directors of the Company at the beginning of each financial year. The Board of Directors are authorized to approve any modification to the existing Annual CSR Plan or to propose any new program during the financial year under review.

## 5.1 Annual CSR Plan

The Board of Directors shall formulate, an Annual Action Plan in pursuance of this CSR policy, which shall include the following, namely:

- the list of CSR projects and programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act,
- the manner of execution of such projects or programs and the modalities of utilization of funds and implementation schedules for the projects or programs,
- monitoring and reporting mechanism for the projects or programs; and
- details regarding with respect to need and impact assessment if required, of the projects undertaken by the Company:

## 5.1 Collaboration

The Company may contribute on its own or may collaborate with any other company/ies from time to time for understanding CSR activities and the Board of Directors can report separately on such activities in accordance with the CSR rules.

## 5.2 Monitoring Mechanism

An employee of the Company who is being appointed by the Board of Directors is held responsible to ensure effective implementation and monitoring of the projects approved by the Board of Directors.

The employee will submit periodic reports to the Board of Directors of the Company on the progress of the various projects approved by the Board.

## 6 Publication of CSR Policy & Programs

As per the CSR Rules, the contents of the CSR Policy shall be included in the Directors' Report and the same shall be displayed on the Company's website, if any.

## 7 Policy Review & Future Amendment

The Board shall annually review its CSR Policy from time to time and make suitable changes as may be required and approve the same.

For Zemoso Technologies Private Limited

**Sudhir Rao Sangani**
**Director**
**DIN: 00246589**

**Date: 31.10.2025**
**Place: Hyderabad**

**Ananda Kishore Roy**
**Director**
**DIN: 06430108**

**Date: 31.10.2025**
**Place: Hyderabad**