

**Corporate Social Responsibility (CSR) Policy**  
**Netradyne Technology India Private Limited.**

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**I. Short Title**

This policy in relation to the Corporate Social Responsibility ("CSR") of Netradyne Technology India Private Limited ("the Company") is titled as the "CSR Policy" and shall include any alterations, amendments or modifications hereto from time to time.

**II. Vision & Commitment**

The Company is committed to driving positive change through responsible business practices and impactful community initiatives. Our vision is to leverage technology and innovation to create safer roads, empower individuals through STEM education, and promote environmental sustainability.

**III. Objectives**

This CSR Policy aims to:

- Comply with Section 135 of the Companies Act, 2013, Companies (CSR Policy) Rules, 2014, and Schedule VII or any amendments made thereof.
- Provide a structured framework for planning, implementing, and monitoring CSR initiatives.
- Ensure that CSR activities align with Netradyne's core values and contribute to sustainable development.
- This Policy covers the proposed CSR activities to be undertaken by the Company and ensuring that they are in line 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 and includes strategy that defines plans for future CSR activities.

**IV. Definition And Interpretation**

1. **Administrative overheads** mean 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.
2. **"Board"** means the Board of Directors of the Company.
3. **"Company"** means Netradyne Technology India Private Limited having (CIN - C72200KA2015FTC083845) a Company incorporated under the Companies Act 2013 and having its registered office at Unit No. 102, Wing 2 Block, HM Tech Park, Whitefield Main Road, Pattandur Agrahara Village, K.R. Puram Hobli, Bengaluru, Karnataka - 560066 and includes its successors and assigns
4. **"Corporate Social Responsibility (CSR)"** means the activities undertaken by a 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 shall not include the following, namely:-
  - (i) activities undertaken in pursuance of normal course of business of the company;



Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that:

- (a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;
  - (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report;
- (ii) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
  - (iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
  - (iv) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
  - (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
  - (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India;
5. **“CSR Policy”** means this statement containing the approach and direction given by the board of a company, taking into account the recommendations of its Board of Directors or CSR Committee wherever applicable, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan.
6. **“CSR Expenditure”** means that the Company shall spend at least 2% (two percent) of 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 accordance with the Act and the Rules and the CSR Policy.
7. **“Effective Date”** of this policy shall be the date on which the date on which it is approved by the Board of Directors at their meeting’.



8. **“Implementing Agency”** means an agency which satisfies the criteria as laid down under Rule 4(1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 or any amendments made thereof.
9. **“Net profit”** means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:
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- (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
  - (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:

Provided that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act;

10. **“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 of Directors based on reasonable justification.

#### V. Applicability

This policy applies to all CSR activities undertaken by the Company in India, either directly or through eligible implementing agencies as prescribed under the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 or any amendments made thereof.

#### VI. Governance Structure

The Board shall be responsible for implementing the mandate of the CSR Policy and shall ensure that the CSR Activities are carried out in accordance with the CSR Policy read with the Act and CSR Rules.



## Responsibility of the Board of Directors

The responsibility of the Board of Directors shall be as under:

- a) To approve the CSR Policy & disclose the contents of such policy in its report and also place it on the Company's website;
- b) To satisfy itself that the funds so disbursed have been utilized for the purpose and in the manner as approved by it.
- c) To formulate a CSR Policy indicating the activities to be undertaken as specified in Schedule VII of the Companies Act, 2013 and modify / amend the same as required;
- d) To review and approve annual budgets with respect to CSR programs and manner of execution;
- e) Ensure that the activities proposed in the CSR Policy are undertaken;
- f) Ensure that the company spends, in every financial year, at least 2% of average net profits of the company made during the 3 immediately preceding financial years, as required under Section 135 of the Companies Act, 2013 & Rules made thereunder and or any amendments made thereof;
- g) If company fails to spend the sum as mentioned above, then the Board shall, in its Report specify the reasons for not spending the amount.
- h) To develop and institutionalize a CSR reporting mechanism in light with Section 135, Rule 8 of the Companies Act 2013;
- i) To monitor the CSR Policy, Projects, and Programs from time to time.

## VII. CSR Committee

If a company's CSR expenditure does not exceed fifty lakh rupees, it is not mandatory to constitute a Corporate Social Responsibility Committee. In such cases, the Board of Directors shall discharge the functions outlined under this section. However, despite this exemption, we will voluntarily establish a CSR Committee comprising the Board of Directors, Director - Finance, and an HR representative for better corporate governance practices.

The CSR Committee comprises of the following members:

1. Mr. Gudena Rao Tejeswara, Member
2. Mr. Vinay Kumar Rai, Member
3. Mr. Sashi Singrodia, Advisory Member
4. Ms. Swati, Advisory Member
5. Ms. Shiwani Vyas, CSR Project Manager

## VIII. CSR Focus Areas

The Company's CSR initiatives will focus on the following themes, consistent with Schedule VII:



- **Safe Roads & Driver Education:** Initiatives promoting road safety awareness, defensive driving, and accident prevention. Example- Community driver training programs.
- **STEM Skilling & Education:** Programs to enhance science, technology, engineering, and mathematics education, including vocational training for underprivileged youth. Example: Coding bootcamps, robotics workshops.
- **Sustainability & Environment:** Projects promoting environmental sustainability, ecological balance, and resource conservation. Example: Tree plantation drives, renewable energy adoption.
- **Any other area selected by the committee and approved by the Board of Directors**

#### IX. Implementation Guidelines

CSR activities may be implemented:

- Directly by Netradyne India Pvt. Ltd.
- Implementing Agency.
- In collaboration with other companies for larger impact.
- Funds will be utilized strictly for CSR projects and not for business purposes.

#### X. Treatment of Unspent Account

If the Company fails to spend 2% of the Average net profit, then the company shall adopt the treatment method for the unspent amount as per the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 or any amendments made thereof.

#### XI. Monitoring & Evaluation

The Board of Directors shall establish a transparent monitoring mechanism to track progress, measure impact, and ensure compliance. Further if and when the CSR Committee is constituted to meet the statutory requirements then the CSR Committee shall be responsible to track progress, measure impact, and ensure compliance with the CSR Policy. The CSR Committee shall also be responsible for submitting a periodic report to the Board for their evaluation.

#### XII. Reporting & Disclosure

- 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;
- The contents of the latest and updated version of the CSR Policy is included in the report of the Board;
- The contents of the CSR Policy along with composition of the CSR committee (if any), and projects approved by the Board are also made available on the website (if any) of the Company.
- In case of failure to ensure the minimum CSR Expenditure, detailed reasons for the same are adequately disclosed in the Board Report and ensure that the unspent amount is transferred as per the provisions of sections 135(5) and 135(6) of the Act.

#### XIII. Review & Amendments

The administration of the CSR Policy of the Company and the execution of identified CSR projects, programs and activities under it shall be carried out under the control and overall supervision of Board of Directors who will be reviewing on periodical basis to ensure continued compliance



and relevance. The Board of Directors may, based on its assessment of the Company's needs, financial soundness, legal and regulatory developments, subject to compliance with the applicable laws and rules, at any time modify, change, vary, alter, amend this CSR Policy. Any revision in the Policy shall be approved by the Board of Directors through a Board Meeting.

Approved by the Board of Directors of Netradyne Technology India Private Limited.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

