

Corporate Social Responsibility Policy

Of

Eepos India Private Limited

[As per section 135 of the Companies Act, 2013]

Corporate Social Responsibility (CSR) Policy of Eepos India Private Limited
w.e.f – 01st April 2026

I. Objective

The Corporate Social Responsibility (CSR) Policy of Eepos India Private Limited ("the Company") refers to the commitment of the Company towards the society at large beyond our business. Existence of the Company is not alone but part of a bigger system of people, values, other organizations and nature. The social responsibility of a business is to give back to the world just as it gives to us. The Company is dedicated towards fulfilling the social objectives through CSR activities. The Company shall make its endeavor to positively impact and influence the Society for its sustainable development.

II. Scope

This policy applies to Eepos India Private Limited (a Company incorporated under the Companies Act, 2013) as per the Section 135 of the Companies Act, 2013 read with its rules and amendments made thereunder.

III. Meanings

- i "Act" means the Act be construed and shall have the meaning as the Companies Act, 2013 and/ or the erstwhile Companies Act, 1956 including amendments thereof as notified from time to time;
- ii "Administrative Overheads" 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 a programme;
- iii "Annual Action Plan" means a plan framed in terms of this Policy;
- iv "Board of Directors" or "Board" means the Board of Directors of the Company;
- v "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:
 - a. activities undertaken in pursuance of normal course of business of the company;
 - b. 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;

- c. contribution of any amount directly or indirectly to any political party under section 182 of the Act;
- d. activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- e. activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
- f. activities carried out for fulfilment of any other statutory obligations under any law in force in India;
- vi "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act;
- vii "CSR obligation" means minimum CSR expenditure required to be spent as per the Act during the Financial Year.
- viii "CSR Policy" means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;
- ix "On-going Project" means a multi year project undertaken by a 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 approved as a multi year project but whose duration has been extended beyond one year by the Board based on reasonable justification.
- x "Public Authority" means Public Authority as defined in clause (h) of Section 2 of the Right to Information Act, 2005 (22 of 2005)
- xi "Company" means Eepos India Private Limited, a private limited company registered under the Companies Act, 2013 and includes all the amendment made to the Memorandum of Association and Articles of Association of the Company from time to time as approved by the respective authorities.

IV. Objectives of the CSR Policy

- Outline projects, programs and activities to be undertaken by the Company;
- Specify the modalities of execution of such projects, programs and activities;
- Directly or indirectly take up programs that benefit the communities in and around its work centers and results, over a period of time, in enhancing the quality of life and economic well-being of the local populace; and
- Generate community goodwill for the Company and help reinforce a positive and socially responsible image, through our CSR activities.

V. Activities to be pursued under CSR initiatives

The Company will undertake all such activities as may be recommended by the CSR committee / Board of Directors as the case may be from time to time. The CSR activities will be as per the list mentioned in Schedule VII of the Companies Act, 2013 (including any amendments thereof) as annexed below in Annexure A.

VI. CSR Committee

The constitution of CSR Committee will be as per the provisions of section 135 of the Companies Act, 2013. In addition to the Board members, the CSR Committee can also involve other members having expertise in the CSR activities for ease in administration. Pursuant to Section 135(9) of the Companies act, 2013, the obligation of Constitution of CSR Committee by the Board shall come into force only if the CSR obligation exceeds Fifty Lakh Rupees. However, the Board of Directors may voluntarily or mandatorily constitute CSR Committee and CSR Committee shall be comprised of two Directors or more of the Board or such other members as may be decided by the Board. Unless of CSR Committee, all the functions as enumerated in Section 135 along with CSR policy shall be discharged by the Board of Directors of the Company. In case of CSR committee (if applicable) all functions shall be discharged by the CSR Committee based on the recommendations made by the Committee and approved by the Board of Directors.

VII. Constitution of CSR Committee (if applicable)

The obligation of Constitution of CSR Committee by the Board shall come into force only if the CSR obligation exceeds INR 50 Lakhs and Committee shall be comprised of two Directors or more of the Board or such other members as may be decided by the Board.

The Board of Directors shall have power to reconstitute CSR committee from time to time.

VIII. Meetings of the Committee

For smooth functioning of the Committee, the members shall meet as below to discuss such matters and to take such decisions as may be necessary.

- a. The CSR Committee shall meet at least once a year. The CSR Committee can hold additional meetings as the members think fit.
- b. The members of the Committee may mutually agree amongst themselves regarding time and place for the said meetings.
- c. The quorum for the CSR Committee Meeting shall be one-third of its total strength of member Directors (any fraction contained in that one-third be rounded off as one) or two member Directors, whichever is higher.
- d. The Members of the Committee may participate in the meeting either in person or through video conferencing or other audio-visual means, as may be convenient.

- e. Passing of resolutions by way circular resolution in case of urgent matter, if committee members are not able to participate in meeting personally or through electronically.

IX. Functions and Powers of Committee

- Formulate CSR Policy, make changes therein and recommend the same to the Board of Directors of the Company for approval.
- Recommend CSR activities as stated under Schedule VII of the Companies Act, 2013 ("the Act").
- Approve to undertake CSR activities, if necessary, in collaboration with other Companies/ firms/ NGOs etc., and to separately report the same in line with the CSR Rules.
- Recommend the CSR Budget.
- Spend the allocated CSR amount on the CSR activities once it is approved by the Board of Directors of the Company in accordance with the Act and the CSR Rules prescribed under the Act.
- Create transparent monitoring mechanism for implementation of CSR initiatives in India.
- Submit the Reports to the Board in respect of the CSR activities undertaken by the Company.
- Monitor CSR Policy from time to time.
- Monitor that CSR activities of the Company are implemented effectively.
- Authorize executives of the Company to attend the CSR Committee meetings, if necessary.
- CSR Committee shall formulate and recommend to the Board the programs and projects as per an annual action plan, which includes below mentioned points:
 - The list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
 - The manner of execution of such projects or programs as specified in rules;
 - 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 of need and impact assessment, if any, for the projects undertaken by the company.

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

X. Execution and Progress Monitoring

The CSR committee/Board of Directors as the case may be shall be responsible for effective execution of CSR Policy and timely reporting.

XI. CSR Initiatives

Pursuant to Schedule VII of the Act and the CSR Rules, the Company shall undertake CSR activities included in its Annual CSR Plan, as recommended by the CSR Committee/ Board of Directors as the case may be at the beginning of each year. The Committee is authorized to approve any modification to the existing Annual CSR Plan or to propose any new program during the financial year under review.

XII. Collaboration

It is expressly allowed under the CSR Rules that the Company may collaborate with any other Company or association formed in this regard as mentioned in the section 135 and rules and amendment thereof, subject to approval by CSR Committee /Board of Directors as the case may be to implement CSR activities and the same shall form a part of the Annual CSR Plan. A company may also collaborate with other companies to undertake 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 rules issued from time to time.

XIII. Reporting and publication of CSR policy

As per the CSR Rules prescribed under the Act, the Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee (if applicable), and CSR Policy and Projects approved by the Board on their website, if any, for public access. Further, the brief outline of the CSR Policy shall be included in the Boards Report along with statutory disclosures about the CSR activities undertaken by the Company during the financial year.

Details of CSR activities to be mentioned in the Annexure to the Boards Report subject to amendment

- a) Brief outline of the Company's CSR policy;
- b) Composition of the CSR Committee (if applicable) during the year (including Name of Director, held during the year, Number of meetings of CSR Committee attended during the year);
- c) Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company;

- d) Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report);
- e) Average net profit of the company as per section 135(5);
- f) Two percent of average net profit of the company as per section 135(5);
- g) Surplus arising out of the CSR projects or programmes or activities of the previous financial years;
- h) Amount required to be set off for the financial year, if any;
- i) Total CSR obligation for the financial year;
- j) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).
- k) Amount spent in Administrative Overheads;
- l) Amount spent on Impact Assessment, if applicable;
- m) Total amount spent for the financial year;
- n) CSR amount spent or unspent for the financial year and its details;
- o) Details of Unspent CSR amount for the preceding three financial years;
- p) In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year;
- q) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s);
- r) Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5);

XIV. Monitoring Mechanism

- To ensure effective implementation of the CSR projects, programmes and activities undertaken in terms of this CSR policy, the progress of each such project, programme and activity will be reported to the Board of Directors/ CSR Committee on a timely basis, with all requisite documentation.
- The Board of Directors or the CSR committee, if any shall undertake impact assessment through an independent agency only if the CSR obligation exceeds INR Ten Crore or more.
- The Board of Directors or the CSR Committee shall also try to obtain feedback from the beneficiaries of the CSR projects, programmes, and activities. If considered necessary, the

effectiveness of the various programs/ activities undertaken under the CSR policy may be got evaluated through external agencies for providing the required feedback and inputs to formulate and improve the programmes in future.

- The Board shall ensure that the administrative overheads shall not exceed five percent of the total CSR expenditure of the Company for the financial year.

XV. Failure to spend the CSR Amount

If the Company fails to spend the required amount in a particular financial year, it is the duty of the Committee (if applicable) to submit a report in writing to the Board of Directors specifying the reasons for not spending the amount, which in turn shall be reported by the Board of Directors in their Annual Report pertaining to the concerned Financial Year.

Unspent amount of any project which is not an ongoing project shall be transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. If any amount remaining unspent pursuant to any ongoing project, fulfilling such conditions as may be prescribed, undertaken by a 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.

XVI. Surplus of amount spent on CSR expenditure

Surplus, if any, 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 six months of the expiry of the financial year.

XVII. Spending of excess amount than required

Where a company spends an amount in excess of requirement, such excess amount may be set off against the requirement to spend up to immediate succeeding three financial years subject to the conditions that –

- (i) the excess amount available for set off shall not include the surplus arising out of the CSR activities;
- (ii) the Board of the company shall pass a resolution to that effect
- (iii) The CSR amount may be spent by a company for creation or acquisition of a capital asset, which shall be held by a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR

Registration Number or beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or a public authority;

XVIII. Responsibility of implementation

The CSR Committee /Board of Directors as the case may be shall be bound to monitor correct implementation of CSR Policy, which is in compliance with CSR objectives and policy of the Company in true spirit.

XIX. Amendment in CSR Policy

The CSR Policy will be effective unless specifically amended by the members of CSR committee / Board of Directors as the case may be or by the Board of Directors of the Company.

XX. Calculation of CSR amount

It is mandatory for the Companies covered under section 135(1) of the Companies Act, 2013 to spend 2% of average of their net profit over the preceding three years as per the CSR policy.

XXI. CSR Reporting

- a) Board Report of the Company shall include an annual report on CSR activities and spending.
- b) Annual Action plan on CSR expenditure amount to be spent in the respective financial year and to be approved by Board of Directors.
- c) Form CSR-2 has to be filed with the MCA authorities as an addendum to the AOC-4 Form.

XXII. Publication:

The Composition of the CSR Committee, the CSR Policy and CSR projects shall be displayed on the website of the Company, if any.

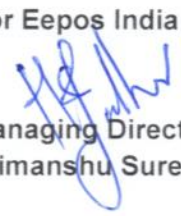
XXIII. Amendments:

If the terms of the policy differ from any existing or newly enacted law, rules, regulations, guidelines, directives or standards governing the Company then such law, rules, regulations, guidelines, directives or standards issued by the Government will take precedence over this policy until such time this policy is changed to that effect.

Conclusion:

Jendamark India is committed to enrich and enhance quality of life of people by creating sustainable economies and by finding environment friendly solutions to local problems.

For Eepos India Private Limited


Managing Director.
(Himanshu Suresh Jadhav)

Annexure A

Activities to be undertaken under the Corporate Social Responsibility Policy*

1. Eradicating hunger, poverty and malnutrition promoting healthcare 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;
2. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
3. 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;
4. 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 setup by the Central Government for rejuvenation of river Ganga;
5. 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 arts and handicrafts;
6. 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 widows];
7. Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports;
8. 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 Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
 - 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
 - b. 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 Defense 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).

9. Rural development projects;
10. Slum area development- '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
11. Disaster management, including relief, rehabilitation and reconstruction activities
12. Funds spent for various activities related to COVID-19 in India under items 1 & 12 from above relating to promotion of health care, including preventive health care and sanitation and disaster management.
13. Subscription to zero coupon zero principal instruments on Social Stock Exchange.