Corporate Social Responsibility Policy

MITRA Agro Equipments Private Limited

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State whether **Policy/Code/Manual/Guideline**	Policy
Company Level	Company Level
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1. Objective of the CSR Policy:

To promote an approach of CSR in MITRA Agro Equipments Private Limited ('the Company') by identifying select cause to work with, thereby ensuring a high social impact.

2. Scope and Applicability:

This policy is applicable in MITRA Agro Equipments Private Limited (MITRA).

3. CSR Approach and Guiding Principles:

At MITRA Agro Equipments Pvt. Ltd. (MITRA), CSR is an integral part of the business. Our Core Purpose is to drive positive change in the lives of our communities. Our CSR initiatives focus on creating a more equal world by empowering girls and women as well as contributing to the planet through environment conservation.

In alignment to our Core Purpose, the CSR Mission of MITRA is to:

- Empower Girls
- Empower Women
- Environment Conversation

There focus areas are aligned to the Company ESG goals which contribute to nation building.

Apart from investing in the areas of Girls and Women's Empowerment and Environment Conservation, the Company also works closely with stakeholders/local communities to support local need-based projects around business locations.

In a nutshell, the company follows a two-pronged CSR strategy:

1. **Flagship Projects:** These large-scale projects align to align to nation building priorities through supporting girls, women and environment conservation.
2. **Business Location Projects:** These projects are designed to focus on the local developmental needs.

All CSR projects will be in line with the MCA CSR rules, (within areas as listed in Schedule VII of the Companies Act, 2013).

The CSR projects of the Company are listed in **"Annexure 1"**.

4. Total Outlay:

From April 1st, 2022, in line with the Companies Act, 2013 (the Act), MITRA Agro Equipments Pvt. Ltd. commits to contribute at least 2% of the average net profit of the Company made during the 3 immediately preceding financial years specifically towards CSR

initiatives. For this purpose, the net profit and average net profit shall be calculated in accordance with the provisions of section 198 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

The Company may spend up to 5% of the total CSR expenditure in one financial year on administrative expenses relating to the general management and administration of CSR functions in the Company. In addition, eligible projects impact assessment expenses will be incurred within the permissible expenses limit in one financial year.

The surplus arising out of the CSR activities will not be considered as a part of the business profits of the Company and shall be ploughed back into the same project, or shall be transferred to the Unspent CSR Account and it should be spent in pursuance of this CSR Policy and annual action plan of the Company or the Company may transfer such surplus amount to a Fund specified in Schedule VII of the Act, within a period of six months of the expiry of the financial year.

Any unspent amount, other than unspent amount relating to an ongoing project, will be transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. Further, unspent CSR funds of ongoing projects will be transferred within a period of 30 days from the end of the financial year to a special account opened by the company in any scheduled bank called the "Unspent Corporate Social Responsibility Account". Such amount shall be spent by the Company towards CSR within a period of 3 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 30 days from the date of completion of the third financial years.

5. Implementation:

CSR initiatives will be implemented either directly by the Company through its employees or through implementing partners which include a company establish under section 8 of the Act, or a registered public trust or a registered society having an established track record of at least 3 years in undertaking similar activities for which the grant is being given. These organizations would need to be registered certificate under section 12A and 80G of the Income Tax Act, 1961 (43 of 1961). The above entities shall register with the Central Government by filing the form CSR-1 electronically with the Registrar, with effect from 1st April, 2021.

The Company may also collaborate with other companies for undertaking CSR projects, programmes or activities in such a manner that the respective companies are in a position to report separately on such projects or programmes in accordance with the requirements of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

6. Governance and Monitoring Process:

The Company has a well-defined and robust governance structure to oversee the implementation of the CSR Policy and monitoring of CSR projects as per the requirements of Section 135 of the Companies Act, 2013.

Further, where the Company chooses to collaborate with one or more other companies for the implementation of a CSR project then the impact assessment carried out by any one company for the common project may be shared with the other companies for the purpose of disclosure to the Board and in the annual report on CSR. The sharing of the cost of impact assessment may be decided by the collaborating companies subject to the limit as prescribed in rule 8(3)(c) of the Companies (CSR Policy) Rules, 2014 for each company.

The CSR Policy of the Company shall be uploaded on the Company's website for information of all stakeholders.



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ANNEXURE 1

CSR projects of MITRA Agro Equipments Pvt. Ltd.

Sr. No.	CSR Programmes	Category Under Schedule VII	Implementation Modality
1.	Children Education	2	Implementing Agency
2.	Weather Stations to the underprivileged farmers	1	Implementing Agency