CSR @ PSIOG

- **Community Commitment & Resource Allocation:** Psiog Digital is committed to conducting business in a socially responsible manner to improve the quality of life in local communities surrounding its operations. Beyond financial commitments of at least 2% of average net profits, the company actively contributes employee human resources and services toward community initiatives
- **Inclusive Education, Skill Building & Women's Empowerment:** The policy focuses on socio-economic growth by supporting education, special education, and employment-enhancing vocational skills for children, women, the elderly, and the differently-abled, alongside targeted efforts to promote gender equality and empower women
- **Environmental Sustainability & Resource Conservation:** Environmental stewardship is a core focus area, encompassing ecological balance, natural resource conservation, protection of flora and fauna, agroforestry, maintaining air and soil quality, and providing safe drinking water
- **Culture of Employee Volunteerism & Active Engagement:** Rather than passive funding, CSR initiatives are actively driven through an in-house team of employee volunteers who engage directly in implementing and monitoring projects alongside local NGOs and communities

CSR COMITTEE MEMBERS



CHAIRPERSON

KUMAR SIVARAMAN



MEMBER

PREETAM KUMAR



MEMBER

KS PRABHAKAR

CORPORATE SOCIAL RESPONSIBILITY POLICY

Introduction:

Psiog Digital Private Limited ("the Company"), firmly believes in carrying out the business operations in a socially responsible manner, and is fully committed to improve the quality of life of people in the community it serves.

Applicability:

The Company's CSR Policy has been drawn up in line with Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014. This Policy will govern all the CSR projects/activities undertaken by the Company in compliance with the above provisions and the implementation/monitoring/reporting of the same.

Policy Objectives:

The objective of the CSR Policy is to define the principles governing the implementation of projects/activities by the company and to ensure that maximum benefits are derived out of such activities for the benefit of community it serves.

CSR Committee:

The company has constituted a CSR Committee consisting of three Directors, to spearhead the CSR activities proposed to be undertaken. The role and functions of the CSR Committee will include the following:

- Draft the CSR policy and recommend the same to the Board for approval and to review and recommend any changes in the CSR Policy from time to time;
- Review and recommend the CSR projects/activities to be taken up by the company and changes among such initiatives;
- Review the progress of CSR projects/activities already undertaken by the company and the utilization of budgets for each such projects;
- Review and recommend the CSR report to be included in the board's report

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CSR Expenditure:

1. The company will contribute not less than 2% of average net profits of the immediately preceding three financial years or such amount as may be required under the provisions of the Companies Act, 2013 and Rules made thereunder, from time to time, to fund the CSR Projects/Activities. In addition to the above, the company will also contribute Human Resources and services towards achieving the CSR Policy Objectives. Any surplus arising out of CSR activities will not form part of business profits of the company and will be utilized only for the implementation of CSR activities.
2. The CSR Committee shall recommend the manner in which the CSR Expenditure shall be incurred in a year, in accordance with the Act and the Rules and the CSR Policy.
3. The Board shall be responsible for sanctioning the CSR Expenditure and along with the CSR Committee, be responsible for taking steps to ensure that the amount required for the CSR Expenditure is made available for application towards the CSR Activities.
4. In order to be considered as CSR Expenditure, CSR Activities must be undertaken in compliance with the applicable laws and shall not include the following:
    i. Activities undertaken in pursuance of normal course of business of the company and 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.
    ii. Contribution of any amount directly or indirectly to any political party under Section 182 of the Act.
    iii. Activities benefitting employees of the company as defined in clause (k) of Section 2 of the Code on Wages, 2019 (29 of 2019);
    iv. Activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services; and
    v. Activities carried out for fulfilment of any other statutory obligations under any law in force in India.
    vi. Projects/activities not falling within Schedule VII (i.e. activities mentioned under CSR initiatives and programs).
5. The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the relevant financial year.
6. The Board shall ensure that a concise summary of the company's CSR Policy, along with an overview of the projects or programs proposed to be undertaken, is included in the annual report on CSR activities as per the Companies Act, 2013 and Rules made thereunder

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CSR Activities:

1) Based on the recommendation of the CSR Committee and the approval of Board of Directors, the company will take up any projects/activities as given in Schedule VII of the Companies Act, 2013. The company will implement its CSR Policy with special emphasis on all or any of the following activities, viz:

   i. Eradicating hunger, poverty and malnutrition, promoting health care 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
   ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
   iii. 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.
   iv. 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 set-up by the Central Government for rejuvenation of river Ganga] Sports and Culture.
   v. 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 art and handicrafts;
   vi. 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] Financial Support
   vii. Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports
   viii. 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women.
   ix. a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or

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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).]

x. Rural development projects

xi. Slum area development

Explanation.- For the purposes of this item, the term `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.

xii. Disaster management, including relief, rehabilitation and reconstruction activities.

xiii. Any other project(s) / activities as may be specified under Schedule VII of the Companies Act, 2013, from time to time.

2) The CSR Activities will be carried out in such a manner that the preference is given to undertake the CSR Activities in and around the local areas where the Company operates.

3) In case the company fails to spend such amount during the financial year in which the obligation arises, such unspent amount which is not pertaining to the ongoing projects needs to be transferred to a Fund specified in Schedule VII within a period of six months of the expiry of the financial year.

Explanation: "Ongoing 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 not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification.

1) In case the company incurs CSR expenditure in excess of the requirements provided during any financial year, the Company may set-off such excess amount against the amount to be spent under this section, for a period up to immediately succeeding three financial years

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subject to the conditions as per Rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014.

Implementation of CSR Projects/Activities:

The company may implement the CSR Projects/Activities in all or any of the above, either on its own or jointly with the Government or semi-Government Organisations, Educational Institutions, Non-Governmental Organisations, Trusts or other entities or persons, which are eligible to carry on all or any of the above activities. In case, the company is planning to implement its CSR projects/activities jointly with Trusts or other entities or persons, then it shall ensure compliance with the provisions mentioned in Rule 4 of Companies (Corporate Social Responsibility Policy) Rules, 2014.

Monitoring of CSR:

The CSR Committee will continuously monitor the CSR Projects/Activities undertaken by the company through in-house team of volunteers, regular interaction with NGOs and/or other agencies and engaging the services of outside resource personnel, as may be required depending on the circumstances. Additionally, the Board of the Company shall satisfy itself that the funds so disbursed have been utilised 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.

Reporting:

The following details on CSR are required to be disclosed in its Board's Report to the members for each financial year, viz:

- A brief outline of the company's CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs;
- The composition of the CSR Committee and changes, if any, therein;
- Prescribed CSR Expenditure (2% of the amount of the net profit for the immediately preceding three financial years);
- Details of amount spent on CSR activities during the financial year;
- In case the company has failed to spend the 2% of the average net profit of the immediately preceding three financial years, the reasons therefor;

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