

# **CORPORATE SOCIAL RESPONSIBILITY POLICY**

***“It is not possible to have a strong, functioning business in a world of increasing inequality, poverty, and climate change”***

**RANCHHODBHAI ZAVERBHAI KAKDIYA**

**-Founder Chairman**



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**CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY  
OF  
EIFFIL WATER INFRA LIMITED**

## **1. PREAMBLE**

This Corporate Social Responsibility (“CSR”) Policy has been framed in accordance with the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

The Company believes that sustainable growth is linked with the well-being of society and the environment. The Company is committed to conducting its business in a socially responsible, ethical, and environmentally sustainable manner while contributing towards inclusive growth and development of the community.

## **2. OBJECTIVE OF THE POLICY**

The objective of this Policy is to:

- Define the CSR philosophy of the Company;
- Lay down the guiding principles for selection, implementation, monitoring and reporting of CSR activities;
- Ensure compliance with applicable provisions of the Companies Act, 2013;
- Create long-term social and environmental value for stakeholders and society.

## **3. DEFINITIONS**

Unless the context otherwise requires:

- “Act” means the Companies Act, 2013 and rules made thereunder.
- “CSR” means Corporate Social Responsibility activities as defined under Section 135 of the Act.
- “CSR Committee” means the Committee constituted by the Board of Directors of the Company.
- “Company” means Eiffil Water Infra Limited
- “Board” means the Board of Directors of the Company.
- “Net Profit” shall have the meaning assigned under the Act.

## 4. CSR VISION

The Company aims to contribute towards sustainable social development through focused initiatives in the areas of education, healthcare, water conservation, sanitation, environmental sustainability, rural development and skill development.

## 5. APPLICABILITY

This Policy shall apply to all CSR initiatives and activities undertaken by the Company in India in accordance with Schedule VII of the Companies Act, 2013.

## 6. CSR COMMITTEE

The CSR Committee shall be constituted by the Board in accordance with the provisions of the Companies Act, 2013.

### **The CSR Committee shall:**

- Formulate and recommend the CSR Policy to the Board;
- Recommend CSR projects/programs and annual action plan;
- Recommend the amount of expenditure to be incurred on CSR activities;
- Monitor implementation of CSR projects and programs;
- Review progress of CSR initiatives from time to time.

## 7. CSR ACTIVITIES

The Company may undertake CSR activities covered under Schedule VII of the Companies Act, 2013 including but not limited to:

### **(a) Education**

- Promoting education;
- Scholarships and vocational training;
- Digital and technical education initiatives.

### **(b) Healthcare & Sanitation**

- Preventive healthcare initiatives;
- Medical camps and awareness programs;
- Sanitation and hygiene projects.

**(c) Water & Environment**

- Safe drinking water projects;
- Water conservation and rainwater harvesting;
- Environmental sustainability initiatives;
- Tree plantation and pollution control measures.

**(d) Rural Development**

- Rural infrastructure support;
- Community welfare projects;
- Women empowerment and livelihood enhancement.

**(e) Skill Development**

- Employment enhancing vocational skills;
- Entrepreneurship development programs.

**(f) Disaster Relief**

- Contribution towards disaster management, relief and rehabilitation.

The CSR activities shall not include activities undertaken in pursuance of normal course of business except as permitted under law.

## **8. MODES OF IMPLEMENTATION**

The Company may undertake CSR activities:

- Directly by the Company; or
- Through a registered trust, society, Section 8 company or implementing agency eligible under applicable law; or
- In collaboration with other companies for undertaking CSR projects.

## **9. ANNUAL ACTION PLAN**

The CSR Committee shall formulate and recommend to the Board an Annual Action Plan containing:

- List of approved CSR projects/programs;

- Manner of execution;
- Modalities of utilization of funds;
- Monitoring and reporting mechanism;
- Implementation schedules.

The Board may alter the Annual Action Plan at any time during the financial year as per recommendations of the CSR Committee.

## **10. CSR EXPENDITURE**

The Company shall spend, in every financial year, at least 2% of the average net profits made during the three immediately preceding financial years in accordance with Section 135 of the Companies Act, 2013.

Any surplus arising out of CSR projects shall not form part of business profits of the Company and shall be utilized in accordance with applicable law.

## **11. MONITORING MECHANISM**

The CSR Committee shall institute a transparent monitoring mechanism for implementation of CSR activities and utilization of funds.

The progress of CSR activities shall be reviewed periodically by the CSR Committee and reported to the Board.

## **12. IMPACT ASSESSMENT**

Where applicable under the Companies Act, 2013 and rules made thereunder, the Company may undertake impact assessment of major CSR projects through independent agencies.

## **13. DISCLOSURE**

The contents of this CSR Policy and details of CSR activities undertaken by the Company shall be disclosed in the Board's Report and on the Company's website as required under applicable law.

## 14. AMENDMENT

The Board of Directors may amend, modify or revise any provision of this Policy based on recommendations of the CSR Committee or in accordance with applicable statutory requirements.

## 15. EFFECTIVE DATE

This Policy shall come into Effect from the date approved by the Board of Directors of the Company.

## 16. ANNEXURE A

### **Indicative list of aspects to be considered while engaging with other entities**

1. Due diligence of the implementing agency would be conducted to check the credentials of the organization. The following information from the interested implementing agencies would be sought, as relevant:
  - i. Memorandum/Article of Association or Constitution;
  - ii. Registration Certificate;
  - iii. Registration Certificate under Section 12A;
  - iv. Audited Accounts of last three years;
  - v. IT Exemption Certificate under Section 80G; (Lifetime validity)
  - vi. Pan Card;
  - vii. IT Exemption Certificate under Section 35(i), if available;
  - viii. Acknowledgement of Income Tax Return along with IT Return filed (last three years);
  - ix. FCRA Certificate (if any) and latest copy of FCRA Return FC-3, if available;
  - x. Description of the project.
2. Ensure that the project/ programme is consistent with list of activities in Schedule VII.
3. The team may visit and/or meet the representatives to assess the organization (as required).
4. Quarterly reporting on the progress in implementation of the projects/ programmes and utilization of the amounts.
5. Reserving the rights, to be exercised at its sole discretion, of stopping the funding at any stage of the project, if the program is not being implemented as per program objectives and goals.

**(This document was approved by the Board of Directors at its Meeting held on April 5, 2025 and modified on October 15, 2025)**

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