



ATUL SUGAR SCREENS PRIVATE LIMITED CORPORATE SOCIAL RESPONSIBILITY ("CSR") POLICY

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Atul Sugar Screens Pvt Ltd

Plot No B-23, Village Shinde
Vasuli, MIDC Chakan Phase II,
Tal. Khed, Dist, Pune- 410501

T +91 02135-686646

Corporate Identity number
U28999PN2013PTC148896

TAN number
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PAN number
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GST number
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Atul is part of MSS, IDEX Corp.

1. Title and applicability:

Atul Sugar Screens Private Limited (hereinafter referred to as "**Company**") has prepared this CSR Policy ("**Policy**") in alignment with its objective, principles and values, delineating its responsibility as a socially and environmentally responsible corporate citizen. This Policy lays down the principles and mechanisms for undertaking various programs in accordance with the requirements provided under Section 135 of The Companies Act 2013, read with Schedule VII to the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 along with subsequent amendments and Gazette notifications (together referred as '**Legal Provisions**'). The Policy shall apply to all the CSR projects, programs and activities undertaken by the Company at its operating locations in India for the benefit of diverse sections of the society as well as environment.

2. Preamble and Introduction

The Company is committed to operate and grow its business in a socially responsible way. Our vision is to grow our business while reducing the environmental impact of our operations and increasing our positive social impact. The Company strongly affirms to implement a self-regulating business model that helps to be socially accountable to itself, the government, stakeholders and the general public at large.

The thrust of our CSR activities extends not only on the capacity building, empowerment of communities, inclusive socio-economic growth, environment protection, promotion of green and energy efficient technologies, development of backward regions, and upliftment of the marginalized and under-privileged sections of the society, but also to the protection of the environment, conservation of natural resources, flora & fauna etc.

3. The CSR Policy and its Approval

This CSR Policy (hereinafter referred to as "Policy") is duly approved by the Board of Directors at its meeting held on January 14, 2026 and may be amended as may be required from time to time. Any or all the provisions of this Policy are subject to applicable provisions of Companies Act, 2013 and any subsequent amendments thereof made from time to time.

4. List of CSR Projects approved by the Board and its Focus areas

The Company understands that it owes to nature as well as society at large that it takes. In line with the same philosophy and in compliance of Schedule VII of the Companies Act, 2013, the following projects/ activities are approved by the Board in which CSR activities/ projects shall be on top priority:

- (i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitates on including contribution to the Swachh 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 centre's 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.
- (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 Paramilitary Forces (CPMF) veterans, and their dependents including widows;
- (vii) training to promote rural sports, nationally recognized 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 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 Defence Research and Development Organisation (DRDO); Indian Council of Agricultural Research (CAR); 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 and
- (xii) disaster management, including relief, rehabilitation and reconstruction activities.

The focus areas of the CSR activities of the Company will be across India but local areas, where the Company operates, such as Shinde, Vasuli, Chakan, & other suburbs situated in the vicinity of Pune District will be given preference. The time period over which a particular project or program will be spread, will depend on its nature, extent of coverage and the intended impact of the program. The mode of implementation of CSR programs will include a combination of direct implementation and partnership with government institutions, training institutes, Non- Governmental Organizations, Trusts or any other agencies as notified by the Ministry of Corporate affairs (MCA) etc.

The Company will select its activity partners after appropriate due diligence and shall resort to evaluation as provided in Section 6 below.

The Company may use the services of internal teams, expert agencies, consultancy firms etc. wherever required for carrying out baseline surveys, guidance on project design and implementation, due diligence of implementation partners, impact assessment surveys, etc. The Company will encourage its employees to volunteer for community services and engage in activities.

5. CSR Action Plan

The Board/Committee (as the case may be) shall be responsible for formulation of an Annual Action Plan in pursuance of this CSR policy, the plan shall include the following elements:

- i) the list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
- ii) the manner of execution of such projects or programs;
- iii) the modalities of utilization of funds and implementation schedules for the projects or programs and;
- iv) monitoring and reporting mechanism for the projects or programs and details of need.

6. Modalities of execution and Implementation modes

The Board shall periodically review, monitor and update about the ongoing and any new CSR projects or programs, and shall ensure that the activities are included in this Policy are undertaken as per this Policy and in compliance with the Legal Provisions. In compliance of the same, the Company will disclose the contents of this Policy in its Annual Report and also publish it on the Company's website, if any. The following is the list of indicative aspects to be considered while engaging with other entities:

A) Due diligence of the trust/ NGO/ or the entity/ institution would be conducted to check the credentials of the organization.

The following information from the proposed recipient shall be obtained:

- Memorandum & Articles of Association
- Registration Certificate

- Details as to Governing structure
- Audited financial statements of last 1 year
- IT Exemption certificate under Section 80G
- Form 12AA
- Whether Form CSR-1 has been filed with Ministry of Corporate Affairs ?
- Copy of PAN
- Detailed description of the project and proposed use of funds.
- Ensure that the proposed project/ plan is in compliance of Schedule VII of the Companies Act, 2013 and in line with this Policy.

7. Self-Governance

The Company, Its Board, employees, officers, its invitees, shall not:

- (a) Directly or indirectly engage in lobbying of CSR activities
- (b) accept any kind of favors and gifts, in any form, from any prospective or potential CSR Partners or beneficiaries as a result of consideration of the proposal to grant funds to such CSR Partners or beneficiaries under this Policy and;
- (c) The Company shall disclose the composition of the CSR Committee (if applicable), CSR policy, projects approved by their Board on its Website.

8. Constitution, Roles and Functions of the CSR Committee:

In accordance with sub-section 9 of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 as the spend has not yet exceeded Rs. 50 Lakhs, there is no requirement for constitution of CSR Committee and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of the company. However, as a good governance practice, CSR committee, comprising several members and invitees is constituted w.e.f. January 14, 2026 comprising of the following members & Invitees.

Sr. No.	Name	Designation
1	Mr. Sandeep Khot, Managing Director	Chairman & Member
2	Mr. Erwin Reijerink, Director	Member
3	Mr. Shraddha Joshi	Invitee
4	Mr. Chetan Sharma	Invitee

5	Mr. Sanket Bandal	Invitee
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Broadly, the roles and responsibilities are enshrined as under:

- a) Formulate the CSR Policy and seek approval of the Board.
- b) Monitor the Corporate Social Responsibility Policy of the Company from time to time.
- c) Formulate and share the CSR action plan with budget for the year with the Board and seek approval.
- d) Implement the activities either through the implementation partner or directly through its internal team
- e) Spend the allocated amount on CSR activities once approved by the Board and create a transparent monitoring mechanism of CSR initiatives.
- f) Hold, at least 1 meeting of members of the CSR committee in a financial year and have their decisions approved/ratified by the Board from time to time.
- g) Recommend the amount of CSR Budget/ expenditure to be incurred as required under Section 135 of the Companies Act, 2013.
- h) Ensure that the surplus arising out of the CSR projects/ programs or activities shall not form part of the business profits of the company.

9. CSR Budget, Implementation and Reporting

- a) The Company's CSR programs will be in line with the Board's approved CSR policy.
- b) Operational Committee shall prepare a budget and projects that would be supported by the Company during the Financial Year. These would be put up to the CSR Committee / the Board of Directors for its consideration and approval.
- c) The budget should consider following points–
- d) Name of the project
- e) Project description in detail
- f) Description of socio / economic and environmental benefits may get derived from the project
- g) The community / group of people going to get benefitted and their probable numbers
- h) Estimated expenses
- i) Any follow up needed

- j) The CSR Committee shall recommend the CSR Projects to be undertaken in a financial year to the Board of Directors of the Company for its approval or where the formation of CSR Committee is not mandatory, the Board of Directors shall identify the CSR Projects and undertake necessary actions.
- k) The surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a Company.
- l) CSR expenditure shall include all expenditure including contribution to corpus, or on projects or programs relating to CSR activities approved by the Board, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Act.
- m) The administrative expenditure incurred except for designing, implementation, monitoring and evaluation of a particular CSR project or program shall not exceed 5% of total CSR expenditure of the Company for a Financial Year.
- n) The Board's Report covered under these rules shall include an annual report on CSR containing particulars as per the prescribed format under the Act/ Rules.

10. Identification and Implementation of CSR Projects

- a) All the projects / programs, listed above, must be identified in a participatory manner, in consultation with the local community.
- b) Subsequently, based on a consensus and in discussion with the local community and other participants, projects shall be finalized. Arising from this discussion, the focus areas that have emerged are Education, Health, Women Empowerment, Environment, Sanitation, making available safe drinking water, disaster management and promotion of art and culture and sport.
- c) In future CSR projects / programmes will be selected, finalized based on following criteria's:
 - (i) Socio / economic and environmental benefits may get derived from the project
 - (ii) The community / group of people going to get benefitted and their probable numbers
 - (iii) Fitness into the CSR Policy
- d) CSR projects can be identified and implemented either directly or

through a Trust or Section 8 Company.

- e) If it is proposed to carry out CSR activities through a Trust, Society or Section 8 Company, it must be ensured that such Trust/ Society / Section 8 Company has an established track record of at least 3 years and has filed form CSR -1 with the Ministry of Corporate Affairs.
- f) The Company shall strive to create awareness amongst its employees about the CSR initiatives with the aim of integration of social processes with business processes.
- g) The Company shall make necessary arrangements to provide adequate training and orientation programs for its employees for effective implementation of CSR projects.

11. Selection Criteria for Other NGOs

- a) If such trust, society or Company (NGO) is not established by the Company, it shall have an established track record of 3 (three) years in undertaking programs or projects in the areas identified as Focus Areas in this policy.
- b) The NGO to submit a certified copy of its registration certificate under which it is registered.
- c) The NGO should inform about the unique CSR Registration Number allotted to the NGO upon filing of Form CSR-1 with the Ministry of Corporate Affairs.
- d) A brief write-up about the activities of NGO must be obtained. Proofs of philanthropic activities carried out by the NGO be checked.
- e) The CSR Operations Committee shall ensure a visit to such NGO to oversee its operations and then in turn submit a report to CSR Committee / Board of Directors of the Company.
- f) On selection of NGO, the Company shall specify the project or programs to be undertaken through NGO, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.

12. Monitoring & Review Mechanism

- a) Monitoring of the CSR projects is very crucial and needs to be a periodic activity of the Company.
- b) The performance of each of the CSR activities will be monitored by the CSR Operations Committee.
- c) At every calendar quarter, CSR Operations Committee shall report implementation of CSR activities and its progress to the CSR Committee / the Board of Directors.
- d) A half-yearly progress report about the CSR activities undertaken shall be submitted to the Board of Directors.
- e) The Annual Report of the Company shall include a detailed note on CSR initiatives, as required under the Companies Act, 2013.

13. Treatment of Unspent and Excess CSR amount

A. Unspent CSR Amount

- i. If, in any financial year, the Company spends the amount less than its total CSR obligation, such short fall shall be referred to as "unspent CSR amount".
- ii. Such unspent CSR amount, unless it relates to any ongoing project, shall be transferred to a Fund specified in Schedule VII, within a period of 6 months of the expiry of the Financial Year.
- iii. If unspent CSR amount for a financial year relates to any ongoing project, then it shall be transferred by the Company within a period of 30 days from the end of the financial year to a special account opened for that Financial Year in a scheduled bank.

The unspent CSR amount relating to ongoing projects and transferred to special bank account, shall be spent within a period of 3 financial years from the date of such transfer. If the amount remains unspent even after a period of 3 years, the Company will transfer the unspent amount to a Fund specified in Schedule VII, within a period of 30 days from the date of completion of the third financial year.

'Ongoing Projects' 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. Other provisions as per the Companies Act, 2013 and the rules made thereunder for treatment of unspent CSR amount shall be applicable.

B. Excess CSR Expenditure-

- iv. In case, the Company spends an amount in excess of its CSR obligation, such excess amount may be set off against CSR obligation for immediately succeeding 3 financial years subject to the conditions as mentioned under the Companies Act, 2013 and the rules made thereunder.

14. Undertaking Impact Assessment

- a) As and when the Company reaches the average CSR obligation of Rs. 10 crores or more in 3 consecutive financial years, the Company will undertake impact assessment.
- b) Such impact assessment will be carried out through an independent agency, of the CSR projects having outlays of Rs. 1 Crores or more, and which have been completed not less than one year before undertaking the impact study.
- c) The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.

15. Amendments to the Policy

The Board, upon the recommendation of CSR Committee, if any and applicable, can amend its policy as and when required deemed fit. Any or all the provisions of CSR Policy would be subjected to revision/amendment in accordance with the regulations on the subject as may be issued from relevant statutory authorities, from time to time.

Signature: Sd/-

Sandeep Khot, Managing Director

Version: Atul/CSRP/1.2

Approved by Board's Resolution dated 14th January, 2026

Revised on July 28, 2026