

Corporate Social Responsibility Policy : Sony India Private Limited

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1		Adoption of CSR Policy as per Companies Act, 2013	Board of Directors
2		Changes in view of the enforcement of the Companies (Amendment) Act, 2019 and the Companies (Amendment) Act, 2020 read with Companies (Corporate Social Responsibility) Amendment Rules, 2021 w.e.f. January 22, 2021.	Board of Directors

Corporate Social Responsibility Policy : Sony India Private Limited

1. VISION

This Policy is intended to provide a holistic framework consistent with Sony's philosophy of adding value and giving back to the community where it does business and to contribute in a meaningful way towards the well-being of the diverse communities, in India, particularly the socially disadvantaged and those who face challenges in realizing their full potential.

2. SCOPE AND APPLICABILITY

This Policy lays down the guidelines and mechanism for undertaking Corporate Social Responsibility ("CSR") programs for the welfare and sustainable development of the community at large and is titled as 'Sony India Private Limited CSR Policy ("SID CSR Policy" or "CSR Policy"). This CSR Policy shall aim at taking CSR initiatives and activities for betterment of different segments of the society, communities and the environment. The Company through this CSR Policy shall promote a unified approach to CSR across Sony India Private Limited ("SID" or "Company" or "company") by identifying selected causes to work with and ensure a high social impact.

The Policy shall be applicable to all stakeholders and employees of the Company. The Policy shall act as an approach and direction to be followed by the Company for selection, implementation, monitoring of activities as well as formulation of the annual action plan and the areas or subjects in which Company shall undertake those activities, as approved by the Board on recommendation of the CSR Committee from time to time.

The Policy is applicable to all CSR projects/activities to be undertaken by the Company in accordance with the Companies Act, 2013 (the "Act") and Schedule VII of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 ("CSR Rules"), as amended from time to time ("Applicable Laws"). The following activities are excluded from the scope of SID CSR expenditure:

- activities undertaken in pursuance of the normal course of business of the Company.
- activities undertaken outside India excluding training of Indian sports personnel representing any State or Union territory at national level or India at international level.
- activities which are undertaken exclusively for the benefit of the Company employees as defined in clause (k) of Section 2 of the Code on Wages, 2019.
- contribution of any amount directly or indirectly to any political party under Section 182 of the Companies Act, 2013.
- sponsorship activities supported by the Company for deriving marketing benefits for its products or services.
- activities carried out for fulfilment of any other statutory obligations under any law in force in India.

3. CSR OBJECTIVES AND GUIDING PRINCIPLES

- a) SID through its CSR initiatives shall create social impact that will promote sustainable growth for the society and community by bringing a change in their life, in fulfillment of its role as a socially responsible corporate citizen.

Corporate Social Responsibility Policy : Sony India Private Limited

- b) The objective of CSR policy is to:
 - i) Ensure an increased commitment of the organisation towards social projects in a sustainable manner, while recognising the interests of people in need.
 - ii) Directly or indirectly take up programmes that benefit the communities over a period of time, in enhancing the quality of life and economic well being of the local population.
 - iii) Generate through its CSR initiatives, a goodwill and help reinforce a positive and socially responsible image of the Company as corporate entity.

4. DEFINITIONS

- a) **“Act”** means the Companies Act, 2013 (18 of 2013) read with rules including any statutory modification or re-enactment thereof.
- b) **“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 programme.
- c) **“Annual Action Plan”** shall mean the annual plan of CSR projects or programmes, comprising of list of CSR projects, programs and activities along with their manner of execution, modalities of utilisation of funds and implementation schedule, monitoring and reporting mechanism, impact assessment and any other details that the CSR Committee may deem fit for inclusion therein (“CSR Annual Action Plan”). The CSR Annual Action Plan shall be placed before the Board based on the recommendations made by its CSR committee.
- d) **“Board of Directors” or “Board”** in relation to a Company, means the collective body of the Directors of the Company.
- e) **“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:-

(i) activities undertaken in pursuance of normal course of business of the Company:

Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that-

(a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;

Corporate Social Responsibility Policy : Sony India Private Limited

- (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report;
- (ii) 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;
- (iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
- (iv) activities benefitting employees of the Company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services; and
- (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India.
- f) **"CSR Committee"** shall mean the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company as per the Section 135 of the Act.
- g) **"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.
- h) **"Net Profits"** means the net profit of a Company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:-
- (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
 - (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:
- Provided that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act;
- i) **"Ongoing Project"** means a multi-year project undertaken by the Company in fulfilment of its

Corporate Social Responsibility Policy : Sony India Private Limited

CSR obligations having timelines not exceeding 3 (three) years excluding the financial year in which it was commenced and shall also include such projects that were initially not approved as a multi-year project but whose duration has been extended beyond 1(one) year by the board based on reasonable justification.

- j) **“Rules”** shall mean the Companies (Corporate Social Responsibility) Rules, 2014 including any statutory modifications, amendments or re-enactment thereof.

Words and expressions used and not defined in this Policy but defined in the Act and Rules shall have the same meanings respectively assigned to them in the Act and Rules.

5. BUDGET AND EXPENDITURE

5.1. CSR Expenditure :

- i. The Company will allocate for its Annual CSR Budget, at least 2% of the average net profits of the made during the three immediately preceding financial years in pursuance of the provisions of the CSR Policy and the Companies Act, 2013 read with rules made thereunder, as amended from time to time.
- ii. Any Surplus arising out of the CSR Projects/activities shall not form part of the business profits of the Company. Such surplus shall be ploughed back in the same project/activity in the current financial year or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and Annual Action Plan of the Company or transferred to a Fund specified in Schedule VII, within a period of 6 (six) months of the expiry of the financial year to which it relates.
- iii. For achieving its CSR objectives the Company may spend up to 5% (five percent) of the total CSR expenditure for a financial year towards the Administrative overheads. The Board shall ensure that the Administrative overheads shall in no case exceed five percent of the total CSR expenditure of the Company for a financial year.
- iv. In case Company spends an amount in excess of requirement, such excess amount may be set off against the CSR spending requirement up to immediate succeeding three financial years subject to the conditions that –
 - a) The excess amount shall not include the surplus arising out of CSR activities.
 - b) Board shall pass a resolution.
- v. The CSR amount spent by the Company for creation or acquisition of a capital asset shall be held by:-
 - a) a company established under Section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number as specified in the Rules; or
 - b) beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or

Corporate Social Responsibility Policy : Sony India Private Limited

c) a public authority;

In case the Company acquires or the capital assets are created while spending the CSR amount, such capital assets created or acquired shall in no case be held by the Company.

5.2. Treatment of Unspent Amount:

The Company shall endeavour to spend the entire Annual CSR Budget in that financial year either directly or through an implementing agency. The Implementing Agency should meet the statutory eligibility criteria laid down under the Applicable Laws. However, the unspent CSR amount, if any, would be utilised as per the following:

i) Unspent amount not relating to Ongoing Project:

In case of failure to spend the CSR amount, the unspent CSR fund shall be transferred to a fund or funds specified in Schedule VII such as the Prime Minister National relief Fund, PM CARES Fund, Swach Bharat Kosh, Clean Ganga Fund etc. or any other fund set up by the Central Government for socio economic development ,relief and welfare of the Scheduled Castes , Scheduled Tribes , other backward classes , minorities and women , within a period of six (6) months of closure of financial year to which it relates.

ii) Unspent amount pertains to Ongoing Project:

Where the amount relates to any Ongoing Project, then in case of failure to spend the same, the unspent CSR fund shall be transferred within a period of 30(thirty days) from the end of the financial year to a designated special account to be opened by the Company in that behalf in any scheduled bank namely **Unspent Corporate Social Responsibility Account (“UCSRA”)**. The funds in UCSRA shall be spent within a period of 3(three) financial years from the date of such transfer. In case such amount is not utilized by the Company within a period of 3(three) financial years from the date of such transfer, the amount shall be transferred to a Fund or any Fund specified in Schedule VII of the Act such as the Prime Minister National Relief Fund, PM CARES Fund, Swach Bharat Kosh, Clean Ganga Fund etc. or any other fund(s) set up by the Central Government for socio-economic development, relief and welfare of the Scheduled Castes, Scheduled Tribes, other backward classes, minorities and women,, within a period of 30(thirty) days from the date of completion of the third financial year.

5.3. Use of UCSRA funds: The amount parked into the UCSRA, as above, will only be used for the expenditure for the Ongoing Project (s) for which the unspent CSR funds were intended and no commingling with rest of the Company finances or other CSR Projects (unless approved by the Board in specific circumstances) shall be allowed.

5.4. Excess CSR expenditure: Any Excess amount spent in one financial year may be set off against the requirement to spend as per the provisions of Section 135 of the Companies Act, upto such number of immediate succeeding financial as may be prescribed years subject to the conditions that-

Corporate Social Responsibility Policy : Sony India Private Limited

- The excess amount available for set off shall not include the surplus arising out of the CSR activities, if any
- The Board shall pass a resolution to that effect.

5.5. Surplus: Surplus arising out of the CSR activities shall not form part of the business profits of the Company. Such surplus shall be ploughed back in the same project or shall be transferred to the UCSRA or transferred to a Fund specified in Schedule VII, within a period of 6(six) months of the expiry of the financial year to which it relates.

5.6. Capacity Building: A Company may also collaborate with other companies for undertaking 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 CSR rules.

6. CSR Activities/Focus Areas:

For purposes of focusing CSR efforts in a continued and effective manner, the following illustrative areas have been identified:

S.No	Focus area	Projects/Actions Activities
1	Promoting health care (including preventive health care) and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	i. Promoting healthcare & sanitation, the endeavour to render quality health care facility & sanitation to people in need. ii. Vision Care and distribution of eyewear free of cost - organising Health awareness camps especially for vision care including comprehensive eye checkups and providing free eyewear. iii. Setting up of primary health care centres. iv. Provision of safe drinking water - installation/ Repair of hand pumps, digging well etc. v. Sanitation & hygiene - constructing Toilets etc vi. Creating awareness about health, well being, preventive check-ups, sanitation etc. through seminars, programs, camps, webinars, sessions, debates etc.
2	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.	In Education, the endeavor is to spread the desire of learning to people in need: a) Quality primary education; b) School infrastructural activities; c) School uniforms, books, stationery, meals, journals, computers, equipments etc. d) Contribution towards STEM (Science,

Corporate Social Responsibility Policy : Sony India Private Limited

S.No	Focus area	Projects/Actions Activities
		Technology, Engineering and Mathematics) education, promotion innovation, learning abilities etc. e) Girl child education f) Adult education programme
3	Eradicating hunger, poverty and malnutrition and making available safe drinking water.	Making an endeavour is to provide quality and nutritious meal, safe drinking along with proper educational facilities to children in need, under privileged people, women etc.
4	Disaster Management including relief, rehabilitation and reconstruction activities.	Aiming to help the victims during any disaster including natural calamities like earthquake, cyclone, draught and flood situation through providing medical aid, food supply, clothes, shelter homes etc. in any part of the country.
5	Grant of donation/financial assistance/sponsorship to reputed NGO's of the society involved in upliftment of needy excluding contribution of any amount directly or indirectly to any Political party.	
6	Contribution to Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio- economic development and relief and welfare of the Armed forces, Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.	
7	Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government.	
8	Launch Slum and Rural Development Projects.	
9	Initiating projects to benefit the armed forces veterans, war widows and their dependents.	
10	Initiating projects to promote rural support, nationally recognized sports, Paralympic sports or Olympic sports.	
11	Initiating projects to promote gender equality and empowering women by setting up homes and hostels for women and orphans, setting up old age homes, day care centers and providing other facilities for senior citizens and aim at reducing inequalities faced by socially and economically backward groups .	
12	Initiating projects to ensure environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, conservation of natural resources etc. and shall include the contribution to the Clean Ganga Fund set up by the Central Government.	
13	Initiating projects for the protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art, to set up public libraries and to promote development of traditional arts and handicrafts.	

Corporate Social Responsibility Policy : Sony India Private Limited

S.No	Focus area	Projects/Actions Activities
14	Any other Project or similar Programme of similar nature if not specified in Schedule VII to the Act.	

CSR committee shall be authorised to consider and implement all or any of the CSR activities covered under Schedule VII to the Act.

7. ANNUAL CSR ACTION PLAN:

The Annual CSR Action Plan is a yearly plan of CSR activities that would be placed before the Board of Directors of the Company at the beginning of the Financial Year based on the recommendation of its CSR Committee which outlines the following aspects of CSR initiatives of the Company:

- i. the list of CSR projects or programmes 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 programmes as specified in the CSR Rules;
- iii. the modalities of utilisation of funds and implementation schedules for the projects or programmes;
- iv. monitoring and reporting mechanism for the projects or programmes; and
- v. details of need and impact assessment, if any, for the projects undertaken by the Company.

Such CSR Annual Action Plan shall be submitted to the Board along with the CSR annual budget for its approval and the Board may alter such plan at any time during the financial year, as per the recommendations of CSR Committee, based on the reasonable justification to that effect.

After evaluation, the Board will communicate to the CSR Committee its approval including with respect to the expense to be allocated for such project from the CSR Budget and the modalities of execution and monitoring of the said project.

The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and obtain a certificate from Chief Financial Officer or the person responsible for financial management who will certify that the funds so disbursed have been utilised for the purpose and the manner approved.

8. CONSIDERATION OF PROPOSAL AND ALLOTMENT OF FUNDS

The broad guidelines for consideration of CSR proposals and allotment of funds shall be as follows:

- i) Individual proposals have to be within the framework of CSR Policy of the Company .
- ii) Every proposal has to be in a Project mode. This involves defining activities, time frame, financial requirement, organizational responsibilities, outcome/expected results and sustainable aspects. The person designated by CSR Committee, with the help of the Consultant, if any, will evaluate the proposals and give its recommendations.
- iii) The CSR proposals would be put up before the CSR Committee for its recommendation.
- iv) The releasing of funds in a phased manner and submission of periodical status report on utilization thereof shall be clearly defined in the proposal to ensure proper utilization before release of

Corporate Social Responsibility Policy : Sony India Private Limited

further instalments.

- v) The project proposals shall be prepared by the Company on its own or through a consultant as may be necessary. The CSR projects prepared by NGOs/Trusts/state/district authorities can also be considered for implementation with the approval of the Board and recommendation of the CSR Committee.

9. MODALITIES OF EXECUTION AND IMPLEMENTATION

- a) The CSR projects shall be implemented in a time bound manner with clear objectives, plans, targets, robust monitoring and evaluation mechanisms.
- b) The Board of the Company may undertake its CSR activities approved by the CSR Committee, through itself or through a (a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and approved under section 80G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or (b) company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government (c) any entity established under an Act of Parliament or a State legislature or (d) company established under section 8 of the Act, or a registered public trust or a registered society, or registered under section 12A and approved under section 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities
- c) Every entity which intends to undertake any CSR activities shall register itself with the Central Government by filing the Form CSR-1 electronically with the Registrar, with effect from the 01st day of April 2021 provided that this shall not affect the CSR projects or programmes approved prior to the 01st day of April 2021. Form CSR-1 shall be signed and submitted electronically by the Company and shall be verified digitally by a Chartered Accountant in practice or a Company Secretary in practice or a Cost Accountant in practice. On the submission of the Form CSR-1 on the portal, a unique CSR Registration Number shall be generated by the system automatically.
- d) The Company can engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR Policy as well as for capacity building of their own personnel for CSR.
- e) The Company can also collaborate with other companies for undertaking projects or programmes for CSR activities in such manner that the CSR Committees of respective companies are in a position to report separately on such CSR projects or programmes in accordance with the Rules.
- f) The Company shall select its partners only after appropriate due diligence.
- g) Once the Project is approved by the CSR Committee, the Company shall execute Agreement, MOU or issue a Purchase Order with the Implementing Partner for execution of the Project.
- h) Each Project shall have clearly identifiable inputs , activities and outcomes to be achieved in a stipulated time period and fund disbursement shall be linked to these milestones.

10. ORGANIZATIONAL STRUCTURE, ROLES AND RESPONSIBILITIES:

In order to meet the CSR objective, organizational structure, roles & responsibilities would be as under:-

10.1 CSR Committee:

Corporate Social Responsibility Policy : Sony India Private Limited

The Composition of the CSR Committee will be as prescribed under the Act or any amendment thereof. The CSR Committee shall meet on such intervals as may be felt necessary by the CSR Committee or as may be directed by the Board and shall:

- a. Formulate and recommend to the Board, a CSR policy and activities to be undertaken by the company as per Schedule VII;
- b. Recommend the amount of expenditure to be incurred on the activities; and
- c. Monitor the CSR Policy of the Company from time to time;
- d. Formulate the Annual action plan and recommend the same to the Board for approval;
- e. decide that company will undertake CSR activities by itself or through implementing agencies;
- f. Any other agenda item as may be delegated by the Board of Directors to be reviewed/approved by the Committee from time to time.

The CSR Committee as referred here authorizes the "Management Committee", as updated from time to time, for undertaking and effective implementation of the CSR activities as discussed in this Policy.

10.2 Board of Directors: The Board of Directors shall be responsible :

- a) To approve the CSR Policy and the CSR Annual Action Plan for the Company (including amendments thereto) after taking into recommendations made by the CSR Committee.
- b) Review CSR Projects recommended by the CSR Committee.
- c) Preparation and submission of annual report on CSR to the shareholders.
- d) To ensure that Company spends at least 2% (two percent) of its average profits during the 3(three) immediately preceding financial years.
- e) To ensure that the Company undertakes CSR Projects which are covered by the CSR policy of the Company.
- f) Ensure that Company shall give preference to the local area and areas around its office(s), operations, and customers for spending the amount earmarked for CSR activities.
- g) The Board shall ensure that the Administrative overheads shall in no case exceed 5%(five percent) of total CSR expenditure.
- h) If the Company fails to spend such amount, the Board shall, in its report specify the reasons for not spending the amount and transfer the unspent fund in the manner specified in the Policy and the Act.
- i) The Board shall satisfy itself that the Company has utilized the CSR funds on the CSR activities undertaken by the Company.

10.3 The Board shall be additionally responsible to following activities for Ongoing Projects:

- Monitor implementation of the project with reference to the approved timeline and year wise allocation; and
- to approve and make modifications, if any, for smooth implementation of the project within the overall permissible time period.

Corporate Social Responsibility Policy : Sony India Private Limited

10.4 The CSR Committee will be overall responsible for the effective implementation of CSR activities in accordance with the CSR Policy formulated in accordance with the Rules and give further suggestions if required. The CSR Committee may designate a senior level person to be responsible for the supervision and effective implementation of the CSR Projects.

10.5 The CFO or the person responsible for financial management of the affairs of the Company shall be responsible for ensuring that the funds disbursed are spent/utilised for the purpose and in the manner specified in the CSR Projects approved by the CSR Committee. The CFO or the person responsible for financial management of the affairs of the Company shall give a certification to the Board in respect thereof.

11. MONITORING AND REPORTING FRAMEWORK

- i) To ensure effective implementation of the CSR Projects at each location, a monitoring mechanism will be put in place by the CSR Committee.
- ii) The CSR Committee shall monitor and review on a periodical basis (on a quarterly basis or at such intervals as may be decided by the Committee) the progress of CSR activities undertaken/completed and proper documentation of the completed CSR Projects and report to the Board of the Company at such intervals as may be directed by the Board.
- iii) The Company may also obtain feedback from beneficiaries about the CSR Project/programmes from time to time
- iv) All the CSR initiatives shall be reported in the Board's Report of the Company along with the reasons for not spending the amount earmarked for the financial year, if any.
- v) The Board's Report of the Company pertaining to any financial year shall include an annual report on CSR containing the particulars as prescribed in the rules.
- vi) All concerned functional and unit heads shall have the responsibility to ensure effective implementation of the CSR projects/programmes to be undertaken with the help of an independent agencies etc.

12. IMPACT ASSESSMENT AND EVALUATION

When the Company is having average CSR obligation of INR Ten crore or more in pursuance of sub-section (5) of section 135 of the Act, in the 3(three) immediately preceding financial years, then the Company shall undertake impact assessment, through an independent agency, of their CSR projects which are having outlays of INR One crore or more and which have completed not less than one (1) year before undertaking the impact study. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.

Further, the impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.

Also, the entity undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five per cent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less.

Corporate Social Responsibility Policy : Sony India Private Limited

The entity undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less.

13. Miscellaneous

- 13.1 All the provisions of this CSR policy are subjected to revision/amendment in accordance with the Act and Rules on the subject as may be issued by the Government, from time to time.
- 13.2 The Board of the Company reserves the right to modify, add, delete or amend any of the provisions of this Policy after taking the recommendations of the CSR Committee.
- 13.3 In case of any doubt with regard to any provision of this CSR Policy and also in respect of matters that are not covered herein, a reference shall be made to the CSR Committee and the interpretation and decision of the CSR Committee shall be final and binding.
- 13.4 The Board of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.

14. Website Disclosures

The Board of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.