One 97 Communications Limited
Corporate Social Responsibility Policy

Purpose of this Policy

Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("**CSR Rules**") (collectively, "**Act**"), which require every company meeting the specified net worth, turnover, or net profit thresholds to constitute a CSR Committee of the Board and adopt a Corporate Social Responsibility Policy ("**Policy**")**.**

Version Control

Policy Version	Date of Board approval	Effective Date
1.0	March 31, 2015	March 31, 2015
2.0	July 10, 2021	July 10, 2021
3.0	May 20, 2022	May 20, 2022
4.0	July 21, 2023	July 21, 2023
5.0	October 26, 2026	October 26, 2026

Review Mechanism

As required under applicable law or as and when deemed necessary or advisable by the Company.

I. Objective

The Policy sets out the framework under which One 97 Communications Limited ("**Company**") shall comply with the obligations related to Corporate Social Responsibility activities in accordance with the applicable provisions of the Act.

II. Definitions

"**Corporate Social Responsibility**" or "**CSR**" means the activities undertaken by a Company in pursuance of its statutory obligation laid down in Section 135 of the Act read with the CSR Rules, 2014 as amended from time to time.

"**CSR Committee**" means the committee constituted by the Board of Directors of the Company as per provisions of Section 135 of the Act and shall discharge its functions as specified therein.

"**Net profit**" means the net profit of a Company as defined in section 135 of the Act read with and the CSR Rules, 2014 as amended from time to time.

III. CSR Activities

The Company may undertake CSR activities in any of the areas specified in Schedule VII of the Act either directly or through a registered trust, society, or Section 8 company (whether established by the Company/, Subsidiary or Associate Company, or a third-party entity) in compliance with the Act.

Notwithstanding the aforesaid, the Company may also undertake such voluntary CSR activities as may be assessed and recommended by the CSR Committee to the Board and thereafter, approved by the Board.

IV. Utilization of Funds

The Company shall, if applicable, spend the minimum amount prescribed under the Act on CSR activities and undertake the impact assessment of such expenditure as per Rule 8 of CSR Rules, 2014. In case Company fails to spend such amount, the reason shall be explained by the Board in its report under Section 134(3)(o) of the Act and such unspent amount shall be dealt with as per the provisions of Section 135 of the Act.

V. Conflict

In the event of any conflict or inconsistency between this Policy and applicable law, the applicable law shall prevail

VI. Disclosure

In accordance with the Act, the composition of the CSR Committee, this Policy and the CSR Projects approved by the Board, as applicable, shall be hosted on the website of the Company.