CORPORATE SOCIAL RESPONSIBILITY POLICY

Pentacle Consultants (I) Limited
(formerly known as Pentacle Consultants (I) Private Limited)

PENTACLE CONSULTANTS (I) LIMITED MUMBAI

PENTACLE®

PREAMBLE

Pentacle Consultants (I) Limited believes that Corporate Social Responsibility is an integral part of responsible business conduct and sustainable development. The Company is committed to conducting its business in an ethical, transparent and socially responsible manner while creating long-term value for all its stakeholders.

The Company recognises its responsibility towards society and the environment and endeavours to contribute to sustainable economic and social development through initiatives that improve the quality of life of the communities in which it operates.

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

OBJECTIVE

The objectives of this CSR Policy is to:

(a) establish the framework for the Company's CSR activities;
(b) ensure compliance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder;
(c) identify and support CSR initiatives that create a sustainable social and environmental impact;
(d) ensure effective implementation, monitoring and reporting of CSR activities.

SCOPE

This CSR Policy shall apply to all CSR activities undertaken by the Company in accordance with the provisions of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014 and Schedule VII thereto.

In the event of any inconsistency between CSR Policy and the applicable laws, the provisions of the applicable laws shall prevail.

DEFINITIONS

"Act"	shall mean the Companies Act, 2013, including any statutory modification, amendment or re-enactment thereof.
"Board"	shall mean the Board of Directors of the Company.
"Company"	shall mean Pentacle Consultants (I) Limited *(formerly known as Pentacle Consultants (I) Private Limited,*
"Corporate Social Responsibility" or ***"CSR"***	shall have the meaning assigned to it under Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014.
"CSR Committee"	shall mean the Corporate Social Responsibility Committee constituted by the Board in accordance with Section 135 of the Companies Act, 2013.

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"CSR Policy"	shall mean this Corporate Social Responsibility Policy.
"CSR Projects"	shall mean projects or programmes undertaken by the Company in India in accordance with Schedule VII of the Companies Act, 2013 and the applicable CSR Rules.
"Net Profit"	shall have the meaning assigned under Section 198 of the Companies Act, 2013.
"Ongoing Project"	shall have the meaning assigned under the Companies (Corporate Social Responsibility Policy) Rules, 2014.

CSR BUDGET

The board shall ensure that in every financial year, at least 2% of average net profits from the immediately 3 preceding financial years is spent on CSR initiatives undertaken by the company. The amount to be committed to CSR is approved by the board and is as recommended by the CSR committee through its Annual Action Plan. The following guiding principles are to be followed in terms of CSR expenditure:

(a) The administrative overheads shall not exceed five percent (5%) of the total CSR expenditure of Company for the financial year.

(b) Surplus generated from CSR activities shall not form part of the business profit of company and shall be treated as follows:
   (i) Plough back into the same project;
   (ii) Transfer to a designated unspent CSR account and spent in pursuance of CSR policy and annual action plan of company; and
   (iii) Transfer to a fund specified in schedule VII, within the prescribed timeline as specified in the CSR rules.

Any unspent amount shall be reported by the board in its report specifying the reasons for not spending the amount and shall be dealt with in accordance with Section 135 of the act and rules made thereunder.
In cases where the company spends in excess of the requirements provided above, it can set off such excess amount against the requirement of CSR spending up to immediate succeeding three financial years, subject to fulfilment of conditions specified under the companies act (CSR Policy) Amendment Rules, 2021 and any amendment thereunder from time to time.

CSR funds may be used by the company for the creation or acquisition of capital assets, such expenditure is however subject to fulfilment of conditions specified under the companies (CSR Policy) Amendment Rules, 2021, and any amendment to the same.

CONSTITUTION AND MEETINGS OF CSR COMMITTEE

Pursuant to the provisions of Section 135 and other applicable provisions, if any, of the Act including the rules framed thereunder, the Corporate and Social Responsibility Committee ("**Committee'**) of the Company will be constituted as hereunder:

(a) The Board shall determine the membership of the Committee.

(b) The Committee shall consist of three or more directors, out of which at least one shall be an independent director.

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The Chairman of the CSR Committee will be nominated by the Board of Directors. It shall meet at such intervals as may be decided by the Chairman of the Committee but at least two meetings shall be held in a year.

RESPONSIBILITIES OF THE BOARD

The Board shall:

(a) Formulate and recommend to the Board, a Corporate Social Responsibility Policy stipulating, amongst others, the guiding principles for selection, implementation and monitoring the activities as well as formulation of the annual action plan which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act and the rules made thereunder and make any revisions therein as and when decided by the Board;

(b) Review and recommend the amount of expenditure to be incurred on the activities referred to in clause (a) and amount to be incurred for such expenditure shall be as per the applicable law;

(c) to identify corporate social responsibility policy partners and corporate social responsibility policy programmes;

(d) to review and recommend the amount of expenditure to be incurred for the corporate social responsibility activities and the distribution of the same to various corporate social responsibility programmes undertaken by the Company;

(e) to delegate responsibilities to the corporate social responsibility team and supervise proper execution of all delegated responsibilities;

(f) to review and monitor the corporate social responsibility policy of the Company and its implementation from time to time and issuing necessary directions as required for proper implementation and timely completion of the corporate social responsibility programmes;

(g) to do such other acts, deeds and things as may be required to comply with the applicable laws;

(h) to take note of the Compliances made by implementing agency (if any) appointed for the corporate social responsibility of the Company; and

(i) the Corporate Social Responsibility Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its corporate social responsibility policy, which shall include the following:
   (i) the list of corporate social responsibility projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act;
   (ii) the manner of execution of such projects or programmes as specified in the rules notified under the Companies Act;
   (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

   details of need and impact assessment, if any, for the projects undertaken by the Company; and to perform such other activities as may be delegated by the Board or specified/ provided under the Companies Act, 2013 or by the SEBI Listing Regulations or statutorily prescribed under any other law or by any other regulatory authority.

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ROLE OF BOARD

(a) The Board to satisfy itself that the funds disbursed for any CSR programme or project have been utilized for the purposes and in the manner as approved by it;

(b) The Chief Financial Officer (CFO) or the person responsible for financial management in the Company shall certify the details of CSR spent is as per Board approval; and

(c) In case of ongoing project, the Board to monitor the implementation of the project with reference to the approved timelines and year wise allocation.

CSR ACTIVITIES

The Company shall undertake CSR activities in the areas specified under Schedule VII of the Companies Act, 2013, including but not limited to:

(a) 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 company can undertake programs for educating the peoples;

(b) Promoting education, including special education and employment enhancing vocation skills specially among children, women, elderly, and differently abled and livelihood enhancement projects;

(c) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

(d) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro-forestry, 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;

(e) Protection of national heritage, art and culture including restoration of building and sites of historical importance and works of art: setting up public libraries; promotion and development of traditional arts and handicrafts;

(f) 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;

(g) Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;

(h) Slum area development;

(i) Rural development projects;

(j) disaster management, including relief, rehabilitation and reconstruction activities; and

(k) 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 Government for socio-economic development and relief and welfare of the Schedule Castes, the scheduled tribes, other backward classes, minorities and women;

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(l) 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

(m) 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).

(n) any other activities as may be notified under Schedule VII.

Preference shall be given to the local areas and areas around which the Company operates.

PRINCIPLE FOR SELECTION, IMPLEMENTATION, MONITORING AND EVALUATION

Selection

(a) The selection of CSR Project will be based on approach of the Company that integrates all components by carefully balancing its vision and mission;

(b) Encourage employees to participate; and

(c) Identify Implementing agencies basis various parameters set by the Board.

Implementation and Monitoring

(a) Real-time reporting and assigning clear responsibility; and

(b) Review the plan with actual and take corrective measured, if required.

Evaluation

(a) Evaluate cost-benefit and impact of the program when possible; and

(b) Report to the Board on analysis.

CSR EXPENDITURE

The Company shall spend on CSR activities such amount as may be required under Section 135 of the Companies Act, 2013. Administrative overheads shall not exceed the limits prescribed under applicable law. Any unspent CSR amount, surplus arising from CSR activities or excess CSR expenditure shall be dealt with in accordance with the provisions of the Companies Act, 2013 and the applicable rules.

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DISCLOSURE

The Company shall make such disclosures relating to CSR as are required under the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014 and other applicable laws, including disclosures in the Board's Report and on the Company's website, where applicable.

ANNUAL ACTION PLAN

The CSR committee shall formulate an annual action plan in pursuance of this CSR policy, which shall include the following and recommend it to the board for approval:

(a) A list of the CSR projects or programmes that are approved to be undertaken in areas or subjects specified under Schedule VII of the act.

(b) The manner in which:
  (i) the funds are to be utilised
  (ii) the projects or programs are to be executed
  (iii) the schedules are to be implemented for the projects or programmes

(c) A monitoring and reporting mechanism for the projects and programmes

(d) details of need and impact assessment, if applicable, for the projects undertaken by the company

The annual action plan shall be prepared in compliance with the act and its amendments and shall be guided by the following principles:

A. Guiding Principles on formulation of the Annual Action Plan
  (i) CSR programs and projects shall be non-discriminatory and shall not have any political or religious affiliations;
  (ii) CSR programs and projects shall fall within the scope of activities specified under Schedule VII of the Act and as outlined in this CSR Policy;
  (iii) CSR programs and projects shall go beyond the Company's routine business operations.
  (iv) CSR programs and projects shall be implemented within India, preferably in locations where the Company has an operational presence;
  (v) CSR programs and projects shall not be undertaken exclusively for the benefit of the Company's employees, their family members, or for activities carried out solely in the normal course of business;
  (vi) CSR programs and projects shall not include activities undertaken on a sponsorship basis with the intent of deriving marketing or promotional benefits for the Company's products or services; and
  (vii) The Annual Action Plan may be revised during any financial year, subject to the approval of the Board.

B. Guiding Principles for Selection, Implementation, and Monitoring of CSR Projects

  (i) The Board shall ensure that CSR activities are carried out either directly by the Company, with the involvement of its employees or units, or indirectly through one or more eligible implementing agencies as specified in this CSR Policy and in accordance with the Act and its amendments; and
  (ii) The CSR Committee shall establish a transparent monitoring framework to ensure the effective execution of the approved CSR projects, programs, and activities.

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IMPACT ASSESSMENT

Where applicable under the Companies Act, 2013 and the applicable rules, the Company shall undertake impact assessment of CSR projects through an independent agency and place the report before the Board.

MAINTENANCE OF RECORDS

The Company shall maintain proper books, records and supporting documents relating to CSR expenditure and implementation of CSR projects in accordance with applicable law.

REVIEW AND AMENDMENT

The Board may amend, modify or revise this CSR Policy from time to time based on the recommendations of the CSR Committee or to ensure compliance with applicable laws. In case of any conflict between this CSR Policy and the provisions of applicable law, the provisions of the applicable law shall prevail.

GENERAL

Any matter not specifically covered under this CSR Policy shall be governed by the provisions of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, Schedule VII thereto and any amendments, notifications or circulars issued by the Ministry of Corporate Affairs from time to time.

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