



## IST Limited

Corporate Office:  
A – 23, New Office Complex,  
2<sup>nd</sup> Floor, Defence Colony,  
New Delhi - 110024

Phone: 01124694291-92  
Email.: isstgroup.ho@gmail.com

### **POLICY ON CORPORATE SOCIAL RESPONSIBILITY (CSR)**

[Pursuant to Section 135 of the Companies Act, 2013]

#### **1. PREAMBLE**

The Corporate Social Responsibility policy of the Company encompasses its philosophy for define its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare and sustainable development of the community at large. The Corporate Social Responsibility policy of the Company is titled as the **“THE COMPANY’S CSR POLICY”**.

The Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014 (“Act and Rules”) provides that every company having Net Worth of Rs.500 Crores or more or Turnover of Rs.1000 Crores or more or a Net Profit of Rs.5 Crores or more during any financial year shall constitute a Corporate Social Responsibility Committee (CSR Committee) of the Board.

In order to comply with the provisions of the Act and Rules and managing and actively contributing towards the social and economic development of the communities, the CSR Committee of IST Limited has decided to formulate and recommend to the Board the present policy titled as **“THE COMPANY’S CSR POLICY”** which aims to build a better and sustainable way of life for the weaker sections of the Society and contribute its part to raise the country human development index.

The Policy shall apply to all CSR projects/programmes undertaken by the Company in India as per Schedule VII of the Act

#### **2. DEFINITIONS:**

- a) “The Company” and “the said Company” means **IST LIMITED**.
- b) “CSR” means Corporate Social Responsibility.
- c) “The Act” and “the said Act” means The Companies Act, 2013 read with amendments thereunder from time to time, if any;
- d) “CSR Rules” means The Companies (Corporate Social Responsibility Policy) Rules, 2014 read with amendments thereunder from time to time, if any;
- e) “Schedule” means the Schedule VII of The Companies Act, 2013 read with amendments thereunder from time to time, if any;
- f) “CSR Policy” means the Corporate Social Responsibility Policy of the said Company;
- g) “CSR Committee” means Corporate Social Responsibility Committee of the Company constituted under the provisions of The Act;
- h) “CSR Activities” means the activities which are mentioned in the objective section of The Company’s CSR Policy and as prescribed under Schedule;
- i) “Net Profit” means the net profit of the Company as provided in the section 135 and 198 of the Act read with CSR rules.



## IST Limited

Corporate Office:  
A – 23, New Office Complex,  
2<sup>nd</sup> Floor, Defence Colony,  
New Delhi - 110024

Phone: 01124694291-92  
Email.: isstgroup.ho@gmail.com

### 3. SCOPE AND APPLICABILITY:

The Company's CSR Policy is framed by CSR Committee of the Company in pursuance to the provisions of Section 135 of Companies Act, 2013 read with Schedule VII of the Act and the CSR Rules and amendments thereunder from time to time.

The CSR Policy is applicable to all CSR initiatives and activities undertaken by the Company, for the benefit of different segments of society, specifically the deprived, and underprivileged section of the society.

### 4. CSR IMPLEMENTATION AND EXECUTION:

#### 4.1 Implementation Mechanism: -:

The Company would consider the following broad parameters while identifying/selecting the schemes/projects:

- a. The assistance under CSR activities may be in the form of donation, so as to create social impact and visibility;
- b. While implementing the identified activities, time frames and milestones may be predefined;
- c. The CSR projects may be based on fundamentals of sustainable development;
- d. In line with the Companies Act, 2013, donation-based assistance/ grants, should not be less than limits as may be prescribed by the Central Government/ Ministry of Corporate Affairs from time to time.

#### 4.2 Planning and Coordination

- a. Subject to the above, the Committee will prepare an annual plan for CSR activities for each year within the budgetary provisions and will place the same before the Board of Directors for approval;
- b. The focus of benefits will be in line with the activities mentioned in this document and as per programs, projects and schemes approved.

#### 4.3 CSR Contribution

The Company will endeavor to contribute and spend at least 2% of the average net profits of the Company made during the three immediately preceding financial years or such amount, which will not be less than the earlier stated amount, as may be recommended by the CSR Committee from time to time in pursuance of this Policy.

#### 4.4 Monitoring:

The committee shall ensure to formulate a mechanism for monitoring the implementation and progress of the approved CSR projects such as site visits, review meetings and progress reports etc. in addition to the following :



## IST Limited

Corporate Office:  
A – 23, New Office Complex,  
2<sup>nd</sup> Floor, Defence Colony,  
New Delhi - 110024

Phone: 01124694291-92  
Email.: isstgroup.ho@gmail.com

- a. Regular update on the CSR initiatives undertaken and/ or to be undertaken shall be given to the CSR Committee;
- b. The Company may depute one or more employees who shall monitor the CSR initiatives of the Company and report the same to the CSR Committee. The impact of the CSR activities may be quantified to the extent possible;
- c. The Chairman of CSR Committee shall draw a time frame from the date of initiation;
- d. In case of any delay noticed while monitoring the CSR initiatives, remedial measures shall be taken for timely completion of the Project.

#### 4.5 CSR Policy review or/ and amendment:

CSR policy will be reviewed or/ and amended as and when business dictates such a review.

#### 4.6 CSR Reporting:

An annual report of the activities undertaken under the CSR initiatives will be prepared, mentioning the activities undertaken and benefits accrued as a result thereof. The said report shall be submitted to the Board of Directors and synopsis and the activity(ies) undertaken shall be appropriately disclosed in the Board Report in the format as prescribed under the act and the CSR Rules.

#### 4.7 CSR Expenditure

It will include all expenditure, direct and indirect, incurred by the Company on CSR Programmes undertaken in accordance with the approved CSR Plan. Moreover, any surplus arising from any CSR Programmes shall be used for CSR. Accordingly, any income arising from CSR Programmes will be netted off from the CSR expenditure and such net amount will be reported as CSR expenditure.

#### 4.8 Composition of the CSR committee

Name	Category	Designation
Air Marshal(Retd.) Denzil Keelor	Non- Executive – Independent Director	Chairman
Mr. Gaurav Guptaa	Non- Executive Non Independent Director	Member
Mrs. Manu Aggarwal	Non-Executive – Independent Director	Member

Company secretary of the company shall act as secretary of the CSR committee.



## **IST Limited**

Corporate Office:  
A – 23, New Office Complex,  
2<sup>nd</sup> Floor, Defence Colony,  
New Delhi - 110024

Phone: 01124694291-92  
Email.: istgroup.ho@gmail.com

### **4.9 Roles & Responsibilities of the CSR Committee**

- a. Formulate a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII of the Companies Act, 2013;
- b. The amount of expenditure to be incurred on the activities to be undertaken by the company shall be specified in Schedule VII of the Companies Act, 2013;
- c. Review the Corporate Social Responsibility Policy of the company from time to time;
- d. Monitor the activities undertaken under the CSR initiatives.
- e. Other activities, as may be undertaken from time to time in accordance with a. to c. above.

### **4.10 Meetings**

The CSR Committee shall meet as and when deemed necessary to carry out its duties effectively, pursuant to the applicable Rules & requirement of SEBI (LODR) Regulation 2015, wherever applicable.

A meeting of the Corporate Social Responsibility Committee may be convened by the Chairman or any member of the Corporate Social Responsibility Committee, upon simple requisition.

Company Secretary shall be the Secretary of the Committee and shall also be responsible for to maintain of minutes of CSR Committee and other record.

### **4.11 CSR ACTIVITIES AREA**

The activities to be undertaken by IST Limited will be the activities as specified under Schedule VII of Companies Act, 2013 (“Act”), which inter-alia includes:

- 1) Eradicating hunger, poverty and malnutrition, 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;
- 2) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled



## IST Limited

Corporate Office:  
A – 23, New Office Complex,  
2<sup>nd</sup> Floor, Defence Colony,  
New Delhi - 110024

Phone: 01124694291-92  
Email.: [isstgroup.ho@gmail.com](mailto:isstgroup.ho@gmail.com)

and livelihood enhancement projects.

- 3) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- 4) 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].
- 5) 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;
- 6) measures for the benefit of armed forces veterans, war widows and their dependents, [ Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows];
- 7) Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports
- 8) 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;
- 9) 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
- 10) 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



## IST Limited

Corporate Office:  
A – 23, New Office Complex,  
2<sup>nd</sup> Floor, Defence Colony,  
New Delhi - 110024

Phone: 01124694291-92  
Email.: istsgroup.ho@gmail.com

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).]

- 11) rural development projects
- 12) slum area development.
- 13) disaster management, including relief, rehabilitation and reconstruction activities

#### 4.12 PROHIBITED ACTIVITIES UNDER CSR

The Company will abstain from carrying out the following activities under CSR that may create dissatisfaction in any section of the Society: -

- a. Activities concerned with religion like construction of temple/mosque etc.
- b. Activities disturbing social harmony in any manner.
- c. Activities exclusively for the benefit of employees of the company or their family members
- d. Such other activities as may be prohibited by Central Government or State Government.

---

*Note: The Policy was reviewed and amended by the CSR Committee at its meeting held on 14<sup>th</sup> March, 2023 and was enforced with immediate effect.*