

Chromewell Engineering Private Limited

Corporate Social Responsibility Policy

POLICY NO: CW-ENV-001 | VERSION: 4.0 (JAN 2026)

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1. Document Information:

Document Details		Governance
Policy Owner: HR Head	Scope: All CSR initiatives and community development activities undertaken by Chromewell Engineering across its locations and areas of operation.	Reviewed & Approved By: CEO & CFO
Secondary Owner: Compliance Executive	Applies To: All employees, directors, contractors, and stakeholders involved in the planning, implementation, monitoring, or reporting of CSR activities.	Review Cycle: Annual – Once a year

2. Purpose

The Companies Act, 2013 has formally introduced the Corporate Social Responsibility to the dashboard of the Indian Companies. Chromewell Engineering Private Limited is positive and appreciates the decision taken by the Government of India. Legal framework of CSR is an edge to Corporate Charitable/reformative approach towards the Society to which the Corporate is belonging to. By introducing a separate section for CSR in Companies Act, 2013, the Government has given legal recognition to their community development approach.

The management of Chromewell Engineering Private Limited expresses its willingness and support with the CSR concept, its legal framework and shall be abiding by it.

It is recognized that integrating social, environmental, and ethical responsibilities into the governance of businesses ensures long-term success, competitiveness and sustainability.

Further, CSR makes business sense as companies with effective CSR have image of socially responsible companies, achieve sustainable growth in their operations in the long run and their products and services are preferred by the customers.

3. Scope

This Policy applies to all Corporate Social Responsibility (CSR) activities undertaken by Chromewell Engineering Private Limited in accordance with Section 135 of the Companies Act, 2013 and applicable CSR Rules. The policy covers the planning, implementation, monitoring, and reporting of CSR projects, programs, and initiatives undertaken directly by the Company or through eligible implementing agencies. Preference shall be given to communities and local areas surrounding the Company's operations while selecting CSR initiatives.

4. Measures

In the aforesaid backdrop, policy on CSR of Chromewell Engineering Private Limited is broadly framed considering the following measures:

The CSR activities shall be undertaken by Chromewell Engineering Private Limited, as stated in this Policy, as projects, programs, or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.

The CSR activities which are exclusively for the benefit of Chromewell Engineering Private Limited employees or their family members should not be considered as CSR activity.

Chromewell Engineering Private Limited shall give preference to the local area or areas around it where it operates, for spending the amount earmarked for CSR activities.

The Board of Chromewell Engineering Private Limited may decide to undertake its CSR activities as recommended by the CSR Committee, through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company pursuant to Section 135 of the Companies Act, 2013 and rules made there-under.

5. Governance and Allocation of Responsibilities

Clear accountability is assigned at every level of Chromewell Engineering's ESG Governance Structure. The table uses a RACI framework (Accountable, Responsible, Consulted, Informed).

Role / Designation	RACI Level	Department	Key Responsibilities Under This Policy
CEO/CFO	Accountable (A)	Executive	Provide strategic direction for CSR initiatives, approve CSR budgets, and oversee overall CSR performance and compliance.
CSR Committee	Primary Owner (R)	Board Committee	Recommend CSR policy, annual action plan, CSR budget, and monitor implementation of approved CSR projects and programs.

Compliance Executive	Secondary Owner (R)	Compliance	Ensure compliance with Section 135 of the Companies Act, 2013 and applicable CSR Rules. Maintain CSR records and reporting.
Finance Manager	Consulted (C)	Finance	Monitor CSR expenditure, maintain financial records, and support statutory disclosures and reporting requirements.
HR & Administration Manager	Consulted (C)	HR & Administration	Coordinate employee volunteering activities and support implementation of CSR initiatives and stakeholder engagement.
Project / NGO Partners	Consulted (C)	External Stakeholders	Execute approved CSR projects and provide periodic progress and impact reports to the Company.
Board Of Directors	Informed (I)	Board	Review CSR performance, approve CSR disclosures, and ensure statutory compliance.
All Employees	Informed (I)	All Functions	Support and participate in CSR initiatives and employee volunteering programs where applicable.

RACI: A = Accountable (signs off, one person only) · R = Responsible (does the work) · C = Consulted (input required) · I = Informed (kept in loop).

6. Policy Commitments

- Our Board of Directors, our Management and all our employees subscribe to the philosophy of compassionate care. We believe in and act on an ethos of generosity and compassion, characterized by a willingness to build a society that works for everyone. This is the cornerstone of our CSR policy.
- CSR Committee of Board of Chromewell Engineering Private Limited will review the policy from time to time based on the changing needs and aspirations of the target beneficiaries and make suitable modifications as may be necessary.
- Pursuant to Schedule VII of the Companies Act, 2013, the Committee has approved the following activities as “CSR Activities” to be undertaken under the CSR policy of the Company. The Board of Directors have reviewed the said activities and express its consent to the Committee to pursue the said activities under CSR policy of the Company under section 135 of the Companies Act, 2014, Schedule VII and other applicable rules, regulations, notifications etc., issued/to be issued from time to time.
- Eradicating hunger, poverty, and malnutrition, promoting health care includes 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.
- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.
- 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.

- 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.
- 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 arts and handicrafts:
- Measures for the benefit of armed forces veterans, war widows, and their dependents.
- Training to promote rural sports, nationally recognized sports, Paralympic sports, and Olympic sports.
- Contribution to the 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 Scheduled Castes, the Scheduled Tribes, other backward classes, minorities, and women.
- Contributions or funds provided to technology incubators are located within academic institutions which are approved by the Central Government.
- rural development projects.
- Slum area development.

Any other measures with the approval of Board of Directors on the recommendation of CSR Committee subject to the provisions of Section 135 of Companies Act, 2013 and rules made there-under.

7. KPI Monitoring and Reporting

The following KPIs shall be monitored by the CSR Committee and reported periodically to the Board of Directors to ensure effective implementation, compliance, and continuous improvement of the Company's CSR initiatives.

KPI / Indicator	Target	Measurement Method	Cadence	Owner
CSR Committee Meetings Conducted	Minimum 2 meetings annually	Committee meeting minutes	Annual	CSR Committee
CSR Budget Utilization	100% of applicable CSR obligation spent or transferred as per law	Finance records	Annual	Finance Manager
CSR Projects Implemented	100% of approved CSR projects executed	Project progress reports	Quarterly	CSR Committee
Beneficiaries Reached Through CSR Programs	As per annual CSR plan	CSR impact reports	Annual	HR & Administration
Employee Participation in CSR Activities	Year-on-year improvement	Volunteer participation records	Annual	HR & Administration

CSR Compliance with Companies Act, 2013	100% compliance	Compliance review / audit	Annual	Compliance Executive
CSR Impact Assessment Completed (where applicable)	100% of applicable projects	Impact assessment reports	Annual	CSR Committee

8. Policy Review Mechanism

This Policy shall be reviewed annually by the CSR Committee and Compliance Executive to ensure its continued relevance and compliance with applicable laws and business objectives. Any amendments to the policy shall be recommended by the CSR Committee and approved by the Board of Directors. An interim review may be undertaken in the event of significant changes to CSR regulations, business operations, stakeholder expectations, or the Company's CSR strategy.

Version	Date	Author	Approved By	Summary of Changes
1.0	July 01, 2021	EHS Executive / HR HOD	Mr. Amardeep Mardhekar (CEO) Ms. Risha Naik (CFO)	Initial issue
2.0	May 03, 2022	EHS Executive / HR HOD Executive	Mr. Amardeep Mardhekar (CEO) Ms. Risha Naik (CFO)	Minor edits on the Quantitative targets
3.0	June 05, 2025	EHS Executive / HR HOD	Mr. Amardeep Mardhekar (CEO) Ms. Risha Naik (CFO)	Updated to v3.0: KPI has been revised
4.0	Jan 14, 2026	EHS Executive / HR HOD	Mr. Amardeep Mardhekar (CEO) Ms. Risha Naik (CFO)	Added related policies with clear accountability and ownership

9. Budget

- The Company shall allocate the budget for CSR activities. The minimum budgeted amount for a fiscal year shall be 2% of the average net profit of three immediately preceding fiscal years. The Company may allocate more funds than the amount prescribed under section 135 of the Companies Act, 2013, for the CSR activities for any fiscal year. The Committee shall calculate the total funds for the CSR activities and recommend it to the Board for approval. The Board shall approve the total fund to be utilized for CSR activity for respective fiscal year.
- CSR expenditure shall include all expenditure including contribution to corpus for projects or programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee, but do not include any expenditure on an item not in conformity or not in line with activities which fall within the approved CSR activities.
- In case Company fails to spend such amount, the Board shall specify the reasons for not spending the amount.
- The CSR Policy mandates that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.
- The CSR projects or programs or activities undertaken in India only shall amount to CSR expenditure.
- Tax treatment of CSR spent will be in accordance with the Income Tax Act as may be notified by CBDT.

10. Identification of Activities and Project

Out of approved CSR activities, the Committee shall decide which activity/project should be given priority for the respective fiscal year. While arriving at the decision of the activity to be undertaken for the respective year, the Committee shall analyze the basic needs of the community/ area in which the Organization operates or at the place where its registered office is situated. The Committee shall record its findings and prioritize the CSR activities.

11. Implementation Process

After prioritizing the activity, the Committee shall finalize the detailed implementation project/program, including planning for expenses against the total budget allocated for CSR activities.

12. Formal Approval and Sign-Off

This policy has been prepared, reviewed, and formally approved:

Prepared By	Reviewed By	Approved By
Name: Ms. Meghna Hazra Designation: Compliance Executive Date: Jan 2026 Signature: 	Name: Ms. Risha Naik Designation: CFO Date: Jan 2026 Signature: 	Name: Mr. Amardeep Mardhekar Designation: CEO Date: Jan 2026 Signature: 

FOR FURTHER INFORMATION:

This policy is issued under the authority of the CEO & CFO of Chromewell Engineering Pvt Ltd. It supersedes v3.0 (June 2025). For further information or advice, please contact a Chromewell Finance or Compliance Officer or Chromewell's Board or Directors.