

POLICY ON
CORPORATE SOCIAL RESPONSIBILITY

(Approved and adopted by the Board of Directors in their Meeting held on October 10, 2025)

1. Philosophy

Greenleaf Envirotech Limited ('Company') believes that true corporate excellence stems not only from commercial success but from a commitment to social and environmental progress. CSR is deeply embedded in the core of our business values and operations. We recognize our duty to contribute towards creating a just, equitable, and sustainable society. The Company is committed to undertaking socially impactful projects in and around its areas of operation and beyond, aligning CSR initiatives with national development priorities and local needs.

2. Scope

This Policy shall apply to all the CSR projects undertaken by the Company, whether such project is executed in collaboration with any other company or on its own.

3. CSR Vision

To uplift and empower communities by supporting inclusive growth and sustainable development, while contributing to the overall improvement in quality of life through ethical and impactful CSR practices.

4. Core Values Driving CSR

- **Innovation**: Embrace new and creative solutions for social change.
- **Integrity**: Conduct CSR activities with transparency, accountability, and honesty.
- **Sustainability**: Focus on long-term benefits and ecological balance.
- **Community-Centricity**: Place community welfare at the heart of all initiatives.
- **Empowerment**: Enable individuals and communities to become self-reliant.

5. Definitions

The following definitions shall apply within the context of this Policy:

- **Act**: Companies Act, 2013 and any amendments thereto;
- **CSR Rules** means the Companies (Corporate Social Responsibility Policy) Rules, 2014;
- **Corporate Social Responsibility** 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 CSR Rules notified by the Ministry of Corporate Affairs, Government of India but shall not include the following, namely; ¬ activities undertaken in pursuance of normal course of business of the company; ¬ 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; ¬ contribution of any amount directly or indirectly to any political party under section 182 of the Act; ¬ activities benefitting employees of the company; ¬ activities supported on sponsorship basis for deriving marketing benefits; ¬ activities carried out for fulfillment of any other statutory obligations under any law in force in India;
- **CSR Committee**: Committee constituted by the Board under Section 135 of the Act;
- **CSR Projects**: Activities undertaken in alignment with Schedule VII of the Act, excluding those done in the normal course of business or those benefiting employees;

- **CSR Expenditure**: All direct and indirect spending on CSR initiatives approved by the Board;
- **CSR Annual Plan**: A detailed plan including project names, budgets, timelines, and implementing partners;
- **Implementing Agency**: Registered Section 8 Company, Trust, or Society with at least a 3-year track record in similar projects; and
- **Net Profit**: As defined under Section 135 of the Act for CSR computation.

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

6. CSR ACTIVITIES

The Company may undertake / fund projects, programs or activities of the following nature and also undertake such other activities as may be approved by the Board as per Schedule VII of the Companies Act, 2013:

- Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water and dwelling units for poor.

- 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 centres 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, agro forestry, conservation of natural resources and maintaining quality of soil, air and water.

- 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.

- Measures for the benefit of Armed Force veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Force (CPMF) veterans, and their dependents including widows.

- Contribution to “Swachh Bharat Kosh” and “Clean Ganga Fund” as set up by the Central Government for the promotion of sanitation and rejuvenation of river Ganga.

- Training to promote Rural sports, Paralympic sports, Olympic sports, and nationally recognised sports.

- Contribution to the Prime Minister’s National Relief Fund or Prime Minister’s Central 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 Scheduled Caste, Scheduled Tribes, other backward classes, minorities and women.

- Contribution to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government, and contribution towards Public Funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defense Research and Development Organization (DRDO), Department of Biotechnology (DBT), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

- Rural development projects.

- Slum area development.

- Disaster Relief Extending relief measures during the time of natural disaster, anywhere in the country.

Further, the Company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR activities.

The above areas as enshrined in Schedule VII to the Act and included in this policy aims to provide macro areas in which CSR projects should be undertaken by the company. The CSR Committee should consider details of CSR projects as elaborated in the annual action plan for each financial year.

Any CSR activity proposed to be undertaken as a CSR initiative if not specifically covered in the aforesaid may be undertaken only if prescribed in the Act or in CSR Rules.

7. Implementation Strategy

I. Direct Mode

Implemented directly by the Company or through its Authorised Person or internal team.

II. Indirect Mode

Executed via credible external partners including NGOs, Section 8 Companies, Trusts/Societies.

III. Collaborative Mode

In partnership with Group Companies or other corporates for joint projects.

All partnerships will be formalized through MoUs/agreements detailing responsibilities, fund utilization, timelines, and reporting obligations.

8. CSR Budget and Expenditure

- Minimum of **2% of the average net profits** of the last three financial years shall be allocated towards CSR.
- The CSR Committee shall prepare and present an Annual CSR Action Plan to the Board with:
  - Identified projects and beneficiaries
  - Fund requirements and sources
  - Implementation timelines
- In case of shortfall in spending, reasons will be reported in the Board's Report.
- Surpluses from CSR activities shall be ploughed back into CSR funds, not counted as business income.
- Expenditure for building CSR capacity (internal/external) shall not exceed 5% of the total CSR spend.

9. Roles and Responsibilities Board of Directors

- Ensure disclosure of CSR activities in the Annual Report.
- Approve CSR Policy and Action Plan.

10. CSR Committee

- Formulate CSR Policy and recommend projects and budgets.
- Monitor implementation and report performance to the Board.
- Ensure compliance with legal and policy requirements.

11. Transparency and Disclosures

- CSR Policy and project details will be published on the Company's website.
- Annual disclosures shall follow the format prescribed in CSR Rules and form part of the Board's Report.
- Details of unspent funds (if any) shall be transferred to specified accounts/funds as per applicable law.

12. Review & Interpretation

The CSR Committee/Board of Directors shall be fully responsible for the monitoring and review of the implementation of this policy in accordance with applicable laws from time to time. The CSR Committee shall provide recommendations as and when it deems necessary to the Board so as to amend/ modify/ revise the CSR Policy.

In case of any conflict between the provisions of this Policy and provisions of any applicable law, the provisions of the applicable law shall prevail over this Policy. Any subsequent amendments/modifications in the provisions of applicable law shall automatically apply to this Policy.

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