

Rothe Erde India Private Limited
Corporate Social Responsibility (CSR) Policy

1. Introduction (Policy Statement)

Rothe Erde India Private Limited ("REI"/"The Company") as a responsible corporate citizen commits itself to support the initiatives for the development of the underprivileged sections of the society by contributing regularly to social causes as defined in this policy (hereafter referred as "CSR Policy/The Policy"). The Company also utilises this occasions to create engaging opportunities for employees to be part of such meaningful activities, thus, further deepening the awareness about social responsibilities of every citizen towards larger social goals.

This policy is in line with the requirement of the Section 135 of the Companies Act, 2013, read with Schedule VII (hereinafter referred to as "the Act") and the Companies (Corporate Social Responsibility) Rules, 2014 (hereinafter referred as "the Rules") as amended from time to time.

2. Objectives:

To support the initiatives for the upliftment of living conditions (especially health, social & environmental) of the underprivileged sections of the society. The Policy aims to address social needs and aids in resolution of social problems in consultation of local community.

3. Definitions:

In this policy unless the context otherwise requires:-

- 3.1 Act means the Companies Act, 2013 as amended from time to time.
- 3.2 The Board means the Board of Directors of the Company.
- 3.3 CSR means Corporate Social Responsibility activities to be pursued by the Company in terms of the Act and this policy.
- 3.4 CSR Rules means Companies (Corporate Social Responsibility Policy) Rules, 2014 including amendments thereto from time to time.
- 3.5 CSR Committee means the Corporate Social Responsibility Committee of the Board.

4. CSR Activities:

4.1 REI shall pursue the following activities or subjects covered in the Schedule VII of the Companies Act, 2013 as amended from time to time in furtherance of its CSR goals:

- (i) 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.
- (ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.



- (iii) 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.
- (iv) 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].
- (v) 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;
- (vi) 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];
- (vii) training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports;
- (viii) 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;
- (ix) (a) 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
(b) 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 Defence 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).]
- (x) rural development projects
- (xi) slum area development.

Explanation.- For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

- (xii) disaster management, including relief, rehabilitation and reconstruction activities.

4.2 Primary focus areas for the Company:

Promoting health care and sanitation, education, rural development and environment sustainability are primary focus areas of Company's CSR activities.

- 4.3 Notwithstanding the above, if in any financial year the company is unable to spend the money on the CSR activities pertaining to primary focus areas for any reason, the CSR Committee at its discretion shall spend the required amount for any activity or purposes specified or by contributing to any fund specified under Schedule VII to the Act.
- 4.4 The Company shall collaborate with other companies in India of the thyssenkrupp group for furtherance of its CSR goals. The Company may accordingly sponsor the CSR projects jointly with such thyssenkrupp companies in India. The Company will establish suitable monitoring mechanism to ensure that the necessary information relating to projects sponsored by the Company is made available to the CSR Committee and the Board.
- 4.5 The Company encourages voluntary participation for its employees in its CSR activities. To aid and assist the CSR Committee in pursuance of this policy and implementation of CSR projects, the Company shall form a CSR Operational Team consisting of representatives from among its employees. The participation of the employees shall be on a purely voluntary basis without any remuneration. However, actual expenses incurred by the employees in performing the duties related to CSR activities will be reimbursed by the Company. Such administrative overheads shall not exceed 5% of the annual CSR expenditure calculated in accordance with the provisions of the ACT and CSR Rules.
- 4.6 The Company shall each year spend a minimum of 2% of the average net profit of the last three financial years (calculated in accordance with the provisions of the Act) on CSR activities covered under this policy.
- 4.7 The CSR Committee shall for each financial year of the Company approve the total budget for CSR. The CSR Committee shall also formulate and recommend an annual action plan for CSR activities to the Board and Compliance Team of the thyssenkrupp group in pursuance of this Policy. After due approval from Compliance and the Board, it shall proceed on the implementation of the CSR spend for the year.
- 4.8 The CSR Committee shall approve the projects which are to be pursued as part of the CSR commitments of the Company. The CSR Committee shall take assistance from CSR Operational team for carrying out due diligence of the projects being considered for CSR activities and monitor the implementation of the projects. The CSR Committee shall be empowered to take appropriate decisions in this regards.

5. CSR Committee:

- 5.1 The CSR Committee of the Company shall consist of minimum of two members of the Board of Directors of the Company or such larger number as approved by the Board.
- 5.2 The CSR Committee Members shall be entrusted to select and appoint the Chairperson of the CSR Committee among the Committee Members present in the meeting by passing resolution in their duly held meeting.

The Company Secretary to act as Secretary of Committee and in case there is no Company Secretary then any CSR Committee Member as may be agreed by the Committee shall act as the Secretary to the Committee.



5.3 Responsibilities of the CSR Committee:

- 5.3.1 Formulate and recommend to the board, the CSR Policy, indicating activities to be undertaken by the company as specified in Schedule VII of the Act.
- 5.3.2 Recommend the amount of expenditure to be incurred on those activities and approve yearly budget for CSR activities.
- 5.3.3 Monitor the implementation of CSR policy from time to time. It shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities of the company.
- 5.3.4 Form a CSR operational team to aid and assist in the implementation and monitoring of CSR activities and seek voluntary participation of employees of the Company in furtherance of its CSR policy.
- 5.3.5 To formulate and recommend to the Board, an annual action plan in pursuance of this policy, including:
 - a) List of CSR Projects approved
 - b) Manner of execution
 - c) Modalities of utilization funds and implementation schedule
 - d) Monitoring and reporting mechanism.

6. **Responsibilities of the Board:**

The Board of Directors of the Company shall be responsible for:

- a) To approve CSR Policy as formulated and recommended by the CSR Committee.
- b) To ensure company spends funds as per Act and this policy in each financial year.
- c) To ensure annual reporting on CSR activities in the Annual Report of the Company.
- d) To publish the CSR Policy on the website of the Company.

7. **Monitoring and reporting:**

- 7.1 The CSR committee shall be responsible for ensuring that the Company spends the requisite amount in furtherance of the Act and the CSR Policy.
- 7.2 The CSR committee with the assistance of the CSR Operational team shall conduct due diligence of projects selected for pursuing approved CSR activities. For this purpose the CSR Committee may require the CSR Operational team to make site visits and seek such reports and information as may be necessary.
- 7.3 The CSR Committee shall seek periodical reports (not exceeding six months) from the CSR Operational team on the progress of the CSR programmes/projects undertaken and sponsored by the Company and shall ask the CSR Operational team to conduct site visits periodically (at least twice a year).



7.4 CSR expenditure will include all expenditure, direct and indirect, incurred by the Company on CSR Programmes undertaken in accordance with the approved CSR Plan. Any surplus arising from any CSR Programmes shall be used only for CSR purposes. 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.

7.5 The CSR Committee shall submit half yearly reports to the Board on the progress of implementation of CSR projects, amount of CSR expenditure required and incurred in the reporting period. It shall cause adequate publicity to be made for CSR activities of the Company wherever feasible like on its web site and intranet etc.

8. General:

8.1 Any or all provisions of the CSR Policy would be subject to revision / amendments in accordance with the guidelines / notifications / circulars / orders / rules as may be issued by the Government from time to time.

8.2 The Company reserves the right to modify, cancel, add or amend any provisions of the CSR Policy in line with the Companies Act 2013 as amended from time to time.

8.3 This revised CSR Policy as recommended by the CSR Committee has been approved by the Board of Directors of the Company in the Meeting held on September 5, 2025.

For CSR Committee of the Board,



Winfried Schulte
Chairman

