TRENTAR PRIVATE LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

PREFACE

Title	Corporate Social Responsibility Policy
Version No.	01
Effective Date	10.09.2026
Authorised By	Board of Directors of Trentar Private Limited
Date of Board Approval	10.09.2026
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1. OUR VISION

Trentar Private Limited ("**Trentar**" or the "**Company**") is committed to creating meaningful and sustainable social impact by supporting initiatives that contribute to inclusive growth, community development, education, skill development, healthcare and environmental sustainability.

The Company envisions contributing towards a society where individuals, particularly those from underprivileged and economically disadvantaged communities, have access to opportunities that enable them to improve their skills, livelihood prospects and quality of life.

2. OUR MISSION

Empowering Communities, Transforming Lives through Innovation.

- **Transform Lives:** We focus on impactful initiatives that empower underprivileged communities, particularly children, women, the elderly and vulnerable groups, by supporting education, skill development and livelihood creation programmes.
- **Sustainable Development:** We believe in responsible growth and strive to promote environmental sustainability through ecological balance initiatives.

3. DEFINITIONS AND INTERPRETATION

In this Policy, unless the context otherwise requires:

(a) "**Act**" means the Companies Act, 2013 and the rules made thereunder, as amended or re-enacted from time to time;

(b) "**Annual Action Plan**" means the annual action plan formulated in pursuance of this Policy in accordance with Rule 5(2) of the CSR Rules;

(c) "**Board**" means the Board of Directors of the Company;

(d) "**CSR**" means the activities undertaken by the Company in pursuance of its statutory obligation under Section 135 of the Act in accordance with the CSR Rules, and does not include the activities excluded by Rule 2(1)(d) of the CSR Rules;

(e) "**CSR Rules**" means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time;

(f) "**Ongoing Project**" has the meaning given in Rule 2(1)(i) of the CSR Rules, being a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and includes a project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the Board based on reasonable justification;

(g) "**Policy**" means this Corporate Social Responsibility Policy, as amended from time to time;

(h) "**Schedule VII**" means Schedule VII to the Act, as amended from time to time; and

(i) "**Unspent CSR Account**" means the special account to be opened by the Company in a scheduled bank for the purposes of Section 135(6) of the Act, called the Unspent Corporate Social Responsibility Account.

Words and expressions used but not defined in this Policy, and defined in the Act or the CSR Rules, shall have the meanings assigned to them in the Act or the CSR Rules. A reference to any statute, rule, schedule or provision includes that statute, rule, schedule or provision as amended, modified or re-enacted from time to time.

4. APPLICABILITY

This Policy has been formulated in accordance with Section 135 of the Act, Schedule VII and the CSR Rules, and shall apply to all CSR activities undertaken by the Company in India. The initiatives under this Policy are aimed at benefiting different segments of society, in accordance with the activities specified in Schedule VII.

This Policy shall apply in respect of each financial year for which the Company is covered by Section 135(1) of the Act, that is, where the Company fulfils any of the net worth, turnover or net profit criteria specified in that sub-section during the immediately preceding financial year, as provided in Rule 3(1) of the CSR Rules.

If the Company ceases to be covered by Section 135(1) of the Act for three consecutive financial years, it shall not be required to constitute a CSR Committee or to comply with Section 135(2) to (6) of the Act until it again meets the criteria specified in Section 135(1), in accordance with Rule 3(2) of the CSR Rules.

5. CSR PHILOSOPHY

Trentar recognises that responsible corporate citizenship involves contributing to the sustainable development of communities and the environment in which the Company operates. The Company's CSR philosophy is therefore centred on creating meaningful social value through initiatives that address identified community needs and support sustainable development.

The Company shall seek to ensure that its CSR initiatives are implemented with integrity, transparency, accountability and due regard to the dignity and interests of beneficiaries. The Company shall also endeavour to ensure that CSR resources are utilised efficiently and for the purposes for which they have been approved.

6. OBJECTIVES

The principal objective of the Company's CSR initiatives is to contribute towards social and environmental development through projects that are aligned with Schedule VII.

The Company shall endeavour to support initiatives that promote education and vocational skills, improve livelihood opportunities, enhance access to healthcare and hygiene, support environmental sustainability and ecological conservation, and contribute to the development and welfare of local communities.

The Company may also undertake other CSR activities falling within Schedule VII, as amended from time to time, where such activities are consistent with the objectives of this Policy.

7. FOCUS AREAS

The Company shall undertake CSR activities only in the areas and subjects specified in Schedule VII and, subject to the other provisions of this Policy, in the following focus areas:

7.1 Skill Development and Vocational Training

The Company may undertake or support skill development and vocational training programmes for underprivileged and economically disadvantaged youth, women and other vulnerable groups, being employment enhancing vocation skills and livelihood enhancement projects within the meaning of Schedule VII. Such initiatives may include training and capacity-building programmes relating to advanced aviation, automation, drone technology and other technical or vocational skills that contribute to employability and livelihood enhancement.

A programme relating to aviation, automation, drone technology or any other technical subject shall be treated as a CSR activity only if:

(a) it falls within an item of Schedule VII and is approved by the Board as part of the Annual Action Plan;

(b) its beneficiaries are underprivileged or economically disadvantaged persons selected on objective and documented criteria, and are not employees of the Company or their dependants;

(c) it is not undertaken in the normal course of the Company's business, does not promote or market, or provide any commercial benefit to, the Company's products or services, and does not give trainees any entitlement or preferential claim to employment with the Company or its affiliates or impose on them any obligation to serve the Company or its affiliates; and

(d) it is implemented in the manner permitted by this Policy and Rule 4 of the CSR Rules.

Activities undertaken in the normal course of the Company's business shall not be treated as CSR activities.

7.2 Education and Educational Infrastructure

The Company may undertake and support initiatives aimed at improving access to education and educational infrastructure for local communities and disadvantaged sections of society. Such initiatives may include support for primary education, educational facilities, learning resources, digital education and other programmes falling within the scope of Schedule VII.

7.3 Environmental Sustainability

The Company may undertake and support initiatives for ensuring environmental sustainability, ecological balance and the conservation of natural resources, including restoration and protection of natural resources, biodiversity conservation, waste management and environmental awareness and, to the extent they fall within Schedule VII, initiatives promoting clean and renewable energy for the benefit of communities.

The Company may also support initiatives intended to promote ecological balance and contribute towards sustainable management and conservation of natural resources. Renewable energy or other environmental measures installed for the Company's own operations, or undertaken to meet a statutory or regulatory requirement applicable to the Company, shall not be treated as CSR activities.

7.4 Healthcare, Hygiene and Community Welfare

The Company may support initiatives relating to preventive healthcare, community health programmes, sanitation, hygiene, safe drinking water, access to basic healthcare facilities, and the eradication of hunger, poverty and malnutrition. The Company may also support the development or improvement of basic community facilities and other welfare initiatives, in each case only to the extent that they fall within Schedule VII.

7.5 Other Eligible Activities

In addition to the focus areas specified above, the Company may undertake any other activity specifically covered under Schedule VII, provided that such activity is approved by the Board and complies with the requirements of the Act, the CSR Rules and other applicable laws. The Board shall record, for each approved project, the item of Schedule VII under which it falls.

8. GOVERNANCE AND RESPONSIBILITIES

Where the amount to be spent by the Company on CSR under Section 135(5) of the Act in a financial year does not exceed the limit specified in Section 135(9) of the Act (presently fifty lakh rupees), the Company is not required to constitute a CSR Committee, and the functions of the CSR Committee under Section 135 of the Act and the CSR Rules are to be discharged by the Board.

Accordingly, for so long as Section 135(9) of the Act applies to the Company, the **Board of Directors shall directly discharge the functions and responsibilities of the CSR Committee** under the Act and the CSR Rules. The Board shall be responsible for providing overall direction and oversight for the Company's CSR activities and for ensuring compliance with the applicable statutory requirements.

The Board shall:

(a) formulate and approve this Policy, which indicates the activities to be undertaken by the Company as specified in Schedule VII, and disclose its contents in the Board's report and place it on the Company's website, if any, as required by Section 135(4) of the Act;

(b) formulate and approve the Annual Action Plan in pursuance of this Policy, and approve the amount of expenditure to be incurred on CSR activities;

(c) identify and approve CSR projects and programmes and determine the manner of their implementation in accordance with Rule 4 of the CSR Rules;

(d) ensure that the activities included in this Policy are undertaken by the Company;

(e) monitor this Policy and the implementation of CSR projects and programmes from time to time, including, in the case of Ongoing Projects, monitoring implementation with reference to the approved timelines and year-wise allocation and making such modifications as may be necessary for smooth implementation within the overall permissible time period, as required by Rule 4(6) of the CSR Rules; and

(f) oversee the utilisation of CSR funds, review the progress and effectiveness of CSR initiatives, and ensure the appropriate treatment of unspent CSR amounts, in accordance with applicable law.

The Annual Action Plan shall include:

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

(b) the manner of execution of such projects or programmes, as specified in Rule 4(1) of the CSR Rules;

(c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;

(d) the monitoring and reporting mechanism for the projects or programmes; and

(e) details of need and impact assessment, if any, for the projects undertaken by the Company.

The Board may alter the Annual Action Plan at any time during the financial year based on reasonable justification to that effect.

If, in any financial year, the amount to be spent by the Company under Section 135(5) of the Act exceeds the limit specified in Section 135(9) of the Act, the Company shall constitute a CSR Committee in accordance with Section 135(1) of the Act, consisting of three or more directors of whom at least one shall be an independent director or, where the Company is not required to appoint an independent director under Section 149(4) of the Act, of two or more directors. In that event the functions described in this clause shall be discharged by the CSR Committee, and by the Board on the recommendation of the CSR Committee, as required by the Act and the CSR Rules.

The Board may delegate administrative and operational responsibilities relating to the implementation, monitoring and reporting of CSR activities to appropriate officers or teams of the Company. Such delegation shall not relieve the Board of its statutory responsibilities under the Act and the CSR Rules.

9. IMPLEMENTATION OF CSR ACTIVITIES

The Board shall ensure that the Company's CSR activities are undertaken by the Company itself, through its internal resources and designated personnel, or through any of the following, in accordance with Rule 4(1) of the CSR Rules:

(a) a company established under Section 8 of the Act, or a registered public trust or a registered society, registered under Sections 12A and 80G of the Income-tax Act, 1961 (including the corresponding provisions of any successor legislation), established by the Company, either singly or along with any other company;

(b) a company established under Section 8 of the Act, or a registered trust or a registered society, established by the Central Government or a State Government;

(c) any entity established under an Act of Parliament or a State legislature; or

(d) a company established under Section 8 of the Act, or a registered public trust or a registered society, registered under Sections 12A and 80G of the Income-tax Act, 1961 (including the corresponding provisions of any successor legislation), and having an established track record of at least three years in undertaking similar activities.

Every Implementing Agency that intends to undertake any CSR activity must be registered with the Central Government by filing Form CSR-1 and must hold a unique CSR Registration Number, as required by Rule 4(2) of the CSR Rules. The Company shall obtain and verify the CSR Registration Number of an Implementing Agency before any CSR funds are released to it.

The Company may also collaborate with other companies for undertaking CSR projects or programmes, in such a manner that the respective companies are in a position to report separately on such projects or programmes, as provided in Rule 4(4) of the CSR Rules. The Company may engage international organisations, as defined in the CSR Rules, for designing, monitoring and evaluation of CSR projects or programmes and for capacity building of its own personnel for CSR, as provided in Rule 4(3) of the CSR Rules.

To the extent permitted by Rule 4A of the CSR Rules, the Company may carry out CSR activities through subscription to zero coupon zero principal instruments issued by eligible not-for-profit organisations registered on a Social Stock Exchange, provided that expenditure on such instruments shall not exceed the percentage of the Company's total CSR expenditure for the financial year that is prescribed in that Rule (presently ten per cent).

Before appointing an Implementing Agency, the Company shall undertake appropriate due diligence to verify its eligibility under Rule 4(1) of the CSR Rules, its CSR Registration Number, experience, governance standards, financial and operational capabilities, and its ability to undertake and report on the proposed CSR project.

The terms of engagement with each Implementing Agency shall be documented in a written agreement or memorandum of understanding, which shall include provisions relating to the project scope, deliverables, timelines, utilisation of funds, reporting, monitoring, utilisation certificates, the Company's right to inspect records and verify utilisation, refund of unutilised or misutilised funds, and compliance with applicable law.

10. CSR BUDGET AND EXPENDITURE

The Board shall ensure that the Company spends, in every financial year, at least two per cent of the average net profits of the Company made during the three immediately preceding financial years, in pursuance of this Policy, or such other amount as may be prescribed under Section 135(5) of the Act from time to time.

For this purpose, "net profit" has the meaning given in Rule 2(1)(h) of the CSR Rules, being the net profit of the Company as per its financial statements prepared in accordance with the applicable provisions of the Act, but excluding any profit arising from any overseas branch or branches of the Company and any dividend received from other companies in India which are covered under and complying with the provisions of Section 135 of the Act.

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 CSR budget shall be utilised only towards CSR projects approved by the Board and permissible CSR expenditure. The Board shall ensure that administrative overheads do not exceed five per cent of the total CSR expenditure of the Company for the financial year, as required by Rule 7(1) of the CSR Rules. "Administrative overheads" means the expenses incurred by the Company for general management and administration of CSR functions, but does not include expenses directly incurred for the designing, implementation, monitoring and evaluation of a particular CSR project or programme.

The Company shall maintain appropriate records and supporting documents relating to CSR expenditure and shall ensure that CSR funds are utilised for the purposes for which they have been approved.

11. UTILISATION OF CSR FUNDS

CSR funds shall be utilised in accordance with the approved Annual Action Plan, applicable Board approvals and the requirements of the Act and the CSR Rules. CSR funds shall be disbursed only through normal banking channels and recorded under a separately identifiable head of account.

Where CSR activities are implemented through an Implementing Agency, the Company shall obtain appropriate utilisation certificates, progress reports, supporting documents and other information to verify the utilisation of funds and the progress of the project.

The Board shall satisfy itself that the funds disbursed have been utilised for the purposes and in the manner approved by it, and the Chief Financial Officer or, where the Company has no Chief Financial Officer, the person responsible for financial management shall certify to that effect, as required by Rule 4(5) of the CSR Rules.

CSR funds may be spent for the creation or acquisition of a capital asset only where the asset is held by (a) a company established under Section 8 of the Act, or a registered public trust or registered society, having charitable objects and a CSR Registration Number; (b) the beneficiaries of the CSR project, in the form of self-help groups, collectives or entities; or (c) a public authority, as provided in Rule 7(4) of the CSR Rules. No capital asset created or acquired out of CSR funds shall be registered in the name of, or used for the business of, the Company.

12. UNSPENT CSR AMOUNT

Any unspent CSR amount shall be dealt with in accordance with Sections 134(3)(o) and 135 of the Act and the CSR Rules, as follows:

(a) **Ongoing Projects:** where the unspent amount relates to an Ongoing Project, the Company shall transfer it to the Unspent CSR Account within the period specified in Section 135(6) of the Act (presently thirty days from the end of the financial year). The Company shall spend that amount in pursuance of this Policy within three financial years from the date of such transfer, failing which it shall transfer the unspent balance to a Fund specified in Schedule VII within thirty days from the date of completion of the third financial year.

(b) **Other projects:** where the unspent amount does not relate to an Ongoing Project, the Company shall transfer it to a Fund specified in Schedule VII within six months of the expiry of the financial year, as required by the second proviso to Section 135(5) of the Act.

(c) **Disclosure:** the Board shall specify in its report under Section 134(3)(o) of the Act the reasons for not spending the amount, and the Company shall make the other disclosures regarding unspent CSR amounts that are required under the Act and the CSR Rules.

Until a Fund is specified in Schedule VII for the purposes of Sections 135(5) and 135(6) of the Act, any unspent CSR amount required to be transferred to a Fund shall be transferred to any fund included in Schedule VII, in accordance with Rule 10 of the CSR Rules.

13. EXCESS CSR EXPENDITURE

Where the Company spends an amount in excess of the amount required to be spent under Section 135(5) of the Act, such excess amount may be set off against the requirement to spend under Section 135(5) for up to the immediately succeeding three financial years, subject to the conditions that (a) the excess amount available for set-off shall not include any surplus arising out of CSR activities; and (b) the Board shall pass a resolution to that effect, as provided in Rule 7(3) of the CSR Rules.

Any such set-off shall be appropriately recorded and disclosed in accordance with applicable law, including in the annual report on CSR.

14. SURPLUS ARISING FROM CSR ACTIVITIES

Any surplus arising out of CSR activities shall not form part of the business profits of the Company.

Such surplus shall be ploughed back into the same project, or transferred to the Unspent CSR Account and spent in pursuance of this Policy and the Annual Action Plan, or transferred to a Fund

specified in Schedule VII, within a period of six months of the expiry of the financial year, as provided in Rule 7(2) of the CSR Rules.

15. PROHIBITED AND EXCLUDED ACTIVITIES

The Company shall not undertake or treat as CSR any activity which is excluded under the Act or the CSR Rules, or which does not fall within Schedule VII.

In accordance with Rule 2(1)(d) of the CSR Rules, the following shall not be treated as CSR:

(i) activities undertaken in pursuance of the normal course of business of the Company;

(ii) 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;

(iii) contribution of any amount, directly or indirectly, to any political party under Section 182 of the Act;

(iv) activities benefitting employees of the Company, as defined in clause (k) of Section 2 of the Code on Wages, 2019;

(v) activities supported by the Company on a sponsorship basis for deriving marketing benefits for its products or services; and

(vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India.

16. MONITORING AND EVALUATION

The Board shall periodically review the implementation and progress of CSR projects and programmes. Such review may include assessment of project milestones, utilisation of funds, implementation timelines, reports submitted by Implementing Agencies and achievement of the intended objectives.

The Company may establish appropriate internal monitoring mechanisms and require periodic reports from Implementing Agencies. Where necessary, corrective measures may be undertaken to improve project implementation, ensure proper utilisation of funds and achieve the intended outcomes.

The Company shall periodically evaluate the effectiveness of its CSR initiatives against their intended objectives. Where the average CSR obligation of the Company in the three immediately preceding financial years is ten crore rupees or more, the Company shall undertake impact assessment, through an independent agency, of its CSR projects having outlays of one crore rupees or more which have been completed not less than one year before the impact study, place the impact assessment reports before the Board and annex them to the annual report on CSR, as required by Rule 8(3) of the CSR Rules. In other cases, impact assessment may be undertaken voluntarily for significant projects where the Board considers it appropriate.

17. REPORTING AND DISCLOSURES

The Company shall maintain appropriate records and reports relating to its CSR activities and expenditure.

The Company shall make the CSR disclosures required under the Act, the CSR Rules and other applicable laws, including:

(a) the contents of this Policy in the Board's report, and the Policy on the Company's website, if any, as required by Section 135(4)(a) of the Act;

(b) an annual report on CSR, in the format prescribed in the CSR Rules, as part of the Board's report, as required by Rule 8(1) of the CSR Rules;

(c) the CSR Policy and the CSR projects approved by the Board, and the composition of the CSR Committee where one has been constituted, on the Company's website, if any, for public access, as required by Rule 9 of the CSR Rules; and

(d) such e-forms and returns relating to CSR (including Form CSR-2) as are required to be filed with the Registrar of Companies.

The Company shall endeavour to maintain transparency in relation to its CSR projects, expenditure, implementation and outcomes, while ensuring that all disclosures are accurate and made in accordance with applicable legal requirements.

18. TRANSPARENCY AND ACCOUNTABILITY

The Company shall ensure that CSR activities are undertaken in a transparent and accountable manner. All CSR expenditure shall be appropriately authorised, documented and accounted for.

The Company shall maintain appropriate records relating to project approvals, agreements with Implementing Agencies, expenditure, utilisation of funds, project progress and other relevant documentation.

Implementing Agencies shall be required to provide such reports, utilisation certificates and supporting documents as may be specified by the Company from time to time.

Any Director or officer of the Company who has a direct or indirect interest in a proposed Implementing Agency or beneficiary entity shall disclose that interest to the Board in writing, and the Board shall record the disclosure in its minutes before approving the relevant project.

19. REVIEW OF CSR PROGRAMMES

The Company shall periodically review its CSR programmes to assess their continued relevance, effectiveness and alignment with the objectives of this Policy.

Based on such review, the Company may modify, expand, discontinue or replace a CSR project, having regard to beneficiary requirements, project performance, availability of resources, implementation considerations and applicable legal requirements.

20. POLICY REVIEW AND AMENDMENT

This Policy shall be reviewed periodically and whenever there is a material change in the applicable provisions of the Act, the CSR Rules, Schedule VII or other relevant regulatory requirements.

The Board shall have the authority to amend, modify or update this Policy from time to time to ensure continued compliance with applicable law and alignment with the Company's CSR objectives. Any amendment to this Policy shall become effective from such date as may be determined by the Board.

If any provision of this Policy is or becomes inconsistent with the Act, the CSR Rules or any other applicable law, as amended from time to time, the applicable law shall prevail to the extent of the inconsistency, and the remaining provisions of this Policy shall continue in full force and effect.

21. EFFECTIVE DATE

This Policy shall become effective from the date of its approval by the Board of Directors of Trentar Private Limited and shall remain in force until amended or replaced in accordance with applicable law.

Effective From: 10.09.2026

Approved by the Board of Directors of Trentar Private Limited by resolution passed on 10.09.2026.

Contact:

Name: Perumangode Ramaswamy

Designation: Director

DIN: 00972842

Trentar Private Limited

CIN: U40100MH2021PTC360196

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