



## CORPORATE SOCIAL RESPONSIBILITY POLICY

### 1. INTRODUCTION

Extinct Fire Engineers Private Limited (“Extinct”) was established in the year 1990 with current registered office at Office No. 505,5th Floor, Wellington Business Park Andheri Kurla Rd, Hind Saurashtra Indus, Andheri (E), Mumbai, Maharashtra. As part of its CSR activities, Extinct intends to focus on certain projects which shall include initiatives, *inter alia*, in the fields of education, skill development, health care, sanitation and rural development which will enable creation of a sustainable livelihood in society and better human capital.

This Policy is made in accordance with the Companies Act, 2013 (“Act”) along with Companies (Corporate Social Responsibility) Rules, 2014 [including any statutory modification(s) or re-enactment thereof] (“Rules”). This Policy has been approved by the Board of Directors of Extinct (“Board”) in their meeting held on September 08<sup>th</sup>, 2023.

### 2. CSR VISION OF Extinct

*“To bring Improvements in the field of education, health, sanitation; and living conditions of the underprivileged sections of society thereby creating a quality human capital for the country.”*

### 3. DEFINITIONS

3.1. “Act” means the Companies Act, 2013 and the rules made thereunder (as may be amended from time to time);

3.2. “Corporate Social Responsibility (CSR)” means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Act in accordance with the provisions contained in the Rules, but shall not include the following, namely:-

a. activities undertaken in pursuance of normal course of business of the company:

Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that-

(i) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;

(ii) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board’s Report;



- b. 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;
- c. contribution of any amount directly or indirectly to any political party under Section 182 of the Act;
- d. activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- e. activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
- f. activities carried out for fulfilment of any other statutory obligations under any law in force in India;

3.3. "CSR Policy" means a statement containing the approach and direction given by the Board, taking into account the recommendations of CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the Annual Action Plan;

3.4. "Net Profit" shall be calculated in accordance with the provisions of Section 198 of the Act and shall not include such sums as prescribed in the corresponding Rules framed thereunder.

3.5. "Ongoing Project" means 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 shall include such 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;

#### 4. CONSTITUTION OF THE CSR COMMITTEE & ROLE OF BOARD

According to sub section 1 of Section 135 of the Act, every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director. Provided that a company is not required to appoint an independent director under sub-section (4) of section 149, it shall have in its Corporate Social Responsibility Committee two or more directors.

Also pursuant to sub section 5 of section 135, the Board of every company referred to in sub-section (1), 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 or where the company has not completed the period of three financial years since its



incorporation, during such immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy

However as per sub-section 9 of Section 135, where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.

Accordingly, constitution of Corporate Social Responsibility Committee shall not be applicable on Extinct (unless otherwise becomes applicable under the Act at a later stage) and the functions (as follows specified under the Act) of the Committee shall be discharged by the Board of Directors of the company.

- Select and approve CSR projects which will be identified based on the proposed thematic areas as provided under the Act and the Rules therein;
- Recommend the amount of expenditure to be incurred on the CSR projects; and
- Formulate and recommend to the Board, the Annual Action Plan, which shall include:
  - the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
  - the manner of execution of such projects or programmes as specified in Rule 4(1) of the Rules; modalities of utilisation of funds and implementation schedules for the projects or programmes; monitoring and reporting mechanism for the projects or programmes.
  - Provided that Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.
- Monitor the implementation of the CSR Policy from time to time and take such other action as it may deem fit in pursuance of the CSR Vision of Extinct.

## 5. CSR ACTIVITIES

In accordance with the requirements under the Act and Rules, Extinct CSR activities will focus on:

- i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care'' and sanitation including contribution to the Swach 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.



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- 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 4[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;
  - (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 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).





- ix. rural development projects
- x. Any other activities as amended or incorporated from time to time under the Act/Rules.

## 6. IMPLEMENTATION:

- a) Extinct will identify suitable programmes for implementation in line with the CSR Policy of the Company read with the applicable provisions of the Act and notifications/circulars as may be issued by the MCA from time to time.
- b) The Board shall ensure that the CSR activities are undertaken by the Company itself or through (as may be required under the Act from time to time)–
  - a. a company established under Section 8 of the Act, or a registered public trust or a registered society, registered under Section 12A and 80G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or
  - b. a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or 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 Section 12A and 80G of the Income Tax Act, 1961 (as amended), and having an established track record of at least three years in undertaking similar activities.
- c) The Board may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with the Rules.
- d) The time period / duration of each project / programme / activity shall depend on its nature, extent, of coverage and intended impact of such activity;
- e) The Board may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR policy as well as for capacity building of their own personnel for CSR, as may be permissible under the Act.
- f) The investment in CSR shall be project based and for every project time period, periodic milestones shall be finalised by the Board / CSR committee from time to time in consultation with the related implementation team;
- g) The CSR spend would include building capacities of the Company's personnel as well as their implementing agencies and travel & logistics for the purpose of project implementation.



- h) The Board shall satisfy itself that the funds disbursed for CSR Projects/activities have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
- i) In case of Ongoing Project, the Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

## 7. SURPLUS OF CSR PROJECTS

Pursuant to the applicable provisions of the Act read with the Rules (as amended), surplus, if any, arising out of the CSR activities shall not form part of the business profit of Extinct and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and Annual Action Plan of the company or transfer such surplus amount to a Fund specified in Schedule VII of the Act, within a period of six months of the expiry of the financial year.

## 8. REPORTING

At the end of each financial year CSR Committee / Board shall also provide a consolidated 12 (twelve) months activity and expenditure report in the format prescribed in the Act, which will be included in the Annual Report of the Company.

## 9. Amendments

In the event of any amendment to the Act and/or the Rules thereto, or issuance of any Circulars, notifications, clarifications thereto, such amendment/Circulars/notifications and clarification shall be deemed to be adopted and incorporated in the CSR Policy and this Policy deemed to be amended to that extent. In case of any conflict between the provisions of the Policy and the Act/Rules, the latter shall prevail. In addition, this Policy may be amended or modified by the Board as may be deemed necessary, subject to the provisions of applicable laws & regulations.

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