CORPORATE SOCIAL RESPONSIBILITY POLICY OF SLB ETHANOL PRIVATE LIMITED

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1. PREAMBLE

Corporate Social Responsibility ("CSR") is fundamentally a philosophy that reflects the relationship between business and society. The emerging concept of CSR goes beyond charity and requires the Company to act beyond its legal obligations and to integrate social, environmental and ethical concerns into its business processes.

SLB Ethanol Private Limited ("the Company") believes in contributing towards sustainable development and creating a positive impact on the communities at large. This Policy is designed to discharge the Company's responsibility as a responsible corporate citizen and to lay down the guiding principles and mechanism for carrying out socially useful projects, programmes and activities for welfare and sustainable development of the community.

This CSR Policy has been framed in accordance with the provisions of Section 135 of the Companies Act, 2013 ("the Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

2. DEFINITIONS

a) **"Act"** means the Companies Act, 2013 and the rules made thereunder including any statutory modification or re-enactment thereof.

b) **"Board"** means the Board of Directors of SLB Ethanol Private Limited.

c) **"Corporate Social Responsibility (CSR)"** means the activities undertaken by the Company in pursuance of its statutory obligation under Section 135 of the Act and the CSR Rules in accordance with this Policy and the Annual Action Plan, excluding activities undertaken in the normal course of business.

d) **"CSR Committee"** means the Corporate Social Responsibility Committee of the Board constituted in accordance with the provisions of Section 135 of the Act, wherever applicable.

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

3. CSR GOVERNANCE

The Company shall constitute a Corporate Social Responsibility Committee ("CSR Committee") in accordance with the requirements of Section 135 of the Act and the Rules made thereunder, as applicable.

Where the amount required to be spent by the Company under Section 135(5) of the Act in any financial year is less than Rs. 50,00,000 (Rupees Fifty Lakh), the requirement to constitute a separate CSR Committee shall not apply, in terms of the first proviso to Section 135(9) of the

Act, and the functions of the CSR Committee under this Policy shall, for that financial year, be discharged by the Board of Directors of the Company.

Where the amount required to be spent by the Company in any financial year, as computed under Section 135(5) of the Act, equals or exceeds Rs. 50,00,000 (Rupees Fifty Lakh), the Company shall constitute a CSR Committee within the time prescribed under the Act and the Rules made thereunder. As the Company is not required to appoint an Independent Director under sub-section (4) of Section 149 of the Act, the CSR Committee shall comprise of two or more Directors of the Company, as the Board may determine, in accordance with the third proviso to Section 135(1) of the Act.

The Board shall, at the beginning of every financial year, determine the applicability of the above threshold based on the CSR amount computed for that year in accordance with Clause 8 of this Policy, and shall take all necessary steps for the constitution, re-constitution or, as the case may be, discontinuation of the CSR Committee accordingly.

The CSR Committee or the Board of Directors, as applicable, shall:

a) formulate and recommend the CSR Policy and any amendments thereto to the Board,

b) recommend the Annual Action Plan and the amount of expenditure to be incurred on CSR activities,

c) monitor the implementation of CSR projects, programmes and activities,

d) institute a transparent monitoring mechanism for implementation of CSR activities, and

e) perform such other functions as may be prescribed under applicable law.

4. CSR ACTIVITIES

The Company shall undertake CSR activities in areas or subjects specified under Schedule VII of the Act, including but not limited to the following:

i. Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive healthcare and sanitation and making available safe drinking water,

ii. Promoting education, including special education, vocational skills, livelihood enhancement projects and digital education,

iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, old age homes, day-care centres and other facilities for senior citizens and reducing inequalities faced by socially and economically backward groups,

iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, conservation of natural resources and maintaining quality of soil, air and water,

v. Protection of national heritage, art and culture, including restoration of buildings and sites of historical importance and promotion of traditional arts and handicrafts,

vi. Measures for the benefit of armed forces veterans, war widows and their dependents,

vii. Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports,

viii. Contribution to funds and institutions as permitted under Schedule VII of the Act,

ix. Rural development projects,

x. Slum area development,

xi. Disaster management, including relief, rehabilitation and reconstruction activities, and

xii. Any other activity as may be permitted under Schedule VII of the Act from time to time.

5. IMPLEMENTATION OF CSR ACTIVITIES

The CSR projects and programmes may be undertaken directly by the Company or through eligible implementing agencies registered with the Central Government and having a valid CSR Registration Number (CSR-1), or in collaboration with other companies as permitted under applicable laws.

The Company shall exercise appropriate due diligence while selecting implementing agencies and shall ensure proper utilisation and monitoring of CSR funds.

6. PLANNING AND ANNUAL ACTION PLAN

The CSR Committee or the Board of Directors, as applicable, shall identify CSR projects and formulate an Annual Action Plan containing details of the approved CSR activities, manner of execution, implementation schedules, monitoring mechanism and utilisation of funds.

Preference shall be given to the local areas and areas around where the Company operates. However, the Company may undertake CSR activities anywhere in India as permitted under law.

The CSR approach shall be focused on sustainable and long-term development of the communities.

7. MONITORING AND REPORTING

The CSR Committee or the Board of Directors, as applicable, shall monitor the implementation and progress of CSR projects through periodic review, reports, field visits, utilisation certificates or any other appropriate mechanism.

The Board shall ensure that the annual report on CSR containing the prescribed particulars is included in the Board's Report of the Company in accordance with the provisions of the Act and the CSR Rules.

8. CSR EXPENDITURE

The Company shall spend in every financial year such amount towards CSR activities as prescribed under Section 135 of the Act.

The amount to be spent towards CSR shall be not less than 2% (two percent) of the average net profits of the Company made during the three immediately preceding financial years, computed in accordance with Section 198 of the Act, or such other basis as may be prescribed under Section 135(5) of the Act from time to time. The CSR Committee or the Board of Directors, as applicable, shall determine the exact amount to be spent for each financial year based on this computation and shall assess the consequent governance requirements set out in Clause 3 above.

Any surplus arising out of CSR activities shall not form part of the business profits of the Company and shall be utilised or transferred in accordance with the provisions of the Act and CSR Rules.

Any unspent CSR amount shall be dealt with in accordance with the provisions of Section 135 of the Act and applicable Rules.

9. REVIEW OF THE POLICY

The CSR Policy shall be reviewed periodically by the CSR Committee or the Board of Directors, as applicable, and any modifications shall be recommended to and approved by the Board.

10. PUBLICATION OF THE POLICY

The CSR Policy as approved by the Board of Directors shall be displayed on the website of the Company, if any, in accordance with applicable provisions of law.

11. AMENDMENT

The Board of Directors of SLB Ethanol Private Limited may amend, modify or revise this Policy from time to time based on the recommendations of the CSR Committee, wherever applicable, and in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.

As Approved by the Board in its meeting conducted on 26-09-2025

The policy is subject to periodic review to ensure compliance with legal and ethical standards.