



# VIRUPAKSHA ORGANICS LIMITED

(WHO-GMP AND ISO 9001: 2015 Certified Company)

Corporate office: Plot No. B-4, IDA, Gandhinagar, Hyderabad – 500 037, Telangana, INDIA  
Tel : +91-40-23073417, 23075816, Fax : +91-40- 23720738, Email: [info@virupaksha.com](mailto:info@virupaksha.com)

## CSR POLICY

### Chapter 1: Introduction

#### 1.1 Background.

Ever since its inception we at **Virupaksha Organics Ltd. (VOL)** are serving the community towards enriching lives of all its stake holders. Even before the concept of Corporate Social Responsibility (CSR) got clad into legal frame-work through Companies Act 2013, the management had served the community with great commitment. The present CSR Policy is being documented with a candid objective of formalizing the Company's CSR activities within the prescribed legal frame work of the Companies Act, 2013(Section 135 read with Schedule VII) and the CSR Rules, 2014.

#### 1.2 Applicability.

This policy shall apply to all CSR activities taken up at the various Plants/Business locations of VOL, to include manufacturing plants & Corporate Office of VOL.

#### 1.3 Vision & Objective.

##### 1.3.1 Vision.

VOL will continue to enhance value creation in the society in which it operates, through its services, conduct & initiatives, so as to promote sustained growth for the society and community, in fulfillment of its role as a Socially Responsible Corporate Citizen with utmost environmental concern. The Ultimate Objective of CSR activities at VOL are to improve the "Human Development Index."

##### 1.3.2 Objective.

To ensure an increased commitment at all levels in the organization, to operate its business in an economically, socially & environmentally sustainable manner, while recognizing the interests of all its stakeholders.

**G. Chandra Mouliswar Reddy**  
**Managing Director**

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## CSR POLICY

### Chapter 2: Resources

#### 2.1 Budget.

VOL will allocate statutorily permissible at least 2% of average net profits of the company made during the three immediately preceding financial years and this would be the minimum overall Annual budget for CSR activities.

#### 2.2 Utilization.

Any unspent/unutilized CSR allocation of a particular year, will be dealt with in due compliance of law for the time being in force. Any surplus arising out of CSR activities may not form part of the business profits of a Company.

#### Mode of Implementation

- a) CSR programs, projects or activities, will be implemented through one or more of the following methods:
- i) Directly by the Company;
  - ii) Any other Registered Trust, Society or Section 8 Company (i.e. Company registered under Section 8 of the Companies Act, 2013) with an established track record of at least three years in carrying on activities in related areas and duly approved by the VOL CSR Committee;
  - iii) In collaboration with other organizations.
- b) The allocated CSR budget or Corpus will be utilized for CSR activities undertaken within India, which are not:
- i) exclusively for the benefit of employees of the Company or their family members;  
or
  - ii) Undertaken in pursuance of normal course of business of the Company.

**G. Chandra Mouliswar Reddy**  
**Managing Director**

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## CSR POLICY

### Chapter 3: Planning

3.1 The CSR activities of VOL will generally be in consonance with the Schedule VII of the Companies Act, 2013, as under:-

- a. Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water.
- b. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently able and livelihood enhancement projects.
- c. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- d. 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.
- e. 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 arts and handicrafts.
- f. Measures for the benefit of armed forces veterans, war widows and their dependents.
- g. Training to promote rural sports, nationally recognised sports, para-olympic sports and Olympic sports.
- h. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities and women.
- i. Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government.
- j. Rural development projects
- k. Slum area development

**G. Chandra Mouliswar Reddy**  
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## CSR POLICY

Key Focus Areas	Activities/Programs/Projects
Promoting sports, education including special education for children, women, and elderly under the differently abled livelihood enhancement projects.	<ul style="list-style-type: none"><li>- Adoption of village schools</li><li>- Providing infrastructure (Furniture, Black Boards, Drinking water, etc.) Uniform, Text Books, Note Books, Pencils, etc.</li><li>- Scholarships.</li><li>- Free distribution of Artificial Limbs</li><li>- Enhancement of skills for differently abled.</li><li>- Sponsorship for participation in District/State/ National/ International Sports or any other deserving cases</li></ul>
Promoting preventive health care, sanitation and making available safe drinking water.	<ul style="list-style-type: none"><li>- Health Camps</li><li>- Free distribution of medicines, spectacles, etc.,</li><li>- Medical Equipment</li><li>- Ambulance</li><li>- "Project Eye-Care"</li><li>- Drinking water projects, Bore wells, etc.,</li><li>- Contribution to Swach Bharat Kosh set-p by the Central Government for promotion of sanitation and any other schemes promoted by State/Central Government.</li></ul>
Community Development	<ul style="list-style-type: none"><li>- Funding for construction of roads, bridges, culverts, etc.,</li><li>- Community halls.</li></ul>
Rural Development	<ul style="list-style-type: none"><li>- Village Adoption.</li></ul>
Ensuring environmental sustainability, animal welfare, agro-forestry and maintain quality of water.	<ul style="list-style-type: none"><li>- Water management – recharging of water bodies, rain water harvesting, building the tanks, etc.,</li><li>- Adoption of animals at Zoo.</li><li>- Green initiatives – mass tree planting / social forestry</li></ul>
Relief and welfare of the Scheduled Tribes	<ul style="list-style-type: none"><li>- Assistance to Tribal Families.</li></ul>

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## CSR POLICY

### Chapter 4: Implementation

#### **4.1 Area Identification.**

To start with, the CSR activities will focus towards all its stake-holders, in the areas adjoining the Units of VOL. This will include nearby areas/villages that normally fall within a reasonable radius from our operational Units. The area coverage will be gradually expanded in a manner that it benefits the community at large. The amount earmarked for CSR shall be spent by the Company by itself, or in collaboration with similar industry, or in partnership with NGOs, or with the agencies of State or Central government.

#### **4.2 Project Identification.**

The following sequence will be followed:-

- a. Need identification Studies by professional institutions/agencies.
- b. Internal need assessment by cross-functional team at the local level
- c. Receipt of proposals/requests from District Administration/local Govt. etc.
- d. Discussions and request with local representatives/Civic bodies/Citizen's forums/Vos.
- e. Such other means/sources as may be deemed fit.

#### **4.3 Partnering for Execution.**

CSR activities will be executed either independently or through partnership with one or other of the following agencies:-

- a. Community based organizations whether formal or informal;
- b. Elected local bodies such as Panchayat;
- c. Voluntary Agencies (NGOs);
- d. Institutes/ Academic Organizations;
- e. Trusts, Missions, Self-help Groups;
- f. Government, Semi-Government and autonomous Organizations;

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## CSR POLICY

- g. Standing Conference of Public Enterprises (SCOPE);
- h. Mahila Mandals/ Samitis;
- i. Contracted agencies for civil works;
- j. Professional Consultancy Organizations; and
- k. Such others as may be deemed fit.

### **4.4 Monitoring, Evaluation and Reporting.**

To ensure effective implementation of the CSR activities, an in-house monitoring mechanism will be put in place. The CSR committee will conduct impact studies on a periodic basis, through independent professional third parties / professional institutions, especially on the strategic and high value programs and report the details in the Company Annual Report.

### **4.5 Documentation.**

Appropriate documentation of the VOL CSR Activities will be maintained on the periodical basis and the reporting shall be made in the Annual Report of the company as per the format given at **Annexure 1**

### **4.6 CSR Projects and Programmes.**

The CSR Projects and Programmes will be identified and funds allocated, on a yearly basis, as per the need assessment, specific to the location, target beneficiary and agency partnering for the implementation, Roll-on CSR projects, will be identified separately, and executed in a phased manner. The same will be approved by the CSR Board Level Committee and implemented on the directions of Chairman of committee/MD.

- Ongoing CSR Projects are attached at **Annexure: 2**.
- the proposed expenditure for the year 20xx-xx the proposed expenditure is placed at **Annexure: 3**.

**G. Chandra Mouliswar Reddy**  
**Managing Director**

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## CSR POLICY

### Chapter 5: Authority & Approval

#### 5.1 Authority

##### 5.1.1 Hierarchy flow:

The hierarchy flow of the CSR activities shall be as follows:



##### 5.2.1 Approval.

The Budget for CSR activities shall be placed before the Board of Directors as a part of Company's annual budget. After approval of the Board of Directors, the Board level CSR Committee, will broadly examine the proposals for CSR activities and authorize the Managing Director, to execute the same. To afford due financial flexibility for execution of CSR programmes, the following empowerment is proposed:-

##### 5.2. Powers of Approval

Nature of Approval	Level of Approval	Remarks
<ul style="list-style-type: none"> <li>Roll-on plans,</li> <li>broad sub-allocation of expenditure,</li> <li>re-appropriation,</li> <li>carry forward etc.</li> </ul>	Board Level CSR Committee	Approval obtained once in a year
With a view to effectively take up CSR activities without any delay also, the Managing Director of the Company is authorized to spend within the approved Annual CSR Budget as well as also to use the budget allocated to particular head into such other head as may be deemed fit.	Managing Director	On recommendations by in-house CSR Committee

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Managing Director

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## CSR POLICY

### ANNEXURE: 1

#### FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT

1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.
2. The Composition of the CSR Committee.
3. Average net profit of the company for last three financial years
4. Prescribed CSR Expenditure (two per cent. Of the amount as in item 3 above)
5. Details of CSR spent during the financial year:
  - a) Total amount to be spent for the financial year;
  - b) Amount unspent, if any;
  - c) Manner in which the amount spent during the financial year is detailed below:

1	2	3	4	5	6	7	8
S. No.	CSR project or activity identified	Sector in which the project is covered	Projects or programs (1) Local area or other  (2) Specify the State and district where projects or programs were undertaken	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs : Sub heads: (1) Direct expenditure on projects or program (2) Overhead	Cumulative expenditure up to the reporting period	Amount spent: Director or through implementing agency
1							
2							
	TOTAL						

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## CSR POLICY

6. In case the company has failed to spend the two percent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board Report.
7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR policy is in compliance with CSR objectives and Policy of the Company.

Sd/

Managing Director

Sd/-

Chairman  
CSR Committee

Sd/-

Person specified under clause(d)  
of sub-section (1) of section  
380 of the Act) (wherever  
applicable)

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**Managing Director**

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## CSR POLICY

### ANNEXURE: 2

#### Ongoing CSR Projects.

The following CSR Project, which is currently being undertaken by VOL, will be given continuity in future.

- **Education:**
- **Village Development Activities:**
- **Environment, Health & Sanitation Programme:**
- **Contributions & Sponsorships to NGOs:**
- **Industry-Academic Interface:**
- **Improvement in Nutritional Level of School Children:**
- **In – House Programme:**

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## CSR POLICY

### ANNEXURE: 3

#### PROPOSED CSR SPENDING FOR F.Y. 20XX-XX (Amt: In Crores)

S.NO	Description	Amt (Rs.)

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**Managing Director**

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