

CSR Policy
of
M/s ALPINE APPARELS PRIVATE
LIMITED

(latest Amended on- December 29, 2025)

**CSR Policy
of
Alpine Apparels Private Limited**

Background

Corporate Social Responsibility is strongly connected with the principles of Sustainability; an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. It is recognized that integrating social, environmental and ethical responsibilities into the governance of businesses ensures their long-term success, competitiveness and sustainability.

The Government as well as regulators have framed various guidelines pertaining to responsibilities of business as well as the mandatory Corporate Social Responsibility provisions under the Companies Act, 2013 and Rules made thereunder ("Act").

This approach also reaffirms the view that businesses are an integral part of society and have a critical and active role to play in the sustenance and improvement of healthy ecosystems, in fostering social inclusiveness and equity, and in upholding the essentials of ethical practices and good governance.

This policy encompasses the company's philosophy for giving back to society as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful program for the welfare & sustainable development of the community at large.

This policy applies to all CSR initiatives and activities taken up not only at the various work-centers and locations of the Company but also in any other parts of the country, for the benefit of the society.

Applicability

Section 135 of the Companies Act, 2013 and rules made thereunder, as amended from time to time, provides the broad legal framework of Corporate Social Responsibility and requires:

- i. 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 ('eligible company') shall constitute a Corporate Social Responsibility (CSR) Committee of the Board consisting of two or more directors.
- ii. Eligible Company to ensure spending every year at least 2% of its average net profit made during the three immediately preceding financial years and that administrative overhead, if any, shall not exceed five percent of total CSR expenditure of the Company for the financial year.

Purpose and Objectives of CSR Policy

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The objectives of the CSR Policy are:

- To provide a framework for undertaking CSR activities in accordance with the provisions of Section 135 of the Companies Act, 2013, Schedule VII thereto and the applicable rules.
- To undertake CSR activities, directly or through eligible implementing agencies, for the benefit and development of the communities and society at large.
- To undertake activities aimed at improving the quality of life and promoting the social and economic well-being of the communities in and around the areas where the Company operates.
- To ensure effective implementation, monitoring and reporting of CSR activities in accordance with the applicable provisions of law.
- To ensure proper utilisation of CSR funds towards eligible CSR activities and projects in a transparent and accountable manner.
- To contribute towards sustainable social, environmental and economic development through appropriate CSR initiatives.

CSR Committee

The Company is covered under the provisions of Section 135 of the Companies Act, 2013.

However, pursuant to **Section 135(9) of the Companies Act, 2013**, where the amount required to be spent by the Company on CSR activities does not exceed **₹50 lakh in a financial year**, the requirement for constitution of a CSR Committee shall not be applicable.

Accordingly, the Company shall not be required to constitute a separate CSR Committee so long as the amount required to be spent on CSR does not exceed the threshold prescribed under Section 135(9).

The functions which are otherwise required to be discharged by the CSR Committee shall, in such circumstances, be discharged by the **Board of Directors of the Company**.

Functions and Responsibilities of the Board

In the absence of a separate CSR Committee pursuant to Section 135(9), the Board of Directors shall discharge the functions of the CSR Committee and shall, inter alia:

- a) formulate, review and recommend/approve the CSR Policy;
- b) identify and approve CSR projects and programmes;
- c) determine the amount to be incurred on CSR activities;

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- d) approve the annual action plan for CSR activities;
- e) monitor the implementation of CSR projects and programmes;
- f) satisfy itself regarding the utilization of CSR funds;
- g) ensure that the CSR activities undertaken by the Company are in accordance with Schedule VII of the Companies Act, 2013;
- h) ensure compliance with the provisions relating to unspent CSR amounts, wherever applicable; and

CSR Activities

The Policy recognizes that Corporate Social Responsibility is not merely compliance; it is a commitment to support initiatives that measurably improve the lives of underprivileged by one or more of the following focus areas as notified under Section 135 read with Schedule VII of the Companies Act 2013 and the Companies (Corporate Social Responsibility Policy) Rules 2014:

- 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;
- promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- 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;
- 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 setup by the Central Government for rejuvenation of river Ganga;
- 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;
- measures for the benefit of armed forces veterans, war widows and their dependents;
- training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;

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- 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 Castes, the Scheduled Tribes, other backward classes, minorities and women;
- contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government
- rural development projects
- slum area development
- Any other Projects / activities the Government may add from time to time to the Schedule VII of the Companies Act, 2013 or allow through clarifications/ Circulars.
- Any ancillary or incidental activities required to be performed to undertake any of the projects mentioned above.

CSR activities shall be undertaken as projects, programs of activities (either new or ongoing) excluding activities undertaken in pursuance of the normal course of business of the Company.

CSR Expenditure

The Company shall endeavour to spend, in every financial year, at least **2% of the average net profits of the Company made during the three immediately preceding financial years**, or such other amount as may be prescribed under Section 135 of the Companies Act, 2013.

Any surplus arising out of CSR activities shall not form part of the business profits of the Company and shall be dealt with in accordance with the applicable provisions of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014.

Cessation of CSR applicability

Where the Company ceases to be covered under Section 135(1) of the Companies Act, 2013, the Company shall not be required to comply with the provisions of Section 135(2) to 135(5), subject to the provisions of the Act and the CSR Rules.

The applicability of CSR provisions shall be determined in accordance with the criteria prescribed under Section 135(1) of the Companies Act, 2013, as amended from time to time.

Implementation and monitoring

The Board of Directors shall be responsible for monitoring the implementation of CSR projects and programmes.

The Board may obtain periodic reports, utilization certificates, progress reports and other relevant information from the concerned implementing agency or persons responsible for execution of the CSR activities.

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The Board shall satisfy itself regarding the utilization of CSR funds and the progress of the CSR projects.

Amendments

The Board of Directors on its own can amend this Policy, as and when required as deemed fit. Any or all provisions of the CSR Policy would be subject to revision/amendment in accordance with the Act on the subject as may be issued from relevant statutory authorities, from time to time.

Approval of the policy

This revised CSR Policy has been recommended and approved by the Board of Directors of the Company.

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