



BROADCAST ENGINEERING CONSULTANTS INDIA LIMITED

(A Government of India Enterprise-Under Ministry of
Information & Broadcasting) (A Mini Ratna Company)

CORPORATE SOCIAL RESPONSIBILITY (CSR)

AND

SUSTAINABILITY POLICY

BECIL

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INDEX		
S.NO.	PARTICULARS	PAGE NUMBER
-	COVER	1
-	INDEX	2
1.	BACKGROUND	3
2.	PHILOSOPHY	3
3.	KEY WORDS & MEANINGS	4
4.	POLICY OBJECTIVES	4
5.	FOCUS AREA	5-6
6.	SUSTAINABILITY	6-7
7.	FUNDING	7-8
8.	ALLOCATION	8
9.	ADMINISTRATIVE OVERHEADS	8
10.	UNDERTAKING CSR ACTIVITIES	8
11.	CRITERIA FOR IDENTIFYING ENTITY FOR UNDERTAKING CSR ACTIVITIES	8-9
12.	CONSTITUTION OF CSR COMMITTEE	9-10
13.	ROLE OF CSR COMMITTEE	10
14.	MEETINGS	10-11
15.	SUPPORT TO THE COMMITTEE	11
16.	CONFIDENTIALITY	12
17.	AMENDMENT OF POLICY	12

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1. BACKGROUND:

In compliance with the requirements of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, and Guidelines issued by Department of Public enterprises in this regard, the Company is, inter alia, required to ensure that the Company spends, in every financial year, at least two per cent of the average Net Profits before Tax (PBT) of the Company, made during the three immediately preceding financial years, in pursuance of its CSR Policy.

BECIL Conducts its business as a responsible corporate and believes in holistically addressing all issues related to People, Planet and Profit for a sustainable business and better future for all living beings and is committed to achieve inclusive growth of the marginalized and deprived sections of the society through its CSR initiatives to be implemented within the geographical boundaries of India, with preference to its Operational Areas, by supplementing government's effort and / or by making independent efforts.

2. PHILOSOPHY:

BECIL believes that through CSR there is formation of a dynamic relationship between the Company on one hand and society and environment on the other. Accordingly, CSR is traditionally driven by a moral obligation and philanthropic spirit which resonates with policy of the Company even from much before the applicability of CSR provision under the Act. We equally believe that creation of large societal capital is as important as wealth creation for our shareholders. As a responsible human organization, we are committed towards the above objective and are keen on developing a sustainable business model to ensure and activate our future growth drivers.

Although, contributing to the society and returning back to the society is the culture of the Company, still in line with the regulatory expectations, we are putting in place a formal policy as a guide towards our social commitment going forward.

3. KEY WORDS & MEANINGS:

- (i) "Act" shall mean the Companies Act 2013, including any modifications, amendments or re-enactment thereof.
- (ii) "Approved Budget" shall mean the total budget as approved by the Board of the Company upon the recommendation of the CSR Committee, which is to be utilized for CSR Projects.
- (iii) "Board" shall mean the Board of Directors of the Company.
- (iv) "CSR Annual Plan" shall mean the annual plan detailing the CSR expenditure for the year.
- (v) "CSR Committee" shall mean the Corporate Social Responsibility Committee constituted by the Board of the Company in accordance with the Act.
- (vi) "CSR Policy" shall mean the present Corporate Social Responsibility Policy of the Company, which covers the activities to be undertaken by the Company as specified in Schedule VII to the Act and the CSR Expenditure thereon.
- (vii) "CSR Projects" or "Projects" means Corporate Social Responsibility projects/activities/ programs/ initiatives, instituted in India, either new or ongoing, and include, but is not limited to those undertaken by the Board in pursuance of recommendations of the CSR Committee as per the declared CSR.
- (viii) "Financial Year" shall mean the period beginning from 1st April of every year to 31st March of the succeeding year.
- (ix) "Net profit" shall mean the net profit as per Sec 135 of the Act and Rules based on which the specific percentage for CSR expenditure has to be calculated.
- (x) "Rules" shall mean the Companies (Corporate Social Responsibility) Rules 2014, including any re-enactment, modifications or amendments thereof.

4. POLICY OBJECTIVES:

The objective of the CSR and Sustainability Policy ("Policy") is to lay down the guiding principles in undertaking various Programs and projects by or on behalf of the company relating to Corporate Social Responsibility ("CSR") within the meaning of Section 135 of the Companies Act, 2013 read with Schedule VII of the Act and the CSR Policy Rules 2014 ("Rules") and DPE Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises.

5. FOCUS AREA:

The CSR Fund shall be utilised in a focused manner towards national priorities by adopting a theme-based approach every year. Pursuance to Schedule VII of the Companies Act 2013, the list of activities for which CSR Funds that could be utilised are:

- (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;
- (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 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 Government for socio economic

development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

- (ix) (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).
- (x) Rural development projects
- (xi) slum area development.

Explanation.- For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

- (xii) Disaster management, including relief, rehabilitation and reconstruction activities.

6. SUSTAINABILITY:

- (i) To adopt Environmentally Sustainable business practices in BECIL's normal operations which have minimum effect on environment and motivate its business partners to ensure that as far as possible suppliers, vendors, service providers, clients, and partners are also committed to the same principles and standards of corporate social responsibility and sustainability as the company itself and motivate them to adopt business practices with a view to gradually

reduce their carbon and water footprint, innovative management of waste, prudent energy management and biodiversity conservation.

- (ii) To promote welfare of employees, especially women, physically challenged, SC / ST / OBC categories, by addressing their concerns of safety, security, professional enrichment and healthy working conditions beyond what is mandated by law.
- (iii) Expenditure on such sustainability initiatives would not qualify as CSR spend.

7. FUNDING:

- (i) In line with extant provisions of section 135 of the Companies Act, 2013 and extant requirements laid down in the Companies (CSR Policy) Rules, 2014, as amended from time to time, 2% of the average profit of the company computed in the manner prescribed in the Act during the three immediately preceding financial years will be allocated for CSR activities. CSR budget for the relevant financial year computed as above shall be submitted to the Board.
- (ii) The reasons for not spending the earmarked amount for CSR activities during a particular financial year will be specified in the Annual Report and fully committed unspent amount in case of on-going projects will be transferred to a special account to be opened by the company in that behalf for that financial year in any scheduled bank called unspent CSR account within a period of 30 days from the end of financial year. In case there is no on-going project, such unspent amount will be transferred to any of the funds mentioned in Schedule VII to the Act, within 6 months of the expiry of the financial year.
- (iii) Any surplus arising out of the CSR projects or programs or activities shall not form part of the Business profit of a company 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, within a period of six months of the expiry of the financial year.
- (iv) If Company spends an amount in excess of requirement i.e. 2% of profits as stipulated in the Act and the CSR Rules. (i) The excess amount available for set

off shall not include the surplus arising out of the CSR activities, if any. (ii) The Board shall pass a resolution to that effect.

- (v) The CSR amount may be spent by the company for creation or acquisition of a capital asset, which shall be held by the entities specified under para 10.

8. ALLOCATION:

Allocated CSR Budget will be utilized for the heads specified in para 5 on a year-to-year basis. CSR budget will be used for new CSR projects and preference will be given to theme-based CSR projects as per guidelines of Government of India and to the local area and areas around it where the company operates, for spending the amount earmarked for Corporate Social Responsibility activities.

9. ADMINISTRATIVE OVERHEADS:

Administrative overheads mean the expenses incurred by the company for 'general management and administration' of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme. Administrative overheads shall not exceed five percent of total CSR expenditure for the financial year.

10. UNDERTAKING CSR ACTIVITIES:

The Company will undertake its CSR Activities through such other entity/organizations as approved by the CSR Committee.

11. CRITERIA FOR IDENTIFYING ENTITY FOR UNDERTAKING CSR ACTIVITIES:

In case of programme execution by NGOs/Voluntary organizations the following minimum criteria should be required to be ensured:

- (i) The NGO/Entity should have registered on the DARPAN portal of the Government of India.
- (ii) The NGO / Entity must have a permanent office / address in India.
- (iii) The NGO should be a registered public Trust or a Society having a duly executed Trust Deed / Memorandum of Association.

- (iv) It should have registration Certificates under Section 12A, Section 80G, etc. of the Income Tax Act, 1961, registration under FCRA (wherever mandatory) and other applicable registrations.
- (v) It should have a Permanent Account Number (PAN).
- (vi) The entities shall have track record of at least 3 years.
- (vii) The antecedents of the NGO / Agency are verifiable / subject to confirmation.
- (viii) No tie-up with the Competition of the Company.

Provided that in case of any amendment in the Act / the Rules specifying any criteria for implementing agencies, the same shall be applicable in addition to the above criteria (to the extent applicable).

Provided also that the CSR Committee may waive one or more of the above criteria on case-to-case basis.

12. CONSTITUTION OF CSR COMMITTEE:

- (i) **Composition:** The Committee comprises of three or more Directors, out of which at least one director shall be an independent director.
- (ii) **Appointment:** The Committee members shall be appointed by resolution of the Board. Each member shall continue as a member until a successor is appointed, unless the member resigns, or is removed by resolution of the Board or otherwise ceases to be a member of the Board.
- (iii) **Filling Vacancy:** Where a vacancy occurs at any time in the membership of the Committee, it may be filled by the Board, and shall be filled by the Board if the membership of the Committee is less than two (2) members as a result of the vacancy.
- (iv) **Chair:** The Board, or in the event of its failure to do so, the Committee, shall appoint a Chair from among the Committee members. If the Chair of the Committee is not present at any meeting of the Committee, the Chair of the meeting shall be chosen by the Committee from among the members present. The Chair presiding at any meeting of the Committee shall have a vote in all matters considered by the Committee. In the event of a tie the motion is defeated.

The Committee shall assist with deliberations required for the fulfillment of

the Board's mandate and those specific responsibilities and duties assigned to the Committee; however, unless specifically stated otherwise, the Committee shall act in advisory capacity only, recommending decisions to the Board for approval.

13. ROLE OF THE CSR COMMITTEE:

- (i) Formulate the CSR policy and recommend the same to the Board for approval which shall indicate the activities to be undertaken by the company.
- (ii) Review and recommend the amount of expenditure to be incurred on the CSR activities.
- (iii) Monitor the CSR Policy of the company from time to time.
- (iv) Review and recommend any new CSR initiatives to be taken up by the company.
- (v) Review the progress of CSR projects already undertaken by the company and the utilization of budgets for each such projects.
- (vi) Review and recommend the CSR report to be included in the board's report.
- (vii) Review and recommend any amendments to be made in the CSR policy of the Company.
- (viii) To carry such other functions as may be delegated to it by the board relating to CSR activities of the company.

Provided that pursuant to Section 135(9) of Companies Act 2013, the Board shall play the role of CSR Committee till the constitution of CSR committee in accordance with section 135(1) of the Act.

14. MEETINGS:

- (i) A meeting of the Committee may be called by the Secretary of the Committee in consultation with Chairman of the Committee or in his absence the Chair of the Board or by any two (2) members of the Committee.
- (ii) Company Secretary who is in employment with the Company shall be the secretary of the Committee. If there is no Company Secretary so appointed in the Company then the meeting of the Committee may be called by the chairman of the Committee, Chairman of the Board or any two members of the Committee.

- (iii) A quorum for meetings shall be two (2) Directors present in person or by telephone or other telecommunications device that permit all persons participating in the meeting to speak and hear one another.
- (iv) Reasonable notice, preferably (7) days before the meeting, shall be given in writing, by e-mail, by facsimile communication or by hand delivery to each member of the Committee. However, if all the members of the committee permit, the meeting of the committee may be called on shorter notice also.
- (v) The agenda and associated material shall be sent to each member of the Committee prior, preferably seven (7) days, to the time for such meeting.
- (vi) A Director may in any manner waive a notice of meeting, and attendance of a Director at the meeting is a waiver of notice of the meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not properly called.
- (vii) The Committee shall have the right to determine who shall and shall not be present at any part of the meetings of the Committee, and may hold in camera sessions.

15. SUPPORT TO THE COMMITTEE:

- (i) The Committee shall identify, through the Office of the Chairman or designate the kind and frequency of information required by the Committee.
- (ii) The Committee shall have access to any and all books and records of the Company required for the execution of the Committee's obligations and, as necessary, shall discuss with appropriate corporate officers and employees, coordinated through the Office of the Chairman, such records and other relevant matters.
- (iii) The Committee shall have the authority to retain external advisors, experts or consultants, in order to properly discharge its duties and responsibilities.

16. CONFIDENTIALITY:

All deliberations of the Committee, and all records, material and information pertaining to the Company obtained by a member of the Committee shall be considered confidential. Committee members shall maintain the confidentiality of such deliberations, and shall safeguard such records, material and information from improper access.

17. AMENDMENT OF POLICY:

The CSR and Sustainability Policy of the company may be amended at any time by the Board of the company on the recommendation of the CSR committee.

**For and on behalf of the Board of Directors of
BROADCAST ENGINEERING CONSULTANTS INDIA LIMITED (BECIL)**

**Sd/-
(SANJIV SHANKAR)
CHAIRMAN AND MANAGING DIRECTOR**

Date: 31.07.2023

Place: Noida

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