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CORPORATE SOCIAL RESPONSIBILITY POLICY

❖ PREAMBLE

CSR: Arising out of Implicit value system

Corporate Social Responsibility ("CSR") is an integral part of the values and business philosophy of ***Sunrise Middle East Turn Tech Limited*** ("the Company"). The Company believes that sustainable business growth is closely linked with the well-being and development of society and the environment.

The Company recognizes its responsibility towards stakeholders including communities, employees, customers, and society at large, and aims to contribute meaningfully through planned and sustainable CSR initiatives.

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

❖ RATIONALE FOR CSR POLICY

The Company became eligible to undertake CSR activities pursuant to the provisions of the Companies Act, 2013.

The purpose of this Policy is to:

- Provide a framework for undertaking CSR activities;
- Define the broad areas of intervention;
- Establish governance, implementation, monitoring and reporting mechanisms;
- Ensure compliance with applicable statutory requirements; and
- Create long-term positive social and environmental impact.

❖ APPLICABILITY AND DURATION

This CSR Policy shall apply to all CSR initiatives and activities undertaken by the Company in India in accordance with Schedule VII of the Companies Act, 2013.It shall remain in force unless modified, amended or replaced by the Board of Directors upon recommendation of the CSR Committee.

❖ CSR VISION

To contribute towards sustainable social, economic and environmental development through responsible business practices and meaningful community engagement.

❖ POLICY OBJECTIVE

The key objectives of this Policy are:

5:01 To identify and support projects aligned with Schedule VII of the Companies Act, 2013.

5:02 To contribute towards improvement in quality of life through educational, social, environmental and developmental initiatives.

5:03 To establish a transparent governance and implementation framework for CSR activities.

5:04 To define monitoring, evaluation and reporting mechanisms for CSR programmes.

5:05 To ensure effective utilization of CSR funds in compliance with applicable laws.

❖ BROAD AREAS FOR CSR INTERVENTION

The Company may undertake CSR activities in the following areas, as may be approved by the CSR Committee and Board from time to time:

6.1 Education

- Promotion of education including special education;
- Support for schools, educational institutions and digital learning;
- Scholarships and financial assistance for deserving students;
- Educational support for women, children and differently abled persons.

6.2 Employment Enhancing Vocational Skills

- Skill development and vocational training programmes;
- Women empowerment and livelihood enhancement initiatives;
- Entrepreneurship development programmes;
- Employability enhancement initiatives.

6.3 Healthcare and Well-being

- Preventive and promotive healthcare initiatives;
- Health camps, diagnostic and medical support;
- Mental health, yoga and wellness initiatives;
- Safe drinking water and sanitation support.

6.4 Poverty Alleviation and Social Welfare

- Eradicating hunger, poverty and malnutrition;
- Distribution of food, clothing and essential supplies;
- Support for underprivileged and vulnerable communities.

6.5 Environmental Sustainability

- Environmental protection and sustainability initiatives;
- Conservation of natural resources;
- Waste management and pollution control;
- Renewable and clean energy initiatives;
- Tree plantation and biodiversity conservation.

6.6 Rural Development

- Rural infrastructure and community development;
- Water conservation and sanitation projects;
- Livelihood enhancement in rural areas.

6.7 Water and Sanitation

- Access to clean drinking water;
- Sanitation infrastructure development;
- Awareness and hygiene programmes.

6.8 Promotion of Art, Culture and Heritage

- Preservation and promotion of traditional arts and culture;
- Support for heritage conservation;
- Support for artisans and cultural development.

6.9 Other Permissible CSR Activities

- Disaster relief and rehabilitation;
- Contributions to government relief funds as permitted under law;
- Promotion of sports including para sports and Olympic sports;
- Any other activity permissible under Schedule VII of the Companies Act, 2013.

❖ CSR IMPLEMENTATION MECHANISM

The CSR activities of the Company may be implemented through:

- Registered trusts, societies or Section 8 companies;
- Implementing agencies registered with the Central Government and having valid CSR Registration Number;
- Collaboration with NGOs, government bodies, institutions or other eligible organizations;
- Direct implementation by the Company, where feasible.

The Company may also collaborate with other companies for undertaking CSR projects in accordance with applicable law.

❖ CSR COMMITTEE

In accordance with Section 135(9) of the Companies Act, 2013, where the amount required to be spent by the Company on Corporate Social Responsibility (CSR) activities pursuant to Section 135(5) of the Act does not exceed **₹50 lakh (Rupees Fifty Lakh)** in a financial year, the requirement for constitution of a CSR Committee shall not be applicable to the Company. In such case, the functions of the CSR Committee, as specified under the Act and the rules made thereunder, shall be discharged by the **Board of Directors of the Company**.

The CSR Committee shall be constituted by the Board in accordance with Section 135 of the Companies Act, 2013.

The Committee shall:

- Formulate and recommend the CSR Policy;
- Recommend CSR projects and annual action plans;
- Recommend CSR expenditure;
- Monitor implementation of CSR activities;
- Review progress and impact of CSR initiatives;
- Submit periodic reports to the Board.
- To formulate and recommend to the Board the annual action plan of the Company which shall include the following:

  (i) the list of Corporate Social Responsibility projects or programmes that are approved to be undertaken in areas or subjects specified in the Schedule VII of the Companies Act, 2013;
  (ii) the manner of execution of such projects or programmes as specified in Rule 4 of the Companies (Corporate Social Responsibility) Rules, 2014;
  (iii) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
  (iv) monitoring and reporting mechanism for the projects or programmes; and
  (v) details of need and impact assessment, if any, for the projects undertaken by the Company:

- To delegate responsibilities to the corporate social responsibility team and supervise proper execution of all delegated responsibilities;
- To perform such other duties and functions as the Board may require the corporate social responsibility committee to undertake to promote the corporate social responsibility activities of the Company and exercise such other powers as may be conferred upon the Corporate Social Responsibility Committee in terms of the provisions of Section 135 of the Companies Act, as amended or other applicable law

❖ COMPOSITION OF CSR COMMITTEE

The composition of the CSR Committee shall be disclosed in the Board's Report and on the website of the Company, if applicable.

❖ MONITORING AND REPORTING

9.1 Monitoring

The CSR Committee shall periodically monitor implementation of approved CSR projects through:

- Progress reports;
- Financial utilization reports;
- Site visits, wherever necessary;
- Impact assessment, where applicable.

9.2 Reporting

The Company shall make necessary disclosures in the Board's Report and on its website, if required under applicable law.

Annual CSR reporting shall be carried out in the format prescribed under the Companies Act, 2013 and related rules.

❖ CSR BUDGET AND ALLOCATION

The Company shall spend, in every financial year, at least 2% of the average net profits made during the three immediately preceding financial years in accordance with Section 135 of the Companies Act, 2013.

Any surplus arising out of CSR activities shall not form part of business profits and shall be utilized in accordance with applicable CSR provisions.

Administrative Overheads is capped at 5% of total CSR expenditure for the financial year as per Rule 7(2) of the CSR Rules, 2014.

Unspent CSR amounts, if any, shall be dealt with in accordance with the provisions of the Companies Act, 2013 and related rules made thereunder.

❖ EXCLUSIONS

The following activities shall not qualify as CSR activities:

- Activities undertaken in pursuance of normal course of business;
- Activities benefiting employees of the Company exclusively;
- Political contributions;
- Activities undertaken outside India (except as permitted under law);
- Sponsorship activities for marketing benefits;
- Activities not permitted under Schedule VII of the Companies Act, 2013.

❖ AMENDMENT TO POLICY

The Board of Directors may amend, modify or revise this Policy from time to time based on recommendations of the CSR Committee and in accordance with applicable laws.

❖ CONCLUDING STATEMENT

The Company is committed to conducting its business responsibly and contributing towards inclusive and sustainable development. Through this CSR Policy, the Company aims to create meaningful social impact while fulfilling its statutory obligations under the Companies Act, 2013.

❖ POLICY DOCUMENTS DETAILS

This Policy has been approved by the Board of Directors and shall be effective from 10 August 2026. The Policy may be reviewed from time to time, or as may be required to ensure continued alignment with applicable laws, regulations and regulatory requirements, including the Companies Act, 2013 and the SEBI LODR Regulations.

Version: 1.0

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