

Corporate Social Responsibility (CSR) Policy

1. Introduction Prakhar Software Solutions Limited ("the Company") is committed to conducting its business in a socially responsible, ethical, and sustainable manner. This Corporate Social Responsibility (CSR) Policy outlines our commitment to the well-being of our stakeholders, the environment, and the communities in which we operate, in compliance with applicable laws and regulations.

Accordingly, the Board on 13th March 2025 has adopted the Policy on Corporate Social Responsibility ("CSR Policy").

2. Objectives The primary objectives of this CSR Policy are:

- To contribute to the sustainable development of society and the environment.
- To ensure responsible business practices that promote ethical governance.
- To engage in initiatives that create a positive social impact.
- To comply with all legal and regulatory CSR requirements as per the applicable laws.

3. CSR Focus Areas: The Company shall undertake CSR initiatives in alignment with the following focus areas:

- **Education & Skill Development:** Supporting programs that enhance education, vocational skills, and employability.
- **Healthcare & Well-being:** Promoting health initiatives, sanitation, and access to medical facilities.
- **Environmental Sustainability:** Encouraging initiatives that promote renewable energy, waste management, water conservation, and afforestation.
- **Community Development:** Supporting rural development, infrastructure enhancement, and livelihood programs.
- **Employee Volunteering & Social Welfare:** Encouraging employees to participate in CSR initiatives and contributing to welfare programs for marginalized groups.

4. Implementation Framework

- CSR initiatives shall be undertaken through partnerships with NGOs, government bodies, and other credible institutions.
- The CSR Committee shall formulate and approve specific projects, ensuring alignment with the Company's strategic objectives.
- CSR projects shall be selected based on community needs assessments and stakeholder engagement.
- The implementation process shall include monitoring and evaluation to assess impact and effectiveness.



5. CSR Governance & Committee

- The Board of Directors shall constitute a CSR Committee responsible for overseeing CSR initiatives.
- The CSR Committee shall:
 - Recommend CSR projects and budgets to the Board.
 - Monitor the progress and impact of CSR initiatives.
 - Ensure compliance with statutory CSR obligations.

6. Budget & Expenditure

- The Company shall allocate a minimum of 2% of its average net profit from the last three financial years towards CSR activities, as mandated by law.
- Any unspent CSR amount shall be carried forward or transferred to a designated CSR fund as per legal requirements.
- Expenditures shall be audited and disclosed in the Company's Annual Report.

7. Monitoring & Reporting

- The CSR Committee shall conduct periodic reviews and audits of CSR initiatives.
- The Company shall publish an annual CSR report outlining project details, expenditures, and impact assessments.
- Feedback mechanisms shall be established to continuously improve CSR programs.

8. Review & Amendments

- This CSR Policy shall be reviewed periodically to ensure alignment with evolving regulations and business priorities.
- Any amendments to this policy shall be approved by the Board of Directors.

9. Compliance & Transparency

- The Company shall ensure full compliance with applicable CSR laws and guidelines.
- CSR activities shall be undertaken with transparency, integrity, and accountability.

10. Conclusion Through this CSR Policy, Prakhar Software Solutions Limited reaffirms its commitment to social responsibility and sustainable growth, fostering positive change for society and the environment.

