



CORPORATE SOCIAL RESPONSIBILITY & SUSTAINABILITY POLICY

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Abbreviations used

RAILTEL	RailTel Corporation of India Limited
CSR	Corporate Social Responsibility
SD	Sustainable Development
Act	The Companies Act, 2013 (and its amendments thereof)
Rules	CSR Rules, 2014 as issued by DPE for CPSEs
MCA	Ministry of Corporate Affairs
DPE	Department of Public Enterprises
BoD	Board of Directors of RAILTEL
SPOC	Single Point of Contact
PIU	Project Implementation Unit
MoU	Memorandum of Understanding
IA	Implementing Agency
SDG	Sustainable Development Goals
CO	Corporate Office
ICAI	The Institute of Chartered Accountants of India

1. Preamble

- 1.1** The Corporate Social Responsibility & Sustainability Policy (hereinafter referred as CSR&S policy) of RailTel Corporation of India Limited (hereinafter referred as RailTel) is issued within the framework mentioned hereunder:
- a) Section 135 read with Schedule-VII of the Companies Act, 2013 and The Companies (CSR Policy) Rules 2014 along with amendments thereof (hereinafter referred as Act)
 - b) Guidelines on the Corporate Social Responsibility & Sustainability for CPSEs issued by DPE vide no. 15(13)/2013-DPE(GM) dt. 21.10.2014 (hereinafter referred as DPE Guidelines)
 - c) Any other guidelines issued by MCA & DPE
- 1.2** This Policy supersedes the previous “CSR and Sustainability Policy” approved by the Board of Directors (hereinafter referred as BoD) of RAILTEL in April 2016 based on the guidelines/ circulars/ instructions issued earlier by the Department of Public Enterprises (DPE) on this subject.
- 1.3** This policy is consistent with the Act and Rules on CSR framed by MCA & DPE and the policy directions on the subject issued by the Government from time-to-time.
- 1.4** Whenever any amendments are made under the applicable provisions of Act & Rules framed thereunder on the subject, the same shall be duly incorporated in the policy document. As per the Act, modification/ amendment to the Policy will be approved by the BoD of RAILTEL on the recommendation of the CSR Committee of the Board.
- 1.5** In case of any conflict between this policy and Act or Rule made thereunder, the latter shall prevail.

2. Vision, Mission & Focus Areas

2.1 Vision

To be an organization that formulates and implements a strategic approach to the social and economic development of communities, ensuring inclusivity and adherence to sustainable and transparent business practices.

2.2 Mission

To align our CSR and Sustainability policies with our business strategy, ensuring sustainable business practices and the execution of high-impact community development projects. These projects will focus on areas such as rural development, education, skill development, health, and other significant national and local concerns. We will achieve this in consultation with stakeholders, leveraging the ICT expertise cultivated within the company.

2.3 Focus Areas

- 231 CSR&S policy is RAILTEL's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner which is transparent and ethical. Stakeholders include employees, investors, shareholders, customers, business partners, clients, civil society groups, Government and non-government organizations, local communities, environment and society at large. It is essentially a way of conducting business responsibly and RAILTEL shall endeavor to conduct their business operations and activities in a socially responsible and sustainable manner at all times.
- 232 CSR&S policy is aligned and integrated with RAILTEL's business objectives, vision and mission. The philosophy and spirit of CSR&S policy shall be embedded in the core values of the company, be imbibed by the employees at all levels and it shall permeate into all the activities, processes, operations and transactions of the enterprise.
- 233 The focus sectors under CSR for the Company shall be in the areas of rural development, education, health, women empowerment, citizen centric services utilizing the ICT tools & technologies. The Company may choose to take up other areas based on need assessment of the local community and geographic areas.
- 234 The CSR&S Policy addresses social, economic and environmental concerns; and the selection of specific activities shall focus on the social, economic and environmental impact thereof. RAILTEL will strive to contribute to inclusive growth and sustainable development by taking up development of rural areas, empowerment of communities which have since long been socially marginalized, upliftment of underprivileged sections deprived of resources even for fulfilling their basic needs in health, nutrition, clothing, shelter, education, etc.
- 235 For the CSR agenda to be internalized in the organization, the employees at all levels in RAILTEL will be educated to the need for conducting business in a manner that is economically, socially and environmentally sustainable. RAILTEL will devise internal communication strategies to spread awareness of CSR amongst the employees, providing them with education and training necessary for attitudinal change and their conversion to socially and environmentally sustainable methods and practices of doing business, and adopting motivational tools to provide just the right momentum to push all such initiatives.
- 236 Endeavor shall be made to promote sustainable development through initiatives by conducting business in a manner that is beneficial to both business and society. Sustainability initiatives would include steps to promote operations for environment sustainable areas, application of efficient and safe technology practices, abate pollution in all activities and operations, minimize energy losses and promote energy efficiency. Sustainability initiatives would also include activities for various stakeholders including

Employees, Customers, Partners, etc. for increasing the capacity and capability in accordance with the policies of the Company.

3. Organizational Structure

3.1 For successful implementation of the CSR&S policy of the Company a well defined organization structure shall be followed as defined hereunder. As per the requirement the CSR Committee of the Board shall steer the CSR&S agenda of RAILTEL.

3.2 CSR Committee of the Board

The CSR Committee of the Board shall comprise of three or more directors, out of which at least one director shall be an Independent Director. In case where there is no Independent Director available on the Board, the position may temporarily be occupied by a non-executive Director in place of independent director duly nominated by Chairman and with the approval of Board. The Board shall decide the Chairperson of CSR committee while constituting the committee who shall be the convener of the CSR Committee of the Board.

As per the provision of the Act, the broad functions of the CSR Committee of the Board shall be as under:

- a) To formulate, modify and recommend to the Board, a long term CSR blueprint which shall outline the canvas of activities to be undertaken by the Company as per the Companies Act, 2013;
- b) To review and recommend the amount of expenditure to be incurred on the activities to be undertaken by the Company;
- c) To monitor the CSR policy of the Company from time to time;
- d) Any other matter as the CSR Committee may deem appropriate after approval of the Board of Directors or as may be directed by the Board of Directors from time to time.

The Company Secretary to the Company shall act as Secretary to the CSR Committee of the Board.

3.3 Nodal Officer - CSR

The CSR Committee of the Board will be assisted by a Nodal Officer, who will be nominated by CMD/RAILTEL, for all CSR related activities of the Company. The broad function of the Nodal Officer shall be as under: -

- a) To assist the CSR Committee of Board level in all the matters of CSR & Sustainability activities of the Company.
- b) To receive CSR proposals from regions/agencies complete with details and reason for taking up and process the same as per defined processing framework.

- c) To facilitate coordination among different departments and regions for planning and implementation of CSR and Sustainability programs.
- d) To plan, implement and monitor various CSR & Sustainability projects as approved by the Board.
- e) To collect and provide various reports, status, overview of the CSR programs to the CSR Committee of Board as and when required.
- f) To facilitate the audit of CSR projects through internal or external agencies time to time and report to the Management.
- g) To approve minor changes in approved projects like change of location within same state, extension of time period of project etc.

For taking care of day-to-day operations of CSR, he shall be assisted by two dedicated executives (regular/outsourced). The salary of these executives shall be charged under the CSR Head.

3.4 CSR Appreciation Committee & Regional SPOC

341 The CSR Appreciation Committee at CO level will be nominated by CMD/RailTel to assist the Nodal Officer. The Committee shall comprise of three members with at least one member from Finance. The broad functions of the CSR Appreciation Committee shall be as under:

- a) Identify CSR activities/ projects/ programs around RAILTEL project areas and forward project/ program proposals to the Nodal Officer for consideration of the CSR Committee of the Board.
- b) Monitor the implementation of CSR projects/programs approved by the CSR Committee of the Board.
- c) Coordinating with external agencies and providing necessary support in surveys, studies, preparation of reports, audit and in implementation of the CSR activities.

342 The regional SPOCs shall also be nominated by CMD/RailTel in consultation with Regional PEDs/RGMs. The role of the Regional SPOCs shall be to ensure timely implementation of CSR projects, timely audit, interaction with local authorities, beneficiaries, various stakeholders and provide necessary reports/information as and when required pertaining to all CSR & sustainability activities in the Regions. Each SPOC shall be assisted by a dedicated CSR executive (regular/outsourced) whose salary shall be charged under CSR Head.

4. CSR & SD Activities

4.1 (a) Type & Nature of activities: RAILTEL will select its CSR project/ program as specified in the Schedule VII of the Act as amended from time to time. Activities prescribed under Schedule VII of the Companies Act 2013 are as under:

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive healthcare 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;

(ii) Promoting education including special education and employment enhancing vocation skills, especially among children, women, elderly and 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 centers 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, agro forestry, conservation of natural resources and maintaining quality of soil, air & 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 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 recognized sports, Paralympic sports and Olympic sports;

(viii) Contribution to 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 socioeconomic development and relief and welfare of the Scheduled Castes, Scheduled 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

(ix) (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 Organization (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

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

(xiii) Any other activity permitted under any Act/Guidelines issued by Ministry of Corporate Affairs / Department of Public Enterprises, Government of India / any other statutory authority, as may be amended from time to time.:

Priority will be accorded to projects and areas in line with the guidelines issued by DPE.

4.1 (b) Excluded Activities: The following shall not be included in CSR activities:

(i) Activities undertaken in pursuance of a normal course of business.

(ii) Activities that benefit only the employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019)

(iii) Activities undertaken outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;

(iv) Contribution of any amount, directly or indirectly, to any political party under Section 182 of the Companies Act 2013.

(v) Activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services viz. one-off events such as marathons/awards/charitable contribution/advertisement/ sponsorship of TV programs etc. would not be qualified as part of CSR expenditure.

(vi) Activities carried out for fulfillment of any other statutory obligations under any law in force in India;

(vii) Prohibited Activities under CSR.

4.2 Implementation of CSR Activities:

(i) Implementing Agency: Following entities will be eligible to act as implementing agencies for undertaking CSR activities:

- a) Entity established by RailTel itself or along with any other company – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961.
- b) Entity established by the Central Government or State Government – a company established under section 8 of the Act, or a registered trust or a registered society.
- c) Statutory bodies – any entity established under an Act of Parliament or a State legislature.
- d) Other bodies – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.

Note:

- a) Preference would be given to entities with valid registration on Social Stock Exchange of BSE or NSE.
- b) All three types of entities – a company established under section 8 of the Act, or a registered public trust, or a registered society are required to have income-tax registration u/s 12A as well as 80G of the Income Tax Act, 1961 to act as implementing agency, except for any entities established by Central or State Government.
- c) Registered public trust would include trusts registered under the Income Tax Act, 1961 in respect of those states where registration of public trusts is not mandatory.
- d) Every implementing agency shall mandatorily register itself in the MCA21 portal in order to enable it to undertake CSR activities on behalf of RailTel. The registration certificate generated on MCA21 portal shall be shared by implementing agency along with their CSR proposal.
- e) In case, RailTel carries-out CSR activity directly, filing of e-form CSR-1 is not required.
- f) An international organization cannot act as an implementing agency. However, RailTel can engage international organizations for the limited purposes of designing, monitoring, and evaluation of the CSR projects or programs, or for capacity building of personnel of RailTel involved in CSR activities.

(ii) Ongoing Projects: Ongoing Projects are defined as:

- a) a multi-year project, stretching over more than one financial year;
- b) having a timeline not exceeding three years excluding the year of commencement;

- c) includes such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the Board based on reasonable justification.

Note:

- a) An ongoing project will have 'commenced' from the date on which RailTel has signed MoU with implementing agency pertaining to the project or awarded the contract for execution of the CSR project.
- b) The maximum permissible time period for an ongoing project shall be three financial years excluding the financial year in which it is commenced i.e., (1+3) financial years. Under no circumstances shall the time period of an ongoing project be extended beyond its permissible limit.
- c) RailTel may abandon or modify an ongoing project, partially or wholly, under exceptional circumstances, during the prescribed project period by providing reasonable justification.
- d) The budget outlay dedicated for one project can be used against another project. In such a case, the Board and CSR Committee should appropriately record the alteration in the target spending and modify the same in accordance with the actuals.

4.3 Cancellation/Termination of CSR Activities: RailTel may cancel or terminate the approved CSR project in the following cases:

- a) Cancellation of registration certificate of Implementing agency
- b) Bankruptcy or Black listing proceedings being initiated against implementing agency by any government agency
- c) Termination for convenience- In case mutually agreed between RailTel and Implementing Agency for some unavoidable reasons stated by either side.
- d) Termination for Default: RailTel, without prejudice to its other rights at law or in equity, may terminate the project if implementing agency is in default of responsibility under approved CSR project and fails to remedy default within 30 days of giving written notice. RailTel will retain the right to either continue with its installed equipment at existing premises or remove the same as per its CSR plans. In case of termination, the infrastructure so created by Implementing agency under CSR funds from RailTel shall be taken over by RailTel for redeployment at other CSR programs. Any unutilized fund with the implementing agency shall also be paid back to RailTel.
- e) The process for cancellation would be same as the selection and approval of the project, i.e. The projects would be cancelled by Board on recommendation of CSR Appreciation committee and CSR Committee of Board through CSR Nodal Officer.

- 4.4 Selection & Location of activities:** The decisions regarding the selection of a CSR activity will be taken with due diligence, and after taking into consideration the resource capabilities of RAILTEL, the expectations of the key stakeholders, the expected social, economic and environmental impact of the planned initiative. CSR activities/ projects/ programs will be undertaken preferably for stakeholders who are generally located in the periphery of project/geographical areas of RAILTEL. However, the CSR Committee of the Board may decide to locate CSR activities anywhere in the country. The CSR project processing framework would be separately issued by Nodal Officer to streamline the collection of proposals and its processing for approval.
- 4.5 Pooling of resources:** As per the provision of the Act, RAILTEL may also collaborate with other companies for undertaking project or program in such a manner that the CSR Committees of the respective companies can report separately on such project or program.
- 4.6 External agency:** As per the provision of the Act, while engaging/ partnering with external agencies, care shall be exercised in selecting only such specialized agencies which have the necessary capabilities and expertise in the field and have an established track record of three years in undertaking similar activities or projects or programs. Specialized agencies may include non-government organizations (NGOs), autonomous organizations, professional consultancy organizations, Registered Trust, Registered Society, community based organizations, self-help groups, not-for-profit organizations, academic institutes etc. Wherever possible, engagement of external specialized agencies will be made from the available panels of such agencies maintained by the Government Ministries/ Departments, Planning Commission, Autonomous Organizations, NSDC, etc. The registered Trust would include Trusts registered under Income Tax Act, 1956 for those States where registration of Trust is not mandatory.
- 4.7 CSR project or program proposal:** The CSR Appreciation Committee at CO will forward the detailed project or program proposal with its recommendations for consideration of the CSR Committee of the Board through the Nodal Officer. The project proposal prepared by the Committee or by the external agency will include, to the extent possible, the following:
- a) Objectives
 - b) Activities & Areas to be covered
 - c) Performance indicators to monitor the stated objectives
 - d) Expected benefits
 - e) Base line survey/ Needs assessment
 - f) Justification
 - g) Implementation schedule with timelines
 - h) Project cost covering project implementation cost and project expenditure on studies, reports, monitoring, audit, etc.
 - i) Year wise budget allocation
 - j) Payment schedule
 - k) Details of Project Execution agency

- 4.8 Project sanction:** The project proposal shall be submitted by the Nodal Officer and will be put up for consideration and sanction of the CSR Committee of the Board. The sanction of the Committee/BoD will be communicated to the Nodal Officer for entering into necessary agreement/ MoU with the project implementation/ monitoring/ audit agencies. In order to meet routine/ day-to-day requirements pertaining to successful implementation of the sanctioned CSR activities in project or program mode, Nodal Officer shall be the authorized person to take up such decision as per the extant SOP.
- 4.9 Needs Assessment/ Base Line Survey:** Before taking any final decision on the selection of any CSR activity/ project/ program, as far as possible, needs assessment study and/or base line survey will be done to assess the needs of the intended beneficiaries for a realistic assessment of the resource inputs required for the expected level of social/ economic/ environmental impact through the implementation of the activity/ project. The data/ information collected through this exercise/ study before the commencement of the project will be used in impact assessment after completion of the project or program. The needs assessment study may be done through RAILTEL's own resources/ through proposed implementing agency based on the accessed reliable data in this regard from recognized authoritative sources.
- 4.10 Implementation:** RAILTEL shall implement its CSR activities in project or program mode with the active involvement of regions wherever feasible or through external agencies (as defined under para 4.2) in case of need for special expertise as required for the project. CSR activities shall be a part of Key Result Areas (KRA) of the executives directly executing CSR projects.
- 4.11 Monitoring:** Monitoring of CSR project or program goes concurrently with implementation, and is essential to assess if the progress is on expected lines in terms of timelines, budgetary expenditure and achievement of physical targets. Monitoring will be done through following methods:
- a) Regular Progress Reports with photos.
 - b) Field Inspections by RailTel's regional office staff.
 - c) Inspections by officials from corporate office.
 - d) Utilization certificates by NGO
 - e) Funds utilization certificate certified by practicing CA as per format prescribed by ICAI.

The external implementing agency engaged for implementing a project shall not be considered for the task of monitoring because of the likely conflict of interest involved in the assignment. The nodal officer shall ensure proper monitoring of all the programs being implemented by RailTel under its CSR&S policy. The CSR Committee of the Board shall periodically review and monitor the overall progress and implementation of the CSR activities of RAILTEL.

- 4.12 Impact Assessment:** The ultimate test of the success of any CSR project or program is the social, economic or environmental impact thereof. Impact assessment has a wider connotation and is a cumulative effect of outcome(s) on the developmental process affecting

society, economy and environment. Rule 8(3) of the Companies (CSR Policy) Rules, 2014 mandates following class of companies to conduct impact assessment:

- a) RailTel can take-up impact assessment of any of its project on voluntary basis after approval from CSR committee and Board of the company.
- b) RailTel will mandatorily conduct project wise Impact assessment of its CSR projects, subject to fulfillment of following conditions:
 - RailTel’s minimum average CSR obligation is ₹ 10 crore or more in the immediately preceding 3 financial years;
 - AND
 - CSR projects with outlays of minimum ₹ 1 crore and which have been completed in not less than 1 year.
 - RailTel may decide, with approval from BoD, to conduct impact assessment of any of its project.

5. Budget & Expenditure

5.1 As per the provision of the Act, Company with the approval of BoD shall spend upon CSR activities for the year, which will be at least 2% of the average “net profits” of RAILTEL made during the three immediately preceding financial years. The computation of the “net profit” as defined under the section 135 of the Act shall be in accordance with section 198 of the Companies Act, 2013. RAILTEL shall strive to maximize its spending on CSR activities.

5.2 RAILTEL shall specify reasons, if it fails to spend the 2% of the average net profits of the last immediately preceding three financial years, in its Board Report and shall deal with unspent amount in following manner:

Nature of Unspent amount	Action Required	Timelines
Unspent amount pertains to ‘ongoing projects’	Transfer such unspent amount to a separate bank account of the company to be called as ‘Unspent CSR Account’	Within 30 days from the end of the financial year
Unspent amount pertains to ‘other than ongoing projects’	Transfer unspent amount to any fund included in Schedule VII of the Act.	Within 6 months from the end of the financial year

- 5.3** The Nodal Officer through CSR Appreciation Committee will prepare an Annual Plan of CSR activities and Budget (or Provisional Budget as the case may be) for the financial year and put it up for approval of the CSR Committee preferably by June of each year. The CSR Committee should send its recommendations on the Annual Plan to the Board by July of each financial year for approval. In case of Provisional Budget, the final budget should be made available to the CSR Committee preferably by Oct of each financial year. The final budget approval must be got sanctioned from the BoD preferably by DEC of each year.
- 5.4** All direct expenditure for implementation of the BoD approved CSR projects shall be booked under the CSR Head.
- 5.5** CSR expenditure shall also include contribution to corpus of a Trust/ society/ Section 8 companies created exclusively for undertaking CSR projects or programs approved by BoD and which are directly relatable to subjects covered in Schedule-VII of the Act.
- 5.6** All expenditure incurred on the activities involved in the need assessment / baseline study, planning, implementation, monitoring and impact assessment of the projects will also be included in the CSR expenditure.
- 5.7** Salaries paid by RAILTEL to its regular CSR staff as well as to volunteers, in proportion to time/ hours spent specifically on CSR, can be factored into CSR project cost as part of the CSR expenditure as per the recommendation of the CSR Committee of the Board and approval from the BoD.
- 5.8** Expenditure on building CSR capacity of personnel of RAILTEL as well as implementing agencies through Institutions with established track records of at least three financial years shall be considered as valid CSR expenditure. However, such expenditure shall not exceed five percent of total CSR expenditure of the Company in one financial year.
- 5.9** Any surplus/income arising out of CSR projects or programs or activities shall not form part of the business of the Company and shall be automatically ploughed back into CSR budget over and above the mandated CSR funds as defined under the Act.
- 5.10** The Sustainability budget shall also be sanctioned from the BoD as per the requirement of the proposed program in line with the CSR process. However, at all times necessary demarcation of budget must be made available between CSR and Sustainable programs.

6. Reporting and Disclosure

- 6.1** As per clause (o) of sub section (3) of section 134 of the Act, RAILTEL shall report and disclose the contents of CSR&S Policy and CSR activities implemented by RAILTEL for the benefit of all stakeholders through the following:
- (i) Official website: www.railtelindia.com
 - (ii) Annual Report

- 6.2** As per the requirement, all available media shall be used for broader communication with the stakeholders on the CSR programs implemented by the Company. Display in website, Newsletter, Annual Report, social media, etc. will be key instruments to decipher the CSR initiatives of the Company. However, no cost towards the same should be booked under the CSR expenditure.

7. General

- 7.1** This CSR&S policy shall stand modified by the provisions of the Companies Act / Companies (CSR) Rules as amended from time to time and Government guidelines as and when these are in place and made enforceable.
- 7.2** This policy would serve as the referral document for planning and selection of CSR & Sustainable activities, though, whenever in doubt, cross reference to Companies Act & Companies (CSR) Rules is advised to avoid any inconsistency with the latter.
- 7.3** The power to modify /amend the CSR Policy will rest with the Board of Directors.
- 7.4** The Chairman and managing Director will be responsible for framing the rules/procedure in accordance with and in furtherance of the CSR Policy 2016, as approved and as amended by the Board from time to time and also for the overall implementation of the CSR Policy, 2025, in RailTel.
