IL JIN ELECTRONICS (INDIA) LIMITED
(FORMERLY KNOWN AS IL JIN ELECTRONICS (INDIA) LIMITED)

Policy on Corporate Social Responsibility

Approved and adopted by the Board of Directors of the Company at its meeting held on 9th August 2019.
Revised approved and adopted by the Board of Directors of the Company at its meeting held on 22nd May 2021.
Revised approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026.

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IL JIN ELECTRONICS (INDIA) LIMITED
(Formerly known as IL JIN Electronics (India) Private Limited)

POLICY ON CORPORATE SOCIAL RESPONSIBILITY

1. CONTEXT

IL JIN Electronics (India) Limited (Formerly known as IL JIN Electronics (India) Private Limited) ("**IL JIN**") is a comprehensive manufacturer of Printed Circuit Board, with a focus on creating the ultimate customer satisfaction with the supply of the best quality products at a competitive cost. IL JIN has developed a CSR Policy (hereinafter referred to as "**Policy**") in alignment with its objective, principles and values, for delineating its responsibility as a socially and environmentally responsible corporate citizen The Policy lays down the principles and mechanisms for undertaking various programs in accordance with Section 135 of the Companies Act 2013 (hereinafter referred to as "**Act**").

IL JIN firmly believe that a business can only be successful if we understand our responsibility and accountability towards the environment and society at large in which we function and is committed to maintaining the highest standards of corporate social responsibility in its business activities. We aspire to high standards of practice through a process of continual improvement and focus has always been to contribute to the sustainable development of the society and environment and to make world a better place for future generations. The Company's focus has always been committed to ensure environmental sustainability, ecological balance, protection of flora and fauna, conservation of natural resources.



2. OBJECTIVE

2.1 This policy shall be called "Policy on Corporate Social Responsibility" (hereinafter referred to as "**Policy**");

2.2 This Policy is framed in accordance with the requirements of the Act and rules made there under from time to time;

2.3 This Policy will be effective from 1st April, 2019;

2.4 This Policy is adopted by the Board of Directors (defined hereinafter) of the Company (defined hereinafter) to establish the scope, CSR goals of the Company, principles for selection, funding approval, implementation and monitoring of activities as well as formulation of the annual action plan.

3. DEFINITIONS

3.1 **"Board of Directors"** or the **"Board"** shall mean the Board of Directors of the Company, as constituted from time to time;

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3.2 **"Company"** means IL JIN Electronics (India) Limited;

3.3 **"CSR Committee"** means Corporate Social Responsibility Committee constituted by the Board pursuant to Section 135 of the Act and rules made there under from time to time;

3.4 **"CSR Projects/ Activities"** means programmes, projects and activities carried out in this regard that are the subject matter of this Policy and shall include all CSR activities as defined under the Act and CSR Rules from time to time.

3.5 **"Administrative Overheads"** means only the expenses incurred by the Company for 'general management and administration' of Corporate Social Responsibility functions classified as Administrative overheads.

The expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme specifically excluded.

The administrative overheads do not exceed five percent of total CSR expenditure of the Company for the financial year.

3.6 **"Activities not considered as CSR" means**

- Activities undertaken in pursuance of normal course of business of the Company;
- Any activity undertaken by the Company outside India (except for training of Indian sports personnel representing any State or Union territory at national level or India at international level);
- Contribution of any amount directly or indirectly to any political party under Section 182 of the Act.
- Activities that significantly benefit the employees of the Company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- Activities supported by the Companies on sponsorship basis for deriving marketing benefits for its products or services;
- Activities carried out for fulfillment of any other statutory obligations under any law in force in India;

3.7 "**Ongoing Project"** means a multi--year project having timelines not exceeding three years excluding the financial year in which it was commenced.

Project that was initially not approved as a multi-- year project can be made ongoing by extending the duration beyond one year by the Board based on reasonable justification.

CSR Project duration cannot be more than three years.

4. SCOPE & FOCUS AREAS FOR CSR ACTIVITIES

In accordance with the requirements under the Act, CSR Projects/activities include the following:

1. **PROMOTING AND PREVENTING HEALTH CARE, SANITATION AND MAKING AVAILABLE SAFE DRINKING WATER :** Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;

2. **PROMOTING EDUCATION AND SKILL DEVELOPMENT:** Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

3. **PROMOTING GENDER EQUALITY AND WOMEN EMPOWERMENT:** 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;

4. **ENVIRONMENTAL SUSTAINABILITY:** 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;

5. **PROTECTION OF NATIONAL HERITAGE, ART AND CULTURE**: 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;

6. **SUPPORT FOR ARMED FORCES VETERANS:** measure for the benefit of armed force veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;

7. **PROMOTING SPORTS:** Construction of Sports Stadium, Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports;

8. **CONTRIBUTION TO ELIGIBLE GOVERNMENT FUNDS:** 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;

9. **PROMOTION OF SCIENCE, TECHNOLOGY, RESEARCH AND INNOVATION:** (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);

10. **PROMOTING RURAL DEVELOPMENT PROJECTS:** Strengthening rural areas by improving accessibility, housing, drinking water, Sanitation, power and livelihoods, thereby creating sustainable villages;

11. **SLUM AREA DEVELOPMENT:** Slum area development and improvement initiatives, including infrastructure, sanitation, education, healthcare and livelihood enhancement programs;

12. **DISASTER MANAGEMENT, RELIEF AND REHABILITATION:** Disaster management activities, including relief, rehabilitation and reconstruction efforts for communities affected by natural or man-made disasters.

Every project to be undertaken by the Company under above said focus area shall be approved by the CSR Committee. For the purpose of carrying out the CSR Projects, preference will be given to the local area and the areas around which the Company operates.

5. UNDERTAKING CSR ACTIVITIES

The Company may carry out the CSR activities in accordance to Section 135 of the Act read with Rule 4 of the Companies (CSR Policy) Rules, 2014 and with the terms of this Policy, either on its own, or through a registered trust or registered society or through a company registered under Section 8 of the Act, whether established by the Company, a subsidiary of the Company, an Associate Company of the Company or by a third party. The Company may also collaborate with other companies to undertake projects, programs or CSR activities in such a manner that the CSR Committees of the respective companies are in a position to report separately on such projects or programs in accordance with the Policy and the applicable CSR regulations from time to time in force. If the Company chooses to carry out the CSR Activities through a registered trust or registered society or a Section 8 company incorporated under the Act, which is established by a third party ("**CSR Partner**"), guidelines mentioned in this policy are required to be followed in choosing such CSR Partner.

6. GEOGRAPHICAL COVERAGE OF CSR PROJECTS

The Company is presently operating through its unit located in different regions of India, the Company at present decided to undertake its CSR Projects/Activities in the local areas around which the Company operates.

7. CSR COMMITTEE

7.1 The CSR Committee shall be comprised in accordance with the requirements of Applicable Law. This Policy along with the details of the composition of the CSR Committee and projects approved by the

Board will be available on the Company's website at https://www.iljin.co.in/wp-content/uploads/2026/04/Corporate-Social-Responsibility-Policy-IL-JIN.pdf.

The Committee may authorize any member or members the job of implementation of the projects approved by the CSR Committee.

7.2 The responsibilities of the Committee include:

- Formulating and recommending to the Board, a Corporate Social Responsibility Policy of the Company, including any amendments thereto in accordance with Schedule VII of the Act;

- Ensuring that the CSR policy shall include/ indicate the activities to be undertaken by the companies as specified in Schedule VII of the Act excluding the activities undertaken in pursuance of its normal course of business;

- Identifying corporate social responsibility policy partners and corporate social responsibility policy programmes;

  CSR Partner shall be either a registered trust or a registered society under the applicable laws or a company incorporated under Section 8 of the Act with an established track record of 3 years in undertaking activities in the focus areas in which the Company intends to carryout CSR Activities.

  The Company shall satisfy itself of the legal, financial and regulatory aspects of the CSR Partner to ensure ability to carry out CSR Activities on behalf of the Company.

  The Company shall procure a project report from the shortlisted CSR Partners regarding the course of action that they intend to undertake, if chosen to implement a particular CSR Activity on behalf of the Company.

  The Company shall, before executing the projects with CSR Partners, ensure that the specifications for the project or programs to be undertaken through the CSR Partners, the utilization of funds on such projects and programs and the monitoring and reporting mechanism are made clear.

- Recommending the amount of CSR policy expenditure for the corporate social responsibility activities and the distribution of the same to various corporate social responsibility programmes undertaken by the Company;

- Identifying and appointing the corporate social responsibility team of the Company including corporate social responsibility manager, wherever required;

- Delegating responsibilities to the corporate social responsibility team and supervise proper execution of all delegated responsibilities;

- Assistance to our Board to ensure that our Company spends towards the corporate social responsibility activities in every Fiscal, such percentage of average net profit/ amount as may

be prescribed in the Act;

- ❖ Reviewing and monitoring the implementation of corporate social responsibility programmes and issuing necessary directions as required for proper implementation and timely completion of corporate social responsibility programmes;
- ❖ Providing explanation to the Board if our Company fails to spend the prescribed amount within the financial year;
- ❖ Providing updates to our Board at regular intervals of six months on the corporate social responsibility activities;
- ❖ Regulation of its own proceedings subject to the terms of reference;
- ❖ Reviewing and recommending the corporate social responsibility annual action plan for the ensuing Fiscal to our Board;
- ❖ Approval of any project that may come during the year and which is not covered in the corporate social responsibility plan up to such amount as may be prescribed by our Board from time to time; and
- ❖ Performing 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.

7.3 Frequency of the Meetings of the Committee:

The Committee shall meet at least twice a year or whenever they desire. Members of the Committee can agree upon mutually, regarding time and place for the said meetings. Quorum for the meeting should be in accordance with Act. The Members of the Committee may participate in the meeting either in person or through video conferencing or other audio visual means in accordance with the provisions of the Act and rules made thereunder from time to time. Other Members of the Senior Management may attend the Committee Meetings as may be appropriate, subject to the approval of the Committee. Minutes of the Committee shall be placed before the Board for noting.

8. CSR BUDGET

The total budget for the CSR projects will be decided by the CSR Committee. The Act mandates companies meeting the qualification criteria to allocate certain portion of its annual net profits (before tax) during the three immediately preceding financial years to be spent on CSR Activities that fall under purview of Schedule VII of the Act.

9. CSR EXPENDITURE

- ❖ Net profit means profit more fully described under CSR Rules.

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- The CSR expenditure shall include all expenditure including contribution to projects or programs relating to CSR activities approved by the Board of Directors on the recommendation of its CSR Committee but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

- However, if in any financial year, the actual expenditure is less than the amount for CSR obligation for that financial year but not less than the minimum expenditure limit (more fully described under CSR Rules) the unspent CSR amount for the ongoing projects shall be deposited in the unspent CSR Account in accordance with the Act, Rules, and the Guidelines.

10. GUIDING PRINCIPLES FOR SELECTION, IMPLEMENTATION AND MONITORING ACTIVITIES

10.1 Baseline/ need assessment survey should be carried out prior to the selection of any CSR activity.

10.2 If needed, the company may interact with the Government Organizations/Agencies for finalization of Schemes, etc. Concerned District authorities may also be contacted before taking up CSR activities in local areas.

10.3 Funding shall mean the disbursements that are to be made to any organization(s) /project (s) pursuant to this CSR Policy, with the prior approval of the CSR Committee in accordance with the Act and Rules.

10.4 The Members of CSR Committee will discuss the matter related to funding and amount of expenditure to be done by the Company on the proposed CSR projects/activities.

10.5 The CSR Projects will be monitored on a continuous basis. The Members of the Committee will regularly report to the Board on all significant matters it has addressed and with respect to such other matters that are within its responsibilities.

11. ANNUAL BUSINESS PLAN

11.1 Annual Action Plan

The CSR Committee shall formulate and recommend to the Board, an Annual Action Plan in pursuance of its CSR policy The Board may alter such plan during the financial year based on the recommendation of the CSR Committee and upon reasonable justification.

Annual Action Plan shall comprise of:-

- List of CSR Projects approved;
- Manner of execution of the CSR projects;
- Tentative Timeline for completion;
- Benefits to the sectors of the Society.
- Modalities of utilization of funds and implementation schedules;
- Monitoring and reporting mechanism;
- details of need and impact assessment, if any, for the projects undertaken by the company

On recommendation of CSR Committee Annual Action Plan may be altered by the Board.

12. FAILURE TO SPEND THE CSR FUNDS

- In case the Company fails to spend the targeted amount in that particular financial year, the Committee shall submit a report in writing to the Board of Directors specifying the reasons for not spending the amount which in turn shall be reported by the Board of Directors in their Directors' Report for that particular financial year.
- Surplus arising out of the CSR initiatives shall not form part of the business profits of the Company and shall be used in development of the CSR Projects in next financial year.

13. REPORTS

Mr. Satendra Singh, Chief Executive Officer and Whole Time Director, Mr. Sudhir Goyal, Chief Financial Officer and Ms. Konica Yadav, Company Secretary and Compliance Officer of the Amber Enterprises India Limited ("Amber"), the Holding Company, shall assist the CSR Committee to prepare reports that are required to be placed before the Board. The format of the Report shall be the format prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules") stated hereunder:

ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT

1.	**Brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken**	:	
2.	**The Composition of the CSR Committee**	:	
3.	**Provide the web-link(s) where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company**	:	
4.	**Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable**	:	
5.	**a) Average net profit of the Company as per section 135(5).**	:	
	b) Two percent of average net profit of the Company as sub-section (5) of section 135 of the Act	:	
	c) Surplus arising out of the CSR projects, programmes or activities of the previous financial years	:	
	d) Amount required to be set-off for the financial year, if any	:	
	e) Total CSR obligation for the financial year (5b+ 5c - 5d)	:	

6. a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):
b) Amount spent in Administrative Overheads:
c) Amount spent on Impact Assessment, if applicable:
d) Total amount spent for the financial year [6(a)+ 6(b)+ 6(c)]:
e) CSR amount spent or unspent for the financial year:

(Amount in Lakh)

Total Amount Spent for the financial year	**Amount Unspent**	
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135 of the Act	**Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135 of the Act**

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	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
	Nil	Nil	Nil	Nil	Nil

(f) Excess amount for set off, if any :

Sl. No.	Particular	Amount in Lakh
i	Two percent of average net profit of the Company as per sub-section (5) of section 135 of the Act	
ii	Total amount spent for the Financial Year	
iii	Excess amount spent for the financial year [(ii)-(i)]	
iv	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
v	Amount available for set off in succeeding financial years [(iii)-(iv)]	

7. (a) Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:

(Amount in Lakh)

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub- section (6) of section 135 of the Act	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 of the Act	Amount Spent in the Financial Year	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub- section (5) of section 135 of the Act, if any		Amount remaining to be spent in Succeeding financial year	Deficiency, if any
					Amount	Date of transfer		

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the financial year:

YES ◯

NO ◯

If yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the financial year:

Sr. No.	Short particulars of the property or asset(s [including complete address and location of the property]	Pin Code of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
Not Applicable							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/ Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries).

No capital asset was created / acquired during financial year 2024 - 25 through CSR spend.

9. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per subsection (5) of section 135 of the Act :

Sd/- **(Chief Executive Officer or Managing Director or Director).**	**Sd/-** **(Chairman CSR Committee).**	**Sd/-** **[Person specified under clause (d) of sub-section (1) of section 380 of the Act] (Wherever applicable).**

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14. DISCLOSURE

As per the CSR Rules, the contents of the CSR Policy shall be included in the Board' Report and the same shall be displayed on the Company's website in the prescribed format as per provisions of the Act/Rules/Guidelines.

15. RESPONSBILITY OF A BOARD AND CFO OR PERSON RESPOSNBILE FOR FINANCIAL MANAGEMENT

The Board shall be responsible to:

- Satisfy itself that the funds so disbursed have been utilised strictly for the purposes and in the manner approved by the Board;
- Monitor the implementation of the project with reference to the approved timelines and year-wise allocation;
- Approve modifications, if any, required for the smooth implementation of the project within the overall permissible time period; and
- Ensure certification of utilisation of funds, whereby, until the appointment of the Chief Financial Officer (CFO), the person responsible for financial management shall provide the necessary certification to this effect.

16. POLICY REVIEW AND AMENDMENT

16.1 The Committee shall review its CSR Policy from time to time and make suitable changes as may be required and submit the same for the approval of the Board.

16.2 Any changes or modification on the policy as recommended by the CSR Committee would be placed before the Board of the Company for its approval.

16.3 The Board of the Company may, subject to the applicable law, is entitled to amend, modify, suspend or rescind this policy, at any time.

16.4 Any ambiguities, interpretative issues, difficulties will be resolved by the Board of the Company in line with the broad intent of this policy read with the applicable provisions of the Act, rules and regulations made thereunder.

"This Policy has been framed in compliance of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time"

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END OF POLICY



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