

कार्पोरेट सामाजिक ज़िम्मेदारी नीति

NEEPCO CSR Policy



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नॉर्थ ईस्टर्न इलैक्ट्रिक पावर कॉरपोरेशन लि.
(भारत सरकार का उपक्रम)

NORTH EASTERN ELECTRIC POWER CORPORATION LTD.
(A GOVERNMENT OF INDIA ENTERPRISE)



NEEPCO CSR Policy

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NEEPCO CORPORATE SOCIAL RESPONSIBILITY POLICY

1.0 Introduction

- 1.1 Corporate Social Responsibility (CSR) is the company's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical. NEEPCO, since its inception has always accorded topmost priority towards all round development of the people residing in and around its operational areas and offices. As a responsible corporate entity, NEEPCO has undertaken various community development activities particularly in the field of education, health, infrastructure development and other community needs.
- 1.2 The Companies Act, 2013 enacted in August 2013 states that Corporate Social Responsibility is applicable to all companies, including CPSEs and its Section 135 details the various activities that can be taken up. The Companies covered under the eligibility criteria, based on threshold limits of net-worth, turnover, or net profit, as specified in Section 135(1) of the Companies Act, shall be required to take up CSR Activities. Companies (Corporate Social Responsibility Policy) Rule, 2014, under the provisions of the Companies Act, notified with effect from 1st April, 2014 as well as guidelines of the DPE of 1st August 2016 are to be complied with.
- 1.3 As required under Companies Act and CSR Rules, all companies covered under the eligibility criteria based on threshold limit of net-worth, turnover, or net profit shall formulate a Corporate Social Responsibility Policy with the approval of Board for activities to be undertaken as specified in Schedule VII of the Companies Act. Also, as per DPE Guidelines all CPSEs must adopt a CSR and Sustainability Policy specific to the Company, with the approval of the Board of Directors. With the issuance of this revised policy, the NEEPCO CSR Sustainability Policy-2015 issued with the approval of the Board stands revised.

2.0 CSR & Sustainability Vision and Mission

2.1 NEEPCO's CSR VISION

To make a socially responsible Corporate, continuously enhancing value creation in society as well as in community and promoting sustainable development.

2.2 NEEPCO's CSR MISSION

- To build sustainable value-based relationship with the key stakeholders through ongoing two-way communication.
- To undertake CSR programmes¹ with a human face.
- To transparently share the CSR initiatives with the stakeholders.
- To ensure increased commitment at all levels in the organization to operate its business in an economically, socially and environmentally sustainable manner.

¹ The term 'CSR programmes' used in the Policy includes CSR Projects and CSR Activities.



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- To take up CSR programmes that benefits the communities in and around its operational areas and over a time result in enhancing the quality of life and economic well being of the local populace.
- To promote inclusive growth and address the basic needs of the deprived, underprivileged and weaker sections of the society.
- To generate goodwill and pride for NEEPCO among stakeholders and help reinforce a positive and socially responsible image of NEEPCO as a corporate entity.

3.0 Institutional Mechanism

3.1 Board Level Committee (Tier-I)

- 3.1.1** A Board Level Committee (BLC) shall be constituted by the Board of Directors with at least two Functional Directors and one Independent Director as members of this Committee to oversee the implementation of CSR policy and to assist the Board of Directors in formulating suitable policies and strategies.
- 3.1.2** The CSR Committee shall formulate and recommend to the Board for approval, the CSR Policy of the Company which shall indicate the activities to be undertaken by NEEPCO in areas or subjects, specified in Schedule VII of the Companies Act and amount of expenditure to be incurred.
- 3.1.3** The CSR Committee shall monitor the CSR Policy from time to time and steer the CSR and Sustainability Programme of the Company.
- 3.1.4** The CSR Committee shall meet at frequent intervals as necessary subject to necessity or as prescribed by law or authority.
- 3.1.5** The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR Policy of the Company and shall include the following:
- a)** the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act;
 - (b)** the manner of execution of such projects or programmes as specified in point no. 5.0;
 - (c)** the modalities of utilization of funds and implementation schedules for the projects or programmes;
 - (d)** monitoring and reporting mechanism for the projects or programmes;
 - (e)** details of need and impact assessment, if any, for the projects undertaken by the company; and
 - (f)** In case any amount is there in the Unspent CSR account, the BLC will steer the same 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 expiry of the financial year.



3.2 Below Board Level Committee (Tier-II)

- 3.2.1** A senior officer lower to the Board level shall be appointed as the nodal officer, who shall be the head of Below Board Level Committee (Tier-II). The Nodal Officer shall be responsible for coordinating overall CSR activities in NEEPCO. The other members of the BBLC will be comprising of representative from HR, Technical and Finance Department and shall be decided by the Director in charge of CSR in consultation with CMD.
- 3.2.2** The Nodal Officer shall be permanent Special Invitee to the Board Level Committee.
- 3.2.3** The nodal officer shall be assisted by a team of officials (Tier-II) for effective discharge of his responsibilities. The Nodal Officer shall also be responsible for implementation of policy matters, compilation of information & annual reports and facilitate the processing of proposals for approval & allocation of funds for undertaking various activities. The Nodal Officer will facilitate coordination of CSR initiative in different departments within the organisation. The Nodal Officer will also issue policy directive on the subject as directed by the BLC (Tier-I) and approved by the Board of Directors, and will submit reports regarding progress to the Board Level Committee as directed.
- 3.2.4** The BBLC shall be responsible for entire CSR Programmes and its functions and shall, inter alia, include the following:
- Preparation of proposals for CSR Programmes, location, estimation of each programme and preparation of annual budget and submitting the same for the consideration of CSR Committee and approval of the Board.
 - Implementation & Monitoring of CSR Programmes.
 - Baseline/ need assessment survey and impact assessment (if applicable) of completed Programmes.
 - Preparation of Quarterly Progress Report and Annual Report on CSR to be placed before the Board through CSR Committee.
- 3.3 CSR & Sustainability Committee at Projects/ Plants/ Offices:** The Head of the Projects/ Plants/Offices shall be responsible for executing CSR activities within his area of jurisdiction. Projects/Plants/Offices level Committee on CSR & S shall be constituted with representative of HR, Technical and Finance department. This committee will be responsible for organizing, coordinating and implementation of CSR activities within the Projects/Plants/Offices including firming up and recommending proposals. The Projects/Plants/Offices level Committee will also compile CSR activities undertaken within the Projects/Plants/Offices and appraise it to Corporate CSR department time to time. The Nodal Officer shall also be responsible for implementation of policy matters, compilation of information & annual reports and facilitate the processing of proposals for approval & allocation of funds for undertaking various activities. The Nodal Officer will facilitate coordination of CSR initiative in different departments within the organisation. The Nodal Officer will also issue policy directive on the subject as directed by the BLC (Tier-I) and approved by the Board of Directors, and will submit reports regarding progress to the Board Level Committee as directed. The nodal officer shall be assisted by a team of officials (Tier-II) for effective discharge of his responsibilities.



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- 3.4 CSR Department at Corporate Head Quarter:** Based on the requirement and recommended proposals of Projects/Plants/Offices, Corporate CSR department shall prepare a comprehensive report of each activity and send it to Below Board Level Committee (Tier-II) on CSR for examination and allocation of funds.

Corporate CSR department will coordinate with all the departments, committees for planning, selection, implementation and reporting of CSR activities.

4.0 Planning

4.1 Resources

- 4.1.1** Every year NEEPCO shall ensure that at least 2% (Two) of the average net profit² of the Company made during the three immediate preceding financial years is spent in pursuance of its CSR Policy, excluding such activities undertaken in pursuance of its normal course of business.

If the company fails to spend such amount, the Board shall, in its annual report, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project referred to in point no. 4.2.2, transfer of such unspent amount is to be made to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

If the company fails to spend such amount in pursuant to any ongoing project referred to in point no. 4.2.2 undertaken by the company in pursuance of its Corporate Social Responsibility Policy, the Unspent amount shall be transferred by the company within a period of thirty days from the end of the financial year to a special account to be opened by the company on that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

If the company spends an amount in excess of the requirements provided under sub-section (5) of section 135 of the Companies Act (which shall not include the surplus arising out of the CSR activities), company may set off such excess amount against the requirement to spend under sub-section(5) of section 135 of the Companies Act upto three immediate succeeding financial years provided the Board shall pass a resolution to that effect.

- 4.1.2** Expenditure on capacity building, such as training, workshops, seminars, conferences, for employees working in the CSR division of the Company as well as those of implementing agencies, through Institutions with track record of at least three financial years will qualify as CSR expenditure. Such expenditure on capacity building, including expenditure on administrative overheads shall not exceed 5% (Five) of the total CSR expenditure in any year.

- 4.1.3** The Budget and Annual CSR Plan shall be approved by the Board on the recommendation of the Board Level Committee.

² Net profit to be calculated as per Section 198 of the Companies Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014 2(h).



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4.1.4 The administrative overheads shall include 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. Such administrative overheads shall not exceed 5% (Five) of the total CSR expenditure of the company for the financial year.

4.2 Selection of CSR Programmes

4.2.1 Selection of CSR programmes must be in areas or subjects, specified in Schedule VII of the Companies Act 2013 vide Annexure - I. The entries in Schedule VII may be interpreted harmoniously so as to capture the essence of the subjects.

4.2.2 As far as possible, CSR programmes shall be undertaken in Project mode, which entails planning the stages of execution in advance, fixing targets, resources required within the allocated budget, and having a definite time span for achieving desired outcomes. For easy implementation, long-term CSR plans shall be broken down into medium-term and short-term plans (maximum duration of one year). A multi-year project undertaken by the Company, having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include 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 shall be termed as ‘On-going Projects’.

4.2.3 Where necessary, NEEPCO will collaborate with other companies / CPSEs for undertaking CSR programmes and pool the resources and capabilities for greater social, economic and environmental impact. The collaboration with other companies will be in such a manner that NEEPCO is in a position to report separately on such programmes in accordance with CSR Rules.

4.2.4 CSR programmes will be aligned with business policies and strategies of the Company and such CSR programmes will be selected which can be better implemented / monitored through in-house expertise, so as to exploit Company’s core competence and resource capability in implementation of CSR programmes.

4.2.5 ‘NEEPCO’s CSR Communication Strategy’ approved by the Board envisages ongoing communication with the key stake holders to ascertain their views and suggestions regarding the CSR and sustainability initiatives under taken / to be under taken by the Company. However, the final recommendation in selection and implementation of CSR activities would be that of the Board level CSR Committee.

4.2.6 As a part of the sustainability initiatives within the organization, NEEPCO shall give due importance to environmental sustainability even in normal mainstream activities by ensuring that its operations and processes promote renewable sources of energy, reduce/re-use/recycle waste material, replenish ground water supply, protect/ conserve/restore the ecosystem, reduce carbon emissions and help in greening the supply chain. However, expenditure towards such sustainability initiatives would not constitute a part of CSR spends from 2% of profits as stipulated in the Act and the CSR Rules.



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4.3 Selection of Location, Beneficiaries and Methodology.

NEEPCO shall undertake the CSR activities conforming to any of the following:

- i) Activities identified through need assessment survey periodically and /or inputs from Panchayat, District Administration, neighbourhood community, various stakeholders including public representatives, Village Development Advisory Committee (VDAC) and other participatory forums/ bodies like interaction with senior management etc.
- ii) Identified activities should be in line with the list of activities specified in Schedule VII of the Companies Act 2013 & rules made there under.
- iii) Any other activity for benefit of community at large.

4.3.1 Preference will be given to the local area in selecting the location of CSR activities. The definition of 'Local Area' for this purpose will be as below: -

Sl.No	Category	Local Area
a	Establishment & Offices	Area of activity
b	Hydro Projects	All the development blocks being touched by the project components.
c	Thermal Projects	Area within the radius of 30 Km.
d	Wind / Solar Projects	Area within the radius of 30 Km.
e	Resettled/ Rehabilitated Sites	Geographical boundaries of such sites

4.3.2 At least 70% of the annual CSR budget to be allocated to CSR programmes for local area and for the benefits of stakeholders who are directly impacted by the Company's business operations / activities.

4.3.3 After giving preference to local area, NEEPCO will undertake CSR programmes in other areas.

4.3.4 Baseline/ need assessment survey will be desirable prior to the selection of any CSR programme. Baseline surveys may not be required in all cases, provided there is credible documentary evidence of having got the need assessment study done through own resources, or through some specialized agency, or having accessed reliable data in this regard from recognized authoritative secondary sources.

5.0 Implementation

5.1 Socio-economic/ baseline survey for preparation of Social Assessment shall be made through independent agency.

5.2 Resources may be pooled with other CPSEs for taking up high value projects, which have greater visibility, more number of beneficiaries, and wider and long lasting visible impacts.

5.3 The Project/Plant CSR department will prepare annual plan and detailed project of CSR activities to be undertaken in the Project/Plant including tentative budget estimate. The annual plan for the next financial year to reach Corporate CSR department preferably by November of every preceding year.

5.4 The Detailed Report for each project shall be prepared by Project/Plant committee on CSR with consent of Head of the Project/Plant through the concerned Finance Wing. This will be forwarded to Corporate CSR Department, who in turn will put up to the **Tier -II** for examination



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and recommendations and further put up to the BLC through Nodal Officer for recommendation and approval of the Board of Directors.

- 5.5** The implementation of various activities will be normally done through placement of award as per existing Policy of the Corporation. Services of various departments of Central/State Govt., Panchayati Raj Institutions and any expert agency, NGOs may also be availed for implementation of CSR activities.
- 5.6** Services of own personnel or Business Organisations/ Industry /academia preferably from the available panels of such agencies maintained by the Government Ministries/Departments, Planning Commission, autonomous organizations or the National/Regional CSR Hub, external specialized agencies/NGOs/non-profit organisations that have established track records of at least three financial years may also be availed for planning, implementation, monitoring & impact assessment of various CSR activities.
- 5.7** As per the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, the company can undertake CSR activities either itself or through entities defined under Companies (Corporate Social Responsibility Policy) Rules, 2014.

These companies/entities are required to mandatorily register themselves with the central government for undertaking any CSR activity by filing the e-form CSR-1 with the Registrar and shall possess valid unique CSR Registration Number, with effect from the 01st day of April 2021.

6.0 Monitoring

- 6.1** Monitoring of CSR programmes will be done concurrently with implementation to assess the progress vis-à-vis planned.
- 6.2** To ensure transparency and effective implementation of the CSR programmes undertaken, a robust monitoring mechanism will be instituted by the Company, providing for periodic monitoring at different levels using the following indicative medium:
- Monthly Progress Report
 - Quarterly Progress Report
 - Half Yearly Progress Report
 - Site Visits
 - Other in – house monitoring mechanisms, as determined by the CSR Committee.
 - Third Party, as and when required, can be engaged for monitoring with due care to eliminate conflict of interest
- 6.3** In case of ongoing project, the Board of the Company shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.
- 6.4** The Board of a company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.



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7.0 Reporting

- 7.1 Monthly Progress Report will be submitted to the Director in-charge of CSR .
- 7.2 Quarterly progress report on CSR will be placed before the Board after consideration by the Board Level CSR Committee.
- 7.3 The Board's report in the Annual Report shall include Annual Report on CSR containing particulars specified in Annexure-II and the same shall be displayed in the NEEPCO's website.

8.0 Impact Assessment

Impact assessment, with-in one year, of all the completed CSR projects having outlays of one crore rupees or more will be done through an independent agency. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR. The expenditure on undertaking impact assessment shall be booked as expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed two percent of the total CSR expenditure for that financial year.

9.0 General Provisions

- 9.1 NEEPCO shall execute all CSR activities and programmes in terms of the systems and procedures which are aligned/based on the provisions of Section 135 of the Companies Act, 2013, the CSR Rules and the subsequent clarifications and amendments as notified by Ministry of Corporate Affairs/Department of Public Enterprises.
- 9.2 In case of necessity, new CSR programmes can be taken up during the course of a year, with the Board's approval based on the recommendations of the CSR Committee, in addition to CSR activities already incorporated in the annual CSR plan.
- 9.3 Any surplus arising out of the CSR 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
- 9.4 One- off events such as marathons/awards/ charitable contribution/ advertisement/ sponsorship of TV programme etc would not be qualified as part of CSR expenditure.
- 9.5 Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity.
- 9.6 The CSR projects or programmes or activities that benefit only the employees of NEEPCO and their families shall not be considered as CSR activities.
- 9.7 CSR programmes undertaken only in India will be considered for the purpose of mandated two percent expenditure. However, training of Indian sports personnel outside India, representing any State or Union territory at national level or India at international level, shall be permissible.
- 9.8 For every CSR project/ programme of NEEPCO, the implementing agency shall abide by the provisions of the NEEPCO 'Whistle Blower Policy'.



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- 9.9** This policy shall be reviewed after every 3 years.
- 9.10** If there is any conflict between NEEPCO CSR Policy and the related provisions of the Companies Act, 2013, the latter shall prevail.
- 9.11** In case any amendment is made in the CSR laws by the Government, the NEEPCO CSR Policy will automatically stand modified to that extent.

* * * * *



(Refer Para 4.2.1)

Activities which may be undertaken under Corporate Social Responsibility Policy vide Schedule VII of companies Act 2013 as amended from time to time.

CSR activities shall focus on social, economic and environmental impact rather than mere output and outcome. All the various activities that can be undertaken in general under CSR shall be in conformity with the schedule VII of the Companies Act 2013.

Keeping the aim of working towards the activities identified in Schedule VII of the Companies Act, 2013, the following will be the thrust areas of CSR activities of NEEPCO:

- (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;

Under the above provision, the key initiatives shall include:

- Medical Awareness Camp & Campaign
- Ensure maternity health and reduce child mortality
- Sanitation & Safe Drinking Water, etc.

- (ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;

Under the above provision, the key initiatives shall include:

- Measures to arrest dropout rates- distribution of books/dresses/ scholarships to students
- Construction of school toilets preferably girl’s toilets
- Infrastructure up gradation of schools/ educational institution
- ITI training / Special Diploma training such as Nursing, Medical Technician, beautician etc
- Capacity Building for unemployed youths, etc.

- (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;

Under the above provision, the key initiatives shall include:

- Women centric training activity
- Women centric Livelihood/EDP training
- Setting up homes and hostels, old age homes, day care centre for senior citizens
- Night shelters, Medical Screening camps

- (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;



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Under the above provision, the key initiatives shall include:

- Waste Management
- Water Management
- Energy Management
- Bio Diversity conservation
- Carbon Management

- (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 arts and handicrafts;

Under the above provision, the key initiatives shall include:

- Protection of national heritage sites
- Restoration of historical sites
- Promotion & Development of traditional arts & 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;

Under the above provision the key initiatives shall include:

- Education and Medical facilities for the family members of the deceased, etc.

- (vii) Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;

Under the above provision the key initiatives shall include:

- Promotion of Sports
- Training/coaching for sports etc.

- (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 Scheduled Castes, the 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 Central Government or State Government or Public Sector Undertaking or any agency of Central Government or State Government; and

(b) Contribution 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).



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(x) Rural Development projects.

Under the above provision the key initiatives shall include:

- Promotion of Self Help Groups (SHGs)
- Electrification i.e. supply and installation of electrical items etc.

(xi) Slum Area development:

Explanation:- For the purpose of this item, the term ‘Slum area’ shall mean any area declared as such by the Central Government or any State Govt. or any other competent authority under any law for the time being in force;

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

The above activities will stand amended from time to time with change in Schedule VII as notified by the Government of India.



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Annexure-II (Refer Para 7.3)

**Format for the Annual Report on CSR activities to be included in the Board's Report for
Financial year commencing on or after 1st Day of April, 2020.**

1. A brief outline on CSR Policy of the company.
2. Composition of the CSR Committee.

SL. No	Name of the Director	Designation/ Nature of Directorship	No. of meeting of the CSR Committee held during the year	No. of meeting of the CSR Committee attended during the year

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 the 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 sub-section (5) of section 135.
 - (b) Two percentage of average net profit of the Company as per sub-section (5) of section 135.
 - (c) Surplus arising out of the CSR Projects or 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 [(b)+(c)-(d)]
6.
 - (a) Amount spent on CSR Projects (both ongoing project and other than Ongoing Project).
 - (b) Amount spent on Administrative Overheads.
 - (c) Amount spent on Impact Assessment, if any.
 - (d) Total amount spent for the Financial Year [(a) + (b) + (c)]
 - (e) CSR amount spent or unspent for the Financial Year:

Total Amount spent for the Financial year (in RS)	Amount unspent (in Rs)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135		
	Amount (in Rs)	Date of transfer	Name of the Fund	Amount (in Rs)	Date of Transfer



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

Sl. No	Particulars	Amount (in Rs)
(1)	(2)	(3)
(i)	Two percentage of average net profit of the Company as per sub-section (5) of section 135.	
(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 project or programmes or activities of the previous Financial Years, if any	
(v)	Amount available for set off in succeeding Financial years [(iii)-(iv)]	

7. Details of the Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6	7	8
Sl No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any	Amount remaining to be spent in succeeding Financial Years (in Rs.)	Deficiency, if any
					Amount (in Rs)	Date of Transfer	
1	FY-1						
2	FY-2						
3	FY-3						



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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:

Sl No	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity / authority / beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered address

(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)

9. Specify the reason(s), if the Company has failed to spend two percent of the average net profit as per sub-section (5) of section 135.

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) (wherever applicable)
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