



**ADDICTIVE LEARNING TECHNOLOGY LIMITED  
(Formerly Addictive Learning Technology Private Limited)**

(CIN: L74110DL2017PLC323508)

Registered office: Space Creators Heights, 3rd floor, Landmark Cyber Park, Golf Course  
Extension, Sector 67, Gurgaon, Haryana India, 122002

Ph. No.: 01243531246, E-mail: [compliance@lawsikho.in](mailto:compliance@lawsikho.in)

**CORPORATE SOCIAL RESPONSIBILITY POLICY**  
(Under section 135 of the Companies Act, 2013)

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### **CORPORATE SOCIAL RESPONSIBILITY POLICY**

#### **1. INTRODUCTION**

- 1.1. Section 135(3)(a) of the Companies Act, 2013 requires every Company with a net worth of Rs. 500 crores (rupees five hundred crores) or more, a turnover of Rs. 1,000 crores (rupees one thousand crores) or more, or a net profit of Rs. 5 crores (rupees five crores) or more during the three immediately preceding financial years to formulate a Corporate Social Responsibility (CSR) Policy.
- 1.2. Accordingly, the Company has adopted the CSR Policy at its board meeting held on 02.07.2024
- 1.3. The Company has not constituted a CSR Committee as the amount required to be spent by the Company for the financial year 2024-2025 does not exceed Rs. 50,00,000/- (Rupees fifty lakhs) [Section 135(9) of the Companies Act, 2013]

#### **2. CORPORATE SOCIAL RESPONSIBILITY (CSR) PHILOSOPHY**

- 2.1. The CSR Policy sets out the Company's commitment to ensuring that its activities extend beyond business and include initiatives and endeavours to benefit and develop the community and society. It also lays down the guidelines for undertaking programmes geared towards social welfare activities or initiatives.
- 2.2. At Addictive Learning Technology Limited, we are committed to:
  - 2.2.1. Promoting the principle of inclusive growth and equitable development,
  - 2.2.2. Carry out our business activities respecting the cultures and practices of each region we operate in and proactively engage in activities that contribute to society as good corporate citizens,
  - 2.2.3. Engage and work actively in areas of promoting education and gender equality.

#### **3. DEFINITIONS**

- 3.1. **"Act"** means The Companies Act, 2013, and/or statutory modification thereof and 'Section' shall mean the section of the said Act.
- 3.2. **"Administrative overheads"** mean the 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

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designing, implementing, monitoring, and evaluating a particular Corporate Social Responsibility project or programme.

- 3.3. **"Board"** means the Board of Directors of the Company.
- 3.4. **"Company"** means Addictive Learning Technology Limited.
- 3.5. **"Corporate Social Responsibility (CSR)"** means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following, namely:
  - 3.6. activities undertaken in pursuance of the normal course of business of the Company;
    - 3.6.1. any activity undertaken by the Company outside India except for training of Indian sports personnel representing any State or Union territory at the national level or India at international level;
    - 3.6.2. contribution of any amount directly or indirectly to any political party under section 182 of the Act;
    - 3.6.3. activities benefiting employees of the Company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
    - 3.6.4. activities supported by the companies on a sponsorship basis for deriving marketing benefits for its products or services;
    - 3.6.5. activities carried out for the fulfilment of any other statutory obligations under any law in force in India;
- 3.7. **"CSR Committee"** means a committee as may be constituted by the Board of Directors in terms of Section 135 of the Act and the CSR Rules.
- 3.8. **"CSR Expenditure"** means the amount recommended by the CSR Committee or the Board, as the case may be, to be incurred on the CSR Activities in India in terms of the Act and the CSR Rules as approved by the Board (in case of recommendations from the CSR Committee) from time to time.
- 3.9. **"CSR Policy"** means a statement containing the approach and direction given by the Board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;
- 3.10. **"CSR Rules"** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time;
- 3.11. **"Director"** means a member of the Board of the Company.
- 3.12. **"Net Profits"** means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include (i) any profit arising from any overseas branch or branches of the Company (whether operated as a separate company or otherwise); and (ii) any dividend

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received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act.

- 3.13. **“Ongoing Project”** means a multi-year project undertaken by the Company to fulfil its CSR obligation with timelines not exceeding three years, excluding the financial year in which it commenced. It shall include any project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the Board of Directors based on reasonable justification.

Words and expressions used and not defined in this policy but defined in the Act and/or rules shall have the same meanings respectively assigned to them in the Act or rules.

#### **4. IMPLEMENTATION OF CSR POLICY**

- 4.1. The Board shall be responsible for implementing the mandate of the CSR Policy and shall ensure that the CSR Activities are carried out in accordance with the policy, the Act, the CSR Rules, and the annual action plan formulated and recommended by the CSR Committee (if any).
- 4.2. Mode of Implementation: The CSR Activities may be undertaken by the Company directly through its Board or, or through a Committee established by the Board, or with the prior approval of the Board, through any of the following entities as an "Implementation Agency" being duly registered with the Central Government and having a unique CSR Registration Number (with effect from 1 April 2021):
- 4.2.1. Company established under section 8 of the Indian Companies Act 2013, or Trust, or society registered under section 12-A and 80-G of the Income Tax Act 1961, being established by the Company, either singly or along with any other company;
- 4.2.2. Company established under section 8 of Indian Companies Act 2013, or Trust, or society, being established by (Indian) Central Government or (Indian) State Government;
- 4.2.3. Company established under section 8 of the Indian Companies Act 2013, or Trust, or society registered under section 12-A and 80-G of the (Indian) Income Tax Act 1961, and having an established track record of at least three years in undertaking similar CSR activities; or
- 4.2.4. Any entity established under an act of (Indian) Parliament or a (Indian) State Legislature.
- 4.3. If the Board chooses to implement the CSR policy through an implementation agency, the Company shall conduct due diligence prior to selecting an entity as its



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implementation agency, verify the credentials, and ensure that the proposed implementation agency is eligible and capable of being applied as such.

- 4.4. The Company may engage international organisations for designing, monitoring and evaluating the CSR projects or programmes as per its CSR policy and for capacity building of their personnel for CSR.
- 4.5. The Company may also collaborate with other companies to undertake projects, programmes, or CSR activities in such a manner that the respective companies' CSR committees/boards of directors are in a position to report separately on such projects or programmes in accordance with these rules.
- 4.6. The Board of a company shall satisfy itself that the funds so disbursed have been utilised for its purposes and in the manner it has approved, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
- 4.7. In case of an 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.
- 4.8. For achieving its CSR Initiatives and Activities through implementation of meaningful & sustainable CSR programs, the Company needs to allocate, in every financial year, at least 2% (two per cent) of the average net profit made by the Company during the three immediately preceding financial years.

## **5. CSR COMMITTEE**

- 5.1. Section 135(9) of the Companies Act, 2013 states that where the amount required to be spent by a Company as CSR expenditure is less than Rs. 50,00,000/- (rupees fifty lakhs) during a financial year, the requirement of the constitution of a CSR Committee is not applicable to the Company for that financial year. The amount required to be spent by the Company as CSR Expenditure for the financial year 2024-2025 is less than the prescribed amount. Thus, the Company is not required to constitute a CSR Committee as on the date of adoption of this Policy.
- 5.2. The Board of Directors of the Company shall constitute a CSR Committee as and when the provisions of section 135(1) of the Companies Act, 2013 become applicable to the Company.

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## **6. CSR EXPENDITURE**

- 6.1. The Company shall spend at least 2% (two per cent) of the average Net Profits of the Company made during the three immediately preceding financial years in accordance with the Act and the Rules, and the CSR Policy.
- 6.2. The Board shall recommend the manner in which the CSR Expenditure shall be incurred in a year, in accordance with the Act and the Rules and the CSR Policy.
- 6.3. Any surplus arising out of the CSR Activities shall not form part of the business profit of the Company and may only be reallocated to the CSR Activities being undertaken in terms of this CSR Policy and the annual action plan for the financial year in which such surplus has arisen.
- 6.4. Any amount remaining unspent pursuant to any ongoing project undertaken by the Company, in pursuance of its CSR Policy, shall be transferred by the Company within a period of 30 days from the end of the financial year to a special account to be opened by the Company in 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 CSR 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.
- 6.5. In case the Company spends an amount in excess of at least 2% of the average net profits of the Company made during the three immediately preceding years (as per sub-section (5) of section 135), such excess amount may be set off against the requirement to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that –
  - 6.5.1. the excess amount available for set-off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of Rule 7 of the Companies (Corporate Social Responsibility) Amendment Rules, 2021.
  - 6.5.2. the Board of the Company shall pass a resolution to that effect.

## **7. CSR ACTIVITIES**

The CSR Policy sets out our commitment to ensuring that our activities extend beyond business and include initiatives and endeavours for the benefit and development of the community and society. The Company believes in undertaking multiple initiatives focusing on bringing about inclusive social development, which contributes towards the realisation of its Corporate Social Responsibility vision. The Company's CSR strategy is focused on two broad areas of activity that address the social problems and needs of multiple target groups of society in a holistic and sustainable manner, mainly:



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- 7.1. promoting education, including special education and employment enhancing vocation skills especially among children, women, the elderly and the differently abled and livelihood enhancement projects such as free courses offered to the differently abled;
- 7.2. Promoting gender equality, empowering women through various opportunities aimed at providing work to work-from-home women;
- 7.3. Animal welfare; and
- 7.4. Humanitarian assistance in cases as may be determined by the Board of Directors or if delegated by the Board, by the Executive Committee.

**8. CSR REPORTING MECHANISM**

- 8.1. **Website Disclosure:** The Company's Board of Directors shall mandatorily disclose the composition of the CSR Committee (if any) and the CSR Policy and Projects approved by the Board on its website, if any, for public access.
- 8.2. **Reporting in Annual Report:** The Company shall publish its annual report on CSR Activities in its Directors Report in the manner prescribed under the Companies Act 2013 and the CSR Rules.

**9. AMENDMENT**

The Board of the Company may, subject to compliance with applicable law, at any time alter, amend or modify the CSR Policy as it deems fit to comply with the statutory obligation of the Company to undertake the CSR Activities.”