

AMENDMENT TO THE CORPORATE SOCIAL RESPONSIBILITY POLICY

1. INTRODUCTION

Online Instruments (India) Limited (formerly known as Online Instruments (India) Private Limited) ("Online" or "the Company") is engaged into the business of manufacturing, supplying and installation, maintenance service of LED display equipment, IFED display, Audio Visual equipment, and LED lights.

The Company is vigilant to its enforcement towards the corporate principles and is committed toward sustainable development and inclusive growth. The Company constantly strives to ensure a strong corporate culture, which emphasizes integrating Corporate Social Responsibility ("CSR") values with business objectives. It also pursues initiatives related to quality management, environment preservation and social awareness.

Amendment to the Corporate Social Responsibility Policy ("**Policy**"), which encompasses the Company's philosophy, lays down the guidelines and mechanism for undertaking socially useful program for welfare & sustainable development of the community at large.

This policy shall apply to all CSR initiatives and activities taken up by the Company, for the benefit of different segments of society, specifically deprived, underprivileged and differently abled people. This policy outlines the approach and focuses areas for the Company's CSR activities in compliance with Section 135 of the Companies Act, 2013, ("**Act**") and the Companies (Corporate Social Responsibility Policy) Rules, 2014 made thereunder and the scope of activities, functioning of the policy and adhering to all such mandates as required under the Act.

The Company's Board of Directors in its meeting held on **March 10, 2026**, approved and have reconstituted the CSR committee ("**CSR Committee**" or "**Committee**") as per the provision of the Act and rules made thereunder and accordingly have approved the amendment of the Policy dated April 19, 2021, for the reconstitution of the CSR Committee.

2. SCOPE

This Policy is applicable to the Company. The following are the key elements of the policy:

- Vision and framework of Corporate Social Responsibility and its approach towards the same;
- Key focus areas for engagement and our goals;
- Overview of the implementation strategy of various CSR initiatives;

- Governance structure of Committee;
- Funding, selection and monitoring process;

3. CORPORATE SOCIAL RESPONSIBILITY'S PHILOSOPHY

The Company's subscribe to the philosophy of compassionate care and committed to an act on the ethos of generosity and compassion, characterized by a willingness to build a society that works for everyone. Further, the Company strives towards becoming a socially responsible corporate entity with a thrust on community development, and education through sustained business conduct.

The Company's seeks to attain its CSR objectives in a professional and integrated manner. The Company has formulated policies for social development that are based on the following guiding principles:

- Adopting an approach that aims at achieving a greater balance between social development and economic development;
- Adopting new measures to accelerate and ensure the basic needs of all people including working towards elimination of barriers for the social inclusion of disadvantaged groups;
- Focusing on educating the girl child and the underprivileged by providing appropriate infrastructure, and grooming them as future value creators;
- Assisting in skill development by providing direction and technical expertise to the vulnerable thereby empowering them towards a dignified life;
- Promoting an inclusive work culture;
- Working towards generating awareness for creating public infrastructure that is barrier free, inclusive and enabling for all including the elderly and the disabled;
- Promoting the well-being and development of employees and their families through an inspiring corporate culture that encourages good values;
- Motivating employees of the Company to spend time volunteering on issues pertaining to CSR;
- Responding to emergency situations and disasters by providing timely help to affected victims and their families.

4. FOCUS AREAS OF ENGAGEMENT

In accordance with the requirements under the Act the Company's CSR activities,

amongst others, will focus on:

EDUCATION: Promoting education, including special education and employment-enhancing, vocational skills especially among children, promoting digitalization of education in rural area, women, elderly and the differently abled, and livelihood enhancement projects; monetary contributions to academic institutions for establishing endowment funds, chairs, laboratories, etc., with the objective of assisting students in their studies.

RURAL DEVELOPMENT PROJECTS: Strengthening rural areas by improving accessibility, housing, drinking water, sanitation, power and livelihoods, thereby creating sustainable villages.

GENDER EQUALITY AND EMPOWERMENT OF WOMEN: Promoting gender equality and empowering women; setting up homes, hostels and day care centers for women and orphans; setting up old age homes and such other facilities for senior citizens; and adopting measures for reducing inequalities faced by socially and economically backward groups.

ENVIRONMENTAL SUSTAINABILITY: Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining the quality of soil, air and water.

NATIONAL HERITAGE, ART AND CULTURE: Protecting national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promoting and developing traditional arts and handicrafts.

HUNGER, POVERTY, MALNUTRITION AND HEALTH: Eradicating extreme hunger, poverty and malnutrition, promoting preventive healthcare and sanitation and making available safe drinking water.

5. GOALS

Our goals include the following:

Sl. No.	Goal Area	Actions
1.	Education	<p>The Company will focus on several educational initiatives to provide quality education, training, skill enhancement, key initiatives includes:</p> <ul style="list-style-type: none"> • Promoting primary and secondary education; • Promoting higher education including setting up and supporting universities; • Enabling higher education through merit cum means

		<p>scholarships, including for differently abled across the country;</p> <ul style="list-style-type: none"> • Skill development and vocational training; • Promotion of digitalization of education in rural area.
2.	Hunger, poverty, malnutrition and healthcare	<p>The Company will work to improve livelihoods, addressing poverty, hunger and malnutrition and accessibility of quality healthcare and bring about improvement in awareness and health seeking behavior in various parts of India, enabling a better living, key initiatives includes:</p> <ul style="list-style-type: none"> • Improving food security and enhancing nutrition; • Supporting poverty and malnutrition projects, promoting preventive healthcare and sanitation, safe drinking water; • Primary, secondary and tertiary care facilities; • Conducting need-based health camps and providing consultation, medicines etc. • Working on maternal and child health.
3.	Rural Development	<p>We believe that the well-being of people living in rural areas ensures sustainable development. We will work with local administrations to achieve community development goals. We will partner with governments and NGOs and support them in improving infrastructure such as constructing roads, providing drainage systems and electricity, and rehabilitating natural disaster affected victims in rural areas.</p>
4.	Gender equality, environmental sustainability, art and culture	<p>The Company will among other things, focus on promoting gender equality and empowering women, ensuring environmental sustainability, ecological balance, protection of flora and fauna and protection of national heritage, art and culture including restoration of buildings and sites of historical importance.</p>
5.	Other Initiatives	<p>To undertake other need-based initiatives in compliance with Schedule VII of the Act.</p>

6. MODE OF IMPLEMENTATION OF CSR ACTIVITIES

The Company's will undertake its CSR activities, approved by the CSR Committee through any of the following mode:

- Directly or through a Company established under Section 8 of the Act, or a registered public trust or a registered society, registered under Section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the Company, either singly 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, and having an established track record of at least 3 (three) years in undertaking similar activities;

- c) a Company established under Section 8 of the Act or a registered trust or a registered society, established by the Central Government or the State Government;
- d) any entity established under an Act of Parliament or State legislature.

The Company may also collaborate with other companies or institutions, undertaking its projects or programs or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programs in accordance with the relevant rules made thereunder.

While engaging with partners, the Company's to evaluate the credentials of an implementing entity, trust and seek relevant documents, information and details as per **Annexure 1**.

7. GOVERNANCE

7a. Corporate Social Responsibility (CSR) Committee and its Role

- a) The Board of Directors has formed and reconstituted its CSR Committee in accordance with the requirements of the Act and relevant rules made thereunder. This Committee is responsible for formulating CSR policy and decision making with respect to Policy.
- b) The CSR Committee recommended the Policy to the Company's Board of Directors, and the Board of Directors have approved this, Policy.
- c) The CSR Committee shall meet at least twice a year to review the implementation of the CSR projects/programs, monitor and give suitable directions.
- d) The CSR Committee shall formulate and recommend to the Board of Directors an annual action plan in pursuance of the CSR Policy, which shall include the disclosures in accordance with the Act and the relevant rules made thereunder.
- e) Provided that the Board of Directors may alter such plan at any time during the financial year as per the recommendation of the CSR Committee.

7b. CSR Budget

- a) The Board of Directors of the Company's to ensure that the Company spends at least 2% of the average net profits (as per Section 198 of the Companies Act) of the Company made during the 3 (three) immediately preceding financial years

on CSR initiatives to be undertaken by the Company.

- b) All expenditure towards the programs to be diligently documented.
- c) The Board of Directors of the Company, to institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the Company.
- d) The Board of Directors of the Company to ensure that the administrative overheads shall not exceed 5% of the total CSR expenditure of the Company for the financial year.
- e) The Board shall satisfy itself that the funds so disbursed have been utilized for the purposes and in a manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall be certified for this effect.
- f) In case of an ongoing project, the Board of Director 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.

Treatment of unspent amount and set off of excess amount spent on CSR activities for the financial year:

The treatment of any unspent amount and excess amount spent in a financial year should adhere to the specific requirements of Section 135 of the Act read with the relevant rules made thereunder.

Funding, Selection and Monitoring Process

The Company will receive requests for funding of projects throughout the year. The Company's management will evaluate proposals received; the focus areas and projects will be prioritized by assessing their impact. The Company's management, through its Managing Director or Company Secretary, will then forward its recommendations to the CSR Committee.

The CSR Committee will deliberate on the proposals and approve the proposals for implementation at its discretion. The Company's representatives or such other entities will collaborate with the stakeholders to monitor the status of each project and will report its findings to the CSR Committee periodically and an Annual Report to the Board of Directors.

7c. Effective Date of Amendment to such policy

This amendment to this Policy shall be effective from March 10, 2026

8. CSR PROJECTS, PROGRAMMES AND ACTIVITIES

The Company's scope of CSR activities will primarily cover the following areas but the same is illustrative and not exhaustive and must be interpreted liberally so as to capture the essence. The CSR Committee may take up any other activity covered under Schedule VII of the Companies Act, 2013. The list of activities shall be deemed to include/exclude such activities as may be notified by the Ministry of Corporate Affairs from time to time. Similarly, allocations made hereunder are for guidance purposes and may be utilized interchangeably, depending on circumstances.

Areas of Implementation	Modalities of Execution	Implementation Schedule	Allocation (% of required CSR spending of overall CSR obligation)
Education	Efforts by the Company directly or through other institutions, organizations, schools and colleges promoting education.	Annually	0% to 80%
Hunger, poverty, malnutrition and healthcare	Efforts by the Company directly or through other institutions and organizations providing healthcare services	Annually	0% to 70%
Rural Development	Efforts by the Company directly or through other institutions and organizations which work for Rural sectors	Annually	0% to 70%
Gender equality, environmental sustainability, art and culture	Efforts by the Company directly or through other institutions and organizations which work for women empowerment.	Annually	0% to 70%
Other Initiatives mentioned under Schedule VII	Efforts by the Company directly or through other institutions and other organizations	Annually	0% to 50%

9. AMENDMENT TO THE POLICY

Any or all provisions of the Policy would be subject to revision/amendment in accordance with the guidelines on the subject as may be issued by the Government, from time to time.

In the event of any conflict between the provisions of this Policy and the Act or other applicable provisions (including any statutory enactments/amendments thereof), the



provisions of the Act/other statutory enactments shall prevail over this Policy and the part(s) so repugnant shall be deemed to severed from the Policy and the rest of the Policy shall remain in force.

The Board may subject to the applicable laws, amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy.

The other terms and conditions on implementing the CSR projects and program shall be complied with as per the provisions of Section 135 of the Act and its Rules and amendments thereon.

LOGIC

Online Instruments (India) Limited

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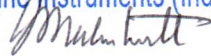
Annexure-1

Indicative list of aspects to be considered while engaging with other entities

1. Due diligence of the implementing agency would be conducted to check the credentials of the organization. The following information from the interested implementing agencies would be sought, as relevant:
 - i. Memorandum/ Article of Association or Constitution documents.
 - ii. Registration Certificate;
 - iii. MCA Registration details and a unique CSR Registration number;
 - iv. Registration Certificate under Section 12A of the Income Tax Act, 1961;
 - v. Audited Accounts for the last three years;
 - vi. IT Exemption Certificate under Section 80G of the Income Tax Act, 1961; (Lifetime validity)
 - vii. Pan Card;
 - viii. IT Exemption Certificate under Section 35(i) of the Income Tax, 1961, if available;
 - ix. Acknowledgement of Income Tax Return along with IT Return filed (last three years);
 - x. Description of the project.
2. Ensure that the project/ program is consistent with a list of activities in Schedule VII of the Act.
3. The team may visit and/or meet the representatives to assess the organization (as required).
4. Quarterly reporting on the progress in implementation of the projects/ programs and utilization of the amounts.
5. Reserving the rights, to be exercised at its sole discretion, to stop the funding at any stage of the project, if the program is not being implemented as per program objectives and goals.

For Online Instruments (India) Limited
(Formerly Online Instruments (India) Private Limited)

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