

1. Purpose:

This CSR Policy set out the Company's Vision and mission towards Corporate Social Responsibility ("CSR") in accordance with Section 135 of the Companies Act 2013 and the Rules thereunder. This Policy sets out the Company's approach to plan, implement, monitor and report CSR in India, in line with Section 135 (CSR) of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended).

2. INTRODUCTION & BACKGROUND

The Company was incorporated in year 2001 in India. The Company is into the business of manufacturing and supplying engines and generators in domestic and international markets as per requirements of their customers, including variety of segments e.g., industrial and different project ranges including providing engineering design and development services and other related services to energy business. Today, Rehlko has a robust and growing presence in India.

3. REHLKO BRAND PROMISE AND MISSION

Rehlko is a leading global energy solutions provider serving the entire energy lifecycle, from industrial energy systems to powertrain technologies and home energy. Our legacy of innovation helped us become an energy resilience leader, delivering stability and confidence to individuals, businesses and communities. Now, after more than 100 years as Kohler Energy, with a new name and increased focus, we are giving our customers more control over their energy needs. Rehlko delivers the reliable energy solutions that communities and industries depend on. Together, these businesses empower people, support critical infrastructure, and help ensure energy is always within reach. By integrating innovation with purpose, we're building a more dependable, sustainable energy future for everyone. The demand for resilient energy is growing, and the world needs much more of what we do. Rehlko firmly supports our growth path ahead and can help further accelerate our progress in the global energy resilience industry.

Rehlko Brand Promise is to be creating an energy resilient world for a better future.

4. CORPORATE SOCIAL RESPONSIBILITY (CSR) PHILOSOPHY

Rehlko is Powering Impact to deliver energy resilience, reliability, and innovation. We support essential industries, mission-critical businesses, and individual homes by minimizing power disruption and supporting sustainable energy transitions. Rehlko provides backup power generation, supports the electricity grid, and drives energy resilience, uninterrupted power, and demand response.

Driven by our core purpose—Creating an Energy Resilient World for a Better Future—our approach to sustainability is more focused than ever before. In line with our core purpose, our CSR initiative will more focus on the Environmental and sustainability CSR Projects.

The Company in India has been conducting various CSR projects advancing environmental sustainability and building energy resilience. The Company's employees support their local communities through volunteering, donating and being actively engaged in the CSR Projects undertaken by the Company.

5. COMPANY'S CSR OBJECTIVE:

At Rehlko, we create an energy-resilient world for a better future through corporate giving & stewardship that powers resilient communities and empowers our employees to deliver and execute the CSR Projects. Our Guiding principles are commitment to ethical giving and avoidance of conflicts of interest, compliance with local laws and global standards, and alignment with Rehlko's giving focus areas: Powering Resilient Communities. The CSR projects will focus on **Powering Resilient Communities/Environment sustainable projects as per CSR Rules.**

Through transparent and ethical practices, we aim to reduce our ecological footprint, empower communities with sustainable solutions, and contribute to a greener, more resilient future for generations to come."

(a) consistent with sustainable development and welfare of society and focusing on the energy resilience projects including but not limited to Promote Clean Energy Access, Reduce Waste and Encourage recycling, encourage responsible resource use, prevent pollution and protect nature, preserve biodiversity and ecosystems, and build awareness and skills for sustainability.

(b) takes into account the expectations of stakeholders,

(c) is in compliance with applicable law, and

(d) is uniformly integrated and practiced throughout the Company.

A. APPLICABILITY

This Policy applies to the Company and all its Indian subsidiaries/branches meeting the CSR applicability thresholds (net worth \geq ₹500 crore; or turnover \geq ₹1,000 crore; or net profit \geq ₹5 crore during the immediately preceding financial year)

B. CSR SPEND OBLIGATION:

The Board of the Company [Bord"] shall ensure spending at least 2% of average net profits of the three immediately preceding financial years on CSR each year (or of such immediately preceding FYs where the company has not completed three FYs)

C. GOVERNANCE AND ROLES

a. Board of Directors

Approves the CSR Policy, CSR Budgets, CSR SOP'S and ensures activities included are undertaken; disclose the policy and Committee composition in the Board's Report and on the website, if applicable; ensures the 2% spent or specified treatment of unspent amounts.

b. CSR COMMITTEE OF THE BOARD

In accordance with section 135 of the Companies Act 2013, the Board of Directors should form a CSR Committee, to carry out the following related to CSR activities of the Company:

- To formulate and recommend to the Board, a Corporate Social Responsibility Policy indicating activities to be undertaken specified in the prescribed schedule.
- To recommend the amount of CSR expenditure to be incurred on the CSR activities referred to in clause F.
- To monitor the activities undertaken towards Corporate Social Responsibility from time to time.
- The Company's CSR Committee comprises of following members from Board of Directors of the Company.
 - ✓ Manish Sharad Puranik

✓ Alok Kumar

CSR Committee will guide and recommend CSR Policy, Annual Action Plan, budget, and monitor implementation of CSR Projects.

D. SCOPE

In furtherance of its CSR objects, the following are covered under this Policy:

- i. CSR activities implemented by the Company on its own,
- ii. CSR activities of the Company through an Implementing Agency or Agency.

E. DEFINITIONS

In this Policy, unless the context otherwise requires:

1. "Act" shall mean the Companies Act 2013, including any modifications, amendments or re-enactment thereof and Rules thereunder.
2. Administrative Overheads: Expenses for general management & administration of CSR in the Company (excluding project design/implementation/monitoring/evaluation costs) capped at 5% of total CSR expenditure.
3. "Agency" (or Agencies) means any Section 8 Company or a registered trust/society/NGO/institution, performing social services for the benefit of the society and including a registered trust / society / NGO / institution / Section 8 Company which is formed by the Company or its holding or subsidiary company/companies or/or any external agency identified by the Board of the Company for implementing of its CSR Projects.
4. "Approved Budget" shall mean the total budget as approved by the Board of the Company upon the recommendation of the CSR Committee, which is to be utilized for CSR Projects.
5. "Board" shall mean the Board of Directors of the Company.
6. "Company" shall mean Rehlko Energy India Private Limited ("Company") (formerly Kohler Power India Private Limited) and wherever the context requires, shall signify the Company acting through its Board.
7. "CSR Annual Plan" shall mean the annual plan detailing the CSR expenditure for the year.
8. "CSR Committee" shall mean the Corporate Social Responsibility Committee constituted by the Board of the Company in accordance with the Act.
9. "CSR expenditure" means all CSR expenditure of the Company as approved by the Board upon recommendation of the CSR committee, including the following:
 - a. contribution to CSR Projects which shall be implemented and/or executed by the Company.
 - b. contribution to CSR Projects (including for corpus as required) which shall be implemented and/or executed by an Agency appointed by the Company.
 - c. Any other contributions covered and permitted under Schedule VII except any contributions of amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR expenditure.
10. "CSR Officer" shall mean the person/associate that may be appointed/designated as such for carrying out the work of assisting CSR Committee for monitoring and implementing CSR activities/Projects envisaged in the CSR Policy.
11. "CSR Policy" shall mean the Corporate Social Responsibility Policy of the Company in force, which includes the activities to be undertaken by the Company pursuant to the list specified in Schedule VII to the Act and the extent of CSR Expenditure thereon.
12. "CSR Projects" or "Projects" means Corporate Social Responsibility projects/activities/programs/ initiatives, instituted or undertaken in India, either new or ongoing, and includes those

undertaken by the Board in pursuance of recommendations of the CSR Committee as per the declared CSR Policy of the Company and related to any of the areas as mentioned in Point D and the areas and the manner defined in Companies Act 2013 read with the applicable Rules and Schedules. Projects/activities/ programs/ initiatives undertaken in pursuance of normal course of business of the Company and projects which benefit only the employees of the Company and their families shall not be considered as CSR Projects.

13. "Financial Year" shall mean the period starting from 1st April of every year to 31st March of the succeeding year.
14. "Group Companies" means entities owned or controlled, either directly or indirectly, by Rehlko, whether in India or outside.
15. "Net profit" shall mean the net profit calculated as per the Act and Rules for the purposes of CSR based on which the specific percentage for CSR expenditure shall be calculated.
16. "Ongoing Project" means a multi-year project undertaken by the Company in fulfillment of its CSR obligation 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.
17. "Rules" shall mean the Companies (Corporate Social Responsibility) Rules 2014, including any re-enactment, modifications or amendments thereof.
18. "Unit" shall mean units operated by the Company each of the following:
 - Manufacturing Facility: Post Box No 754 Plot No J-2/1midc Indl Area Chikalthana, Aurangabad, Maharashtra, India, 431210
 - Corporate Office and Engineering Centre at Magarparpatta, Pune.

Unless the context otherwise requires, words and expressions used in this CSR Policy and not defined herein but defined in the Companies Act, 2013 or the Rules made thereunder, as may be amended from time to time, shall have the meaning respectively assigned to them therein.

Words and expressions used and not defined in the CSR Policy shall have the same meanings assigned to them in the Act and/or Rules.

F. CSR FOCUS AREAS:

The Company will undertake CSR projects aligned to Schedule VII (e.g., education & skilling; healthcare & preventive health; sanitation & safe drinking water; environmental sustainability; heritage & arts; benefits for armed forces veterans/CAPF/CPMF; sports; contributions to PMNRF/PM-CARES; and R&D/incubation in STEM areas with eligible public institutions)

*The Company will focus more on the energy resilient related CSR Projects [ensuring environmental sustainability] for benefit of the society within local area/Units of its operations. The Companies Projects will more focus on **Powering Resilient Communities** Demonstrating good corporate citizenship by supporting efforts that strengthen energy resiliency in communities.*

CSR Projects permitted as per Companies Act, 2013

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.

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

(iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, 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.

(v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.

(vi) measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widows.

(vii) training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports

(viii) contribution to 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women.

(ix) (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organization (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

(x) rural development projects

(xi) slum area development.

Explanation. - For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

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

(xiii) any other activity as may be included in Schedule VII of the Companies Act 2013 and the Rules made thereunder, from time to time

G. NEGATIVE LIST (NOT ELIGIBLE AS CSR)

CSR does not include: (i) activities in the normal course of business (COVID-19 R&D exception window ended FY 2022-23); (ii) activities outside India (except training of Indian sports personnel); (iii) political contributions; (iv) activities benefitting employees exclusively; (v) sponsorships for marketing benefits; (vi) activities undertaken for statutory obligations.

H. IDENTIFICATION OF CSR PROJECTS:

1. CSR Committee and sub-committee of each location/persons as directed by CSR Committee will identify the CSR Projects for more focus areas as directed by the Company and submit to the Board of the Company for their approval, in particular in Thrust Areas, with estimated expenditure and phase wise implementation schedules.
2. The Company will ensure that for identified CSR Projects, preference will be given to the local area(s) and areas around which the Company (including its Units) operates. However, this shall not bar the Company from pursuing its CSR objects in any other area.
3. As a cardinal principle, the CSR Projects in Thrust Areas, shall be identified on the basis of a detailed assessment survey.
4. The Company may engage external professionals/firms/agencies if required, for the purpose of identification of CSR Projects as per direction of the Board/CSR Committee.

I. IMPLEMENTATION OF CSR PROJECTS

The Company shall implement the identified CSR Projects by the following means:

I. DIRECT METHOD

1. The Company itself implements the identified CSR Projects presently within the scope and ambit of the Thrust Areas as defined in the CSR Policy.
2. The Company may engage external professionals/firms/agencies if required, for the purpose of implementation of its CSR Projects.
3. The Company may collaborate with other companies, including its Group Companies if required, to fulfil its CSR objectives through the Direct method, provided that the CSR Committees of respective companies are in a position to monitor separately such CSR Projects.

II. INDIRECT METHOD

1. The Company may implement the identified CSR Projects through Agency or Agencies [CSR Implement Agencies], subject to the condition that:
 - a) The activities pursued by the Agency or Agencies are covered within the scope and ambit of Schedule VII of the Act as provided.
 - b) The Agency has an established track record of at least three years in undertaking similar programs or projects, and
 - c) The Company has specified the Project to be undertaken through the Agency which shall preferably be in Thrust Areas, the modalities of utilization of funds on such Projects and the monitoring and reporting mechanism which may occur up to every six months.
 - d) Eligible Implementing Agencies:
 - i. Section 8 company / registered public trust / registered society established by the company (singly or with others) and registered u/s 12A & 80G (or exempt under 10(23C) sub-clauses).
 - ii. Section 8/trust/society established by Central/State Government.
 - iii. any entity established by Act of Parliament/State legislature.
 - iv. other Section 8/trust/society (with ≥3-year track record and 12A & 80G or 10(23C) exemption).
 - v. All abovementioned implementing agencies must be registered in Form CSR-1 and obtain a CSR Registration Number before receiving CSR funds.

2. The Company may collaborate with other companies, including its holding and subsidiary Companies and Group Companies if required, to fulfill its CSR objectives through the Indirect method provided that the CSR Committees of respective companies are in a position to monitor such Projects separately.

J. BUDGETING, ACCOUNTING & ALLOWABLE CSR EXPENDITURE

1. 2% CSR outlay: As per Section 135(5) of the Act.
2. Administrative Overheads: Capped at 5% of total CSR spent in each Financial Year.
3. Set-off of excess spend: Excess over 2% may be set off against CSR obligation of the next three FYs (Board resolution required; surplus is excluded from set-off).
4. Surplus from CSR projects: Shall not form part of business profits; to be ploughed back into the same project or transferred to Unspent CSR A/c and spent per Policy or transferred to a Schedule VII fund within 6 months of FY end.
5. Creation of Capital Assets: Permitted if the asset is held by a Section 8/trust/society with CSR-1 registration; by beneficiaries; or by a public authority; with transition timelines for older assets.

K. MONITORING

Monitoring process for CSR Projects shall include the following:

- i. Evaluation of Planned progress V/s Actual Progress
- ii. Actual expenditure V/s expenditure as per Approved Budget

L. FUND ALLOCATION AND OTHERS

A. FUND ALLOCATION

1. The Company, in every Financial Year, shall endeavor to spend the feasible amount, which is not restricted by the statutory limit of a specified percentage of its average net profits of the immediately preceding three Financial Years. However, the aforementioned expenditure in any Financial Year shall be at least 2% of Company's average Net profits for the three immediately preceding Financial Years, or as otherwise required by the law.
2. The CSR Committee shall prepare a CSR Annual Plan after taking into consideration the recommendations made by Human Resources Department and Powering Impact Team for the above which shall include:
 - Identified CSR Projects
 - CSR expenditure
 - Implementation Schedules
 - Monitoring and reporting mechanism for the projects or programs.
3. Total expenditure in the CSR Annual Plan shall be approved by the Board upon recommendation by the CSR Committee
4. In case the Company fails to spend the statutory minimum limit of Company's average net profits of the immediately preceding three years, or the net profit calculations as otherwise prescribed by law, in any given financial year, the Board shall specify the reasons for the same in its report in terms of clause (o) of sub-section (3) of section 134.
5. The Company shall strive to spend the budgeted amount allocated for CSR activities/projects planned for each financial year, within that year. If for any reason, the budget for a year remains unutilized, the same would not lapse and will be treated in the following manner:
 - i. In case of Ongoing Project, the unspent amount shall be transferred to an account i.e.

'Unspent CSR Account' within 30 days of end of the financial year, or within such other time period as may be specified in the Act or CSR Rules from time to time, and such sum shall be spent during the next three financial years from the date of transfer, in the manner prescribed under the Act read with CSR Rules, failing which, the Company shall treat the unspent amount in the manner prescribed under the Act read with CSR Rules.

- ii. In case of activities/ projects other than Ongoing Project, the same shall be transferred to funds specified in Schedule VII of the Act, or any such other fund(s) as may be specified under the Act or CSR Rules, within 6 months of close of the financial year or within such other time period as may be specified from time to time.
6. The Board may, during any financial year, approve of undertaking CSR expenditure beyond the CSR obligation for that particular financial year. Such excess CSR spend may be carried forward for setting off against the CSR obligation of the Company over next three consecutive financial years in the manner decided by the Board.

B. OTHERS

1. The CSR Committee shall ensure that CSR expenditure in the Annual Plan shall be for the Projects in the CSR activities as specified in this CSR Policy.
2. The Board of Directors of the Company are authorized severally to decide on CSR Projects to be implemented through the Indirect Method within the allocation as per the Annual Plan.
3. Any surplus arising out of the CSR Projects shall not form a part of the business profit of the Company and shall be treated in the following manner:
 - a) ploughed back into the same project; or
 - b) shall be transferred to the Unspent CSR Account (if any) opened by the Company, from which the said amount shall be spent in pursuance of CSR policy and annual action plan of the Company; or
 - c) Such surplus will be transferred to a Fund specified in Schedule VII to the Act, or any such other fund(s) as may be specified under the Act or the Rules, within a period of six months of the expiry of the financial year.

M. DUTIES AND RESPONSIBILITIES

1. BOARD OF DIRECTORS

The Board shall include in its Report the annual report on CSR Projects as per the format provided in the Annexure to the Rules.

2. CSR COMMITTEE

- a. The CSR Committee shall monitor the implementation of the CSR Policy and CSR Plan. For this purpose, the CSR Committee shall meet at least once in a financial year. The quorum for the meeting shall be minimum two committee members. Committee Members may attend the meeting via feasible electronic modes / video conferencing or physical meetings.
- b. In discharge of CSR activities or Projects of the Company, the CSR Committee shall be responsible to the Board for any act that may be required to be done by the CSR Committee in furtherance of its statutory obligations, or as required by the Board.
- c. The CSR Committee shall place before the Board the draft annual report as per the format in annexure to the Rules in Board meeting for Board review and finalization.
- d. The CSR Committee shall place before the Board responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and Policy of the company for inclusion in the Board's Report.

e. The CSR Committee shall ensure that the CSR Policy and finalized Annual Plan is displayed on the Company's website, if any.

3. CSR OFFICER (if appointed by the Board)

- a. The CSR Officer appointed as such shall assist the Committee on the proper implementation and execution of CSR Projects of the Company.
- b. The CSR Officer shall assist the Committee for monitoring the Projects vis-à-vis the Annual Plan.
- c. The CSR Officer shall send the half yearly CSR report for the CSR Committee meeting and CSR Annual Plan and the draft annual report as per the format in Rules for the CSR Committee meeting.
- d. The CSR Officer shall communicate the relevant feedback received by him/her to the CSR Committee.
- e. The CSR Officer shall assist the CSR Committee for any act that may be required to be done by the CSR Committee in accordance with the Policy.
- f. The CSR Officer may be assisted by a select group of individuals who shall be available on priority basis to the CSR Officer, including in Units, as and when required in discharge of all or any of his functions as required under the CSR Policy.

N. DISCLOSURE

The Company shall disclose the composition of the CSR Committee, CSR Policy and the Projects approved by the Board on its website, if any. The CSR Annual Report, web link of Policy along with salient features of the Policy and details of change (if any) during the financial year, shall be disclosed in the Board's report.

O. REVIEW PERIODICITY AND AMENDMENT:

CSR Plan and policy may be revised/modified/amended by the CSR Committee at such intervals as it may deem fit.

Approved by:

1. Finance: Nathan Matson
2. HR : Benjamin Cordani
3. Legal Department : Parag and Andrew
4. Sustainability Department : Lorenza and Ryan
5. Board of Directors as on December 19, 2025

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