



**Fourth Dimension Solutions**  
Innovation, Efficiency, Execution

# **FOURTH DIMENSION SOLUTIONS LIMITED**

## **CORPORATE SOCIAL RESPONSIBILITY POLICY**

## I. INTRODUCTION

Section 135 of the Companies Act, 2013 mandates every Company having:

- ◆ Turnover of rupees one thousand crore or more, Or
- ◆ Net worth of rupees five hundred crore or more, Or
- ◆ Net profit of rupees five crore or more

During any financial year, will ensure to constitute a Corporate Social Responsibility Committee consisting of three or more Directors, out of which at least one Director shall be an Independent Director and that the company spends, in every financial year, at least 2% of the average net profit (to be calculated in accordance with the provision of section 198 of the Act) of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy approved by the Board on the recommendations made by the Corporate Social Responsibility Committee including to disclose contents of such policy in its report and on the Company Website.

## II. DEFINITIONS

**“Act”** means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.

**“Board of Directors”** or **“Board”** means the collective body of the Directors of the Company.

**“CSR Committee”** or **“Committee”** means the collective body of the Corporate Social Responsibility Committee of the Company.

**“Company”** shall mean **“Fourth Dimension Solutions Limited”**.

**“Policy”** or **“This Policy”** means, “Corporate Social Responsibility Policy” which relates to the activities to be undertaken by the Company as specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of normal course of business of the Company.

**“Contribution”** or **“CSR Budget”** means at least 2% of the average net profit (to be calculated in accordance with the provision of section 198 of the Act).

**“Any financial year”** means as referred under Sub-Section (1) of Section 135 of the Act read with Rule 3(2) of the Companies CSR Rule, 2014 which implies any of the three preceding financial year.

**“Project or Programs”** means activities specified in Schedule VII to the Act.

**“Implementing Agency”** means a registered trust or a registered society or a company as specified in the Sub Rule 2 of Rule 4 of the CSR Rule, 2014.

The words or expressions used but not defined herein, shall derive their meaning from the applicable Law.

### **III. PREAMBLE**

For Fourth Dimension Solutions Limited, CSR is a policy in compliance with the requirements of the CSR rules and regulations as notified by Ministry of Corporate Affairs in consonance with Section 135 of the Companies Act, 2013 & Schedule VII of the Companies Act, 2013. Corporate Social Responsibility (CSR, also called Corporate Conscience, Corporate Citizenship or Responsible Business). is the continuous social business, integrating social & environmental concern in the business operations, behaving ethically & contributing to socio-economical development of local community & society at large. Our CSR aim is to make a positive impact on people, environment, customers and the communities that we serve. Our CSR policy shall apply to all CSR Projects/Programmes undertaken by the company as per liberal interpretation of activities listed in Schedule VII of the Act, within the geographical limits of India alone, preferably towards the benefit of marginalized, disadvantaged, poor and deprived sections of the community and towards the Mother Nature.

### **IV. CSR POLICY VISION STATEMENT & OBJECTIVES**

#### ***VISION:***

The Company aspires to be a responsible corporate citizen, behave ethically & contribute to sustainable development with strategies, policies and actions aligned with wider social, economic & environmental concerns in mind.

#### ***OBJECTIVES:***

- i. To set up the guiding principles for carrying out CSR activities.
- ii. To set up processes for promoting, investing, engaging, collaborating, implementing and monitoring of the CSR activities to be undertaken by the Company.
- iii. To conduct its business in line with the Responsible Business framework.
- iv. To create superior value for our stakeholders.
- v. Implementation of the CSR activities in Projects/Programme mode through a focused approach for generating maximum approach.

### **V. CSR APPLICABILITY**

The Board of Directors will ensure that the company spends, in every financial year, at least 2% of the average net profit ( to be calculated in accordance with the provision of section 198) of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy where in any financial year.

- ◆ Turnover of rupees one thousand crore or more, Or
- ◆ Net worth of rupees five hundred crore or more, Or
- ◆ Net profit of rupees five crore or more

Any surplus or profit generated from CSR projects undertaken by us will be tracked and channelized into our CSR corpus or as a supplement to the CSR budget. These funds will be further used in development of the CSR projects and will not be added to the normal business profit.

In the event that the amount to be spent on CSR activities is not spent in its entirety in that FY, the reasons thereof will be outlined as per section 134 (3) (o).

The company will claim CSR expenditure only for the funds that are provided from its own resources and not for the contribution received from the other sources.

The CSR budget will be used as per the activities mentioned in the schedule VII of the Act in project/programme mode with a process of monitoring, evaluation and clear outlining of desired outcomes.

## **VI. PLANNING AND IMPLEMENTATION**

All CSR activities will be in the form of Projects/Programmes, which will, as far as possible, entail the following components:

- ◆ Details of annual financial allocation.
- ◆ Baseline Survey/Need Assessment where considered necessary/feasible.
- ◆ Identification of Beneficiaries.
- ◆ Signing of agreement with implementing agency.
- ◆ Formulation of detailed Project Report with clear deadlines.
- ◆ Preparation and Implementation of a comprehensive and concurrent documentation procedure.
- ◆ Regular Monitoring & Periodic review of the projects.
- ◆ Mandatory Reporting

## **VII. MONITORING, EVALUATION AND IMPACT ASSESMENT**

A proper monitoring and evaluation mechanism is developed by the company to ensure that all the Projects/Programmes are duly implemented as budgeted.

- ◆ The Monitoring System will be set up under the guidance of the CSR Committee:
- ◆ The progress of CSR activities under implementation will be reported to the Committee, on a periodical interval.
- ◆ A yearly report on CSR activities will be prepared which will be a part of the Annual Report of the Company.
- ◆ In case of any ambiguity or clarification with regard to CSR policy, a reference could be made to the CSR Committee of the Company and its decision would be final.

## **VIII. DOCUMENTATION**

The company will ensure the proper preparation of Comprehensive documentation and compilation of reports timely which will include printed material, audio / video recordings etc.

## **IX. ACCOUNTING & AUDITING**

The company will follow the Accounting and Auditing Guidance Note/Standards duly approved by the Ministry of Corporate Affairs, GOI

## **X. DISCLOSURE**

The Company will comply with section 135(2), 135(4)(a) and 134(3)(o) and any other applicable provisions of the Act and will ensure to make a disclosure of its CSR Policy, Implementing agency, expenditure details and the composition of CSR committee of the Board.

## **XI. REPORTING**

In consonance with the section 134(3)(o), Companies are required to incorporate in their Annual Report, a special note on CSR containing the following:

- ◆ Outline of the Company's CSR policy, with an overview of projects and programmes to be undertaken and reference to the web-link to CSR policy
- ◆ Composition of CSR Committee
- ◆ Average net profit of the Company for last three financial years
- ◆ CSR expenditure (2% of the net profit for last three financial years)
- ◆ Details of expenditure on CSR during financial year
- ◆ If the Company fails to spend 2% of the average net profit, the reason thereof

## **XII. COMPOSITION OF THE CSR COMMITTEE**

The members of the CSR Committee are as follows:

Mrs. Namita Mukherjee	:	Chairperson
Mr. Amalendu Mukherjee	:	Member
Mr. Prashant Kumar Gupta	:	Member

The Committee shall hold meeting as and when required, to discuss various issues on implementation of the CSR Policy of the Company. The role of CSR Committee is:

- ◆ To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII of the Companies Act 2013.

- ◆ To recommend the amount of expenditure to be incurred on the activities in a financial year.
- ◆ To monitor the Corporate Social Responsibility Policy of the company from time to time.
- ◆ Any other matter/thing as may be considered expedient by the members in furtherance of and to comply with the CSR Policy of the Company.

### **XIII. SCHEDULE VII OF THE ACT**

Project or Programs for Activities relating to:—

- ◆ 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
- ◆ promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects ;
- ◆ promoting gender equality and empowering women, setting up homes and hostels for woman 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;
- ◆ 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 Clean Ganga Fund set-up by the Central government for rejuvenation o river Ganga ;
- ◆ protection of national heritage, art and culture including restoration of buildings and sites of historical sites of historical importance and work of art; setting up public libraries; promotion and development of traditional arts and handi-crafts;
- ◆ measures for the benefit of armed forces veterans, war widows and their dependents;
- ◆ training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports;
- ◆ contribution to prime Minister’s National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Schedule Castes, the Scheduled Tribes, other backward classes, minorities and women;
- ◆ contribution or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- ◆ rural development projects;
- ◆ 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 Government or any other competent authority under any law for the time being in force.]