



WIRTGEN INDIA PRIVATE LIMITED

Corporate Social Responsibility
(CSR) Policy
2025-26



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1. PREAMBLE

The Corporate Social Responsibility Policy (hereinafter referred to as 'The CSR Policy') of Wirtgen India Private Limited (hereinafter referred to as 'The Company') has been framed in accordance with the provision of Section 135 of the Companies Act 2013 read with Companies (Corporate Social Responsibility) Rules, 2014, Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 and other applicable provisions/rules, if any, of the Companies Act, 2013, or subject to such modification and re-enactment thereof from time to time notified by the Ministry of Corporate Affairs, Government of India.

This Policy on Corporate Social Responsibility is to be formulated by the CSR Committee and then to be recommended to the Board of Directors of the Company ('Board') for its approval and amendments thereto, if any required.

2. INTRODUCTION

WIRTGEN INDIA is a member of the WIRTGEN GROUP which is now a part of JOHN DEERE Construction & Forestry Division – a highly successful global company in the field of agriculture, construction & forestry equipment.

The WIRTGEN GROUP is the world market leader in mobile Road Construction and Road Rehabilitation equipment, incorporating five strong brands: WIRTGEN, VÖGELE, HAMM, KLEEMANN and BENNINGHOVEN. As technological leader, we offer our customers mobile machine solutions for road construction and road rehabilitation, plants for mining and processing minerals or recycling material and for the production of asphalt.

WIRTGEN INDIA is committed to maintain Social, Environmental, Economical, Human rights, Ethical and Governance standards for the benefit of all its Stakeholders. WIRTGEN INDIA has several policies and standards in place, in line with our core values, covering Business Ethics and Governance, the Code of Conduct etc.

3. CSR VISION

The Company is committed to improving the lives of the communities in which it operates in a sustainable way. The CSR Vision of the Company is to build relationships of trust with local communities, society and stakeholders as good corporate citizens and to contribute to developing a sustainable society for future generations. We shall continue to relentlessly strive in our endeavor of nation-building, sustainable development, accelerated inclusive growth and social equity.

4. OBJECTIVES OF CSR POLICY

The CSR Policy, formulated in alignment with the Vision of the Company, lays down guidelines and mechanisms to be adopted by the Company in order to carry out CSR Projects / Programs/activities. All CSR Projects / Programs/activities will be conceived and implemented by the Company through a focused approach towards target beneficiaries for generating maximum impact. CSR Projects / Programs/activities of the Company may be carried out in partnership with credible implementing agencies, as per the provisions of the Companies (Corporate Social Responsibility Policy) Amendment Rules,

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2021 or subject to such modification and re-enactment thereof from time to time notified by the Ministry of Corporate Affairs, Government of India.

5. APPLICABILITY, VALIDITY & REVIEW

The CSR Policy shall apply to all CSR Projects / Programs / activities undertaken by the Company by its own or through eligible implementing agencies as per the Act. The Board may review the CSR policy as and when required and may amend the same as per the then requirement of the Company at any time it deems fit. The Board may review and make changes to the policy at any other intervals in case of any change in the Act.

6. CSR BUDGET

The CSR Budget will be allocated as per the provisions of the Act i.e. at least two per cent of the average net profit as per its financial statements calculated as per Section 198 of the Act read with the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 or any amendment thereof ('net profit') accrued during the three immediately preceding Financial Years. The Board of the Company will endeavor to spend in each Financial Year, at least two per cent of the average net profit on CSR Projects / Programs. In the event that the amount indicated above is not spent in its entirety in that Financial Year, the reasons thereof will be outlined as per Section 134(3) (o) of the Act and unless specified, the unspent CSR amount, if any, will be transferred by the company to any fund included in schedule VII of the Act. In implementing its CSR Projects/Programs the Company may choose to partner with a registered trust, society or a Section 8 company or any other sources that fulfill all requirements of Section 135 of Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021. The Company may collaborate or pool resources with other entities within the Group to undertake CSR Projects / Programs or with any other entities/organization/international organisation as specified in Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021. The Company may also enter into partnerships with the government, business partners and communities to achieve a significant impact of the social projects.

In view of the above, Wirtgen India will spend its CSR Liability for the FY 2025-26 within the prescribed timeline.

7. TREATMENT OF SURPLUS

In the event that the Company makes any surplus or profit from pursuing its CSR Projects / Programs, these will not form part of the business profit and will be invested back into CSR Projects or will be treated as per the provisions of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021.

8. FOCUS AREAS

The Company shall undertake CSR Projects / Programs/ activities that are aligned with areas listed in Schedule VII of the Act or any modifications thereof from time to time, within the geographical limits of India, for the benefit of marginalized, disadvantaged and underserved sections of the community and the environment.

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CSR Projects / Programs / Activities will not, however, include the following:

- activities undertaken in pursuance of normal course of business of the company
- Activities which benefit only the employees of the Company and their families
- Contribution to any political parties
- Activities undertaken outside the country
- activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services
- activities carried out for fulfilment of any other statutory obligations under any law in force in India.

Wirtgen India will primarily focus (but not limited to) on the following CSR Projects / Programs / Activities either by its own (Directly) or through its implementing agencies/third parties like Trust, NGO, Society, Non-Governmental Organizations etc. (Indirectly) (eligible as per provisions of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021) during the year 2025-26: -

Sl. No.	Name of Programmes	Item from list of activities in Schedule VII to Companies Act, 2013	Allocation of Funds (INR approx.)
1	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.	Item (i)	75,00,000
2	promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.	Item (ii)	40,00,000
3	promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.	Item (iii)	50,00,000
4	ensuring environmental sustainability, ecological balance	Item (iv)	
5	Contribution to incubators or research and development projects in the field of science, technology, engineering funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and	Item (ix a)	

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6	Contributions to public funded Universities; Indian Institute of Technology (IITs); Department of Science and Technology (DST); engaged in conducting research in science, technology, engineering aimed at promoting Sustainable Development Goals (SDGs).]	Item (ix a)	75,00,000
7	Any rural development projects.	Item (x)	25,00,000
8	Disaster management, including relief, rehabilitation and reconstruction activities	Item (xii)	25,00,000

The amount allocated for each Programmes is the estimated amount which may be increased / decreased by the CSR Committee depending on the requirements for each programmes. All the payments made against each CSR activities must be processed as per the "Standard Operating Process & Matrix for PO/Agreement approvals and expenses approval". If the CSR projects / activities are carried out in collaboration with implementing agencies/third parties, then such implementing agencies /third parties must share the following documents for verification before onboarding and should be approved by the legal Dept., in order to ensure proper diligence

1. KYC Documents & registration certificates.
2. CSR registration certificate from Government.
3. The proposal details including Brochures – background
4. 80G certificate under Income Tax, if applicable
5. Audited financials of latest 3 years
6. Copy of MOA & AOA
7. Copy of PAN
8. Due Diligence Form

Once onboarded, the CSR working committee must ensure to collect following from implementing agencies /third parties:

1. Fund utilisation certificate.
2. Status of the project for which the fund was remitted.
3. Periodic report of the project after completion (quarterly/half yearly/yearly)

9. MODE OF IMPLEMENTATION

A. Implementation:

Company shall use participatory tools to identify the need of the community, prioritize the identified areas and plan the project/programs according to the identified needs. Proposals will be developed to implement the identified projects / programs. The CSR Activities shall be executed through one or more of the following modes:

- A. Directly by the Company; and/or
- B. Through any of the following Implementing Agencies, duly registered with the Ministry of Corporate Affairs for undertaking the CSR activities:

1. Company established under Section 8 of the Companies Act or a registered trust or a registered society, registered under Section 12A and 80 G of the Income Tax

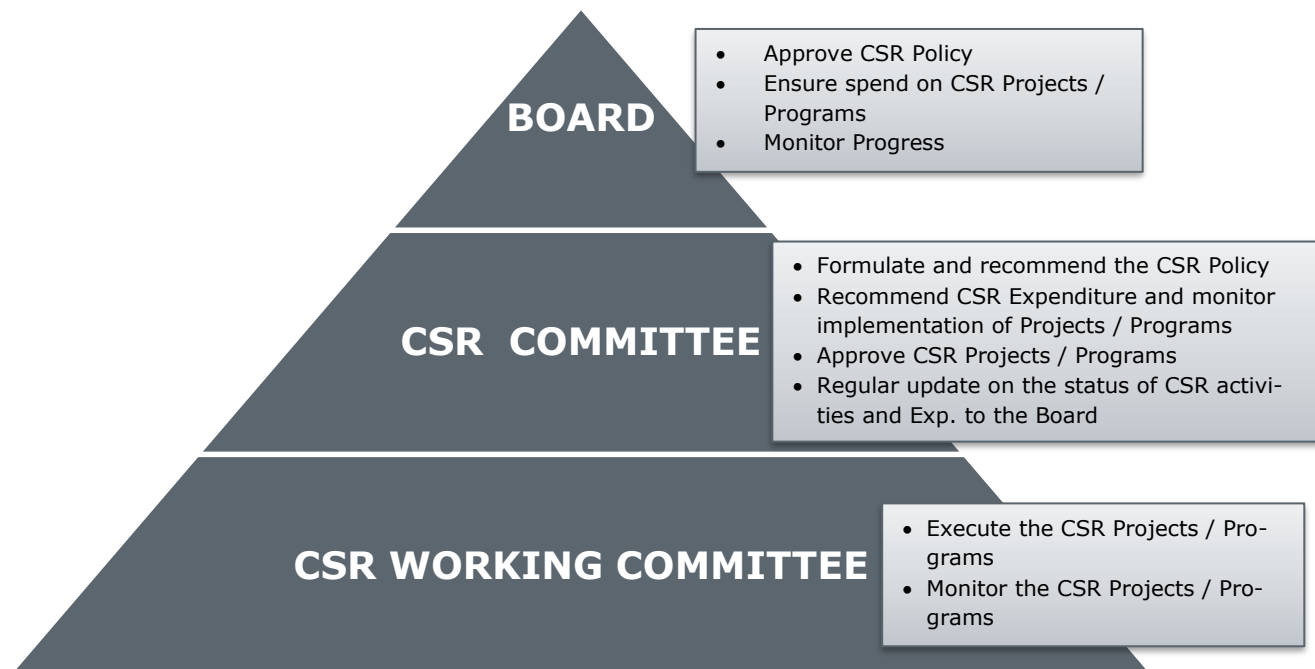
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- Act, 1961, established by the Company, either singly or along with any other Company; and/or
2. Through a Company established under Section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government or any entity established under an Act of Parliament or a State legislature; and/or
 3. Through a Company established under Section 8 of the Act or a registered trust or a registered society, other than those specified above, registered under Section 12A and 80 G of the Income Tax Act, 1961, with an established track record of three years in undertaking similar activities, programs or projects; and/or
 4. The Company may also collaborate with other companies for undertaking projects or programs or CSR activities.

Impact assessments for Corporate Social Responsibility (CSR) projects will become mandatory for the Company if it meets specific criteria outlined in the Companies (CSR Policy) Rules, 2014. These assessments are typically required for companies with an average CSR obligation of ₹10 crore (ten crore rupees) or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years, and shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

GOVERNANCE STRUCTURE

The Governance Structure for CSR Projects / Programs undertaken by the Company shall be as represented below:


CSR Committee of the Board Members: -

1. Mr. Ramesh Palagiri
2. Mr. Nilesh Jajodia

The Company Secretary may act as the Secretary to the CSR Committee of the Board.

CSR Internal Working Committee Members: -

1. Ms. Neena Nikam
2. Ms. Sandhya Pillai
3. Mr. Amol Deshmukh
4. Mr. Suhas Inamdar
5. Mr. Gurmukh Khelani
6. Mr. Biju Augustine

Company Secretary would support for advising/suggesting on the legal framework in accordance with the provision of Section 135 of the Companies Act 2013 and rules made thereunder.

The members of the internal working committee can be altered/modified at any time as and when required, based on the feasibility of the internal working committee, for which no approval of the CSR Committee or the Board is required. However, such alteration/modification in the internal working committee must be approved by the majority of the members of the internal working committee. If any of the Director ceases to be the director of the Company will automatically cease to be the member of the CSR committee of the Board; similarly, if a new Director/s is/are appointed on the Board of the Company, will be deemed to be included as the member of the CSR committee of the Board (subject to complying with the provisions of the Companies Act, 2013 and rules made thereunder).

10. PLANNING & IMPLEMENTATION

The mode of implementation of CSR programs will include a combination of direct implementation and through implementing agencies. The Company will select its implementing agencies after appropriate due diligence as per provisions of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 or any other rules as amended from time to time.

The Company may use services of expert agencies, consultancy firms etc. wherever required for carrying out surveys, guidance on project design and implementation, impact assessment surveys, etc.

11. CONFLICT OF INTEREST

The Conflict of Interest applies to all employees, Board members, CSR Committee members of the Board, CSR working committee, and any other stakeholders involved in CSR decision making, external partners and vendors associated with Company's CSR activities. A Conflict of Interest occurs when an individual's personal, financial or professional interest interfere or appear to interfere with the objective execution of CSR activities.

Disclosure and Management of Conflicts:

- **Mandatory Disclosure:** All employees and stakeholders involved in CSR initiatives must disclose any potential conflicts of interest in writing to the CSR Committee.

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- Independent Review: The CSR Committee will review disclosed conflicts and determine appropriate action, including recusal from decision-making processes or reassignment of responsibilities.
- Transparency Measures: CSR funding decisions shall be made based on objective criteria, and all transactions shall be documented and made available for audit.

Prohibited Activities:

- Employees and decision-makers shall not participate in CSR funding decisions where they have a personal or financial interest.
- No preferential treatment shall be given to NGOs, social enterprises, or individuals with personal or business ties to company representatives.
- Use of CSR resources for personal gain or non-approved purposes is strictly prohibited.

12. MONITORING & REPORTING

A comprehensive monitoring framework shall be devised by the Company to ensure that all Projects / Programs are duly implemented as approved by the CSR Committee and by the Board. The Company's CSR Committee shall monitor the approved projects and shall report to the Board about the current status of the CSR activities / CSR expenditure on quarterly / Half yearly basis. The monitoring and reporting mechanism will include program review, evaluation, documentation and reporting. *Improper Payments Bribes, kickbacks, and similar payments are strictly prohibited.* Paying or accepting an improper payment, like a bribe, is unethical and dishonest. Getting business through such methods damages our reputation. Employees, suppliers, and agents acting on behalf of the Company are to comply with Global Anti-Bribery Policy, Global Gifts, Entertainment, Meals & Policy and Supplier code of conduct.

13. AMENDMENTS TO THE POLICY

The Board of Directors on its own and/or as per the recommendations of CSR Committee can amend this Policy, as and when required as deemed fit. Any or all provisions of the CSR Policy would be subject to revision/amendment in accordance with the Regulations on the subject as may be issued from relevant statutory authorities, from time to time.

In case of any clarification on any matter, including interpretation of this Policy, the Company Secretary of the Company shall be contacted. The decision of the Board of Directors on all matters, relating to this Policy, shall be final and binding upon all concerned.

Failure of employees to comply with this policy may result in disciplinary action with applicable Company policies including the Code of Business Conduct and Global Policy Against Retaliation.

This Policy is subject to continuous review and updates as may be required from time to time.

Prepared By: CSR Committee
Approved By: Board of Directors
Revised on: December 5, 2025
Effective date: December 5, 2025