

<p><b>Eurofins Advinus Limited</b>  <b>Corporate Social Responsibility Policy</b></p>	<p><b>Version-1.1</b>  <b>Prepared by: Company Secretary</b>  <b>Reviewed by: CSR Committee</b>  <b>Approved by: Board of Directors</b></p>
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**Index**

INTRODUCTION..... 2

A. DEFINITION ..... 2

B. STRATEGY & ACTION PLAN ..... 3

C. FOCUS AREAS..... 3

D. MODES OF CARRYING OUT CSR ACTIVITIES..... 4

E. GOVERNANCE ..... 4

F. CSR SPENDING ..... 6

G. MONITORING PROCESS ..... 6

H. REPORTING ..... 7

I. EFFECTIVE DATE AND AMENDMENTS..... 7

J. CONTACT..... 7

## INTRODUCTION

Eurofins Advinus Limited (“Company”) is a premier drug discovery preclinical and development stage contract research company offering discovery services, CMC services, regulatory Toxicology (Safety Assessment), DMPK and Analytical R&D Services.

The Company believes that corporate growth and development should be inclusive and every Company has to be responsible and contribute towards betterment of the society. The Company wishes to commit itself to contribute to the society in ways best possible for the organization and shall pursue Corporate Social responsibility activities (hereinafter referred to as “CSR”) as one of its fundamental priorities.

This policy is based on the Corporate Social Responsibility (CSR) philosophy of **EUROFINS ADVINUS LIMITED** and provisions of Section 135 of the Companies Act, 2013, read with Schedule VII of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time and the notifications and circulars issued by the Ministry of Corporate Affairs (MCA) from time to time.

**EUROFINS ADVINUS LIMITED** is committed to undertake CSR activities in accordance with the CSR Regulations.

To further the Company’s CSR philosophy, the Board has constituted “**Eurofins Advinus CSR Committee**” as its core CSR team, as a means of fulfilling this commitment.

### A. DEFINITIONS:

Act	Companies Act, 2013 (as applicable), as amended and modified from time to time;
Areas of Interest/Objective	The focus areas / areas of interest as identified by the Company for implementing CSR goals in accordance with the CSR Regulations and as specified in Focus Areas of this CSR Policy
Board	Board of Directors of the Company;
Company	EUROFINS ADVINUS LIMITED
CSR	Corporate Social Responsibility
Eurofins Advinus Limited CSR Committee	The committee of the Board constituted to implement, supervise and manage the CSR initiatives of the Company in accordance with the CSR Policy of the Company and the provisions of the CSR Regulations, as amended from time to time;
CSR Commitment	In respect of a financial year, shall mean at least 2% (Two Percent) of the average Net Profits of the Company made during the 3 (Three) immediately preceding financial years or such minimum contribution as prescribed under the CSR Regulations, as amended from time to time;
CSR Policy	The CSR Policy of the Company, as amended from time to time;

CSR Regulations	Section 135 of the Act (as amended from time to time), the CSR Rules (as amended from time to time) and the notifications and circulars issued by the Ministry of Corporate Affairs from time to time, collectively.
CSR Rules	The Companies (Corporate Social Responsibility) Rules, 2014, as amended from time to time;
Net Profit	Shall have the meaning ascribed to it in the CSR Rules; and
Organizations	Such organizations including Non-Governmental Organizations (“NGO”) as are permitted to receive funding in accordance with the CSR Regulations.

#### B. STRATEGY AND ACTION PLAN:

The Company may undertake various CSR projects, programs and activities from time to time. The Company may also contribute towards any existing or ongoing CSR projects, programs and activities. Such projects, programs and activities will be undertaken keeping in mind the CSR philosophy of the Company and in alignment with the permissible activities under the CSR Regulations. It shall be at the discretion of the Company to undertake, modify, implement and/or cancel CSR projects, programs and activities from time to time as it deems fit.

The following action plan shall be adopted by the Company, to fulfill its CSR obligations:

- Devise and implement action plans
- Mobilise resources for the initiatives
- Build capacities for CSR activities
- Involve employees to volunteer for CSR activities
- Build partnerships with NGOs and other bodies
- Make strategic grants to support worthwhile projects/programs
- Periodic reviews and reporting
- Continuous compliance with statutory requirements

#### C. FOCUS AREAS:

Without prejudice to the generality of the aforesaid, the Company may (either independently or in collaboration with other entities) undertake one or more of the following activities under the ambit of CSR:

- (i) **Education:** Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly and the differently abled, by: (i) providing monetary contributions to academic institutions for establishing endowment funds and chairs; (ii) providing, food, vehicles, technology products, mobiles, tabs and other facilities with the objective of assisting students in their studies and also contribute to the NGO’s in various manner.

- (ii) **Health Care Activities:** Providing health care for visually impaired and physically challenged, creating awareness programmes, setting up of toilets in villages, helping anganwadies and facilitating them with basic amenities and setting up of mobile health vans for rural Karnataka including preventive health care.
- (iii) **Environmental Sustainability:** Ensuring environmental sustainability, ecological balance, promotion of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintenance of quality of soil, air and water.
- (iv) **Gender Equality and Empowerment of 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 promote measures for reducing inequalities faced by socially and economically backward groups.
- (v) **Others:** Any other projects, programs and activities falling within the permissible activities prescribed under the CSR Regulations and Schedule VII under the Companies Act, 2013, as amended from time to time.

#### **D. MODES OF CARRYING OUT CSR ACTIVITIES:**

The Company may carry out the CSR activities either on its own, or through a registered trust or registered society or through a Company registered under Section 8 of the Act (hereinafter referred to as 'Implementing Agencies') or through one or more of the modes in such manner as it deems fit. The Company may also collaborate with other companies for undertaking projects, programs and activities in such manner as it deems fit and as approved by the CSR Committee.

In the event the Company contributes money to the corpus of any Implementing Agency, such agency shall satisfy all requirements as specified in the Act in this regard.

The CSR Committee and the Implementing Agencies shall be responsible for strategizing, planning, execution, monitoring and evaluation of the CSR programmes/activities on behalf of the Company, either directly or through meaningful partnerships.

#### **E. GOVERNANCE**

##### **BOARD OF DIRECTORS:**

The Board of Directors of the Company shall be responsible for the following, in accordance with the provisions of the Companies Act 2013:

- Forming a CSR Committee;
- Approving the CSR policy, including periodic review and update; and
- Ensuring necessary disclosures in the Board's Report as specified under the Act

##### **COMPOSITION AND RESPONSIBILITIES OF CSR COMMITTEE:**

(i) **COMPOSITION:**

The CSR Committee shall consist of minimum 3 (Three) or more directors as may be decided by the Board from time to time. The Board may change the composition of the CSR Committee from time to time in such manner as it thinks fit and as required under the CSR Regulations.

(ii) **OBJECTIVES OF THE COMMITTEE:**

1. To develop a long term vision and strategy for CSR activities.
2. To establish process mechanism for the implementation and monitoring of the CSR activities in accordance with the CSR Regulations.
3. To strive for economic development that positively impacts the society at large with a minimal resource foot print.

(iii) **RESPONSIBILITIES:**

To achieve the above objectives, the CSR Committee will have, *inter alia*; the following roles, powers and responsibilities:

1. Formulate and recommend to the Board, the CSR projects, programs and activities to be undertaken by the Company, in compliance with the CSR Regulations;
2. Recommend to the Board on CSR expenditure to be incurred on the proposed CSR activities.
3. Determine the modalities of execution of such CSR projects, programs and activities;
4. Undertake all necessary steps to implement the CSR activities;
5. Authorize and approve CSR expenditure from time to time subject to the limits approved by the Board;
6. Determine the extent and manner of distribution of funds towards the various CSR projects undertaken by the Company;
7. Monitor the CSR activities as it deems appropriate and obtain the status reports / supporting documents;
8. Carry out all such acts, deeds, matters and things as may be required in connection with aforesaid matters and generally for any matter connected with the CSR policy of the Company;
9. To perform such functions as may be entrusted by the Board from time to time; and
10. Prepare annual report on CSR activities undertaken by the Company and submit such report to the Board.

(iv) **DECISION MAKING BY THE CSR COMMITTEE:**

1. The CSR Committee shall at all times, act in a manner that is consistent with the provisions contained in this CSR Policy and the CSR Regulations.

2. The CSR Committee shall endeavor to arrive at all decisions via consensus of all members. However, in the event the Committee is unable to arrive at a consensus, the decision of the Chairman of the CSR Committee shall be final.
3. All decisions of the Committee shall be ratified by the Board.

(v) **PROCEDURE AND QUORUM**

- **Frequency of meetings-** The CSR Committee shall meet at least once a year or as and when need arises to discharge their roles and responsibilities. Members may attend physically or through videoconferencing or any other audio-video mode.
- **Quorum of meetings-** A minimum of two members shall be present for the meeting. Members participating through videoconferencing shall be counted towards quorum.
- **Minutes-** The minutes of each meeting of the CSR Committee shall be circulated and finalized in accordance with the provisions under the Companies Act, 2013 or Secretarial Standards and shall be confirmed by the Board in subsequent meeting.

**F. CSR SPENDING:**

The Company shall spend at least two percent (2%) of its average net profit of immediately three preceding financial years on CSR activities in accordance with the provisions of the Act. The calculation of net profit shall be done in line with the provisions of section 198 of the Companies Act, 2013.

Any amounts available for set-off or any surplus arising out of the CSR activities undertaken in one financial year shall be dealt with in accordance with the provisions of the Companies Act, 2013.

**G. MONITORING PROCESS:**

The CSR Committee shall

- (i) monitor the implementation of various programs, projects and activities in such manner as it deems fit.
- (ii) determine the manner of submission of information, reports, files, etc. by third parties as a part of the monitoring process.
- (iii) ensure that a transparent monitoring mechanism is put in place.

In the event the Company wishes to implement the CSR activities undertaken by it through a registered trust or society or through a Company registered under section 8 of the Act or any other Implementing Agency, a report on the progress made by such trust / society / company / agency is to be submitted on a regular basis to the CSR Committee for its review and recommendations. The CSR Committee shall submit its report to the Board on the progress made by the Company in implementing the CSR activities undertaken by it and the same shall be noted by the Board, in its meetings.

**H. REPORTING:**

The Board's report shall include an annual report on CSR (containing particulars as required under the CSR Regulations under the Companies Act, 2013), projects, programs and activities undertaken by the Company in the relevant financial year including any unspent or surplus amount allocated to the CSR initiatives.

**I. EFFECTIVE DATE AND AMENDMENTS:**

The CSR policy shall come into force from the date of its approval by the Board of Directors of the Company. This policy shall revoke and replace any and all previous policies and understandings that are inconsistent with those contained herein. The policy may be reviewed and amended from time to time by the Board based on the recommendation of the CSR Committee or in accordance with the provisions of the Companies Act, 2013.

**J. CONTACT:**

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