Luminous Policy

On

Corporate Social Responsibility

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1. OBJECTIVE:

The policy aims to provide for the following:

(a) Establishing a guideline to comply with the provisions of CSR as mentioned in the Companies Act, 2013.

(b) Ensuring the implementation of CSR initiatives as per SOP.

(c) Creating opportunities for employees to participate in social initiatives.

2. VISION:

Our vision is to empower underserved local communities by providing education, vocational training, and renewable energy solutions. We strive to integrate these communities into the mainstream economy while collectively working towards a sustainable future with reduced carbon footprints.

3. MISSION:

Our mission is to empower and uplift the communities we serve by creating meaningful social, economic, and environmental impact. We strive to create resilient communities, promote environmental stewardship, and advance equitable opportunities for all. We nurture a culture of empathy, collaboration, and active engagement among our employees, encouraging them to be changemakers in the communities around them. Together, we aim to build lasting relationships and co-create a sustainable, inclusive future grounded in respect, diversity, and shared progress.

4. THEMATIC AREAS OF LUMINOUS CSR POLICY:

Luminous has identified three pillars of its CSR strategy, which largely indicate the thematic areas in which we undertake projects. In addition, there maybe integrated projects, comprising of two or more independent projects within the same geographical area and with same project goals. Details are given below –

4.1 Education & Employability: Recognizing education as a powerful catalyst for change and development, we provide educational and financial support to the children from underserved rural communities around our plants, to foster sustainable growth. Further, we aim to bridge the skill-gaps by equipping rural youth with employable skills, particularly in the renewable energy sector. As the world shifts towards sustainable energy, our goal is to prepare local talent to meet the demands of this evolving industry, ensuring they can thrive in a greener future.

4.1.1 Luminous Advanced Mentoring Program (LAMP): Luminous partners with NGOs working in the field of education and focusing on rural areas, to ensure that the students from underserved communities, studying in government schools, are provided the support which their parents are unable to provide. The aim is to help sustain these young students in the mainstream education and help them realize their ambitions. Also, it is a well-established sociological fact that when you

educate a girl-child, you educate a future family. The project aims at a holistic development of the beneficiaries. The support provided under this project includes:

- Scholarships to minimize financial constraints
- Quality out-of-school coaching with periodic evaluation of their progress
- Nutrition support – in the form of additional nutrition such as seasonal fruits provided
- Training in Soft Skills, Digital Literacy, Adolescent Health Awareness, Environmental Awareness, Career guidance sessions.

4.1.2 STEM Scholarships: Scholarships are provided to increase youth and women participation in Science, Technology, Engineering & Maths streams. Under this initiative, we provide financial support to deserving students from underserved communities, focusing mainly on females (min. 80%). By investing in their education, we are not only nurturing individual potential but also contributing to the development of a skilled workforce that can tackle the challenges of tomorrow.

4.1.3 Solar PV Installation Training (NSDC Certified): The project provides training to rural youth on installing Solar equipment and its maintenance, thus making trained workforce available in rural India, as we ready ourselves for a major expansion of solar power sector. The program aims to overcome the dearth of trained Solar technicians in India to handle the solar installations.

4.1.4 Solar Smart Classrooms: This project aims at installing Solar Smart Classrooms in inaccessible villages and small towns to improve educational infrastructure while promoting sustainable energy use. Project also includes training teachers from the same schools to ensure better adoption and sustainability of the project.

4.1.5 Prime Minister Internship Scheme (PMIS): The Prime Minister Internship Scheme has been introduced to bridge the gap between academic learning and industry skill-demand. The scheme is designed to empower young individuals with practical exposure, skill development, and hands-on experience, thereby enhancing employability and fostering sustainable growth.

4.1.6 Luminous Electricians Advancement Program (LEAP): The program is designed not only to enhance employability of untrained electricians but also to strengthen family well-being through complementary support initiatives. The focus group (of electricians) shall receive NSDC/NCVET certified Electricians' Training and placement support. Family engagement programs shall include **digital literacy** training for women in the household, **digital education support** for children, and **STEM scholarships** to ensure continued academic participation. By combining vocational training with holistic family development, the program ensures sustainable impact, fostering economic stability, gender empowerment, and educational advancement within each beneficiary household.

4.2 Environment - Our environmental commitment is rooted in the belief that businesses have a responsibility to protect the planet. We strive to minimize our ecological footprints while promoting sustainable practices that benefit both the environment and the society. We aim to cover -

(a) Increasing the green cover in common areas

(b) Encourage the use of solar energy, specifically in the rural areas

(c) Water conservation, water-harvesting or provision of clean drinking water

(d) Waste-management for a significant population

(e) Contribute towards reducing air-pollution

4.2.1 Luminous Initiatives for Environment (LIFE) – This project focuses on planting trees in community areas with an intent to increase the local green cover. Trees not only help protect the environment by absorbing carbon, they also support community health with cleaner, greener spaces. In short, plantations bring together ecological care, social well-being, and long-term value for communities

4.3 Electrification (through solar) – Under this pillar, our initiatives are designed to provide clean, affordable, and reliable energy to households or community / public institutions that lack access to traditional power sources or are unable to function efficiently due to insufficient power availability. By leveraging solar technology, we strive to empower communities, reduce reliance on fossil fuels, and contribute to global efforts to combat climate change.

4.3.1 Rural Electrification or Luminous Energy Accessibility for Development (LEAD): This project **a**ddresses the lack of access to clean energy which is now critical for sustainable development. The target beneficiaries are the women-led households amongst the underserved communities. Accessibility to solar-energy, empowers the marginalized families to break the cycle of poverty through extended hours of working / studying etc.

4.3.2 Solar Street Lights – This initiative is designed to improve public safety and visibility during night hours, while reducing reliance on conventional electricity sources. By installing solar-powered lights, we contribute to creating safer, more vibrant neighborhoods and promoting sustainable energy use.

4.3.3 Any project that shall aim to provide sustainable solar solutions to rural/urban issues.

4.4 Integrated projects that align with Schedule VII of Companies Act 2013 wherein the individual projects may fall under more than one strategic pillar but have the same geographical spread and target population.

5 Roles & Responsibilities of CSR COMMITTEE

5.1 The CSR Committee shall be responsible for providing recommendations to the Board with respect to CSR Projects that may be undertaken by the Company in accordance with the CSR Policy as well as the Companies Act, 2013 and the CSR Rules.

5.2 Without prejudice to the generality of the foregoing, the CSR Committee shall be responsible for the following activities:

(a) Formulate and recommend CSR projects to the Board of Directors;
(b) Propose the CSR budget for the year;

(c) Monitor CSR policy & its implementation; and

(d) Formulate annual action plan in pursuance of the CSR policy and in accordance with the applicable laws, inclusive of the following items:

i) List of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

ii) Manner of execution of such projects or programs;

iii) Modalities of utilization of funds and implementation schedules for the projects or programmes;

iv) Monitoring and reporting mechanism for the projects or programmes; and

v) Details of need and impact assessment, if any, for the projects undertaken by the company.

5.3 The CSR Committee shall consist of at least two directors of the Company. The number of members of the CSR Committee and their powers and functions can be specified, varied, altered or modified from time to time by the Board, subject to the provisions of the applicable laws.

5.4 The CSR Committee shall hold meetings which shall be attended by a minimum of two members of the Committee. The meetings shall be held at the registered office or at any other place as may be agreed by the members of the Committee. The CSR Board meeting is held annually and reconvenes as needed.

5.5 All questions of interpretation or discrepancies which shall arise under, or as a result of, or pursuant to, or in connection with the implementation of the CSR Policy or any initiative or activities undertaken by the Company in terms of the CSR Policy, shall be referred to the CSR Committee for their inputs and the final decision/determination/ interpretation shall rest with the Board.

5.6 No member of the CSR Committee shall be personally liable for any decision or action taken in good faith with respect to the CSR Policy.

5.7 The composition of the CSR Committee is as given below:

S. No.	Name of Members	Designation
1.	Ms. Preeti Bajaj	Chairman
2.	Mr. Vivek Abrol	Member

6. CSR EXPENDITURE

6.1 Luminous commits to contribute at least 2% (two percent) of average Net Profits of the Company made during the three immediately preceding financial years in accordance with the Act and the Rules.

6.2 The CSR Committee shall recommend the manner in which the CSR Expenditure shall be incurred in a year, in accordance with the Act and the Rules.

6.3 The Board shall be responsible for sanctioning the CSR Expenditure and along with the CSR Committee

responsible for taking steps to ensure that the amount for the CSR Expenditure is available to the Implementation Group for application towards the CSR Activities.

6.4 In order to count towards CSR Expenditure, CSR Activities must be undertaken in compliance with the applicable laws and shall not include the following:

(a) activities undertaken in pursuance of normal course of business of the company

(b) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;

(c) contribution of any amount directly or indirectly to any political party under Section 182 of the Act;

(d) activities benefitting employees of the company as defined in clause (k) of Section 2 of the Code on Wages, 2019 (29 of 2019);

(e) activities supported by the company on sponsorship basis for deriving marketing benefits for its products or services; and

(f) activities carried out for fulfilment of any other statutory obligations under any law in force in India.

(g) The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the financial year.

6.6 The CSR amount may be spent by the Company for creation or acquisition of a capital asset, which shall be held by –

(a) A company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number.

(b) Beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or

(c) A public authority

7. MONITORING PROCESS & MECHANISM:

7.1 To ensure that the objectives of CSR Policy are being met in an efficient and effective manner, the utilization of the amount sanctioned towards CSR Activities should be reported by the CSR Team to the CSR Committee in such manner as the CSR Committee may direct.

7.2 In the event any of the CSR Activities are undertaken through an Implementing Agency (NGO/NPO/PO), the CSR Team should obtain relevant information from the Implementing Agency and ensure that the progress on such CSR Activity is submitted to the CSR Committee in such manner as the CSR Committee

may direct.

7.3 For the purposes of monitoring, the CSR Team may visit the project site to review CSR project and carry out inspections as recommended by the CSR Committee from time to time.

7.4 Upon receipt of such progress report by the CSR Team, the CSR Committee may review and deliberate upon such reports and provide such inputs or recommendations, as it may deem necessary, to the Board.

7.5 Notwithstanding anything to the contrary, the Board shall not be obliged to comply with the recommendations of the CSR Committee.

8 APPROVAL PROCESS FOR PROJECT / PARTNER SELECTION

Following approval process shall be followed for all project / partner selection, under this policy:

Step 1 – The CSR team shall explore various viable programs under the four pillars of the CSR Policy.

Step 2 – CSR Team shall analyze the suggested programs against community needs, expected impact, feasibility, budget and related compliances.

Step 3 – Once a theme is identified and selected, the CSR team shall look for multiple partners (NGO/NPO/For Profit), eligible to run the program.

Step 4 – The CSR team shall suggest suitable and eligible partners to the NPP, along with a detailed scope of the project and partner KPIs. In case of unavailability of adequate number of quotations, or if the partner selection is based on expertise aligned with project requirement, the matter is highlighted to CHRO for approval as a deviation from process.

Step 5 – Basis the scope of work, the NPP team shall finalize a partner or look for one, if CSR Team has not been able to find such partners. NPP will suggest L1, L2 & L3. Any deviation to this process shall have to be approved by the CHRO.

Step 6 – CSR Team will present the detailed presentation to CSR Committee and based on recommendations of CSR Committee, Board of Directors shall approve the project & programs

Step 7 – On Board's approval, a contract shall be drawn up by the Legal team, and signed by the company and the implementation partner

Step 8 – Once the contract is signed and exchanged with partner, the IP shall ask for the advance according to the payment schedule. Next instalments are to be released as per the terms mentioned in the agreement and once the documents are verified by the accounts team based at different locations.

Step 9 – CSR Manager will ensure training of partner's team on the dashboard, to record and

monitor the program implementation.

9 AMENDMENT:

The Board of the Company may, subject to compliance with applicable laws, at any time alter, amend or modify the CSR Policy, as it deems fit, to comply with the statutory obligations of the Company to undertake the CSR Activities.

10 POLICY EXCEPTION:

Any exception to the policy would have to be approved by the Board of Directors.

Disclaimer: The Management reserves the right to alter, modify, change or withdraw this policy at any time at its sole discretion.

**********END OF DOCUMENT**********

Annexure 1

Annual Action Plan for Corporate Social Responsibility for the FY 2026-27

Theme	Project Name	Location	Implementation Agency / NGO Partner	Category under Schedule VII
Education & Employability	LAMP	Gagret (Himachal Pradesh)	Ankur Welfare Society	2
		Baddi (Himachal Pradesh)	Udayan care/Ankur Welfare Society	2
		Hosur (Tamil Nadu)	ARCOD	2
		Haridwar (Uttarakhand)	Happy Horizon Trust	2
		Rudrapur (Uttarakhand)	To be decided	2
		Gurugram	Harmony House	2
		Angul	WIP	2
	Digital Literacy	Gurugram	DEF	2
	STEM Scholarships	Pan India	Shooting Stars Foundation	2
	Solar PV Training	Pan India	SSRDPT & Posterity	2
	Solar Smart Class	Haridwar & Rudrapur (Uttarakhand)	SSRDPT	2 & 4
	LEAP	WIP	WIP	2
Environment	LIFE	Baddi & Gagret (Himachal Pradesh), Hosur (Tamil Nadu), Haridwar & Rudrapur (Uttarakhand) Gurugram	Green Dream Foundation	4

		(Haryana), Angul (Orissa)		
Electrification through Solar	Rural Electrification	Uttarakhand, UP & Tamil Nadu	R2V2	4
	Solar Installation	WIP	Direct	4
	Solar Street Lights	Baddi & Gagret (Himachal Pradesh), Hosur, (Tamil Nadu), Haridwar, Rudrapur (Uttarakhand) and Gurugram	WIP	4
	Solar Cool Shelters	WIP	WIP	4
Luminous Integrated Village Empowerment	Integrated Rural Outreach	WIP	WIP	1,2,3,4 & 10
Admin	Dashboard Tool	Head Office	Super Human Race Pvt. Ltd.	-