

**VEDANTA POWER LIMITED**  
**(FORMERLY KNOWN AS TALWANDI SABO POWER LIMITED)**  
**(the “Company”)**

**CORPORATE SOCIAL RESPONSIBILITY POLICY**

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| Document Name               | Corporate Social Responsibility Policy |
| Company                     | Vedanta Power Limited                  |
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## **VEDANTA POWER LIMITED**

### **CORPORATE SOCIAL RESPONSIBILITY POLICY**

#### **1. POLICY OBJECTIVE**

Vedanta Power Limited ("formerly known as Talwandi Sabo Power Limited) " (VPL or "the Company") is committed to conducting its business in a socially responsible, ethical, and environmentally sustainable manner. The Company seeks to continuously enhance the quality of life of communities in and around its operational areas—past and present—and beyond, in alignment with India’s development priorities and the United Nations Sustainable Development Goals (UN SDGs). This Policy provides the framework to achieve these objectives and ensures a consistent, transparent, and compliant approach to CSR implementation.

#### **2. VEDANTA POWER LIMITED CSR PHILOSOPHY**

**VEDANTA POWER LIMITED** is committed to reinvesting in the social development of communities and the nation at large.

*CSR Vision: “Empowering communities, transforming lives and facilitating nation building through sustainable and inclusive growth.”*

- VAML believes in contributing positively to integrated and inclusive development through partnerships with Central and State Governments, corporates, civil society organizations, academic institutions, multilateral agencies, and community-based institutions.
- The long-term sustainability of Vedanta Power Limited business is intrinsically linked to enduring and mutually beneficial relationships with stakeholders, especially communities.
- Employees play a vital role in strengthening resilient communities alongside driving business excellence.

#### **3. THEMATIC FOCUS AREAS**

CSR programs are anchored in poverty alleviation and integrated development, based on CSR Strategy 2030, derived from independent baseline and need assessments, and aligned with national and global development priorities.

- I. Eradicating hunger, poverty and malnutrition, “promoting health care including preventive health care” and sanitation including contribution to the Swach 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 centres 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.
- VII. training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports
- VIII. contribution to the prime minister's national relief 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. Contribution to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government, and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organisation (DRDO), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) 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.
- XII. disaster management, including relief, rehabilitation and reconstruction activities.

Modifications may be made from time to time, as per recommendations of the CSR Committee of the Company in the thrust areas and/ or activities that the company intends to execute under CSR. The surplus arising out of the CSR activities, projects or programs shall not form part of the business profit of the Company.

#### **4. GUIDING PRINCIPLES FOR PROJECT SELECTION AND IMPLEMENTATION**

The CSR projects shall be based on the CSR Strategy 2030 and recommendations of the need assessment and baseline survey report conducted every three years by an Independent Agency.

Vedanta Power Limited shall adopt the following implementation models for delivering its CSR

programs:

- **Partnerships:** Collaboration with third parties such as Section 8 companies/civil society/NGOs including multilateral & international agencies, academic and training institutions, corporates, government bodies and Community led Institutions.
- **Direct Engagement:** In-house implementation by VEDANTA POWER LIMITED and/or through foundations established for this purpose, encompassing project design and delivery.

The Annual Action plan shall be formulated based on the project identified in line with the CSR Strategy 2030 and outcomes of independent need assessments and baseline survey report. The CSR Committee shall review and determine the CSR activities and recommend the Annual Action Plan to the Board of Directors for approval.

## **5. GOVERNANCE, REVIEW AND MONITORING**

Vedanta Power Limited aligns its CSR processes with Vedanta Technical standards across the project life cycle. A multi-tiered governance mechanism enables systemic review of the projects and timely course correction, as required. This includes:

- Periodic internal reviews by CSR teams, covering project approvals, partner onboarding, budget monitoring, review of audit reports and its compliances, and assessment of CSR processes and its outcomes.
- Review and approval of annual CSR plans and budgets by the CSR Executive Committee and Management Committee (CSR Exco & Mancom), along with quarterly monitoring of program progress
- Oversight by the CSR Committee of the company, which shall meet at least twice a year to approve the annual CSR plan and budget, ensure alignment of CSR activities with Board approved CSR Policy, and review the program progress.

The Board of Directors shall satisfy itself that the CSR funds have been utilized for the approved purposes and in the prescribed manner. The Chief Financial Officer or the person responsible for financial management shall certify to the effect.

Any Surplus, arising from CSR initiatives of the Company shall not form part of the Company's business profits. Any unspent amounts after adjustment of any excess expenditure from previous financial years, shall be classified as relating to ongoing or non-ongoing projects and transferred to the designated escrow account or fund, in accordance with applicable legal requirements.

Further, any CSR expenditure more than the prescribed two percent obligation, may be carried forward and set off against the CSR obligation of up to the immediate succeeding 3 financial years, in line with Section 135(5) of Companies Act, 2013.

## **6. IMPACT ASSESSMENT**

Vedanta Power Limited shall undertake the impact assessment wherever applicable as per the below requirement under Companies Act, 2013:

*Every Company having average CSR obligation of ₹ 10 Crore or more in pursuance of Section 135(5) of Companies Act, 2013, in three immediately preceding financial years, shall undertake impact assessment, through an Independent Agency, of their CSR projects having outlays of ₹ 1 Crore or more, and which have been completed not less than 1 year before undertaking the impact study.*

Additionally, the Company shall undertake periodic impact assessment of other projects, once every three years.

## **7. AUDIT**

All CSR activities and expenditures shall be subject to audit by independent external agencies.

The CSR Committee shall review compliance with applicable legal and regulatory requirements.

## **8. COMMUNICATION**

The company shall voluntarily and periodically communicate the outcomes and impact of the social programs to relevant stakeholders.

## **9. RESPONSIBILITY**

The Board-constituted CSR Committee, supported by the CSR team, shall be responsible for decision-making and oversight with respect to the Company's CSR Policy and its implementation.

## **10. REVIEW OF POLICY**

The CSR Policy shall be reviewed once every three years or earlier, as may be recommended by the CSR Committee.

## **11. AMENDMENTS IN LAW**

Any subsequent amendment or modification to the Companies Act, 2013 and/or other applicable laws relating to CSR shall automatically apply to this Policy.