

DEE Development Engineers Limited

CSR Policy

(Pursuant to Section 135 of the Companies Act, 2013 and Rules thereunder)

Issued By: Chief Operating Officer (COO)

Issued on September 19, 2025

INTRODUCTION

DEE Development Engineers Ltd. (hereinafter referred as "DEE Piping" or "Company") recognises that business growth and social development are interconnected. Since inception, the Company has embraced its social responsibilities, fostering long-term partnerships with local communities and contributing to their well-being. With the Company's expanded presence across India and global markets, it remains committed to aligning its CSR strategy with the needs of communities, the expectations of stakeholders, and the principles of sustainable development.

The nature of DEE Piping's operations spans across multiple regions globally. The expansion of our industrial footprint has brought new opportunities to strengthen our CSR outreach. The Company implements its CSR initiatives through the Atul Krishan Bansal (AKB) Foundation, a dedicated subsidiary, while also partnering with credible NGOs and institutions where appropriate.

The CSR Policy of DDEL is broadly framed considering the following measures:

- a) Welfare measures for the community at large to ensure that the poorest and marginalized sections of the society derive maximum benefits.
- b) Contribution to the society at large by way of social and cultural development, imparting education, training and social awareness especially regarding the economically backward class for their development and generation of income.
- c) Protection and safeguard of environment and maintaining ecological balance.

OBJECTIVE

The main objective of the CSR policy is to lay down guidelines for DEE Piping to make CSR a key business process for sustainable development of the society and its communities. It aims to supplement the role of the Government in enhancing the welfare measures for communities based on the immediate and long term social and environmental consequences of their activities. The Company will act as a good Corporate Citizen, subscribing to the principles of integrating economic, environmental and social objectives with the company's operations and growth.



GUIDING PRINCIPLES

DEE Piping's CSR approach is based on the following principles:

- 1. Inclusivity: Focus on underprivileged and marginalised sections of society.
- 2. Sustainability: Undertake projects that have lasting impact, contributing to community resilience.
- 3. Alignment: Ensure CSR activities are relevant to the socio-economic context of the Company's operating locations.
- 4. Transparency: Ensure CSR spending and outcomes are disclosed openly, as per statutory requirements.

CSR STRATEGY

With a view to make the CSR Policy sustainable, its activities will be based on Core Competency, Community and Business Associates having a multi stake-holder approach adding value to the bottom line of the company and execute CSR objectives on the ideals of social justice without discrimination.

As a CSR process, DDEL will identify projects with long term, medium term and short-term action plans matching with the business plan based upon the following –

- 1. Requirements relating to baseline survey
- 2. Activities to be undertaken
- 3. Budgets allocated
- 4. Time-line prescribed
- 5. Responsibilities and authorities defined
- 6. Major results expected

CSR FOCUS AREAS

In line with Schedule VII of the Companies Act, 2013, DEE Piping may prioritise CSR activities in the following areas:



1. Education & Skill Development

- a. Support for schools, scholarships, digital learning, and vocational training.
- Skill development aligned with fabrication, modular construction, energy transition, and advanced manufacturing to create employability in communities near our plants.

2. Healthcare & Well-being

- a. Preventive and primary healthcare facilities, maternal and child health, and wellness camps.
- b. Mobile health services and digital healthcare outreach in underserved areas.
- 3. Women Empowerment & Social Inclusion
 - a. Support initiatives for girl child education, women's health, self-employment, and legal awareness.
 - b. Promote gender equality in local communities through training and entrepreneurship programs.
- 4. Rural & Community Development
 - a. Infrastructure support in villages near Company facilities (roads, water supply, sanitation, renewable energy solutions).
 - b. Programs for livelihood enhancement, senior citizen care, and sports promotion.
- 5. Environmental Sustainability
 - a. Afforestation, biodiversity conservation, water stewardship, and renewable energy awareness.
 - b. Projects aligned with climate resilience and sustainable livelihoods, in line with the Company's environmental commitments.
- 6. Support for National/State Priorities
 - Contributions to funds established by Central or State Governments for socioeconomic development and disaster relief.

IMPLEMENTATION

 CSR initiatives are implemented primarily through the AKB Foundation in collaboration with NGOs, academic institutions, and government agencies.



- Programs are designed with clear objectives, timelines, budgets, and measurable outcomes.
- Preference may be given to CSR activities in the regions surrounding the Company's operational facilities, while also supporting national-level initiatives as appropriate.

MONITORING & GOVERNANCE

- The CSR Committee of the Board oversees CSR planning and execution.
- The Committee ensures that projects are aligned with the policy, statutory requirements, and the Company's broader sustainability strategy.
- Monitoring mechanisms include periodic progress reviews, impact assessments, and independent evaluations where required.

POLICY REVIEW

This Policy will be reviewed periodically to reflect changes in regulatory requirements, business strategy, and community needs.