



CORPORATE SOCIAL RESPONSIBILITY POLICY

RATIONAL INTERNATIONAL INDIA PRIVATE LIMITED

1. INTRODUCTION

Rational International India Private Limited (“Rational India”), is a company engaged in the business of trading of products used for food preparation by restaurants, hotels, canteens, hospitals etc. and renders related services. It is a wholly owned subsidiary of Rational AG. RATIONAL is the global leader in the hot food preparation segment for professional kitchens and a pioneer in the combi-steamer manufacturing space.

RATIONAL acts exclusively according to the principles of sustainable and profitable growth which is why our sustainable approach reflects ecological, economic and social aspects. We support initiatives which deliver economic growth, contribute positively to social well-being and manage the environment sustainably.

The Company is committed to implement the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2014 and the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2015. Accordingly, the Company has made a CSR Policy. This policy shall be known as Corporate Social Responsibility Policy of the Company and is referred hereinafter as “the Policy” or “CSR Policy”.

2. CSR COMMITTEE

As per the provision of Section 135(9) of the Companies Act, 2013, where the amount to be spent by the company on CSR activities in any financial year does not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility [CSR] Committee shall not be applicable and the functions of CSR Committee shall, in such case, be discharged by the Board of Directors of the company.

With respect to the above provision, as long as the amount to be spent by the company on CSR activities does not exceed fifty lakh rupees in any financial year, the functions of CSR Committee shall be discharged by the Company’s Board of Directors.

3. CSR ACTIVITIES

The Company will carry out/undertake any one of the following CSR activities on its own or in association with others or may make contribution towards specified funds as given below:

- (i) Contribution to the Prime Minister’s National Relief Fund or Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund [PM CARES Fund] or any other

fund set up by the Central Govt for socio economic development and welfare of schedule castes, tribes, other backward classes, minorities, women etc.

- (ii) 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.
- (iii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.
- (iv) 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.
- (v) 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.

4. CSR EXPENDITURE AND BUDGET

CSR expenditure and budget for each year will be approved annually by the Board of Director of the Company.

Expenses incurred by the Company for the fulfilment of any other Act/ Statute of regulations would not count as CSR expenditure under the Companies Act, 2013.

Further, salaries paid by the Company to regular CSR employees as well as to volunteers of the Company will be factored into CSR project cost as part of the CSR expenditure.

The surplus arising out of the CSR activities shall not form part of the business profit of the Company.

5. MONITORING PROCESS

There shall be an annual approval by the Board of Directors of the CSR-related activities that are to be undertaken by the Company. The members of the Board will authorize any of them to monitor the activities to verify the progress of the activities as against the original proposal.



6. INFORMATION

The prescribed disclosures including the CSR policy have been placed on the website of the Company www.rational-online.com/en_in.

7. REVIEW

This CSR Policy will be reviewed from time to time by the Board of Directors to update and to comply with the applicable laws.