

Legal Entity Guideline on “CSR, Donations, Sponsorships & Political representations” in MB India

Rule Profile		
General	Short Title	CSR Guideline
	Rule No.	CL -02-01
	Last Revision	13.09.2016
	Scope of Application	All MB India Employees
	Approval	Executive Council (EC) , MB India
	Period of Validity	<i>Valid from</i> : 01.04.2014 <i>Valid until</i> : 31.03.2019
	Objective	To establish a Standard process for activities under the Corporate Social responsibility (CSR) Donations, Corporate Sponsorships and Representation of Political Interests and Party Donations.
	Number of Pages	04 (Guideline) + 03 (Annexure)
Responsibility	Contact	Ghananeel Kelkar, MB India (Human Recourse)
	Rule Owner	Suhas Kadlaskar, MB India (Human Recourse)
	Administration	Anita khisti, MB India (BP&P)
	Distribution List	All Employees of MB India
	Documentation	This Guideline is documented in “Documents / 02 Human Recourse/ 2.1 HR Guidelines” on MB India Intranet.
Other Documents	Annexes	Annexure I – approval requirement CSR Annexure II- approval requirement Sponsorship & Donation Annexure III- Representation of Political Interests and Party Donations
	Further Applicable Regulations	. Management Policy on approval of Donations and Sponsorships” (Policy No: B 2.2) b. Management Policy on "Representation of Political Interests and Party Donations" (Policy No: B 71.2) c. Daimler’s Integrity Code d. The Companies Act, 2013 e. Companies (Corporate Social Responsibility Policy) Rules, 2014 f. The CSR Policy of MB India g. Circulars, Notifications on the MCA Site and the amendments to the said legislations

The management of the departments affected by this Rule is responsible for the awareness of and compliance with this Rule by their employees. The employees have an obligation to familiarize themselves with the provisions of this Rule and to comply with them.

**1. Purpose**

To establish a Standard process for activities under the Corporate Social responsibility (CSR) Donations, Corporate Sponsorships and Representation of Political Interests and Party Donations.

2. Scope/ Purview

This guideline covers a standard process to be followed by the Working Committee for receiving, reviewing, assessing the proposals for CSR activities, Donations, Corporate Sponsorships as well as for Political representation & Party donations.

Sponsorship shall cover Corporate Sponsorships only. All the proposals with respect to marketing sponsorships shall not be covered under this Guideline and may be referred to the Marketing Department.

3. References

- a. The Management's "Policy on approval of Donations and Sponsorships" (Policy No: B 2.2)
- b. The Management's "Policy on Representation of Political Interests and Party Donations" (Policy No: B 71.2)
- c. Daimler's Integrity Code
- d. The Companies Act, 2013
- e. Companies (Corporate Social Responsibility Policy) Rules, 2014
- f. The CSR Policy of MB India
- g. Circulars, Notifications on the MCA Site and the amendments to the said legislations

4. Composition

Committee	Members
Working Committee	General Manager- Human Resource, General Manager - Company Secretary & Legal Affairs, General Manager- Corporate Taxation, Local Compliance Manager
Review Committee	Chief Executive Officer (CEO), Chief Financial Officer (CFO), VP - Corporate Affairs & HR
Supportive Role (Only when required)	Concerned department, if any

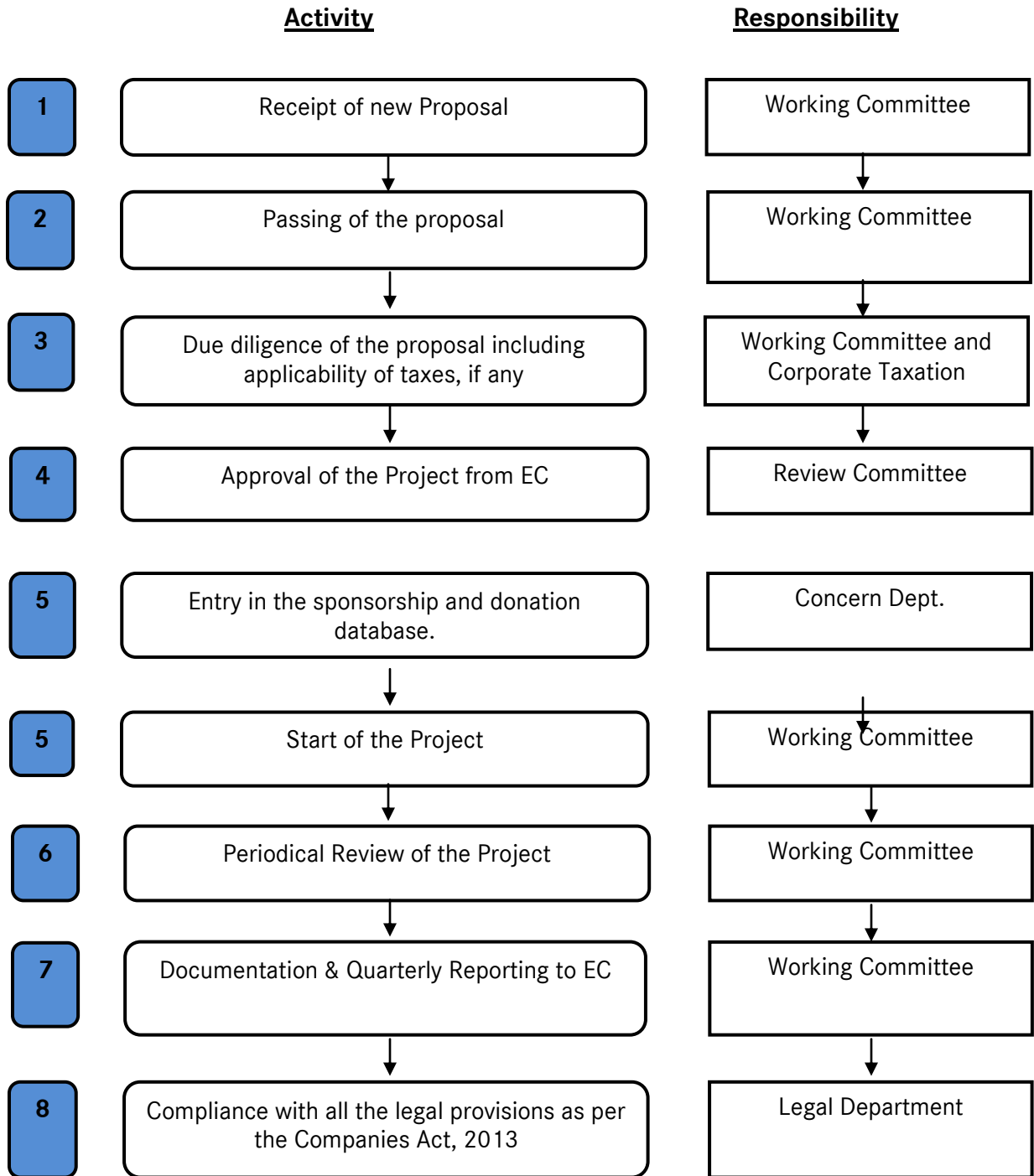
5. Meetings

The Working Committee shall meet at least on quarterly basis.

6. Role & responsibilities of Working Committee

- a. To study and analyze the proposal received and categorize it under CSR or Donation or Sponsorship or Political Representation & decide accordingly,
- b. To take the decision about the viability of the project and whether it is to be undertaken or to be rejected,
- c. To identify tax implications, applicable if any,
- d. To conduct Due diligence or background check of the project proposed to be undertaken or under consideration,
- e. To report to the CSR Committee, if projects are proposed to be undertaken under CSR,
- f. To get the said project approved and sanctioned from the Chief Executive Officer (CEO) , the Chief Financial Officer (CFO) , the Head-Corporate Affairs and HR,
- g. To implement, review, monitor and report on the project periodically, till completion.

7. Process Flow



*The process followed for all activities covered under this Guideline shall be the same **except for CSR**. All final approvals in case of CSR shall be dealt with as per the CSR Policy under the Companies Act, 2013*

Attention! A print-out of this Rule may already be out of date. Please always check on the intranet whether this is the current version.

8. Records

- Minutes of Working/Review Committee Meeting
- BoM Minutes
- Minutes of the CSR Committee Meetings
- Extract of Board Meeting
- Quarterly Summary Reports

9. Documentation

The documents and records shall be maintained by the HR/Legal Department.

Revision History

Version	Section or Para change	Change mode	Date
01		New guideline creation with reference to a. Management Policy B 2.2 on “approval of Donations and Sponsorships” b. Management Policy B 7 1.2 on "Representation of Political Interests and Party Donations" c. Companies (Corporate Social Responsibility Policy) Rules, 2014 d. The CSR Policy of MB India	01.04.2014
02	07 Process flow	Step added to provide Clarity on entry of project details in “Sponsorship & Donation Database”.	13.09.2016
	Annexure I	Clarity on approval requirement for CSR is added	
	Annexure II	Change in approval requirement. Clarity in documentation is added.	

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