

# CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

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## 1. INTRODUCTION

This Corporate Social Responsibility (“CSR”) Policy is formulated in accordance with Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended (“CSR Rules”).

Accordingly, the Board has adopted the Policy vide Board Resolution dated January 10, 2026 which can be further amended from time to time.

This Policy provides a framework for undertaking and monitoring CSR activities of the Company.

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## 2. OBJECTIVE

The objective of this Policy is to outline the Company’s approach towards fulfilling its CSR obligations in a responsible and compliant manner, in alignment with Schedule VII of the Companies Act, 2013.

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## 3. DEFINITIONS

Terms used in this Policy but not defined herein shall have the meaning assigned to them under the Companies Act, 2013 and the CSR Rules.

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## 4. CSR ACTIVITIES

The Company may undertake CSR activities in areas or subjects specified under **Schedule VII** of the Companies Act, 2013, as amended from time to time.

The specific CSR projects or programs shall be identified and approved by the Board, on the recommendation of the CSR Committee.

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## 5. CSR COMMITTEE

The Company has constituted a **CSR Committee** in accordance with Section 135 of the Companies Act, 2013.

The CSR Committee shall:

- formulate and recommend the CSR Policy to the Board;
- recommend CSR projects and the amount of expenditure to be incurred; and
- monitor the CSR activities undertaken by the Company.

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## **6. CSR EXPENDITURE**

The Company shall spend on CSR activities such amount as may be prescribed under Section 135 of the Companies Act, 2013 and the CSR Rules.

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## **7. MODE OF IMPLEMENTATION**

CSR activities may be undertaken by the Company:

- directly; or
- through eligible implementing agencies, in accordance with applicable law.

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## **8. MONITORING AND REPORTING**

The CSR Committee shall monitor implementation of CSR activities.

CSR disclosures shall be made in the Board's Report and on the Company's website, as required under applicable law.

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## **9. AMENDMENT**

The Board of Directors may amend this Policy from time to time in accordance with applicable law.

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## **10. PUBLICATION**

This Policy shall be disclosed on the website of the Company.