



CORPORATE SOCIAL RESPONSIBILITY POLICY

Policy Change log			
Version	Issued on	Effective from	Purpose of change
v1	September 18, 2025	September 18, 2025	New Policy release

PARIJAT INDUSTRIES (INDIA) LIMITED

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CSR BACKGROUND AND PHILOSOPHY

Corporate Social Responsibility Policy (“CSR policy”) of Parijat Industries (India) Limited (“PIIL”, the “Company”) has been part of its inherent culture since its inception. Being a socially responsible corporate citizen, PIIL has effectively extended its goodwill towards communities in different locations through various community projects.

PIIL continuously endeavours to excel as a responsible corporate company by working on both internal and external dynamics of the communities. PIIL’s CSR activities reflect its commitment to create an impact on communities through every project it undertakes. PIIL firmly believes that in order to succeed, an organization must maintain the highest standards of corporate discipline towards all its stakeholders and society. PIIL’s CSR policy demonstrates its responsibility as a corporate citizen, laying down the guiding principle and course of action to execute its socially effective programmes, empowering communities towards its social, cultural, economic, and sustainable development. Our CSR initiatives of the Company are aligned with the activities specified in this Policy.

The CSR Policy is formulated in accordance with the provisions of section 135 read with Schedule VII of the Companies Act, 2013, and Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time and other applicable laws to the Company.

DEFINITIONS

- (i) “Act” means the Companies Act, 2013.
- (ii) “Board of Directors” or “Board” means the collective body of the directors of the company.
- (iii) “Company” means “Parijat Industries (India) Private Limited”
- (iv) “CSR Committee” means Corporate Social Responsibility Committee constituted by the Board of Directors of the company on its applicability in accordance with the provisions of section 135 of the Act and CSR Rules.
- (v) “CSR Policy” or “Policy” means CSR Policy of Parijat Industries (India) Private Limited (“PIIL”).
- (vi) “CSR Rules” means the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time.
- (vii) “Implementing Agency” means any eligible entity which is registered with Ministry of Corporate Affairs for undertaking CSR projects, which is engaged by the company to implement various projects in pursuance of CSR Policy.

Any term used in this policy but not defined herein shall have the same meaning assigned to them under the Act and CSR Rules as applicable to the Company.

CSR VISION

To actively contribute to the social, cultural and economic development of the communities by providing sustainable solutions.

Formation and Functions of CSR Committee

In compliance with the requirements of Section 135(1) of the Act, a CSR Committee has been constituted by the Board of Directors on March 28, 2014. The CSR Committee at all times shall comprise a minimum of 3 directors out of which at least 1 director would be an independent director.

The CSR Committee will:

1. Frame, govern, recommend to the Board and monitor PIIL's CSR policy periodically.
2. Formulate and recommend an Annual CSR plan to the Board for its approval.
3. Conduct a half-yearly review on the execution of the projects and its achievement against the annual project plans.
4. Recommend the amount of expenditure and ways to execute the projects more efficiently.
5. Ensure to disclose the contents of such policy on the website in the manner prescribed under the Companies Act, 2013.
6. Recommend the CSR budget to the Board.
7. Ensure to spend the allocated CSR amount on the CSR activities once approved by the Board of Directors of the Company in accordance with the Act and the CSR Rules.
8. Submit the reports to the Board in respect of the CSR activities undertaken by the Company. To make appropriate statutory filings.

Procedure for Meetings:

- Meetings of the CSR Committee shall be held in accordance with the provisions of the Companies Act and other applicable rules and regulations, as may be prescribed from time to time. Members of the CSR committee can agree mutually regarding the time and place for the said meetings.
- The quorum for a meeting of the committee shall be one-third of its total strength or two directors, whichever is higher.
- Notice of the meeting shall be given in accordance with the provisions of the Companies Act, 2013.
- The Chairman of the Committee may require any officer of the Company or invite any other person to attend the meetings of the Committee.
- Each member shall be entitled to one vote and the decision shall be decided by the majority of votes. In case of an equality of votes, the Chairperson of the meeting has a casting vote.

- All records including proceedings of all meetings shall be maintained by the Company Secretary of the Company and copies of such record shall be kept in safe custody for future reference.
- The proceedings of all such meetings of the Committee shall be signed by the Chairman of the Committee or the person presiding over such meeting.
- Minutes of the CSR Committee shall be placed before the Board for noting.

FOCUS AREAS OF ENGAGEMENT

The Scope of activities / focus areas shall be in accordance with the activities mentioned in the Schedule VII of the Companies Act, 2013.

A. The company shall undertake such activities which are broadly related to any of the following:

- Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation
- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- 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.
- 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.
- 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;
- Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;
- Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports viii. Rural development projects
- Development of area declared as “slum area” by the Government or Competent Authority.
- Disaster management, including relief, rehabilitation and reconstruction activities.

B. The company may also contribute to the following funds as part of CSR activities:

- Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
- Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;

- c) 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 Government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- d) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government;
- e) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defence Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

Any CSR activity proposed to be undertaken as a CSR initiative, but not specifically covered in the aforesaid, may be undertaken only with the prior approval of the Board and CSR Committee.

Our CSR initiative is called 'Parijat Urja Chakra' which means Energy Circle. In alignment with Schedule VII of the Companies Act, 2013, PIIL concentrates its CSR activities under Parijat Urja Chakra in the following core areas:

1. Education

To provide quality education, training, skill development for improving the quality of living. It includes-

- Setting up and running computer training and development centres
- Augmenting and supporting infrastructure in educational institutions
- Offering scholarships and financial assistance to needy and meritorious students.
- Supporting and promoting co-curricular activities
- To develop and maintain infrastructure of Schools and educational institutions

2. Livelihoods

To upgrade the skills of the community, enhancing avenues for livelihoods by-

- Setting up and running skill development centres
- Sponsoring candidates for skill development and vocational training programmes

- Coaching candidates to appear for entrance examinations of different institutions
- Creating, training and supporting entrepreneurs
- Creating, training and supporting self-help groups

3. Agriculture

To create awareness among farmers about increasing the productivity of land and quality of agricultural produce by

- Building capacities through improved methods of agriculture and other allied sectors
- Supporting farmers with quality inputs, technical know-how and timely information
- Undertaking and supporting research on agriculture and other allied sectors
- Promotion and training of farmers in advanced Agricultural practices
- Development and dissemination of advanced agricultural practices

4. Environment

To promote clean and green environment leading to its sustainability by-

- Undertaking afforestation and plantation activities
- Recharging groundwater levels
- Promoting renewable sources of energy
- Promoting awareness about environmental issues

5. Health and Sanitation

To improve access to health and sanitation facilities leading to healthier communities by -

- Organizing health camps
- Promoting awareness about various health issues
- Providing access to potable drinking water
- Promoting hygiene – constructing and maintaining toilets etc.

6. Rural Development

- Building and maintaining community-based rural infrastructure like roads, drains, rural electrification, water infrastructure, community centres, etc.

7. Armed Forces

- Taking measures to benefit armed forces veterans, war widows and their dependents.

8. Sports

To promote youth development through games and sports by-

- Constructing sports infrastructure
- Setting up and running academies and sports training centres
- Organizing sports tournaments and coaching camps for community
- Supporting sportspersons to participate in state, national and international events

- Offering scholarships and sports equipment's to deserving sportspersons

9. Promotion of Intangible Cultural Heritage and Diversity

To work towards preserving arts and rich intangible cultural heritage of India for its future generation and to create the appreciation of diversity in young minds.

- Preserving and promoting performing arts and culture
- Organizing cultural events
- Undertaking and supporting research on anthropology and ethnicity

IMPLEMENTATION STRATEGY

PIIL will implement its CSR projects for social, cultural and economic upliftment of the communities through;

1. Direct Engagement – Most initiatives will be conceptualized and executed directly through a team of its professionals.
2. Partnerships/Collaborations – In addition to its direct engagement, in some specific projects PIIL will partner/collaborate with other organizations who have technical expertise and experience to undertake its various projects in the identified focus areas to attain the maximum outcome.
3. The Committee may appoint implementing agencies for CSR activities and shall allocate funds for the same. The Committee shall ensure that CSR funds are duly spent on CSR activities as specified under Schedule VII and any subsequent amendment thereof and report on the modalities of utilization of funds through the following implementing agencies:-
 - a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or
 - b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
 - c) any entity established under an Act of Parliament or a State legislature; or
 - d) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under section 80 G of the Income Tax Act, 1961 (43 of 1961), and having an established track record of at least three years in undertaking similar activities.

PIIL shall make CSR contribution to the activities as specified under Schedule VII of the Companies Act, 2013 and related rules including notifications and modifications made thereto, but contribution directly or indirectly to the political party, business done by the Company in its normal course, activities only for the benefit of employees and activities done outside India will not be considered as CSR activity.

FUNDING AND ALLOCATION

1. PIIL shall allocate at least 2% of its average net profits of the company made during the 3 immediately preceding financial years, in its CSR projects to sustain and improve

a healthy and prosperous environment and to improve the quality of life of the communities it serves.

2. PIIL may also utilize its products and services as suitable for its CSR activities. Any surpluses arising out of CSR projects or programmes or activities shall be re-deployed back into CSR activities and will not form a part of the business profits of the company.
3. In case at least 2% of average net profit of the last 3 years is not spent in a financial year, reasons for the same to be specified in the CSR report, and unless the unspent amount relates to any ongoing project referred to in sub-section (6) of Section 135 of the Companies Act, 2013, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
4. Any amount remaining unspent under sub-section (5) of Section 135 of the Companies Act, 2013, pursuant to any ongoing project, fulfilling such conditions as may be prescribed, undertaken by a company in pursuance of its Corporate Social Responsibility Policy, shall be transferred by the company within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

MONITORING, REVIEW AND EVALUATION

The Company will frame a transparent monitoring mechanism for ensuring effective implementation of its CSR projects. All expenditures incurred and progress of the projects shall be diligently documented. Monitoring mechanisms will include visits, meetings and review of half-yearly progress reports on the CSR initiatives undertaken.

The CSR department will provide regular progress report to the CSR Committee of the Board. This report would indicate:

1. Achievement since last progress report / during the last half-year in terms of coverage compared to the target and reasons for variance.
2. Achievement of the year-to-date in terms of coverage compared to the target, plans to overcome shortfalls if any and support required from the CSR Committee/Board to overcome the shortfalls.
3. Actual year-to-date spends compared to the budget and reasons for variance. In respect of activities undertaken through outside Trust/Society/NGO's etc. there will be mechanism of quarterly reporting of progress on each such activities and the amount incurred thereon.

Monitoring and Review will be a 3 (three) phase process-

1. Local review, dissemination of data by CSR department and implementing agency.
2. CSR department review on the progress, effectiveness, action plans and support required on monthly basis.

3. CSR committee review on half-yearly basis.

IMPACT ASSESSMENT

Impact assessment, if and when mandated, shall be undertaken by an independent agency and such impact assessment report shall be placed before the Board and annexed to the annual report of CSR.

AMENDMENTS TO THE POLICY

The Board on its own and/ or as per the recommendations of CSR Committee can amend this Policy, as and when required. Any or all provisions of the CSR Policy would be subject to revision/amendment in accordance with the provisions of the Act thereunder on the subject, from time to time. Further any subsequent amendment/modification in the Companies Act and/or any other laws in this regard shall automatically apply to this Policy.

REPORTING FRAMEWORK

S. No.	CSR Project / Activity	Sector	Location	Amount outlay (budget) project or program wise	Amount spent on the project or programs 1. Direct 2. Overheads	Cumulative expenditure up to the reporting period	Amount spent: Direct or through implementing agency	Details of the implementing agency
1.								
2.								
3.								

1. Outline of company's CSR policy – overview of activities to be undertaken and web link to policy and projects/programmes.
2. Composition of the CSR Committee
3. Average net profit for the preceding 3 financial years
4. Prescribed CSR expenditure i.e. 2% of 3 above
5. Financial year spend
 - a) Total to be spent
 - b) Amount unspent, if any
 - c) Details of spend in table
6. In case of underspend, reasons
7. Responsibility statement of CSR committee that policy, implementation and monitoring complies with the CSR objectives in letter and spirit.
8. Signature of the Director