

CHAITANYA PROJECTS CONSULTANCY **LIMITED**

CORPORATE SOCIAL RESPONSIBILITY **POLICY**



Date of Approval by The Board
of Directors: July 31 2026.

Version: II

INTRODUCTION

Chaitanya Projects Consultancy Limited(CPCL) ("Company") has always been committed to the cause of social service and has repeatedly channelized a part of its resources and activities, such that it positively affects the society. The Company has taken up various Corporate Social Responsibility ("CSR") initiatives and enhanced value in the society. With the advent of the Companies Act, 2013 ("Act"), formulation of a Corporate Social Responsibility Policy became a mandatory requirement.

Further, the Board of Directors shall ensure that, the Company spends, in every financial year, at least two percent of the average net profits of the Company made during 3 immediately preceding financial years, in pursuance of CSR Policy. Therefore, the Company needs to formulate a CSR Policy which covers its philosophy and guides its efforts for undertaking and supporting socially useful programs for the welfare & sustainable development of the society.

SCOPE

In furtherance of its CSR objects, the following are covered under this Policy:

- CSR activities implemented by the Company on its own,
- CSR activities implemented by the Company through own trust/society or group company trust/society;
- CSR activities of the Company through an external trust/society, or in such other manner as permissible under the provisions Act and Companies (Corporate Social Responsibility Policy) Rules, 2014 ("Rules").

ROLE OF CSR COMMITTEE

- a) Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company in areas or subject, specified in Schedule VII;
- b) Recommend the amount of expenditure to be incurred on the activities referred to in clause (a); and
- c) Monitor the Corporate Social Responsibility Policy of the company from time to time.
- d) Any other matter as the Corporate Social Responsibility Committee may deem appropriate after approval of the Board or as may be directed by the Board from time to time and/or as may be required under applicable law, as and when amended from time to time.

CSR ACTIVITIES

The following activities and those activities incidental and ancillary or in furtherance of the following activities shall be the activities to be undertaken by the Company under this policy.

- a) 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.
- b) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.



- c) 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.
- d) 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.
- e) 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.
- f) Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widows.
- g) Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports.
- h) 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 relief and welfare of the schedule caste, tribes, other backward classes, minorities and women.
- i) (a) 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; and

(b) 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 Defense 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).
- j) Rural development projects
- k) Slum area development.
- l) Disaster management, including relief, rehabilitation and reconstruction activities.
- m) "Subscription to zero coupon zero principal instruments on Social Stock Exchange."
- n) Such other matters as may be prescribed under the provisions of Schedule VII of the Companies Act and/or any other Rules.



EXECUTION OF CSR ACTIVITIES

The CSR activities coming within the purview of the list of activities as indicated in para above can be executed based on the recommendations of the Board of Directors and the Board while recommending the activities shall ensure that, the proposed activity is covered under CSR Policy.

Further Board may recommend the activities with such conditions or modifications as it may deem fit in relation to each of the proposed activities.

CSR EXPENDITURE BUDGET

1. The Company will endeavour to spend at least 2% of the average net profits (net profit to be calculated as defined under Section 198 of the Companies Act, 2013) made during the three immediately preceding financial years.
2. Any unspent amount does not pertain to any ongoing project, transfer such unspent amount to a Fund specified in Schedule VII, within specified prescribed timelines.
3. Any amount remaining unspent pursuant to any ongoing project undertaken by a company in pursuance of its Corporate Social Responsibility Policy, shall be transferred by the company within specified prescribed timelines 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 specified prescribed timelines, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within specified prescribed timelines.

SURPLUS OF CSR PROJECTS:

The surplus if any, arising out of the CSR projects or programmes or activities shall not form a part of the business profit of the Company.

MONITORING OF CSR ACTIVITIES

The board of the company will be responsible for the monitoring of various CSR projects or programs undertaken by the company directly or indirectly. The board of the company shall ensure that;

1. Company undertakes the CSR activities as provided in the CSR policy
2. The projects/ programs are implemented as per the program approved by the board
3. The budget allocated for each of the project is utilized for the projects as per the approved plans.
4. The objective of the project/program is achieved as per the plans, the Company shall provide necessary resources and human capital for implementation and the effective monitoring of the CSR projects and programs as may be directed by the board of the company. The services of any external agencies or persons who have experience in the same or similar projects or programs undertaken or proposed to be undertaken by the company may also be made available for successful implementation and monitoring of the project.

AMENDMENT OF POLICY

The CSR policy of the company may be amended at any time by the board of the company.



REPORTING

On approval of The CSR policy or any amendments thereof, the contents of the policy shall be included in the Boards' report. At the end of each financial year, the Board shall prepare a report of the CSR program in the prescribed form relating to the financial year and shall include in the Board's report. Reasons for underspending if any shall be given in such report and approved by the Board of Directors. Forms as required to be filed in respect of CSR shall be filed with Ministry of Corporate Affairs.

