

Corporate Social Responsibility Policy, 2014

(as amended on 21st August, 2024)

Background

In broad terms, corporate social responsibility (“CSR”) relates to responsibilities of corporates have towards society within which they are based and operate. The rationale for CSR has been articulated in a number of ways. In essence, it is about building sustainable businesses, which need healthy economies, markets and communities.

The concept and need for CSR have gained prominence from all avenues. The government as well as the regulators have framed various guidelines pertaining to responsibilities of business as well as the mandatory CSR provisions under the Companies Act, 2013 and rules made thereunder. The board of directors of Casagrاند Premier Builder Limited (hereinafter referred to as the “**Board of Directors**” and the “**Company**”) has constituted the CSR Committee, under section 135 of the Companies Act, 2013 (the “**Act**”) read with Companies (Corporate Social Responsibility Policy) Rules, 2014 (the “**CSR Rules**”) (including any statutory modification(s) or re-enactment(s) for the time being in force) at its meeting held on 15th June 2023 and re-constituted it at its meeting held on 21st August 2024.

It is recognized that integrating social, environmental and ethical responsibilities into the governance of businesses ensures their long-term success, competitiveness and sustainability.

This policy, which encompasses the Company’s philosophy for giving back to society as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for the welfare and sustainable development of the community at large, is titled as the “**Casagrاند CSR Policy**” (or the “**CSR Policy**”).

This CSR Policy shall apply to all CSR initiatives and activities taken up by the Company for the benefit of the society.

The CSR Committee so constituted formulated the CSR Policy and recommended the same to the Board of Directors of the Company for its approval. The Board of Directors at their meeting held on 15th June 2023 approved and adopted the CSR Policy.

CASAGRاند PREMIER BUILDER LIMITED

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Purpose

The main objective of CSR Policy is:

1. To lay down the guidelines to make CSR a key business process for sustainable development of the society. Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedures and reporting.
2. To directly / indirectly undertake projects / programs which will enhance the quality of life and economic well-being of the communities in and around Chennai for the society at large.
3. Establishing a guideline for compliance with the provisions of Regulations to dedicate a percentage of Company's profits for social projects.
4. To generate goodwill and recognition among all stake holders of the company.

Policy / CSR Activities:

The CSR Policy has been framed in line with the provisions of Section 135 read with Schedule VII of the Act and the CSR Rules and it will cover all the activities stated in the CSR Rules. The wide categories of the activities under which the Company may work to undertake CSR activities are included as **Annexure I**.

CSR activities shall be undertaken as projects, programs of activities (either new or ongoing) excluding activities undertaken in pursuance of the normal course of business of the Company.

The Geographic reach:

The Act provides that the Company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR. The Company will thus give preference to conducting CSR activities in the state of Tamil Nadu in India wherein the Company has its registered office. However, the CSR Committee may identify such areas other than stated above, as it may deem fit, and recommend it to the Board of Directors for undertaking CSR activities.

Annual spends / Allocation of Funds:

- (i) The Company would spend, in every financial year, not less than 2% of the average net profits of the Company made during the three immediately preceding financial years. The surplus arising out of the CSR activity will not be part of business profits of the Company. The Corpus would thus include the 2% of average net profits, as aforesaid, any income arising therefrom and surplus arising out of CSR activities.

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- (ii) If in any year, the Company fails to spend such amount on CSR, the Board of Directors will, in its report made under section 134 (3) (o) of the Act, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project undertaken pursuant to this CSR Policy, as prescribed under the Act, transfer such unspent amount to a fund specified in Schedule VII of the Act, within a period of six months of the expiry of the financial year.
- (iii) The Company may build CSR capacities of its personnel and / or those of its implementing agencies through Institutions with established track records of at least three financial years but such expenditure shall not exceed 5% of total CSR expenditure of the Company in one financial year, in compliance with applicable law.
- (iv) The Company may spend its CSR expenditure for creation or acquisition of a capital asset subject to fulfilment of conditions specified under the Companies (Corporate Social Responsibility Policy) Rules, 2014 and any amendment to the same.
- (v) In case, Company spends an amount in excess of requirement of its CSR obligations in a financial year, such excess amount may be set off against the requirement of CSR spending up to immediate succeeding three financial years subject to fulfilment of conditions specified under the Companies (Corporate Social Responsibility Policy) Rules, 2014 and any amendment thereunder from time to time

CSR Committee:

Guiding principles for constitution of CSR Committee:

- (i) The CSR Committee will consist of three or more directors of the Company, of which at least one director shall be an independent director.
- (ii) The Committee will meet atleast twice in a year to discuss and review CSR activities and CSR Policy.
- (iii) CSR Committee members:

S.No	Name	Designation
1.	Mr M Arun Kumar	Chairman
2.	Sumanth Krishna	Member
3.	Ms. Rohini Manian	Member (Independent Director)

Mr. Siva Sankar Reddy Nagella, Chief Financial Officer (CFO), Shall be in attendance for all meeting.

- (iv) Responsibilities of the CSR Committee include, *inter alia*, (a) formulating and recommending to the Board of Directors, a CSR policy; (b) recommending for the approval of the Board, the amount of expenditure to be incurred on the CSR activities to be undertaken by the Company; (c) formulating and recommending an annual action plan in pursuance of CSR

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Policy; and (d) monitoring the CSR Policy, the CSR activities, and reporting to the Board of Directors from time to time.

Planning and Implementation:

- (i) For the purpose of focusing its CSR efforts effectively, sanitation is identified as a main thrust area, besides other activities permitted under the Act.
- (ii) A list of CSR projects / programmes which the Company plans to undertake during the implementation year in areas or subjects specified in schedule VII of the Act will be laid down before the Committee at the beginning of each year, specifying the manner of execution of such projects or programmes, modalities of utilisation of funds and implementation schedules for the projects or programmes, monitoring and reporting mechanism for the projects or programmes and details of need and impact assessment, if any, for the project undertaken by the Company. Provided that the Board of Directors may alter such plan at any time during the financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to that effect.

Projects / Partners:

CSR Committee in consultation of the Board of Directors of the Company will identify suitable projects for implementation in line with the objectives of the Company and requirements laid down under the Act. These projects would be executed either directly by the Company or through a charitable trust established by the Company or CSR partners in compliance with the Act and CSR Rules.

Review and Reporting:

The CSR Committee will review the philanthropic activities of the Company and will provide progress update to the Board of Directors once in every three months or such other intervals as deemed fit.

The Company will report, in the prescribed format as set out herein as annexure, the details of CSR initiatives and activities of the Company in the Annual Report of the Company, containing particulars as specified in the CSR Rules.

Further, the composition of the CSR Committee, the CSR Policy and projects approved by the Board of Directors shall be disclosed on the website of the Company, as required under the Act and CSR Rules, for public access. Such reporting will be done, pertaining to financial year commencing from the April 1, 2014.

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Monitoring:

- (a) Appropriate documentation and amendments of the CSR Policy, annual CSR activities, reports on execution by CSR partner of the Company and expenditures will be undertaken on a regular basis and same will be available to the Board of Directors of the Company.
- (b) Initiatives undertaken on the CSR front will be reported in the Annual Report of the Company containing particulars as specified in the CSR Rules.
- (c) Plan and publish an annual calendar of major events so as strive for maximum participation of stakeholders.

Amendments to the CSR Policy:

The Board of Directors on its own or as per the recommendations of CSR Committee can amend this CSR Policy, as and when required and deem fit. 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 as may be issued by the relevant statutory authorities, from time to time.

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Annexure I

- i. 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;
- ii. promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
- iii. 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;
- iv. 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;
- v. 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;
- vi. 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;
- vii. training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports;
- viii. 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 government for socio economic development and relief and welfare of the scheduled castes, the scheduled tribes, other backward classes, minorities and women;
- ix. 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 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

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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);

- x. rural development projects;
- xi. slum area development;

Explanation.- For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force;

- xii. disaster management, including relief, rehabilitation and reconstruction activities;
- xiii. Any other activities as listed in Schedule VII of the Act.

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