

**CORPORATE SOCIAL RESPONSIBILITY POLICY**

**OF**

**KAJIMA INDIA PRIVATE LIMITED**

**EFFECTIVE FROM 23.09.2025**

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| <b>DATE OF APPROVAL</b> | 23 <sup>rd</sup> September 2025 |
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**Regd. & Corp. Office:** Unit No. 201 - 202, 2nd Floor, DLF Star Tower, NH8, Sector 30, Gurugram  
122001, Haryana, India.  
**CIN:** U45204HR2011FTC080949

## **I. INTRODUCTION**

The Policy on Corporate Social Responsibility ('CSR') has been framed by Kajima India Private Limited ('Company') in accordance with the Section 135, read with Schedule VII of the Companies Act, 2013 and Rules made there under.

## **II. CSR PROGRAMME & PROJECTS**

The Company will consistently explore and undertake CSR Programme/ Projects relating to the activities in any of the fields enumerated below with a preference to carry on such activities within the local area(s) around it, wherever it operates:

- i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive healthcare and sanitation [including contribution to the Swach 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 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- ix. (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 Organization (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.

### III. ANNUAL ALLOCATION OF CSR ACTIVITIES

- i. The Board will consider and approve the annual budgeted expenditure project.
- ii. Company would spend not less than 2% of the average net profits of the Company during the three immediately preceding years.
- iii. Transfer of unspent CSR amount – Unspent CSR amount, if any, shall be transferred to any fund included in schedule VII of the 'Act' / fund specified in Schedule VII.
- iv. Any surplus arising out of CSR activities, will not form part of business profits of the Company.
- v. The Company may collaborate or pool resources with other Company to undertake CSR activities.
- vi. In case the Company spends an amount in excess of requirement i.e. in excess of 2% of average net profits, such excess amount may be set off against the requirement to spend up to immediate succeeding three financial years subject to the conditions that –
  - a) the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, and
  - b) the Board of the company shall pass a resolution to that effect.

#### **IV. COMPOSITION OF CSR COMMITTEE:**

As per the Companies Act, the requirement of constitution of CSR Committee shall not be applicable in case the amount required to be spent on CSR does not exceed Rs. 50 lakhs and the functions of such committee would be performed by the Board of directors of the company.

#### **V. IMPLEMENTATION & MONITORING**

- i. The Company shall ensure that every entity, as above said who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar, with effect from the 01st day of April 2021. Provided that the provisions of this sub-rule shall not affect the CSR projects or programmes approved prior to the 01st day of April 2021.
- ii. The CSR Committee will be responsible for periodically monitoring the CSR policy of the company and in absence of committee Board will monitor CSR policy. The Board/CSR Committee will monitor the CSR activities at such intervals as may be required. The Board /Committee will receive in a prescribed format, a report on CSR spend periodically.
- iii. The Company may build CSR capacities of its personnel and/ or those of its implementing agencies through institutions with established track record of three years, but such expenditure shall not exceed 5% of total CSR expenditure of the Company in one financial year.
- iv. The Board shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following, namely: -
  - a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
  - b) the manner of execution of such projects or programmes
  - c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
  - d) monitoring and reporting mechanism for the projects or programmes; and
  - e) details of need and impact assessment, if any, for the projects undertaken by the company:

Provided that Board may alter such plan at any time during the financial year, based on the reasonable justification to that effect.
- viii. The Company's Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
- ix. In case of ongoing project, the Company's Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

## **VI. DISPLAY OF CSR ACTIVITIES ON WEBSITE**

The Board shall mandatorily disclose the composition of the CSR Committee, if any and CSR Policy and Projects approved by the Board on Company's website, for public access.

## **VII. REPORTING FRAMEWORK:**

- i. The Company's Board shall disclose the composition of CSR Committee, if any, in the Annual Report.
- ii. The Company's Board's Report shall include an annual report on CSR, including CSR initiatives undertaken by the Company and particulars specified in the Companies Act, 2013 and the rules made there under.
- iii. If the Company fails to spend or does not spend such amount, the Board shall, in its report specify the reasons for not spending the amount and transfer the CSR unspent account to unspent CSR Account/ to the fund specified in Schedule VII of the Act.
- iv. Surplus arising out of CSR activities.
- v. The Company will monitor progress on CSR activities on an annual basis.

## **VIII. REVIEW AND AMENDMENT**

The Board on its own and/ or on the recommendation of the CSR Committee if any reserves its right to review or amend this Policy in whole or in part, at any time as and when deem fit. However, this policy, in whole or in part shall stand modified/amended from time to time, without any further act on the part of the Company, as and when there would be any statutory modification(s)/ amendment(s)/ revisions(s) made to the applicable provisions of the Companies Act, 2013 or the rule made there under.