

KAF CAPITAL PRIVATE LIMITED

U65993TN2021PTC144589

KAF CAPITAL PRIVATE LIMITED CORPORATE SOCIAL RESPONSIBILITY POLICY (CSR POLICY)

Approved by the Board of Directors at their meeting held on 16th August 2025.

Introduction:

Corporate Social Responsibility (CSR) is the policy refers to a corporate's responsibility towards socio economic development by contributing to various philanthropic activities and benefiting by improving the quality of life of work force and as well as local community and society and developing competitiveness and sustainability in a healthier way.

The Company believes and endeavours towards a healthier community. The Company has believed in following the best principles and guidelines to achieve sustainable growth in their operations in the long run and their services toward necessary care and assistance to the patients.

The CSR initiatives of the Company focus on holistic development of host communities and create social, environmental and economic value to the society. The Company believes in taking active role and responsibility in empowering communities in which it operates through social development initiatives which drive positive change and support its objective in improving and sustaining the health and wellbeing of humanity.

Further our CSR initiatives are based on social and environmental consequences and at the same time, due consideration is given to the interests of its stakeholders including shareholders, customers, employees, suppliers, business partners, local communities and other organizations.

Compliance with Companies Act, 2013:

This Corporate Social Responsibility Policy ("the CSR Policy") has been framed by the Company in accordance with the Section 135 and Schedule VII of the Companies Act, 2013 of Companies Act 2013 read with Companies (Corporate Social Responsibility) Rules 2014 including any statutory modifications or re-enactments thereof issued by the Ministry of Corporate Affairs (MCA).

The Board shall constitute a CSR Committee as per provisions of Section 135 of Companies Act 2013 by voluntary adoption even when not applicable/mandatory.

CSR Vision:

Active contribution towards development of social, economic and environment of the community in which we operate and ensuring proactive participation with society for community welfare through sustainable measures and thereby create value for the nation.

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CSR Mission:

- ◆ Providing comprehensive integrated services to the community
- ◆ Promote efficient usage of resources and develop innovative solutions to fulfil the vision by stepping beyond.

Definitions:

1. "Act" means the Companies Act, 2013 (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force);
2. "Administrative overheads" means the expenses incurred by the company for 'general management and administration' of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;
3. "Corporate Social Responsibility (CSR)" means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following, namely:-
 - (i) activities undertaken in pursuance of normal course of business of the company:
Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that-
 - (a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;
 - (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report;
 - (ii) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
 - (iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
 - (iv) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
 - (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services
 - (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India;
4. "CSR Committee" means the Committee as constituted by the Board of Directors of the Company (if it is required to be constituted) in compliance with Section 135 of the Act and rules made thereunder.

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5. “CSR Policy” means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;
6. “Net profit” means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:-
 - (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
 - (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act: Provided that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act;

"Net profit" means the net profit of the Company as per its financial statement prepared in accordance with Section 198 of the Companies Act, 2013 read with the relevant Rules made thereunder, as may be amended.

7. “Ongoing Project” means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification;
8. “Average Net Profit” means the profit calculated in accordance with the provisions of Section 135(5) of the Act.
9. “Board” means Board of Directors of the Company
10. “Company” means KAF Capital Private Limited.
11. “CSR Team” means a group of one or more persons among the Company/Organisation as formed by the CSR Committee with the approval of the Board of Directors of the Company to undertake the activities of CSR.
12. “Net worth” means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, writeback of depreciation and amalgamation.

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13. "Turnover" means the gross amount of revenue recognized in the profit and loss account from the sale, supply, or distribution of goods or on account of services rendered, or both, by a company during a financial year.

Words and expressions used and not defined hereinabove but defined in the Act and / or Rules shall have the same meanings respective assigned to them in the Act and / or Rules, as the case may be.

Areas of Initiative:

The CSR activities which we pursue will be in line with our stated Vision and Mission, and will be focused not just around our offices, but also in other geographical areas based on the needs of the communities.

The following is the list of CSR projects or programs to be undertaken pursuant to Schedule VII of the Companies Act, 2013:

- (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

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(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 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.

and such other activities as may be approved by the Companies Act, 2013 read with the relevant rules made thereunder or activities approved by the CSR Committee or Board of Directors of the Company in the said areas.

The above list is illustrative and not exhaustive – the Board or CSR Committee is authorized to consider such activities in this list and also consider the activities which may be specified by the Ministry of Corporate Affairs from time to time under the areas or subjects specified in Schedule VII of the Act in exercise of its power under Section 135 of the Act. All activities under the CSR activities will be environment friendly and socially acceptable.

Delegation:

The Board or the CSR Committee may delegate all or some part of activities relating to CSR to the CSR team.

Monitoring:

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The CSR team will provide regular progress report on quarterly basis to the CSR Committee. This report would indicate:

- ◆ Progress since last quarter in terms of activity undertaken and completed compared to current quarter and reasons for variance, if any.
- ◆ Achievement in terms of activities undertaken and completed compared to the target, plans to overcome shortfalls if any and support required from the CSR Committee/Board to overcome the shortfalls.
- ◆ Actual 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 monthly reporting of progress on each such activities and the amount incurred thereon.

The Board shall seek a short progress report from the CSR Committee on a quarterly basis.

Governance:

Board of Directors shall be responsible for:

- ◆ To Constitution of Corporate Social Responsibility Committee in accordance with the CSR provisions laid down under Section 135 of the Companies Act, 2013.
- ◆ To ensure that a CSR policy and activities to be undertaken by the company as per Schedule VII;
- ◆ To approve the policy recommended by the CSR Committee.
- ◆ To ensure that the Company spends in every financial year the amount as prescribed under section 135 of the Companies Act, 2013 and to frame the rules their under.
- ◆ To monitor the amount approved by the board are utilised effectively towards the committed CSR activities.
- ◆ To monitor the Policy of the company from time to time.
- ◆ To implement the CSR activities by giving preference to the local area and areas around the hospitals operated by the Company.
- ◆ To disclose contents of such Policy in its report and also place it on the company's website.
- ◆ To measure the impact of the work done, a social satisfaction survey / audit is carried out by an external agency.

Administration:

The CSR committee shall be responsible for:

- ◆ The CSR activities shall be undertaken as stated in this Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.

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- ◆ To ensure that the activities which are exclusively for the benefit of employees or their family members shall not be considered as CSR activity.
- ◆ To ensure to give preference to the local area or areas around it where it operates, for spending the amount earmarked for CSR activities.
- ◆ To recommend to the board to undertake its CSR activities through a registered trust or a registered society or a company established by the company pursuant to Section 135 of the Companies Act, 2013 and rules made thereunder.
- ◆ To institute a transparent monitoring mechanism for implementation of CSR activities and expenditure of funds.
- ◆ The committee is authorised to take professional guidance and support from any individuals or organisations having expertise in CSR activities.
- ◆ To monitor the effective financial management and transparency utilisation of funds allocated for CSR activities.
- ◆ To report the utilisation of funds as allocated to the Board of Directors for their reviews.

CSR Budgets:

- ◆ The spending on CSR activities shall not be less than 2% of the average net profits of the Company made during the three immediately preceding financial years, in pursuance of this policy. In case Company fails to spend such amount, the Board shall specify the reasons for not spending the amount and the unspent amount, unless relating to an ongoing project, is to be transferred to a Fund specified in Schedule VII of the Act, within a period of six months of the expiry of the financial year.
- ◆ The CSR Policy mandates that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.
- ◆ Approving authority for the CSR amount to be spent would be by any one Director of the Company after due recommendation of CSR Committee and approval of the Board of Directors of the Company.
- ◆ The CSR projects or programs or activities undertaken in India only shall amount to CSR expenditure.
- ◆ CSR expenditure shall include all expenditure including contribution to corpus, for projects or programs relating to CSR activities approved by the Board on the recommendation of the CSR Committee, but does not include any expenditure on any item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Companies Act 2013.
- ◆ Tax treatment of CSR spent will be in accordance with the Income Tax Act as may be notified by CBDT.

Annual Review:

CSR committee will prepare and present an annual report of all CSR programmes to the Board on or before a date prescribed by the Board for approval and the same forming part of Directors Report.

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CSR Reporting:

Rule 8 of the CSR Rules provides that the companies, upon which the CSR Rules are applicable on or after 1st April, 2014 shall be required to incorporate in its Board's report an annual report on CSR containing the following particulars:

- ◆ A brief outline of the company's CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs;
- ◆ The composition of the CSR Committee;
- ◆ Average net profit of the company for last three financial years;
- ◆ Prescribed CSR Expenditure (2% of the amount of the net profit for the last 3 financial years);
- ◆ Details of CSR Spent during the financial year;
- ◆ In case the company has failed to spend the 2% of the average net profit of the last three financial year, reasons thereof;

Management Commitment:

Our Board of Directors, our Management and all of our employees subscribe to the philosophy of compassionate care. We believe and act on an ethos of generosity and compassion, characterised by a willingness to build a society that works for everyone.



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