



Ganesh Infraworld Ltd.

(Formerly Known As "Ganesh Infraworld Pvt. Ltd." & "Ganesh International")
CIN: L46620WB2024PLC268366

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

1. PRELIMINARY

1.1 Title and Commencement

This Policy shall be called the "Corporate Social Responsibility (CSR) Policy" of Ganesh Infraworld Limited ("the Company").

1.2 Governing Law

This Policy is framed in compliance with:

- **Section 135 of the Companies Act, 2013;**
- **Companies (Corporate Social Responsibility Policy) Rules, 2014** (as amended);
- **Schedule VII of the Companies Act, 2013** and
- Any other applicable laws, regulations, or guidelines issued by the Government of India.

2. CSR VISION & OBJECTIVES

2.1 Vision

The Company is committed to actively contribute to the social and economic development of the communities in which we operate. We firmly believe in giving back to society and ensuring that our operations positively impact the surrounding environment and communities. The Company ensures that its projects contribute to long-term environmental and social sustainability, conducts business in a manner that is ethical, transparent, and beneficial to all stakeholders.

2.2 Objectives

The CSR Policy aims to:

1. **Comply** with statutory obligations under the Companies Act, 2013.
2. **Undertake high-impact projects** in areas specified under **Schedule VII**.
3. **Empower marginalized communities** through education, healthcare, livelihood, and environmental sustainability.
4. **Ensure transparency** in fund allocation, implementation and monitoring of CSR initiatives.

3. CSR COMMITTEE & ADMINISTRATION

3.1 Constitution of CSR Committee

The Board of Directors has constituted a **Corporate Social Responsibility Committee (CSR Committee)** comprising:



- **Chairperson:** Mrs. Rachita Agrawal
- **Member:** Mr. Vibhoar Agrawal
- **Member:** Mrs. Rupal Dhiren Haria

3.2 Roles & Responsibilities

The CSR Committee shall:

- (a) Formulate and recommend a CSR Policy**
 - Define the scope of CSR activities in alignment with **Schedule VII** of the Companies Act.
 - Align CSR goals with the company's business vision and social commitment.
- (b) Recommend CSR Expenditure**
 - Propose the **annual budget** for CSR projects.
 - Ensure allocation of at least **2% of the average net profits** of the past three financial years.
- (c) Monitor CSR Implementation**
 - Oversee the execution of CSR initiatives and projects.
 - Ensure that CSR activities are conducted effectively, transparently, and in accordance with the approved policy.
- (d) Ensure Compliance**
 - Submit periodic reports to the Board detailing the progress of projects and fund utilization.
 - Ensure disclosure of CSR activities in the Board's Report and company website.
- (e) Review and Evaluate**
 - Assess the impact of CSR initiatives.
 - Recommend improvements based on monitoring and feedback.

4. CSR ACTIVITIES & IMPLEMENTATION

4.1 Focus Areas

The Company shall prioritize the focus areas like "Education & Skill Development" (e.g., scholarships, vocational training), "Healthcare & Sanitation" (e.g., medical camps, clean drinking water), "Women & Child Welfare" (e.g., hostels, gender equality programs) "Environmental Sustainability" (e.g., afforestation, waste management), "Rural & Slum Development", "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 socioeconomic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities, "Measures for the benefit of armed forces



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veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans and their dependents including widows" and such other activities as may be prescribed under the provisions of the Act and the Rules made thereunder from time to time.

4.2 Implementation Modes

CSR activities may be executed through:

- **In-house projects** by the Company.
- **Collaboration** with other companies/NGOs/trusts.
- **Partnerships** with government bodies (e.g., PM CARES, Swachh Bharat Kosh).

4.3 Exclusions

The following do not qualify as CSR which are namely activities undertaken by the Company in the normal course of Business, Employee welfare programs, Political contributions and activities carried out for fulfilment of any other statutory obligations under any law in force in India.

5. BUDGET & FINANCIAL MANAGEMENT

5.1 CSR Expenditure

- **Minimum 2%** of average net profits (last 3 years).
- **Administrative overheads $\leq 5\%$** of total CSR spend. "Administrative Overheads" shall mean the expense incurred by the Company for 'General Management & Administration' of the CSR 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.

5.2 Surplus Funds

- **Reinvested** in the same project.
- **Transferred** to an "Unspent CSR Account" and spent in pursuance of CSR policy and Annual Action Plan of the Company.

If the Company fails to spend such amount, the Board of Directors shall in its report specify the reasons for not spending the amount and such unspent amount shall be dealt with in accordance with the provisions of Section 135(5) & (6) of the Act and Rule 10 of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 as may be amended from time to time.

5.3 Excess Spending

In a case when Company spends an amount in excess of requirement provided under the Act, such excess amount may be set off against the requirement to spend under the Act up to immediate succeeding three financial years in such a manner as may be prescribed under the Act with approval of the Board.





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6. MONITORING & REPORTING

6.1 Monitoring Mechanism

The projects and initiatives undertaken by the Company shall be closely reviewed by the Committee or any other person as the Committee may authorise. The Committee may authorise any official of the Company to monitor and ensure proper utilization of the CSR Budget, as approved by the Board on the recommendation of the Committee, in accordance with the provisions laid down in the Act. In case of ongoing project, the 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.

6.2 Reporting

The Committee shall give an annual report on the CSR activities undertaken by the Company during the Financial Year, in the format prescribed under the provisions of the Act, which shall be annexed to the Board's Report of the Company.

7. CSR ANNUAL ACTION PLAN (CAAP)

The CSR Committee shall formulate and recommend to the Board, a CAAP in pursuance of this Policy, which shall include the following:

- (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, if applicable

The Board of Directors may approve the CAAP with such further conditions as it may deem fit and further alter CAAP at any time during the financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to that effect.

8. SUPPLEMENTARY PROVISION

- All the words and expressions used in this Policy, unless defined herein, shall have meaning respectively assigned to them under the Act and the Rules, Notifications and Circulars made/issued there under, as amended, from time to time.
- The implementation of the Policy shall be monitored by the Committee and/or the Board from time to time. The Committee and/or the Board may review the Policy as and when it deems fit and recommend any changes or modifications for approval of the Board of Directors.





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- In case of any subsequent changes in the provisions of the Act and the Rules, Notifications and Circulars made/issued there under which makes any of the provisions in the policy inconsistent with the Act and the Rules, Notifications and Circulars made/issued there under, then the provisions of the Act and the Rules, Notifications and Circulars made/issued there under would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

GANESH INFRAWORLD LTD.

[Signature]
Managing Director