



**CORPORATE SOCIAL RESPONSIBILITY POLICY**

### **1. Preamble**

As per Section 135 of the Companies Act 2013 ("The Act") every company having any one of the below mentioned limits

- (i) Net worth of rupees five hundred crore or more, or
- (ii) Turnover of Rupees one thousand crore or
- (iii) Net profit of Rupees five crore or more

during the immediately preceding financial year shall constitute a Corporate Social Responsibility Committee ("CSR Committee") of the Board consisting of three or more directors, out of which at least one director shall be an independent director.

In view of the above provision, as on March 31, 2023, the Net Profit Dr. Agarwal's Health Care Ltd (hereinafter referred to as "the Company") is more than the above specified limit as mentioned under criteria (iii) above under Section 135 of the Companies Act, 2013 and therefore the Company has constituted a CSR Committee and has formulated a CSR Policy. The Board of the Company has adopted the Policy at its Meeting held on 17th September 2024 and shall be construed as the Effective

### **2. Introduction**

The Board of Directors ("The Board") of the Company has adopted this policy and procedures with regard to Corporate Social Responsibility. The Board may review and amend this policy from time to time subject to recommendations of CSR Committee.

### **3. Policy Objective**

The Company is committed to conduct its business in a socially responsible, ethical and environmentally friendly manner and to continuously work towards improving quality of life of the communities in its operational areas.

### **4. Scope of Corporate Social Responsibility Activities**

In line with its broad principles and radical outlook the Company shall have freedom and flexibility to choose from any of the activities specified in schedule VII of Companies Act, 2013, as amended from time to time.

### **5. Corporate Social Responsibility Implementation**

The CSR Committee will be responsible for overseeing the approval, execution, implementation and monitoring of the projects. These projects may be executed by the Company and where appropriate, in partnership with local government, various NGO partners, service providers and others. In case the Company undertakes to carry any of the projects through any trust, society or company not established by the Company or its holding or subsidiary or associate company, the CSR Committee shall ensure that such trust, society or company has an established track record of three years in undertaking similar programs or projects and is eligible to undertake the projects under section 135 of the Act.

The CSR implementation of the Company shall be governed by the following;

1.1 The Board shall ensure that the CSR activities are undertaken by the Company itself or through- a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government;

any entity established under an Act of Parliament or a State legislature; or a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.

Explanation.- For the purpose of clause(c), the term “entity” shall mean a statutory body constituted under an Act of Parliament or State legislature to undertake activities covered in Schedule VII of the Act.

In the manner prescribed under the CSR Regulations, as amended from time to time.

1.2 The Company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per its Policy as well as for capacity building of their own personnel for CSR.

1.3 The Company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules.

1.4 The 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 of the Company or the person responsible for financial management shall certify to the effect.

1.5 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.

1.6 The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its Policy, which shall include the following, namely:-

the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act;

the manner of execution of such projects or programmes as specified in the CSR Rules;

the 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 projects undertaken by the company,

Provided that Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.

#### **6. Corporate Social Responsibility Budget**

The CSR Committee under the supervision of the Board shall try to ensure that the Company spends in each Financial Year (FY), at least two per cent of the average net profit (calculated as per Section 198 of The Act) made during the three immediately preceding financial years.

#### **7. Corporate Social Responsibility Committee**

The Company has constituted CSR Committee as per The Act and other applicable provisions, if any, of any other act, as may be applicable, for the time being in force. CSR Committee is responsible for overall supervision of Corporate Social Responsibility activities as may be carried out by the Company.

#### **8. Disclosure**

The details about the policy developed and implemented by the Company on Corporate Social Responsibility, initiatives taken during the financial year shall be disclosed in the Annual Report of the Company. The content of the policy shall be disclosed in the official website of the Company.

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