EMA Partners India Limited
204, The Summit Business Bay,
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Tel: 022- 4608 9406
Email: india@emapartners.in
CIN: L74140MH2003PLC142116
Website: www.emapartners.in

EMA PARTNERS INDIA LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

Approved on: 19.08.2026

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1. INTRODUCTION:

The Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 introduced specific provisions relating to corporate social responsibility and defined the term Corporate Social Responsibility (CSR), CSR Committee, CSR Policy, Net Profit, etc. It has also laid down the criteria for complying with the provisions relating the CSR, nature of projects, programmes and activities that can be undertaken as CSR activities, manner in which the CSR activities shall be undertaken, constitution of CSR Committee, formulation of CSR Policy, annual repost on CSR, etc.

2. PHILOSOPHY:

The objective of Corporate Social Responsibility at **EMA Partners India Limited** ("**EMA Partners**") is to contribute towards sustainable, inclusive, and equitable development by creating a positive social, economic, and environmental impact in the communities in which the Company operates and beyond. Through its CSR initiatives, EMA Partners seeks to integrate responsible business practices with its commitment to nation-building and the long-term well-being of society.

EMA Partners recognizes that sustainable business growth is closely linked with the progress of communities and the protection of the environment. Accordingly, the Company endeavors to undertake CSR activities that address critical developmental needs, promote inclusive growth, and support the achievement of the United Nations Sustainable Development Goals (SDGs), while remaining aligned with the provisions of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, as amended from time to time.

This Policy is effective from August 19, 2026, as amended from time to time.

3. DEFINITIONS:

1. "**Act**" means Companies Act, 2013, as amended from time to time;

2. "**Board of Directors**" or "**Board**" means the Board of Directors of EMA Partners India Limited, as constituted from time to time, and includes the Executive Committee thereof;

3. "**Company**" means EMA Partners India Limited, unless specified otherwise;

4. "**CSR**" means Corporate Social Responsibility;

5. "**CSR Committee**" means Corporate Social Responsibility Committee constituted by the Board of Directors of the Company, from time to time, under provisions of the Companies Act, 2013;

6. "**CSR Policy**" means a statement containing the approach and direction given by the Board of Directors 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;

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7. "**Independent Director**" means a director of the company, not being a whole-time director and who is neither a promoter nor belongs to the promoter group of the company and who satisfies other criteria for independent director under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015;

8. "**Listing Regulations**" means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;

9. "**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.

10. "**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;

11. "**Rules**" means Companies (Corporate Social Responsibility) Rules, 2014, as amended from time to time;

Any other term, words and expressions not defined herein shall have same meaning as defined in the Companies Act, 2013, rules framed thereunder or any other applicable law or regulation to the extent applicable to the Company.

4. SCOPE:

This Policy provides the framework for planning, implementation, governance, monitoring, and reporting of the Company's CSR initiatives in accordance with the provisions of the Act, Rules and other applicable laws, as amended from time to time.

The scope of this Policy includes:

i. Identification, approval, implementation, monitoring, and reporting of CSR projects, programmes, and activities undertaken by the Company.
ii. Execution of CSR initiatives directly by the Company or through eligible implementing agencies in accordance with applicable legal provisions.

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iii. Undertaking CSR activities in India in areas specified under Schedule VII of the Act, as amended from time to time.
iv. Establishing the governance framework, including the roles and responsibilities of the Board of Directors, the CSR Committee (where applicable), and the management for effective oversight and implementation of CSR initiatives.
v. Ensuring proper utilization, monitoring, accounting, disclosure, and compliance relating to CSR expenditure.
vi. Periodic review and, where applicable, impact assessment of CSR programmes to evaluate their effectiveness and promote sustainable social outcomes.

The Policy shall be periodically reviewed by the CSR Committee and/ or the Board. This Policy shall be read in conjunction with the applicable provisions of the Act, the rules framed thereunder, and any statutory amendments, modifications, or re-enactments thereof. In the event of any inconsistency between this Policy and the applicable law, the provisions of the applicable law shall prevail.

5. FOCUS AREA/SCOPE OF CSR ACTIVITIES:

The Company shall undertake CSR projects related to the list of activities prescribed under Schedule VII of the Act as amended from time to time:

i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care 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 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 of public libraries; promotion and development of traditional arts 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 recognized 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 Scheduled Castes, 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;

x. 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);

xi. Rural development projects;

xii. 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.

xiii. Disaster management, including relief, rehabilitation and reconstruction activities;

xiv. Any other CSR programmes as may be included by the Central Government in Schedule VII of the Companies, Act, 2013 from time to time;

xv. Such other projects which, in view of the Board of Directors, are within the scope of CSR activities prescribed by the Central Government from time to time.

The following activities shall not be considered under the CSR activities**:**

a) Activities that benefit only the employees of the Company and their families.

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b) Activities undertaken outside India.
c) Contribution of any directly or indirectly to any political party under section 182 of The Companies Act, 2013.
d) One-off events such as marathons / awards / charitable contribution / advertisement / sponsorships of TV programmes etc.
e) Expenses incurred by the Company for the fulfilment of any other Act / Statute of regulations (such as Labour Laws, Land Acquisitions Act, 2013, Apprentice Act, 1961 etc).
f) Activities undertaken by the Company in pursuance of its normal course of the business.

6. CSR COMMITTEE:

The Company shall constitute a CSR Committee of the Board of Directors, wherever required, in accordance with the provisions of Section 135 of the Act and Rules, as amended from time to time. Where the constitution of a CSR Committee is not mandatory under the applicable provisions of the Act, the functions and responsibilities of the CSR Committee shall be discharged by the Board of Directors.

The CSR Committee shall perform such roles and responsibilities as may be prescribed under the Act, the Rules made thereunder, and as may be delegated to it by the Board from time to time.

1. The CSR Committee has recommended to the Board, and the Board has approved this, Policy.
2. The CSR Committee shall formulate and recommend the annual action plan which shall contain all matters required under applicable laws and any other matter as the Committee may deem fit.
3. The CSR Committee shall recommend the amount of expenditure to be incurred on the CSR activities.
4. The CSR Committee shall, subject to approval of Board, identify, implement and monitor multi-year CSR projects/programmes (ongoing projects), as required under the applicable laws.
5. The CSR Committee shall, subject to approval of the Board, identify, implement and monitor CSR projects/programmes other than ongoing projects, to be completed within the same financial year, as required under the applicable laws.
6. The CSR Committee shall discharge all such responsibilities as required under applicable laws.

The CSR Committee shall meet as often as deemed necessary to discharge its duties and responsibilities effectively, and in any case, at least once during a financial year.

7. ANNUAL ACTION PLAN:

The CSR Committee shall formulate and recommend to the Board, an Annual Action Plan for every financial year and the same shall include the following:

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

2. the manner of execution of such projects or programmes as specified in sub-rule (1) of Rule 4;
3. the modalities of utilisation of funds and implementation schedules for the projects or programmes;
4. monitoring and reporting mechanism for the projects or programmes; and
5. details of need and impact assessment, if any, for the projects undertaken by the Company.

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.

8. BUDGET/ CSR EXPENDITURE:

The Company shall spend in every financial year at least two percentage or such percentage as may be prescribed by government from time to time of the average net profits [as calculated under Rule] of the previous three immediately preceding financial years for CSR activates. If the Company fails to spend such amount, then Board shall in its report specify the reasons for not spending the same amount and unless the unspent amount relates to any ongoing project, transfer such amount to a Fund specified in Schedule VII of Act within a period of six months of the expiry of the financial year.

Any amount remaining unspent under sub-section (5), pursuant to any ongoing project, fulfilling such conditions as may be prescribed, undertaken by a company in persuance of its Corporate Social Responsibility Policy, shall be transferred by the company within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

Any surplus arising out of the CSR activities shall not form part of the business profit of the Company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and Annual Action Plan of the Company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

9. IMPLEMENTATION:

The Board shall ensure that the CSR activities are undertaken by the Company itself or through, –

i. 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

ii. 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; or

iii. any entity established under an Act of Parliament or a State legislature; or

iv. 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.

10. REPORTING AND MONITORING:

i. The Board or CSR Committee shall monitor the implementation of the CSR projects as required under the Act and examine whether the funds provided by the Company are utilized in accordance with the approved plans and report to the Board. The management shall provide a detailed report of CSR activities carried out as well as budgets utilized in the prescribed format to the Company's Board.

ii. 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 period.

iii. The annual action plan of the Company shall include the manner of execution of CSR projects or programmes to be undertaken by the Company, the modalities of utilization of funds and implementation schedules for the projects or programmes, and monitoring and reporting mechanism for the projects or programmes and details of need & impact assessment, if any, for the projects undertaken by the Company.

iv. If for any reason, the Company is unable to utilize the entire funds provided by the Company, such. unutilized funds shall be treated in accordance with the Rules, as may be amended from time to time.

v. The Board of Directors of the Company shall include an Annual Report on CSR containing particulars as prescribed under the Act and Rules made there under from time to time.

vi. CSR Committee ensure effective implementation of the CSR projects, programmes and activities undertaken in terms of this CSR Policy, the progress of each such project, programme and activity will be reported to the Board of Directors on a periodic basis, with all requisite documentation.

vii. The board shall ensure that the administrative overheads shall not exceed 5% of total CSR expenditure of the company for the financial year.

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viii. Impact assessment shall be done, where applicable.

11. DISCLOSURE:

The composition of the CSR committee, and CSR Policy and Projects approved by the Board should be disclosed on the website of the Company.

12. AMENDMENT:

The CSR Committee is empowered to recommend amendments to the CSR Policy and such changes shall be placed before the Board for its approval. The Board may, subject to compliance with the applicable law, at any time, approve or alter, amend or modify the CSR Policy, as it deems fit to comply with the statutory obligation to undertake the CSR Activities.

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