



## **INDO-MIM Limited**

Regd. Office: 45(P), KIADB Industrial Area, Hoskote, Bangalore 562114

### **CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY**

(adopted on date Sept 26, 2025)

The Corporate Social Responsibility (“**CSR**”) of INDO-MIM Limited (the “**Company**”) has been developed in accordance with Section 135 of the Companies Act, 2013 on CSR and in accordance with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amendments thereof duly notified by the Ministry of Corporate Affairs.

#### **CSR OBJECTIVE**

- Contribute to the betterment of underprivileged sections of society by investing in and empowering them.
- The Company is committed to all its stakeholders to conduct business in a manner that is transparent and ethical.
- The Company understands that it is a part of a larger ecosystem and that it is its social responsibility to give back to the said ecosystem.

This Corporate Social Responsibility Policy (the “**Policy**” or “**CSR Policy**”) of the Company covers the proposed CSR activities to be undertaken by the Company and ensuring that they are in line with Section 135 read with Schedule VII of the Companies Act, 2013 (the “**Act**”) as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

The Policy, composition of the Corporate Social Responsibility Committee (“**CSR Committee**”) and projects approved by the Board of Directors (“**Board**”) shall be disclosed under a separate section on the website of the Company.

For INDO-MIM Limited

A handwritten signature in blue ink, appearing to read "Indran", is written over the printed name of the Company Secretary.

Company Secretary

## **CSR COMMITTEE**

The Board shall constitute a CSR Committee (“**Committee**”) as per the provisions of Section 135 of the Act, which will be the governing body that will define the scope of CSR activities for Company and ensure compliance with the Policy. The CSR Committee would comprise three or more directors including at least one independent director.

## **SCOPE OF OUR CSR ACTIVITIES**

The Company has motto to spend, either directly or through Registered Trust/ Registered Society/ Licensed Companies, on below CSR activities –

1. 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;
2. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
3. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
4. 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;
5. Protection of national heritage, art and culture including restoration of building and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts
6. 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;
7. Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports
8. 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 the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women; and

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9. (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;  
(b) Contributions to public funded Universities including the 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);
10. Rural development projects;
11. 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 applicable law for the time being in force.
12. disaster management, including relief, rehabilitation and reconstruction activities
13. Any other activity as may be notified by Central Government from time to time as CSR activities.

## **POLICY IMPLEMENTATION**

The company will implement its CSR Activities through Company's personnel or through external agencies such as:

- a) 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
- b) 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;
- c) any entity established under an Act of Parliament or a State legislature; or

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- d) 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.

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

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.

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.

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.

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:-

- (a) 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;
- (b) the manner of execution of such projects or programmes as specified in the CSR Rules;
- (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,

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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.

### **CSR EXPENDITURE**

Company plans to spend, in every financial year, at least 2% percent of the average net profits (as per section 198 of the Act) of the Company made during the three immediately preceding financial year, or such other amounts on its CSR activities as the CSR Committee may authorize from time to time subject to the limits as approved by the Board, provided that the Board shall ensure that the CSR expenditure is compliant with the CSR Rules. Furthermore, the administrative overheads shall not exceed five percent of total CSR expenditure of the company for the 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.

In case the company spends an amount in excess of the 2%, then the Company may set off such excess amount up to immediate succeeding 3 (Three) financial years subject to following conditions:

1. The excess amount available for set off shall not include the surplus arising out of the CSR activities, if any;
2. The Board shall pass a resolution to that effect.

### **ANNUAL ACTION PLAN**

The CSR Committee 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 utilization 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

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

The company shall continue to focus on group projects, new & ongoing projects and give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.

### **MONITORING AND REPORTING MECHANISM**

The CSR Committee shall ensure a transparent monitoring mechanism for CSR activities.

- A. At the start of each year the company shall indicate the target amount to the CSR committee.
- B. CSR committee, at the beginning of each Financial Year, give a budget estimate of the likely expenses on the ongoing CSR projects as well as the expenses likely to be incurred in new CSR initiatives during the year. The Board will consider and approve the CSR Plan/ budget with or without modification as it desires. Any decision of the board shall be by way of resolution passed on this subject.
- C. CSR Committee shall monitor CSR activities of the Company and report the same to Board, on Annual Basis, in the format specified in Annexure I and Annexure II to CSR Rules, 2014.
- D. CSR committee will ensure the following key points while spending or authorising to spend on CSR activities / programs –
  1. Preference will be given to locations in and around the place wherein the company /its operations are located.
  2. All CSR activities shall be carried out in India.
  3. Fund earmarked for CSR shall not be given to any political party or for any political purpose.
  4. Projects/Programs or activities carried out for the benefit of employees of the Company or for their families shall not be considered as CSR activities.

### **TREATMENT OF UNSPENT AMOUNT**

If the Company fails to spend the required amount in a particular financial year, the treatment of unspent CSR amount shall be as under:

**(a) In case unspent amount not relating to ongoing Project:**

1. The Board of Directors in their Annual Report pertaining to that particular Financial Year shall specify the reasons for not spending the amount; and
2. The Company shall transfer such unspent amount to a Fund specified in Schedule VII, within a period of 6 (Six) months of the expiry of the said financial year.

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**(b) In case unspent amount relating to any ongoing Project:**

1. The Company shall open a special account in any scheduled bank to be called “Unspent Corporate Social Responsibility Account” and transfer such unspent amount, within a period of 30 (Thirty) days, from the end of that financial year to above mentioned account; and
2. Such amount shall be spent by the Company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of 3 (Three) financial years from the date of such transfer.
3. If the after completion of third year also the amount remains unspent, 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.

**AMENDMENTS**

The provisions of the Act and the CSR Rules (as amended from time to time) and any Notification/ Circular/ clarifications issued by Authorities, shall automatically apply and be part of this CSR Policy. The Policy may be reviewed and amended from time to time by the Board based on the recommendation of the CSR Committee.

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For INDO-MIM Limited

  
Company Secretary