



Dev Yash

PROJECTS & INFRASTRUCTURE PVT. LTD.



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Dev Yash Projects and Infrastructure Private Limited

Corporate Social Responsibility Policy (CSR Policy)

Introduction

Dev Yash Projects and Infrastructure Private Limited ("**The Company**") is committed to contributing positively to society by engaging in Corporate Social Responsibility (CSR) initiatives that align with national priorities and sustainable development goals. The Company believes in fostering inclusive growth and social welfare through responsible and strategic interventions.

Compliance Standard

This Policy is formulated under Section 135 of the Companies Act 2013 and the Rules made thereunder and is reviewed and updated from time to time to incorporate best practices and statutory requirements as laid down by the Act and subsequent amendments/notifications/rules etc.

Definitions

a. In this Policy unless the context otherwise requires:

- i. "Act" means the Companies Act, 2013, as amended from time to time.
- ii. "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 program.
- iii. "Board" means the Board of Directors of the Company.
- iv. "Company" means Dev Yash Projects and Infrastructure Private Limited.
- v. "CSR" means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Act per the provisions contained in Corporate Social Responsibility Rules, as may be notified from time to time, but shall not include the following, namely: -
 - Activities undertaken in pursuance of the normal course of business of the Company.
 - Any activity undertaken by the Company outside India except for training of Indian sports personnel representing any State or Union territory at the national level or India at the international level.
 - Contribution of any amount directly or indirectly to any political party under Section 182 of the Act.
 - Activities benefitting employees of the Company as defined in clause (k) of Section 2 of the Code on Wages, 2019 (29 of 2019).
 - activities supported by the Companies on a sponsorship basis for deriving marketing benefits for its products or services.
 - activities carried out for the fulfilment of any other statutory obligations under any law in force in India.
- vi. "CSR Committee" means Corporate Social Responsibility Committee of the Company if any, constituted by the Board.



- vii. "CSR Rules" means Companies (Corporate Social Responsibility Policy) Rules, 2014 and amendments thereon.
 - viii. "CSR Policy" means this Policy.
 - ix. "CSR Expenditure" shall include all expenditures including contribution to the corpus, for projects or programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee.
 - x. "Net profit" shall have the meaning ascribed to it in the Act.
 - xi. "On-going Project" means a multi-year project undertaken by the 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.
- b. Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Act or the Rules made thereunder, as may be amended from time to time, shall have the meaning respectively assigned to them therein.

Vision and Mission

Vision: To create a meaningful and sustainable impact on society by promoting social, economic, and environmental well-being, ensuring equitable growth for all communities.

Mission: To drive holistic development initiatives that empower individuals and communities, improve their quality of life, and contribute to nation-building through sustainable and impactful CSR programs.

Corporate Social Responsibility Programs and Projects

- a. The Company will carry on its CSR activities in areas or subjects as prescribed under Schedule VII of the Act, as amended from time to time. An illustrative list of such areas or subjects is outlined below:
 - 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 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 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 arts and handicrafts.



- vi. Measures for the benefit of armed forces veterans, war widows, and their dependents; Central Armed Police Forces (CAPF) and Central Paramilitary 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 any other fund including Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES 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.
 - 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 Defence 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.
 - xiii. disaster management, including relief, rehabilitation, and reconstruction activities.
 - xiv. Any other activity as may be specified under the Act or the CSR Rules from time to time.
- b. The Company's CSR projects and programs will be undertaken by the Company either by itself or jointly with other organizations.
 - c. The Company encourages its employees, their family and friends, civic organizations, and volunteers to participate in its CSR Project activities.

The CSR projects and programs may also be implemented through registered public charitable trusts or a registered society, registered under Sections 12A and 80G of the Income Tax Act, 1961, companies established under Section 8 of the Act (corresponding to Section 25 of the Companies Act, 1956) and/or through any implementing entity as permitted under the Act and CSR Rules.

Corporate Social Responsibility Committee

The company shall constitute a CSR Committee upon meeting the prescribed criteria under Section 135(9) of the Companies Act, 2013. Until the constitution of CSR Committee, the functions of the CSR Committee, as outlined in this section, shall be discharged by the Board of Directors.



Implementation and Governance

- The Company shall allocate a minimum of **2% of its average net profits** for CSR activities as per the Companies Act, 2013.
- The Board of Directors will oversee project selection, implementation, and impact assessment.
- The initiatives will be executed through partnerships with government bodies, NGOs, and community organizations.
- A structured **monitoring and evaluation** mechanism will be in place to track progress, ensure transparency, and measure the impact of CSR initiatives.

Employee Volunteerism

The Company provides opportunities to its employees to participate in projects and programs undertaken in the social development sector. Participation in CSR initiatives by employees is voluntary and employees may choose activities they wish to participate in. The company also encourages family and friends of the employees to participate in CSR activities. Apart from this, employees are encouraged to identify the social development area, and the company CSR program management team can take the recommendations ahead as per the process and in consonance with statutory norms.

Accounting and Auditing

The Company will follow the accounting and auditing Guiding note/standards duly approved/laid down by the Ministry of Corporate Affairs in India or by the prescribed regulatory authority.

Disclosure:

The Company will comply with all the statutory guidelines, issued on the subject ensuring that it makes full disclosure of its CSR activities in the Annual Report as mentioned in the Act/ Rules. The Company's engagement in this domain shall be disseminated on its website, annual reports, and/or its in-house journals as and when deemed fit. The Company shall disclose the composition of the CSR Committee (if any), the CSR Policy, and the Projects approved by the Board on its website. CSR annexure in the Annual Report, web link of the Policy along with salient features of the Policy, and details of change (if any) during the financial year, shall be disclosed in the Board's report.

Review and Amendment of the Policy

The Board of Directors shall review the CSR Policy from time-based on the changing needs and make suitable modifications as may be necessary with the approval of the Board. In case of any amendment(s), clarification(s), circular(s), etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s), etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s).

Approved by:

Board of Directors

Dev Yash Projects and Infrastructure Private Limited.

