POOJAA PRECISION ENGG. LIMITED
(Formerly known as Pooja Castings Pvt. Ltd.)
CIN: U27310MH1992PLC068151

CORPORATE SOCIAL RESPONSIBILITY POLICY

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BACKGROUND

A socially responsible organisation cannot, and does not, limit itself to merely increasing its own profits. Neither does it treat Corporate Social Responsibility *("CSR")* as a burden to be borne, but instead, believes it to be one of the fundamental duties of an organisation towards society. CSR is a way of conducting business, by which a corporate entity visibly contributes to the social good.

At **POOJAA PRECISION ENGG. LIMITED (Formerly known as Pooja Castings Pvt. Ltd.)** *("the Company")*, we are constantly aware of our role in society, as that of a mentor and a builder of the lives of the children of our society, and therefore, its future. We endeavour to evolve our relationship with all our stakeholders for the common good, and validate our commitment in this regard by adopting appropriate business processes and strategies.

SCOPE & APPLICABILITY

The provisions related to CSR Policy is incorporated under Section 135 of Companies Act, 2013 *("the Act")* read with Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 *("the Rules")* and further amendments thereto.

It outlines the Company's philosophy and responsibility as a good and responsible corporate of India and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare & sustainable development of the community in and around its area of operations and other parts of the country.

This policy shall apply to all CSR initiatives & activities taken up by the Company at the various locations in India, for the benefit of different segments of the society at large, specifically the deprived and underprivileged.

OBJECTIVE

The objective of this Policy is threefold.

a. Establish a guideline for compliance with the provisions of the Act and Rules related to CSR,
b. Implement CSR initiatives in both letter and spirit through appropriate procedures and reporting, and
c. Initiate projects that benefit the community at large.

DEFINITIONS

In this Policy, unless the context requires otherwise,

a. "Administrative overheads" means the expenses incurred by the company for 'general management and administration' of CSR functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular CSR project or programme.

b. "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.

Provided that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act.

c. "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.

d. Terms that have not been defined in this policy shall have the same meaning assigned to them under the Companies Act, 2013 and rules made thereunder.

CSR COMMITTEE

Constitution of CSR Committee:

The CSR Committee shall consists of three or more Directors, out of which at least one director shall be an Independent Director. The Committee shall meet, whenever required, to discuss and review CSR activities and Policy. Quorum for the CSR Committee Meeting shall be one-third of its total strength (any fraction contained in that one-third be rounded off as one) or two members, whichever is higher.

The Committee members may attend the meeting physically or via such audio visual means as permitted under the Act. The Committee shall have the authority to invite such employee(s), senior official(s) and or externals experts, as it may deem fit, to attend the CSR Committee Meeting(s). The Company Secretary, if any, shall act as Secretary to the Committee.

Chairperson:

Chairperson of the Committee shall be appointed by the Board or the Committee itself. In the absence of the Chairperson, the members of the Committee present at the meeting shall choose one amongst them to act as Chairperson. Chairperson of the CSR Committee should present at the Annual General Meeting or may nominate some other member to answer the shareholders' queries.

Scope & Functions of CSR Committee:

The functions/ terms of reference of CSR Committee shall, inter-alia, include the following:

a. To formulate and recommend to the Board, a CSR Policy which shall indicate the activities to be undertaken by the Company as per the Act;
b. Recommend the amount of expenditure to be incurred on CSR activities;
c. To monitor the CSR Policy of the Company from time to time;
d. Formulate and recommend to the Board of Directors ("Board"), an annual action plan in pursuance of its CSR policy, which shall include the following, namely
    i. the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
    ii. the manner of execution of such projects or programmes
    iii. the modalities of utilisation of funds and implementation schedules for the projects or programmes;
    iv. monitoring and reporting mechanism for the projects or programmes; and

v. 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

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FUNDING & ALLOCATION

a. For achieving its CSR objectives through implementation of meaningful & sustainable CSR programmes, the Board of the company shall ensure that the Company spends at least 2% of its average net profits made during the three immediately preceding financial years, in pursuance of its CSR Policy.
b. If the company fails to spend such amount, the Board shall, in its report, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
c. Where a company spends an amount in excess of requirement provided under section 135(5), such excess amount may be set off against the requirement to spend under section 135(5) up to immediate succeeding three financial years subject to the conditions that –
    i. the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any;
    ii. the Board of the company shall pass a resolution to that effect.
d. 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 pursuance of its CSR 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 CSR 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.
e. Any surplus arising out of the CSR activities shall not form part of the business profit of a 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.
f. The CSR amount may be spent by a company for creation or acquisition of a capital asset, which shall be held by -
    i. a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number; or
    ii. beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
    iii. a public authority:

MODE OF IMPLEMENTATION

a. CSR programs, projects or activities, will be implemented/ undertaken by the Company through one or more of the following methods:
    i. Company by Itself-
        1. The Chairperson of the CSR Committee and as agreed upon in the Committee.
        2. CSR Team formed by the CSR Committee.

ii. a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 established by the company, either singly or along with any other company.
iii. a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.
iv. In collaboration with other organizations.
v. Other entity as specified under the Act/ Rules.

b. The allocated CSR budgets/ Corpus will be utilized for CSR activities undertaken within India:
   i. which are not exclusively for the benefit of employees of the Company or their family members; and
   ii. which are not undertaken in pursuance of normal course of business of the Company

CSR ACTIVITIES/ PROGRAMMES/ PROJECTS

CSR activities of the Company shall be undertaken as per the mode of implementation detailed above in accordance with the provisions of the Act, read with rules made thereunder. The Company may contribute/ support financially or otherwise, to the initiatives/ activities/ programmes for development of society and environment, particularly in the vicinity of the areas where offices/ project offices of the Company are located. The CSR activities should be undertaken in the areas as enshrined in Schedule VII of the Act *(as amended from time to time)*.

BOARD RESPONSIBILITY

The Board of Directors of the Company shall ensure that:

a. CSR activities, as per above clause, are undertaken by the Company.
b. the Company spends, in every financial year, at least two percent of the average net profits of the Company made during the three immediately preceding financial years, in pursuance of this Policy.
c. 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 or the person responsible for financial management shall certify to the effect.
d. 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.
e. The Board shall ensure that the administrative overheads shall not exceed 5% (five percent) of total CSR expenditure of the company for the financial year.

CSR REPORTING

a. The Board's Report of a company shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II, as applicable.
b. The Board shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website i.e. www.jeraifitness.com, for public access.
c. (i) In case the company having average CSR obligation of ten crore rupees or more in pursuance of section 135(5) of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.
   (ii) The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.

(iii) A Company undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.poojacastings.in

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Effective Date: 17/12/2025
Date of Approval by Board of Directors: 17/12/2025