



## G SQUARE REALTORS PRIVATE LIMITED

### CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

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#### 1. Preamble:

G Square Realtors Private Limited ("the Company") recognizes its responsibility towards society and the environment. We believe that sustainable business practices are integral to our long-term success and are committed to contributing positively to the communities in which we operate. This Corporate Social Responsibility (CSR) Policy outlines our commitment to conducting business ethically and responsibly, creating value for our stakeholders, and contributing to social and environmental well-being.

#### 2. Objective:

The objective of this policy is to define the principles and framework for the Company's CSR activities, ensuring effective implementation, monitoring, and evaluation, in accordance with Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility) Rules, 2014.

#### 3. Guiding Principles:

- **Ethical Conduct:** We adhere to the highest ethical standards in all our business dealings, ensuring transparency and accountability.
- **Sustainability:** We strive to minimize our environmental footprint and promote sustainable development practices in our projects.
- **Community Engagement:** We actively engage with local communities, understanding their needs and contributing to their development.
- **Stakeholder Focus:** We consider the interests of all our stakeholders, including customers, employees, partners, and the community, in our decision-making process.
- **Continuous Improvement:** We continuously evaluate and improve our CSR initiatives to maximize their impact.

#### 4. Focus Areas:

The Company may undertake the following activities under the ambit of CSR:

1. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water;
2. Promoting education, hosting events, performances in pure arts including special education and employment enhancing vocational skills especially among children, women and the differently abled and livelihood enhancement projects;
3. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; day care centres and such other facilities and measures for reducing inequalities faced by socially and economically backward groups;
4. Ensuring environmental sustainability, ecological balance, protection of flora and fauna and conservation of natural resources;

5. Protection of national heritage, art and culture; setting up public libraries; promotion and development of traditional arts and handicrafts;
6. Contributions to the Prime Minister's National Relief 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;
7. Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
8. Rural development projects;

The Company may contribute to other areas of interest as permitted under Schedule VII of the Companies Act and update the above list as per Section 135 and Schedule VII of the Companies Act.

#### **5. Implementation:**

- A CSR Committee, constituted as per Section 135 of the Companies Act, 2013, will oversee the implementation of this policy.
- The CSR Committee will be responsible for identifying, planning, and executing CSR projects.
- The Company will allocate at least 2% of its average net profits of the preceding three financial years towards CSR activities, as mandated by the Act.
- CSR activities will be implemented directly by the Company, through a registered public trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act, or otherwise as specified in rule 4 of the Companies (Corporate Social Responsibility) Rules, 2014.
- Provided the Company can carry out the CSR Activities through such other institutes having an established track record of 3 (three) years in undertaking the CSR activities.
- The CSR Committee will establish a transparent monitoring mechanism to track the progress and impact of CSR projects.
- The Company may collaborate with other companies for undertaking the CSR Activities subject to fulfilment of separate reporting requirements as prescribed in the Companies (Corporate Social Responsibility) Rules, 2014 (the "Rules").
- The CSR Activities shall not include any activity undertaken by the Company in pursuance of the normal course of business of the Company.
- The Company shall not make any payment directly or indirectly to political party (ies) for CSR Activities.

#### **6. Monitoring and Evaluation:**

- The CSR Committee will regularly monitor the progress of CSR activities and evaluate their impact.
- The impact of CSR projects will be assessed based on pre-defined metrics.
- The CSR policy will be reviewed and updated periodically to ensure its effectiveness and relevance.

**7. Reporting:**

- The Company will report on its CSR activities in its annual report, as per the requirements of the Companies Act, 2013.
- The CSR report will include details of the CSR projects undertaken, the expenditure incurred, and their impact.

**8. Quantum of amount to be spent on CSR Activities:**

The company shall strive to spend in every financial year at least 2% (Two percent) of the average net profits of the Company made during the three immediately preceding financial years.

Any surplus arising and/ or traditional revenue generated out of CSR activities undertaken by the Company shall not form part of the business profit of the company and same shall be spent for undertaking any CSR activities.

**9. Location of CSR activities:**

The CSR Committee will decide on the location of the CSR activity and in such selection preference shall be given to local areas where the company's registered office is located.

**10. Composition of the CSR committee:**

The CSR committee shall consist of two or more Directors.

The current composition of the CSR Committee is as follows:

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|----------------------------|----------|
| • Mr. Rangaswamy Ramajayam | Chairman |
| • Mrs. Sreekala            | Member   |

**11. Role of the Committee:**

The committee shall carry out the following functions:

1. Formulate and recommend the CSR Policy to the Board of Directors;
2. Identify the Projects to be undertaken by the Company for CSR
3. Recommend to the Board the CSR Activities to be undertaken along with detailed plan, modalities of execution, implementation schedule, monitoring process and amount to be incurred on such activities;
4. Monitor the CSR Policy of the Company from time to time.
5. Ensure compliance of CSR Policy and the provisions of the Companies Act, 2013 and the rules made thereunder;
6. Such other functions as may be delegated and/or assigned by the Board from time to time.

**12. Effective date:**

The policy is effective from 01<sup>st</sup> April 2023.