KANDHARI GLOBAL BEVERAGES PRIVATE LIMITED

Corporate Social Responsibility Policy (CSR Policy)
{ Effective Date : 15/05/2026 }

Preamble

KANDHARI GLOBAL BEVERAGES PRIVATE LIMITED (hereinafter referred to as the "Company") believes that sustainable business growth of an entity/organisation goes hand in hand with its social responsibility. As a responsible corporate entity, we are committed to create a positive impact on society and the environment through ethical business practices and sustainable development initiatives.

This Corporate Social Responsibility (CSR) Policy has been formulated in accordance with the applicable provisions of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules 2014, as amended from time to time. This Policy provides the framework for identifying, implementing, monitoring, and reporting CSR activities that contribute to the well-being of the society in alignment with the Company's values, vision, and long-term business objectives.

Through this Policy, the Company aims to promote education, healthcare, environmental sustainability, livelihood enhancement, gender equality, rural development, and other areas of national importance, thereby creating lasting value for all stakeholders as a whole**.**

Objectives of Policy

As a corporate entity, ("Kandhari Global") is committed towards sustainability and development aims to prioritize its corporate values through commitment towards the society and environment as a whole giving due consideration to the interests of its stakeholders including shareholders, customers, employees, suppliers, business partners and local committees.

Annual Action Plan

The CSR Committee if applicable shall formulate and recommend to the Board, an Annual action plan in pursuance of its CSR Policy, which shall include the following:

- ✓ the list of approved CSR projects or programs to be undertaken in areas or subjects specified in Annexure-1
- ✓ the manner of execution of such projects or programs as specified in rule 4(1) of CSR Rules;
- ✓ the modalities of utilization of funds and implementation schedules for the projects or programs; monitoring and reporting mechanism for the projects or programs and;
- ✓ details of need and impact assessment, if any, for the projects undertaken by the company.

Monitoring of CSR Activities

The CSR Committee if applicable will recommend to the amount of expenditure to be incurred on CSR programs/activities. CSR activities may be implemented directly by the Company or through eligible implementing agencies, in accordance with applicable law. The CSR Committee if applicable shall monitor the implementation of CSR projects and report to the Board periodically.

Governance

The CSR Committee if applicable will review periodically and keep the Board apprised of the status of the progress of implementation of the approved CSR Programs and ensure that a transparent monitoring mechanism is put in place.

Corporate Social Responsibility Committee

(CSR committee)

As the constitution of CSR Committee is presently not applicable to the Company under section 135 of the Companies Act, 2013 and the applicable CSR Rules 2014, the functions and responsibilities of the CSR Committee shall be discharged by the Board of Directors. The Board shall undertake all such functions and responsibilities as prescribed under the act and CSR rules.

If constitution of a CSR Committee becomes applicable, in the future, the Board shall constitute the same and comply with all applicable statutory requirements.

- ✓ The Board of Directors of the Company will constitute the CSR Committee of the Board of Directors.
- ✓ The CSR Committee would formulate and recommend the draft CSR Policy to the Board of Directors and the Board of Directors will approve the CSR Policy.
- ✓ The Board would approve and adopt any changes in the CSR Policy subject to the applicable provisions of law. The CSR Committee is responsible for decision making with respect to the CSR Policy.
- ✓ CSR Committee will meet time to time to review and monitor the implementation of CSR programs /activities of the Company.

The responsibilities of the CSR Committee if applicable will be as follows:

- ✓ Formulating and recommending to the Board a Corporate Social Responsibility Policy and the area of activities to be undertaken by the Company.
- ✓ Recommending the amount of expenditure to be incurred on the activities undertaken.
- ✓ Reviewing the performance of the Company from time to time.
- ✓ Providing guidance and support on the environmental and social impact in which the Company conducts its business.
- ✓ Monitoring the Corporate Social Responsibility Policy of the Company from time to time.

CSR Expenditure

- ✓ The Company adhere to allocate 2% of its average net profits made during the 3 immediately preceding financial years to be spent on the CSR programs / activities undertaken of the Company.
- ✓ All expenditure towards the CSR programs / activities will be diligently documented/ records to be maintained.
- ✓ Any surplus generated out of the CSR programs / activities of the Company will not be added to the normal business profits of the Company/ will be re invested in the CSR records.

CSR Reporting

Significant CSR activities. achievements and detailing project level information, disclose actual figures and implementing data of agencies engaged in CSR activities will be reported as a part of Board's Report in the Company's Annual Report and also as per any other statutory and regulatory requirements.

Amendment in Law

Any subsequent amendment/modification in the Act and/or other applicable laws in this regard shall automatically apply to this Policy.

Annexure -1

List of Activities mentioned in Schedule VII of the Companies Act, 2013

- ✓ To direct for CSR Programs, inter alia, towards achieving one or more of the following - enhancing environmental and natural capital; supporting rural development; promoting education including skill development; providing preventive healthcare, providing sanitation and drinking water; creating livelihoods for people, especially those from disadvantaged sections of society, in rural and urban India and preserving and promoting sports ;
- ✓ To develop the required capability and self-reliance of beneficiaries at the grass roots, in the belief that these are prerequisites for social and economic development;
- ✓ To engage in affirmative action/interventions such as skill building and vocational training, to enhance employability and generate livelihoods for persons including from disadvantaged sections of society;
- ✓ To pursue CSR Programs primarily in areas that fail within the economic vicinity of the Company's operations to enable close supervision and ensure maximum development impact;
- ✓ To carry out CSR Programs in relevant local areas to fulfill commitments arising from requests by government/regulatory authorities and to earmark amounts of monies and to spend such monies through such administrative bodies of the government and/or directly by way of developmental works in the local areas around which the Company operates;
- ✓ To contribute to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation ;
- ✓ To contribute to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;
- ✓ To carry out activities at the time of natural calamity or engage in Disaster Management system;
- ✓ To contribute to the Prime Minister' National Relief Fund or or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities and women;
- ✓ To contribute or provide funds to technology incubators located within academic institutions which are approved by the Central Government;
- ✓ To contribute to any fund setup by the Central Government or State Government(s) including Chief Minister's Relief Fund, which may be recognized as CSR activity;
- ✓ To promote sustainability in partnership with industry associations, like the Confederation of Indian Industry (CII), PHD, FICCI, etc. in order to have a multiplier impact;
- ✓ To carry out the activities through a zero coupon zero principal instrument;
- ✓ To contribute or promote the Slum area development;
- ✓ Such other matters as may be prescribed