SIDS HEALTH CARE PRIVATE LIMITED

CIN: U85320GJ2017PTC098620

Reg. Office: Survey No 865-866-701-702, 1610 T P No. 6 Final Plot No 191 To 195 Ring Road, Near Shell Petrol Pump, Sosyo Circlelane, Khatodara, Surat-395002, Gujarat, India.

Policy for Corporate Social Responsibility

(last amended on 16th April, 2025)

consulation, report & billing purpose only

1.0 Title and Applicability

SIDS Health Care Private Limited has formulated its Corporate Social Responsibility Policy "Policy" in accordance with Section 135 of the Companies Act, 2013 and the rules made thereunder, and shall include any alterations, amendments or modifications thereto from time to time.

2.0 Vision Statement and Objective

This Policy aims to contribute to the sustainable development of society and the environment, ensuring a better world for future generations. Our CSR philosophy is deeply embedded in our core business activities and social initiatives, with a primary focus on educational advancement and social welfare initiatives that improve the quality of life for all generations.

3.0 Definitions

1. **"Board"** means the Board of Directors of the Company.
2. **"Company"** means SIDS Health Care Private Limited.
3. **"Corporate Social Responsibility (CSR)"** means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Companies Act, 2013 (hereinafter referred to as "**Act**") read with Companies (Corporate Social Responsibility Policy) Rules, 2014.
4. **"CSR Rules"** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.
5. **"CSR Expenditure"** means the amount recommended by the Board to be incurred on the CSR activities in India in terms of the Act and the CSR Rules as approved by the Board from time to time.
6. **"Director"** means a member of the Board of the Company.
7. **"Implementing Agency"** means an agency defined under heading 6.0 (2)

8. **"Ongoing Project"** means a multi-year project undertaken by a company in fulfillment 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.

9. **"Society"** means a society registered under the Societies Registration Act, 1860 or any other applicable law in India.

10. **"Trust"** means a public charitable trust registered under the Indian Trusts Act, 1882 or any other applicable law in India.

Any term not defined above, shall have the meaning assigned to it under the Act or the CSR Rules.

4.0 CSR Activities

1. The Board shall ensure that the CSR Activities that are undertaken by the Company are within the scope of activities as mentioned in Schedule VII of Companies Act, 2013 as amended from time to time.
2. The CSR activities shall be undertaken in a manner that gives preference to the local areas and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.
3. Based on the scope of activities set out in this policy, the Board shall take into consideration the specific CSR activities that may be undertaken by the Company.
4. In case any of the CSR Activities to be undertaken are anticipated to be long term i.e. an ongoing project being of a term of 3 (three) years excluding the financial year in which it was commenced, then a detailed estimate on implementation schedule or milestones as approved by the Board.
5. Based on this, the Board shall consider and approve the CSR activities of the Company for a given Financial Year.

5.0 Identification of CSR Projects:

1. CSR projects shall be identified and approved by the Board in accordance with the criteria prescribed under the Act and the CSR Rules made thereunder.

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2. While identifying such projects, the Board may consider the needs and priorities of the communities, the potential social impact, and inputs from relevant stakeholders, including local representatives and eminent citizens.

3. The CSR activities under approved projects shall be identified in alignment with their objectives and scope.

4. The Board may, if required, engage external professionals, firms, or agencies for the purpose of identifying and selecting appropriate CSR projects.

5. Upon completion of such activities, their outcomes shall be assessed to evaluate the gap, if any, between the intended and achieved results, and appropriate corrective actions shall be undertaken to ensure that the desired objectives are effectively met.

6.0 Implementation of the CSR Policy

1. The Board shall be responsible for the implementation of the CSR Policy and for ensuring that all activities are undertaken in accordance with the Policy, Act, and the applicable CSR Rules, including the formulation and implementation of the annual action plan.

2. Mode of Implementation: The Company may undertake its CSR activities either directly or through eligible Implementing Agencies, being duly registered with the Central Government and having obtained a CSR Registration Number:

   I. 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

   II. A company established under Section 8 of the Act, or any corresponding provision of any previous company law, or a registered trust or registered society, established by the Central Government or any State Government.

   III. 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.

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IV. Any entity established under an Act of Parliament or a State Legislature.

3. The Company may collaborate or pool resources with other companies, organizations to undertake CSR activities in such a manner that the respective companies are in a position to report separately on such projects or programs in accordance with the CSR Rules.

4. The Company shall conduct due diligence prior to selection of an entity as its implementation agency, to inter alia verify the credentials and ensure that the proposed implementation agency is eligible and capable to be appointed as such.

5. The Company shall undertake impact assessment of CSR Projects as and when applicable in accordance with section 135 of Companies Act, 2013 read with rule 8 of the CSR Rules.

6. The Board may authorize any Director(s) to finalize, approve, and execute agreements, deeds, writings, confirmations, undertakings, or other documents, as may be required with any party, including Implementing Agencies and/or other stakeholders, for the purposes of the CSR Policy. Such Director(s) shall also be empowered to accept and approve any modifications, changes, or amendments to such documents or agreements, as deemed appropriate.

7.0 CSR Governance (Committee or Board)

1. In pursuance of the Section 135(9) of the Companies Act, 2013, where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under Sub-Section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.

2. In accordance with Section 135 of the Companies Act, 2013 read with the Companies (CSR Policy) Rules, 2014, the Board of Directors of the Company shall discharge all the applicable functions including but not limited to formulation, implementation, monitoring, and reporting of CSR activities of the CSR Committee.

3. This clause shall be subject to amend, if in case the contribution of CSR exceeds the threshold limit .

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8.0 CSR Expenditure

1. The Board shall ensure that the Company spends, in every financial year, at least 2% (Two Percent) of the average net profit ("net profit" shall not include such sums as may be prescribed, and shall be calculated in accordance with the provisions of section 198 of the Act made during the immediately three preceding financial years).

2. The Board shall be responsible for approving the CSR Expenditure and determining the manner of its utilisation during each financial year, in accordance with the provisions of the Act and CSR Rules.

3. Any surplus arising out of the CSR projects or programs or 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 may be transferred to a Fund specified in Schedule VII within a period of six months of the expiry of the financial year.

4. Any unspent amount, other than unspent amount relating to an ongoing project, will be transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year. Further, unspent CSR funds of an ongoing project will be transferred within a period of 30 days from the end of the financial year to a special account opened by the Company in any scheduled bank called the "Unspent Corporate Social Responsibility Account for the said financial year". Such amount shall be spent by the Company towards CSR within a period of 3 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 30 days from the date of completion of the third financial year.

5. If, for any reason, the amount allocated under the CSR Budget, as approved by the Board, remains unspent, such unspent amount shall be dealt with in accordance with the provisions of Act and the CSR Rules.

6. Any amount spent in excess of the requirement provided under Section 135(5) of the Act, may be set-off against the requirement to spend in the immediate succeeding three financial years subject to the conditions that:

a) the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of this rule.
b) the Board of the company shall pass a resolution to that effect.

7. In order to count towards CSR Expenditure, CSR Activities must be undertaken in compliance with the applicable laws and shall not include the following:
   a) activities undertaken in pursuance of normal course of business of the Company
   b) any activity undertaken by the Company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
   c) contribution of any amount directly or indirectly to any political party under Section 182 of the Act;
   d) activities benefiting employees of the Company as defined in clause (k) of Section 2 of the Code on Wages, 2019 (29 of 2019);
   e) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services; and
   f) activities carried out for fulfilment of any other statutory obligations under any law in force in India.
8. The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the financial year.

9.0 Monitoring Process

1. The Board shall be responsible for monitoring the implementation of the CSR Policy and ensuring that its objectives are achieved in an efficient and effective manner.

2. The utilisation of the amount sanctioned towards CSR activities shall be reviewed by the Board based on utilisation Certificate submitted by the Accounts Department on an annual basis to the Board.

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3. In the event that any CSR activities are undertaken through an implementing agency, the Board should obtain necessary information, documents, and progress reports from such agencies and satisfy itself regarding the status and effectiveness of such activities.

4. The Board shall review and deliberate upon such progress reports and may provide such directions or recommendations as it considers necessary for the proper implementation of CSR activities.

5. Monitoring shall also be carried out through periodic reviews and meetings of the Board to oversee the overall implementation, progress, and development of CSR activities undertaken by the Company itself or by the Implementing Agency.

6. Notwithstanding anything to the contrary, the Board shall not be obliged to comply with the recommendations of the Implementing Agency.

10.0 Reporting

In respect of reporting, the Board shall be responsible for ensuring that:

1. Proper records including the minutes of meeting related to CSR matters, as maintained in accordance with the Companies Act, 2013 and rules made thereunder.

2. The Board's Report includes an Annual Report on CSR activities of the Company, containing the requisite information in accordance with the provisions of the Act and the CSR Rules;

3. The CSR Policy, along with details of CSR activities/projects approved by the Board, are displayed on the website of the Company, if any;

4. In the event of any failure to spend the prescribed CSR amount, the reasons for such shortfall are adequately disclosed in the Board's Report.

11.0 Amendment

The Board of the Company may, subject to compliance with applicable law, at any time alter, amend, or modify the CSR Policy as it deems fit to comply with the statutory obligations of the Company to undertake CSR activities.

If there is any conflict between the Policy and the Companies Act, 2013 read with allied rules and regulations, the latter will prevail, and the Company shall be bound to comply with the provisions of the Companies Act, 2013 read with allied rules and regulations, as amended from time to time.

For and on behalf of,
SIDS Health Care Private Limited

Dhaval Odhavjibhai Mangukiya
Director
DIN: 00923670

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ANNEXURE-A

FORMAT FOR ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT

1. Brief outline on CSR Policy of the Company:

2. Composition of CSR Committee:

SI. No.	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year

3. Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

5. (a) Average net profit of the company as per sub-section (5) of section 135

   (b) Two percent of average net profit of the company as per sub-section (5) of section 135

   (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.

   (d) Amount required to be set-off for the financial year, if any

   (e) Total CSR obligation for the financial year [(b)+(c)-(d)]

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)

   (b) Amount spent in Administrative Overheads

   (c) Amount spent on Impact Assessment, if applicable

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(d) Total amount spent for the Financial Year [(a)+(b)+(c)]

(e) CSR amount spent or unspent for the Financial Year

Total amount spent for the Financial Year (in Rs.)	Amount unspent (in Rs.)				
	Total amount transferred to Unspent CSR Account as per sub section (6) of section 135		Amount transferred to any fund specified under Schedule VII as per second proviso to sub section (5) of section 135		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer

(f) Excess amount for set off, if any:

S. No.	Particulars	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6	7	8
SI No.	Preceding financial year(s)	Amount transferred to Unspent CSR Account as per sub section (6) of section 135 (in Rs.)	Balance amount in Unspent CSR Account under sub section (6)	Amount spent in the financial year (in Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub section (5) of section 135	Amount remaining to be spent in remaining financial years	Deficiency, if any

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			of section 135 (in Rs.)				(in Rs.)	
					Amount (in Rs.)	Date of Transfer		
1	FY-1							
2	FY-2							
3	FY-3							

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

○ Yes ○ No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

SI No.	Short particulars of the property or asset(s) including complete address and location of the property	Pincode of the property or asset(s)	Date of Creation	Amount of CSR Amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered Address

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135

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Sd/- (Chief Executive Officer or Managing Director or Director)	Sd/- Chairman CSR Committee	Sd/- [Person specified under clause (d) of subsection (1) of section 380] (Wherever applicable)

For and on behalf of,
SIDS Health Care Private Limited

Dhaval Odhavjibhai Mangukiya
Director
DIN: 00923670

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