



RAMA VISION LIMITED

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

PREAMBLE

Rama Vision Limited ("Company") recognizes that Corporate Social Responsibility ("CSR") is an integral part of its business philosophy and corporate governance framework. The Company is committed to conducting its business in a socially, economically and environmentally responsible manner while creating sustainable value for all stakeholders and contributing towards inclusive growth and development of society.

This Corporate Social Responsibility Policy is framed in accordance with the provisions of Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014, as amended from time to time.

This Policy lays down the guiding principles for identifying, selecting, implementing, monitoring and reporting CSR projects, programmes and activities undertaken by the Company.

APPLICABILITY

This Policy shall be applicable to the Company upon the applicability of the provisions of Section 135 of the Companies Act, 2013 and shall govern all CSR activities undertaken by the Company in accordance with Schedule VII to the Act and the CSR Rules.

In accordance with the provisions of Section 135(9) of the Companies Act, 2013, where the Company is not required to constitute a Corporate Social Responsibility Committee, the Board of Directors shall discharge all the functions, duties and responsibilities assigned to the CSR Committee under the Act and the CSR Rules.

Accordingly, until such time as the constitution of a CSR Committee becomes mandatory under the applicable provisions of the Act and the CSR Rules, the Board shall exercise all powers of the CSR Committee. The Company shall constitute a Corporate Social Responsibility Committee as and when required under the applicable provisions of the Companies Act, 2013 and the Rules made thereunder.

OBJECTIVE

The primary objective of this Policy is to provide a structured framework for the effective planning, approval, implementation, monitoring and reporting of CSR projects and programmes, ensuring that the Company's CSR initiatives create sustainable social and environmental impact while complying with the requirements of the Companies Act, 2013, the CSR Rules and other applicable laws.



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DEFINITIONS

For the purpose of this Policy:

- a. **“Act”** means the Companies Act, 2013 and the Rules made thereunder, including any modifications, amendments or re-enactment thereof.
- b. **“Board”** means the Board of Directors of the Company.
- c. **“Company”** means Rama Vision Limited.
- d. **“CSR”** means Corporate Social Responsibility as defined under Section 135 of the Act.
- e. **“CSR Policy”** means this Corporate Social Responsibility Policy.
- f. **“CSR Rules”** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, including any statutory modification or amendment thereof.
- g. **“Net Profit”** shall have the meaning assigned under Section 135 of the Act.

Unless the context otherwise requires, words and expression used in this policy and not defined herein but defined in the Companies Act, 2013 and the Company (Corporate Social Responsibility) Rules, 2014 as amended from time to time, shall have the meaning respectively assigned to them therein.

CSR PHILOSOPHY

Our CSR Vision is to strive for excellence in promoting Social, Economic and Environmental Development and improvement in quality of lives of people in surrounding communities through CSR initiatives, based on ethical, transparent, accountable and sound governance practices. Our mission is to be a committed Corporate Citizen alive towards Social Responsibility with a view to make a positive difference to society.

CSR ACTIVITIES

The scope of the Company's CSR activities would be as per the provisions made under the Companies Act, 2013, Rules made thereunder and Govt. Guidelines and circulars issued and amended from time to time. The Company shall ensure that in identifying its CSR activities, preference shall be given to local area and areas around which the Company and its Unit operates. However, this shall not bar the Company from pursuing its CSR activities in other areas. CSR activities that can be undertaken by the Company as per Schedule VII of the Act are given below.

- i. Eradicating hunger, poverty and malnutrition; promoting health care including preventing 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 vocational 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 such other facilities for senior



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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 the 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 Para Military Forces (CPMF) veterans, and dependents including widows;
- vii. training to promote rural sports, nationally recognized sports, paralympics sports and olympic sports;
- viii. contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situation Fund (PM Cares Fund) or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, Tribes, other backward classes, minorities and women;
- ix. (a) contributions 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;
(b) Contribution 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 Defense 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);
- x. rural development projects;
- xi. slum area development;
- xii. disaster management, including relief, rehabilitation and reconstruction activities;
- xiii. Subscription to zero coupon zero principal instruments on Social Stock Exchange.

IMPLEMENTATION

CSR initiatives/ activities will be undertaken either by the Company itself or through implementing partners which include:



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- 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 a registered trust or a registered society, established by the Central Government or State Government; or
- iii. any entity established under an Act of Parliament or a State Legislature; or
- iv. 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.

The above entities shall register with the Central Government by filing the form CSR-1 electronically with the Registrar of Companies, with effect from the 01st April 2021.

The Company may engage International Organisations (as defined in Clause 2(g) of the Companies (Corporate Social Responsibility Policy) Rules 2014, as amended) for designing, monitoring, and evaluation of CSR Projects or programmes as per CSR Policy as well as for capacity building of their own personnel for CSR.

The Company may also collaborate with other companies to undertake CSR projects or programmes or CSR activities in such a manner that the CSR Committees of the respective companies are in position to report separately on such projects or programmes.

OUTLAY & FUNDING

- i. The corpus for the purpose of carrying on the aforesaid CSR activities shall be at least 2% of the average net profits of the Company made during the three immediately preceding financial years. For this purpose, the net profit and average net profit shall be calculated in accordance with the provisions of section 198 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.
- ii. Administrative overheads shall not exceed 5% of the total CSR expenditure of the Company in one financial year for the purpose of CSR functions in the company.
- iii. The surplus arising out of the CSR activities shall not form part of the business profits of the Company and shall be treated as follows:
 - a. ploughed back into the same project, or
 - b. shall be transferred to the Unspent CSR Account and it should be spent in pursuance of this CSR policy and annual action plan of the Company, or
 - c. shall be transferred to a Fund specified in Schedule VII of the Act, within a period of six months from the expiry of financial year.
- iv. All reasonable efforts will be made to ensure that the CSR amount so disbursed is fully utilized in the respective year in the manner as approved by the Board of Directors of the Company. Any unspent amount, other than unspent amount relating to an ongoing project,



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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 ongoing projects will be transferred within a period of 30 days from the end of financial year to a special account opened by the company in any scheduled bank called the "Unspent Corporate Social Responsibility Account". 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.

- v. In case the Company spends an amount in excess of the requirements of its CSR obligations in a financial year, such excess amount may be set-off against the requirement of the CSR spending under Section 135(5) of the Companies Act, 2013 upto the immediate succeeding three financial year, subject to the fulfillment of conditions as specified under CSR Rules as amended.
- vi. The Company may spend its CSR amount for creation or acquisition of the capital asset subject to the fulfillment of conditions as specified in CSR Rules as amended.

GOVERNANCE AND MONITORING

Board of Directors

The Board of Directors of the Company shall be responsible for:

- i. Formulating and approving the CSR Policy and CSR annual action plan;
- ii. Identifying and approving the areas/activities/projects/programmes for CSR contribution and determine the amount to be incurred on the CSR activities to be undertaken by the Company;
- iii. Ensuring that CSR activities are carried out in accordance with CSR Policy and Annual Action Plan and ensuring compliances with the Act & Rules;
- iv. Satisfying itself that the funds disbursed in respect of CSR obligation have been utilized for the purpose and in the manner as approved by it. The Chief Financial Officer or the person responsible for financial management shall certify to the effect;
- v. Monitoring implementation of on-going project with reference to the approved timelines and year wise allocation, if any and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period;
- vi. Ensuring disclosure of the CSR Policy and CSR activities in the Board's Report and on the Company's website, wherever applicable.
- vii. undertake such other responsibilities as may be prescribed under the Companies Act, 2013 and the CSR Rules.

The CSR Annual Action Plan shall include the following:

- i. Identified CSR activities/projects/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;



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- 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.

PROHIBITED ACTIVITIES UNDER CSR & EXCLUSIONS

The Company shall abstain from carrying out the following activities under CSR that may create dissatisfaction in any section of the Society:

- i. activities undertaken in pursuance of normal course of business of the company;
- ii. 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;
- iii. contribution of any amount directly or indirectly to any political party under section 182 of the Act;
- iv. activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- v. activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
- vi. activities carried out for fulfilment of any other statutory obligations under any law in force in India;

AMENDMENT

The Board of Directors may review, modify, amend or revise this Policy, in whole or in part, from time to time, as may be considered necessary or desirable, to ensure its continued alignment with the provisions of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, applicable regulations, statutory amendments and the Company's CSR philosophy and objectives.

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant Statutory 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) etc.


✓ SATISH JAIN

CHAIRMAN & MANAGING DIRECTOR

The CSR policy of the Company, formulated pursuant to the provisions of the Companies Act, 2013 and approved by the Board of Directors at its meeting held on August 12, 2026, shall be placed on the Company's website www.ramavisionltd.com.