POLICY ON CORPORATE SOCIAL RESPONSIBILITY

TAHMAR ENTERPRISES LIMITED Corporate Social Responsibility Policy	
Our Vision & Philosophy	CSR has been a way of life at Tahmar Enterprises Limited ("TAHAMAR" or "the Company") ingresses into its philosophy and vision. The 'headline' objective of 'TAHAMAR's CSR policy is to ensure that CSR activities are not performed in silos and that it be skillfully and inextricably woven into the fabric of the Company's business strategy for overall value creation for all stakeholders. 'TAHAMAR' believes that profitability must be complemented by a sense of responsibility towards all stakeholders with a view to make a material, visible and lasting difference to the lives of disadvantaged sections of the people, preferably in the immediate vicinity in which the Company operates but at the same time ensure widespread spatial distribution of its CSR activities pan-India befitting its status as a conscientious corporate citizen. The policy shall apply to all CSR initiatives and activities to be undertaken by 'TAHAMAR': (i) directly by 'TAHAMAR' or any of its subsidiaries on its own; (ii) through external agencies, NGOs having the requisite track record of 3 years in the relevant project/ program 'TAHAMAR' shall spend on CSR as per provisions of Section 135 of the Companies Act, 2013 ("the Act") read with Companies (Corporate Social Responsibility Policy) Rules 2014.
CSR Committee	CSR Committee of the Board of Directors ("Board") would consist of 3 or more Directors, out of which at least 1 director shall be an Independent Director.
	The Committee, as mandated under Section 135(3) of the Companies Act, 2013, shall (a) formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the 'TAHAMAR' as specified in Schedule VII; (b) recommend the amount of expenditure to be incurred on the activities referred to in Section (a); and (c) monitor the Corporate Social Responsibility Policy of the Company from time to time. (d) Annually report to the Board, the status of the CSR activities and contributions made by 'TAHAMAR' (e) Any other requirements mandated under the Act or Rules issued thereunder.
CSR Activities	(1) 'TAHAMAR's CSR activities would be in the form of well-defined projects or programmes, the outcomes of which could be measured objectively.
	(2) Schedule VII lists out activities which may be included by companies in their corporate social responsibility activities. The said activities include the following:

	➢ Eradicating hunger, poverty and malnutrition, "promoting health care including preventive health care" and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water; ➢ promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.; ➢ promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.; ➢ 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; ➢ 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 art and handicrafts; ➢ 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 their dependents including widows; ➢ training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports; ➢ contribution to the prime minister's national relief fund [or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women; ➢ Contribution 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; and ➢ Contributions 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); ➢ Rural development projects. ➢ Slum area development ➢ Disaster management, including relief, rehabilitation and reconstruction activities. 3) However, out of the aforesaid activities, 'TAHAMAR's CSR activities would seek to - a. serve the poor, marginalized and underprivileged b. promote inclusion c. promote sports d. be sustainable e. Meet needs of the larger community and society. 4) Foundation would primarily focus on CSR activities promoting the development of- a. livelihoods; b. rural areas; c. social infrastructure such as healthcare and education; and d. other infrastructure that would meet the objectives of Inclusion and environmental sustainability such as water supply, sanitation, sustainable urbanization, public transport systems, renewable energy, slum redevelopment and affordable housing. The scope of the policy has been kept as wide as possible, so as to allow the Company to respond to different situations and challenges appropriately and flexibly, subject to the activities enumerated in Schedule VII of the Companies Act, 2013.
Restricted Activities	1) The Company shall endeavor not to include any of the business Activities undertaken in the normal course of business of the Company within the ambit of CSR activities. 2) Contribution of any amount directly or indirectly to any political party under Section 182 of the Act, shall not be considered as CSR activity. 3) Activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019) shall not be considered CSR activities. 4) 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;

	5) Expenditure not in line with the CSR Activities shall not be included. 6) One off events such as Marathons /awards /charitable contributions /advertisement/ sponsorships of TV programs etc. would not be qualified as CSR expenditure 7) Activities carried out for fulfillment of any other statutory obligations under any law in force in India.
CSR Expenditure	1) The costs of research and capacity building, employee costs and other administrative overheads would form a part of the programs and projects so selected. 2) 'TAHAMAR' shall give preference to the local area and areas around it where it\ operates, for spending the amount earmarked for Corporate Social Responsibility activities. CSR Projects or Programs or activities undertaken in India only shall amount to CSR Expenditure.
Collaboration	1) The Company may undertake the CSR activities on its own or through a Trust/ Society/ Not for Profit Company. 2) The Company may collaborate for undertaking the CSR activities along with its group companies, including its eligible holding or subsidiary companies or any other companies outside the group, as the case may be. 3) The Company may also undertake CSR activities through external agencies, NGOs having the requisite track record of 3 years in the relevant project/ program and a report on the same shall be disclosed separately.
Capacity Building/ Training	1) The Company may build the CSR capabilities of its own personnel as well as those of implementing agencies through Institutions with established track record of at least three financial years but such expenditure including
	Expenditure on administrative overheads shall not exceed two percent of total CSR expenditure of the Company in one financial year.
Accounts and Audit	1) In case specified projects or programs are to be undertaken through third party agencies the Company would need to specify them manner of accounting and tracking the expenditure incurred through third party agencies. 2) The Company may conduct audit for CSR related expense at such intervals as may be recommended by CSR Committee and approved by the Board.
Monitoring/ Evaluation Mechanism and assessment	1) The Board shall ensure activities as are included in CSR Policy of the company are undertaken by the company. 2) The CSR Committee shall monitor CSR policy of the Company from time to time. 3) The CSR Committee shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company which shall include the following : i. Release of funds for CSR Project/Programme: The amounts sanctioned for a CSR project or programme, will be released in stages or installments as per progress, as may be determined by the CSR

	Committee. CSR committee may design the procedure/guidelines applicable from time to time and release of funds to any project in a year shall be as per the guidelines finalized by the CSR Committee. ii. Review by Board/CSR Committee: On a quarterly basis, the Board of Directors and CSR Committee will review the implementation of CSR. iii. Utilisation Certificate: Funds released to the implementing agency would be based on satisfactory utilization certificate duly certified by an authorized officer / CEO of the donee entity and satisfactory performance report submitted by the said person, as may be decided by the CSR Committee. iv. External Agency assessment: The impact assessment/ evaluation of major projects may be carried out by an external agency to critically assess the fulfillment of project objectives. v. Audit: the amount spent on CSR by the Company will be subject to audit.
Tax Treatment	Tax treatment of CSR spent will be in accordance with Income Tax Act, 1961 as amended from time to time and other applicable rules or circulars (issued by CBDT).
Dissemination of Information	The CSR Policy of the company shall be placed on the website of the Company. A detailed status report on the CSR activities if carried out by the Company shall be disclosed every year as a part of the Board Report in the Annual Report. The CSR committee will also make a Responsibility Statement stating that the CSR Policy implementation and monitoring thereof is in letter and spirit, in compliance with the CSR objectives.
Approved by	'TAHAMAR' Board after recommendation by CSR Committee.
Amendment	This Policy may be amended from time to time by the Board on the recommendation of the CSR Committee.
Review History	Reviewed on 14/02/2026.