

SYNTHIMED LABS PRIVATE LIMITED

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Version	01
Adopted On	23.03.2026

Adopted by the Board of Synthimed Labs Private Limited on 23.03.2026.

1. OBJECTIVE OF THE POLICY

This CSR Policy has been formulated pursuant to the provisions of Section 135 of the Companies Act, 2013 (“the Act”), the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time (“CSR Rules”), and encompasses the activities prescribed under Schedule VII of the Act.

2. APPLICABILITY

This Policy applies to all CSR activities undertaken by Synthimed Labs Private Limited. It serves as the guiding framework for planning, approving, implementing, monitoring, and reporting CSR initiatives carried out by the Company. All CSR programmes—whether executed directly, through eligible implementing agencies, or in collaboration with partners—must align with the statutory requirements, prescribed focus areas, and ethical standards outlined in this Policy. Furthermore, this Policy is binding on all departments, employees, and stakeholders involved in CSR-related activities to ensure consistency, transparency, and compliance with applicable laws.

3. COMPOSITION

The CSR Committee shall be constituted by the Board of Directors in accordance with Section 135 of the Companies Act, 2013 and the CSR Rules. The Committee shall consist of minimum Two (2) Directors of the Board and may include other senior management personnel as deemed appropriate. The Company Secretary of the Company shall act as Secretary of the CSR Committee. The Committee is responsible for overseeing the Company’s CSR initiatives and ensuring that all activities are aligned with the objectives of the CSR Policy. The Board may reconstitute the Committee from time to time to ensure effective governance and compliance with statutory requirements.

4. MEETINGS AND QUORUM

The CSR Committee shall meet at least once in a year or as frequently as may be required to discharge its responsibilities effectively. Meetings may be held in person, via video conference, or through other electronic means as permitted under applicable laws. The Chairperson of the Committee shall schedule and preside over the meetings. In the absence of the Chairperson, the members present may elect one of them to preside. The agenda and relevant documents for each meeting shall be circulated to all members in advance to enable informed discussion and decision-making. The quorum for a meeting of the CSR Committee shall be at least two members or one-third of the total strength of the Committee, whichever is higher. The Committee may invite other members of management or external advisors to attend meetings, but they will not be counted for the purpose of quorum. Decisions of the Committee shall be taken by a majority of the members present, and in case of a deadlock, the Chairperson of the Committee shall have the casting vote.

Minutes of the meetings shall be recorded and maintained, and the same shall be placed before the Board for noting.

5. CSR ACTIVITIES

The Company shall undertake CSR activities exclusively within the scope of Schedule VII, including but not limited to:

A) The Company shall undertake such activities which are broadly related to any of the following:

1. Eradicating hunger, poverty, malnutrition; promoting healthcare, including preventive health and sanitation.
2. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
3. 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 citizens and measures for reducing inequalities faced by socially and economically backward groups;
4. Ensuring environmental sustainability, ecological balance, conservation of natural resources, renewable energy, and maintaining quality of soil, air, and water.
5. 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;
6. 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;
7. Training to promote rural sports, nationally recognized sports, Paralympic sports, and Olympic sports.
8. Rural development projects.
9. Slum area development projects.
10. Disaster management, including relief, rehabilitation and reconstruction activities;

B) The Company may also contribute to the following funds as part of CSR activities:

1. Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water;
2. Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;
3. 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 Government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
4. 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;
5. 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 Defence 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).

The Company may undertake any additional CSR activities as permitted under Schedule VII, including subsequent amendments issued by the Ministry of Corporate Affairs (MCA).

6. ANNUAL ACTION PLAN

The CSR Committee shall:

- Formulate and amend, time to time, this CSR Policy and recommend the same to the Board of Directors of the Company for approval and adoption.
- To recommend and undertake such CSR activities as approved by the Board of Directors of the Company.
- To monitor the implementation of CSR activities in terms of the CSR Policy.
- To seek the reports on the progress of CSR activities undertaken by the Company.
- The Committee will formulate the Annual Action Plan in relation to CSR Expenditure.
- Ensure compliance with Section 135, CSR Rules, and applicable circulars/notifications.

7. IMPLEMENTATION STRATEGY

CSR activities shall be implemented through:

- The Company directly; or
- Registered and eligible implementing agencies in accordance with Rule 4 of the CSR Rules, including:
 - a) 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
 - (b) 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
 - (c) any entity established under an Act of Parliament or a State legislature; or
 - (d) 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.

CSR projects shall be undertaken in ongoing project mode, with clear timelines, monitoring mechanisms, and measurable outcomes. SLPL may also take collaborative CSR projects with other companies or industry partners are permitted under Rule 4(3).

The Board of SLPL satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

8. CSR BUDGET AND EXPENDITURE

- The Company shall allocate a minimum of **2% of the average net profits** of the preceding three financial years in accordance with Section 135(5).
- Surplus arising out of CSR activities will be ploughed back into CSR projects, transferred to the Unspent CSR Account, or transferred to a Schedule VII Fund as applicable under Section 135(5) and 135(6).
- If Company spends an amount in excess of requirement, such excess amount may be set off against the CSR spending requirement up to immediate succeeding three financial years subject to the conditions that –
 - a) The excess amount shall not include the surplus arising out of CSR activities.
 - b) Board shall pass a resolution.
- Administrative overheads shall not exceed the limits prescribed under Rule 7(1).
- Capital assets created under CSR shall be held in accordance with Rule 7(4).

9. MONITORING, EVALUATION & IMPACT ASSESSMENT

- The CSR Committee will conduct periodic reviews of CSR initiatives, fund utilization, and project status.
- The Company shall maintain detailed documentation, MIS, and project-wise records.
- Impact assessments shall be undertaken for CSR projects exceeding the threshold limits, in accordance with Rule 8(3) of the CSR Rules.
- Impact assessments may be conducted for high-value or long-term projects.

10. REPORTING & DISCLOSURE

The Company shall ensure the following disclosures:

- Annual CSR Report in the Board's Report as per Rule 8.
- Disclosure of CSR Policy, committee composition, approved projects, and impact assessment reports (if any) on the Company's website.
- Filing of Form CSR-2 as mandated by the MCA.

11. SPECIAL UNSPENT CSR ACCOUNT

Any amount remaining unspent pursuant to any on-going project shall be transferred to a special bank account, called an Unspent CSR Account to be opened by the Company for each financial year in any scheduled bank within a period of thirty days from the end of the financial year.

The amount transferred to the unspent CSR account shall be spent by the Company in pursuance of its obligation towards the CSR Policy within a period of three financial years from the date of such transfer. For on-going projects if the Company fails to spend the amount within a period of three financial years, the amount shall be transferred to a Fund specified in the Act and rules made there under, within a period of thirty days from the date of completion of the third

12. REVIEW AND AMENDMENT

This CSR Policy is subject to review periodically and amendments as may be notified by the Ministry of Corporate Affairs under Section 135 of the Companies Act, 2013 and rules made thereunder and the same shall be read in line with the provisions of the Act applicable to the Company from time to time.