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YOGIJI
DIGI

Perpetual Innovation

CORPORATE SOCIAL RESPONSIBILITY POLICY

A. CSR Policy & Philosophy

YOGIJI DIGI LIMITED (Formerly Known as Yogiji Digi Private Limited) (hereinafter referred as the “**Company**”) is committed to operate and grow its business in a socially responsible way with a vision to be an environmental friendly corporate citizen. Social service, ecological balance and environmental protection are in our DNA. The Company has taken up various Corporate Social Responsibility (hereinafter referred as the “**CSR**”) initiatives earlier and will continue to do so in future. Our priority is to focus on projects that help improve the quality of life, protect the environment, and promote sustainable development

CSR activities at Company reflect its commitment to make things happen at every project we undertake. Our passion in these activities make us more responsible year after year. As a responsible corporate citizen, we try to contribute for possible social, educational and environmental causes on a regular basis. We firmly believe that to succeed, an organization must maintain highest standards of corporate behavior towards its investors, stakeholders, employees and societies in which it operates.

Formulation of a Corporate Social Responsibility Policy has become mandatory under the Section 135 and Schedule VII of Companies Act, 2013 (hereinafter referred as the ‘**Act**’) read with Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred as ‘**Rules**’) including any statutory modification(s) or re-enactment(s) thereof as applicable from time to time. Accordingly, our Company has formulated this CSR Policy which encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs.

B. CSR VISION

Improve quality of life for all our communities through integrated and sustainable development in every possible way.

C. THRUST AREAS: ACTIVITIES TO BE COVERED UNDER THE POLICY:

The Company strives to design its CSR initiatives in line with the priorities of the Government and needs of the local Community. CSR Projects will be aligned with the requirements of Section 135, Schedule VII of the Companies Act 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 except the activities prescribed under the Rule 2(1)(d) of Companies (Corporate Social Responsibility Policy) Rules, 2014, including any statutory modification(s) or re-enactment(s) thereof as applicable from time to time.

D. IMPLEMENTATION

The Company’s CSR projects and programmes will be guided by this policy. The Company will undertake to follow and implement CSR activities, plan, programmes and projects as per the provisions of the Companies Act, 2013 read with Schedule VII of the Act.

Projects will be undertaken either In-house (within the Company or through Trusts) or registered trust, society or a Section 8 company incorporated by the company or its holding company or subsidiary company, which has an established track record or other accredited agencies in accordance with the Act and Rules made thereunder.

CSR activities shall be undertaken through implementing agencies registered with MCA by filing Form CSR-1 or any other e-forms/forms prescribed by MCA from time to time.

E. FUNDING AND ALLOCATION:

Following is the mode of funding and allocation of area wise planned expenditure for the CSR activities.

1. The Company will endeavor to invest the requisite amount in the CSR activities as prescribed under the provisions of the Act. Budgets will be approved by the Board and proper tracking will be done as per the Rules.
2. Any surplus arising out of the CSR activities shall not form part of the business profit of a company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of this policy or transfer of such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
3. The Company shall endeavor to spend the entire amount of statutory minimum contribution limit in a financial year. In the event, the Company is unable to spend such amount in any given financial year the same shall be treated as per provisions of the Act.
4. CSR Expenditure shall be dealt with in accordance with provisions of the Act read with applicable Rules.
5. Where the company spends an amount in excess of requirement provided under sub-section (5) of Section 135, read with Rule 7(3) Companies (Corporate Social Responsibility Policy) Rules, 2014 such excess amount may be set off against the requirement to spend under sub-section (5) of Section 135 up to immediate succeeding three financial years subject to the conditions that –
 - i. 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.
 - ii. The Board of the company shall pass a resolution to that effect.

“Unspent CSR amounts relating to ongoing projects shall be transferred to a separate Unspent CSR Account within 30 days from the end of the financial year and shall be spent within 3 years. If not spent, the amount shall be transferred to a Fund specified in Schedule VII”

“Ongoing Project shall mean a multi-year project undertaken by the Company in fulfilment of its CSR obligations having timelines not exceeding three years, excluding the year of commencement.”

F. MONITORING MECHANISM:

All projects will be assessed under an agreed strategy and monitored & measured against the targets and budgets periodically. Wherever required, projects will be reoriented depending upon the need.

The CSR programmes / projects to be monitored using appropriate monitoring tools that may include field visit(s), third party audit(s) or certification(s), self-assessment report(s), feedback survey(s), impact assessment(s), periodical review(s) or any other appropriate mechanism.

The Company shall undertake Impact Assessment for CSR projects costing ₹1 crore or more, if the CSR obligation is ₹10 crore or more in the preceding 3 financial years, and place the Impact Assessment Report before the Board.

G. REPORTING FORMAT:

Periodic reporting on the CSR activities, execution modalities, implementation schedules etc., by the Board of Directors shall be in the format as mandatory as prescribed, if any, under the provisions of the act read with Companies (Corporate Social Responsibility Policy) Rules, 2014 including any statutory modification(s) or re-enactment(s) thereof as applicable from time to time.

CSR reporting shall be as per Annexure II to the CSR Rules and included as a part of the Board's Report.

H. ORGANIZATIONAL MECHANISM AND RESPONSIBILITIES

Constitution of CSR Committee

As per Section 135(9), where the amount to be spent by the Company does not exceeds fifty Lakh rupees, the requirement under sub-section (1) for Constitution of Corporate Social Responsibility Committee shall not be applicable to the Company and the functions of such committee provided under this section shall be discharged by the Board of Directors.

In line with the above, the Board shall undertake all responsibilities of the CSR Committee, including formulation, implementation and monitoring of the CSR Policy, approval of the annual CSR action plan, and review of the utilisation of CSR funds. The Board shall ensure that CSR activities are undertaken in accordance with Section 135 of the Act, the CSR Rules and Schedule VII.

The Board shall also be responsible for evaluating the progress of CSR projects, ensuring compliance with applicable statutory requirements, and making necessary disclosures in the Board's Report and on the Company's website. The Board may seek support from the management, implementing agencies or independent professionals for effective execution and oversight of CSR initiatives.

Role of the CSR Committee

The CSR Committee shall, carry out the following pursuant to Rule 5 of Companies (Corporate Social Responsibility Policy) Rules, 2014

- a) To formulate and recommend to the board, a corporate social responsibility policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, and monitor the implementation of the same from time to time and make any revisions therein as and when decided by the Board;
- b) To identify corporate social responsibility policy partners and corporate social responsibility policy programmes;

- c) To review and recommend the amount of expenditure to be incurred for the corporate social responsibility activities and the distribution of the same to various corporate social responsibility programmes undertaken by the Company;
- d) To formulate and recommend to the Board, an annual action plan in pursuance to the Corporate Social Responsibility Policy, which shall include the following, namely:
 - i. the list of Corporate Social Responsibility projects or programmes that are approved to be undertaken in areas or subjects specified in the Schedule VII of the Companies Act, 2013;
 - ii. the manner of execution of such projects or programmes as specified in Rule 4 of the Companies (Corporate Social Responsibility Policy) Rules, 2014;
 - iii. the modalities of utilisation of funds and implementation schedules for the projects or programmes;
 - 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.

Provided that the Board may alter such plan at any time during the financial year, as per the recommendations of the Corporate Social Responsibility Committee, based on the reasonable justification to that effect.

- e) To delegate responsibilities to the corporate social responsibility team and supervise proper execution of all delegated responsibilities;
- f) To review and monitor the implementation of corporate social responsibility programmes and issuing necessary directions as required for proper implementation and timely completion of corporate social responsibility programmes; and
- g) To provide assistance to the Board to ensure that our Company spends towards the corporate social responsibility activities in every Financial Year, such percentage of average net profit/ amount as may be prescribed in the Companies Act, 2013;
- h) To provide explanation to the Board if the Company fails to spend the prescribed amount within the financial year;

To perform such other duties and functions as the Board may require the corporate social responsibility committee to undertake to promote the corporate social responsibility activities of the Company and exercise such other powers as may be conferred upon the CSR Committee in terms of the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 or other applicable law.”

Meeting of CSR Committee

The meeting of the CSR Committee shall be held at such time and place as and when required.

Notice of Meeting

Notice of the CSR Committee meeting will be given to the members before 7 days of the meeting, containing date, time, and place of the meeting along with list of business proposed to be passed at the meeting.

Shorter notice may be given for meeting with the consent of all members.

Quorum for CSR Committee

Quorum for the meeting of CSR Committee shall be two members present during the meeting.

I. CSR ANNUAL ACTION PLAN AND LOCATION OF CSR EFFORTS

The Annual Action Plan and the location of CSR activities shall be formulated in accordance with Paragraph D above under the Role of the CSR Committee.

The Board may modify the annual action plan at any time during the financial year, based on reasonable justification.

J. GUIDING PRINCIPLES FOR SELECTION OF CSR PROJECTS & MONITORING

The choice of the CSR Projects by the Company would be guided by a strategic framework that would help in creating a meaningful and sustainable impact. Our philosophy is founded on the following principles:

Strategic Direction and Planning: CSR projects will be chosen strategically in line with the business requirements and vision of the Company. This will lead to long-term value-creation to the company and society. This will be based on the expertise and resources of our company to respond to societal challenges.

Relations to Local Areas: Priority will be given to contributing to the projects that are geographically close to our operations. This will enable us to better our social license to operate and make a more direct and visible positive impression on our immediate environment thus establishing more resilient and effective relationships with local stakeholders, including local communities.

Stakeholder Engagement: The process of active and ongoing involvements with the key stakeholders, such as the local communities, employees, government authorities, and customers will be based on project selection. This will make our projects reactive to the needs and priorities of the people we want to help that are articulated, genuinely seen, and not imagined.

Credible Partnerships and Collaborations: We will focus on partnership with credible organizations, such as the registered non-profit organizations, government agencies, and specialized agencies. Partners will be selected on grounds of their experience, excellent governance practices, financial soundness and a record of success in related fields in order to have an efficient and effective implementation of the projects.

Focus on Scalability and Innovation: We will support and encourage projects that exhibit innovative methods of solving social or environmental issues, or which can be scaled up to make a bigger contribution. This value will enable us to back innovative solutions, and have a multiplier effect, which will lead to the social payoff of our CSR investments.

Transparency and Accountability: All the CSR lifecycle, including the project selection and due diligence of partners as well as funds allocation and reporting on the impacts will be implemented with the utmost transparency. This commitment will be accompanied by a clear documentation, free flow of information to all the stakeholders and publicity of our CSR policy, activities and spending in accordance to the requirements which are regulated by the regulatory bodies and thus gaining trust and accountability of all actions undertaken.

Periodic Progress and Review:

Defining Milestones: Every CSR project will have a specific implementation plan inclusive of quantitative and qualitative milestones, key performance indicators (KPIs), output goals and a schedule.

Reporting Frequency: The implementation partners or internal teams would be obliged to report on the structure of the progress made quarterly. Such reports shall provide information on progress made in relation to the established milestones, efforts made, obstacles faced and money spent.

Committee Review: CSR Committee review of these progress reports will be formally represented in the quarterly meetings. The review will determine the project progress, the implementation strategy effectiveness, as well as, making required decisions to correct the course, should the need arise.

Audits and Compliance checks:

Internal Audit: The company will have to undergo internal audit on the expenditures on any CSR projects undertaken. This is to make sure that there has been utilisation of funds in accordance with the intended purposes in accordance with the approved budget and in line with the financial policies of the company and as well as in line with the CSR Rules under the Act.

Board Reporting: The Annual Board Report of the Company will contain a summary of the CSR expenditures, and the certificate of the auditor as a requirement of law.

Field Visits

Scheduled and Surprise Visits: Intermittent visits will be done to the project sites by the representatives of CSR Committee, or appointed employees. These visits will cover planned reviews and unannounced visits to have a first-hand knowledge of the progress, get in touch with beneficiaries and confirm physical and social outputs reported.

Structured Assessment: The visits will also be accompanied by a standardized checklist to evaluate several factors, including quality of infrastructure (where it applies), attendance of the participants, feedback on the part of the community, and the general project management.

Impact Assessment and Outcome Evaluation:

Phased Approach: In a project having a longer period of time, i.e. over one year, or large budget allocation, the Committee will require a formal impact assessment.

Baseline and Endline Studies: This will normally include a baseline study at the beginning of the project in order to know the pre-project situation and an endline study at the end of the project to determine the actual change that can be attributed to the intervention.

Independent Evaluation: In big projects, the Committee will procure expert third-party assessments (independent) that will provide objective assessment of social payback on the investment (SROI), the sustainability of the results and the long-term effect of the project on

the target community.

Board Reporting and Disclosure:

Quarterly Reports: CSR Committee will report quarterly to the Board of Directors on the progress of all the CSR projects, and indicate successes, difficulties as well as variances in the plan.

Comprehensive Annual Report: The Committee shall present a comprehensive annual report on the CSR activities during the financial year. This report will include:

- A list of the number of projects and their location.
- The allocation and expenditure made on each project.
- An overview of the improvements and results made as on the objectives.
- The information concerning impact assessment reports, where applicable.
- Statement on the CSR policy and a commitment of compliance with spending.

K. INFORMATION DISSEMINATION

The Company's CSR engagements may be disseminated in the website of the Company and at such places as and when deem fit by the Board.

"The Company shall host its CSR Policy, CSR Committee composition, CSR projects approved by the Board, and Annual CSR Report on the Company's website, as required under Regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

L. AMENDMENTS TO THE POLICY

The Board of Directors may in their discretion, make any modifications and/or amendments to this Policy from time to time. In the event of any conflict between the provisions of this Policy and of the Act or Rules, the provisions of such Act or Rules shall prevail over and automatically be applicable to this Policy and the relevant provisions of the Policy would be amended/ modified in due course to make it consistent with the law.

Effective Date: 16/01/2026

Place: Palwal

Note: Approved in the meeting dated 16/01/2026
