KHEMANI

KHEMANI DISTRIBUTORS & MARKETING LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

[Pursuant to Companies Act, 2013]

KHEMANI

1. INTRODUCTION

At Khemani, we are committed to conducting business in a socially responsible, ethical, and sustainable manner. Our Corporate Social Responsibility (CSR) initiatives aim to make a positive difference in the lives of underprivileged communities, promote inclusive growth, and contribute meaningfully to society at large.

This policy has been formulated in accordance with the provisions of Section 135 of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, and subsequent amendments and notifications issued by the Ministry of Corporate Affairs.

2. OBJECTIVE

The objective of this CSR Policy is to:

- ✓ Define the focus areas and guiding principles for CSR activities.
- ✓ Specify the governance mechanism to implement, monitor, and report CSR activities.
- ✓ Ensure compliance with the CSR provisions under applicable laws.

3. CSR VISION STATEMENT

To be a responsible corporate citizen by contributing to the social, environmental, and economic development of the communities in which we operate.

4. SCOPE AND APPLICABILITY

This CSR Policy applies to all CSR projects and activities undertaken by Khemani Distributors & Marketing Limited in India, in accordance with the Schedule VII of the Companies Act, 2013.

5. CSR COMMITTEE

Keeping in line with section 135 of the Companies Act, 2013 and the rules thereunder (hereinafter referred to as 'the Act'), the Board of Directors of the Company shall form a Corporate Social Responsibility Committee (hereinafter referred to as the 'CSR Committee') headed by an independent director, to inter alia, carry out the following functions:

- ✓ To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII of the Companies Act, 2013 and rules made thereunder;
- ✓ To recommend the amount of expenditure to be incurred on the CSR activities;
- ✓ To monitor the Corporate Social Responsibility Policy of the company from time to time and implementation of framework of CSR Policy;

- ✓ To carry out any other function as mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification as may be applicable or as may be necessary or appropriate for performance of its duties.

- ✓ The CSR Committee shall arrange to provide all required inputs to undertake CSR activities and shall review all Social initiatives. The CSR committee shall update the Board of Directors on periodically.

The Board of Directors has constituted a CSR Committee comprising the following members:

Name	Position in committee	Designation
Mukeshkumar Kabra	Chairman & Member	Independent Director
Vijaykumar Khemani	Member	Managing Director
Amitkumar Khemani	Member	Whole Time Director

6. CSR ACTIVITIES (PERMITTED AREAS)

The CSR activities will be undertaken in line with Schedule VII of the Companies Act, 2013, including but not limited to:

- ✓ Eradicating hunger, poverty and malnutrition, promoting health care and sanitation.
- ✓ Promoting education, including special education and employment enhancing vocation skills.
- ✓ Promoting gender equality, empowering women, and supporting homes for orphans and senior citizens.
- ✓ Environmental sustainability, protection of flora and fauna, and conservation of natural resources.
- ✓ Protection of national heritage, art, and culture.
- ✓ Measures for the benefit of armed forces veterans, war widows.
- ✓ Training to promote rural sports and traditional art forms.
- ✓ Rural development projects.
- ✓ Slum area development.
- ✓ Contribution to PM CARES Fund or other notified funds.
- ✓ CSR projects will be aligned with the Sustainable Development Goals (SDGs), wherever possible.

7. IMPLEMENTATION STRATEGY

CSR projects shall be undertaken directly by the Company or through registered trusts, societies, or Section 8 companies having an established track record in undertaking similar programs or projects.

The implementation partners must be registered with the Ministry of Corporate Affairs (having CSR-1 registration).

8. CSR BUDGET AND EXPENDITURE

The Company shall spend, in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years.

Any surplus arising out of the CSR activities shall not form part of the business profits and will be reinvested in CSR activities.

9. MONITORING AND REPORTING

The CSR Committee will monitor project progress through periodic reports. The Company will maintain proper documentation of CSR initiatives and expenditures.

10. AMENDMENTS AND UPDATES

This Policy may be reviewed and amended by the Board from time to time, as deemed necessary or in line with applicable laws, regulations, or guidelines. In case of any regulatory changes inconsistent with this Policy, the provisions of such regulatory updates shall prevail.

#This policy was reviewed and approved by Board of directors in their meeting held on 21/05/2025#