

JK INDIA eAGRITECH LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

1. Executive Summary & Statement of Intent

JK India eAgriTech Limited ("Company") is dedicated to integrating sustainable agricultural innovations with community welfare and environmental stewardship. Recognizing that agri-tech advancements must go hand-in-hand with socio-economic empowerment, this Corporate Social Responsibility ("CSR") Policy lays down the principles, governance, thrust areas, and execution frameworks guiding our commitment towards social and environmental resilience.

This policy is framed in compliance with **Section 135 of the Companies Act, 2013**, read alongside the **Companies (Corporate Social Responsibility Policy) Rules, 2014**, as amended, and Schedule VII of the Act.

2. CSR Vision & Philosophy

Core Vision Statement

"To enable sustainable rural transformation by leveraging agricultural technology, fostering climate resilience, enhancing smallholder farmer livelihoods, and nurturing underprivileged communities across India."

Our philosophy centers on created shared value (CSV). We operate with the firm belief that our long-term business sustainability relies on the ecological health of farming ecosystems and the financial stability of rural households.

3. Key Focus Areas (Schedule VII Alignment)

The Company shall give priority to local areas and regions around its manufacturing plants, research labs, technology centers, and major operational clusters in India. The key thrust areas include:

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Corporate Office : 1911, One World, Near N.L.High School, S.V.Road, Malad (West), **Mumbai** - 400 064 (Mah.)



Focus Area	Core Initiatives & Programs	Schedule VII Pillar
Sustainable Agriculture & Agri-Tech Empowerment	Digital literacy for smallholders, precision farming training, soil health restoration programs, water-saving irrigation technology access, and seed innovation support.	Rural Development & Ecological Balance
Water Security & Environmental Sustainability	Community watershed development, rainwater harvesting infrastructure, rejuvenation of rural water bodies, and solar-powered irrigation support.	Environmental Sustainability & Natural Resources
Rural Education & Skill Development	Agri-entrepreneurship programs for rural youth, vocational training for women, STEM education in rural schools, and infrastructure upgrades in agrarian districts.	Education, Livelihood Enhancement & Gender Equality
Eradicating Hunger, Poverty & Malnutrition	Nutrition support for children, pregnant women and the elderly in farming households, community kitchens and food distribution in distressed agrarian areas, nutrition gardens and millet promotion, and livelihood support for landless farm labourers.	Eradicating Hunger, Poverty & Malnutrition
Disaster Relief & Climate Resilience	Immediate relief and sustainable rehabilitation for agrarian communities affected by drought, extreme climate events, or floods.	Disaster Management & Relief Funds
Community Health & Sanitation	Mobile health clinics in farming clusters, safe drinking water plants (RO centers), preventive healthcare awareness, and rural sanitation infrastructure.	Eradicating Hunger, Health & Sanitation

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4. Governance Structure & Responsibilities

4.1 CSR Committee of the Board

The Board of Directors has constituted a dedicated CSR Committee to oversee formulation, implementation, and monitoring of the CSR Policy. The Committee consists of:

- **Chairperson:** Independent Director
- **Member:** Executive Director & CEO
- **Member:** Non-Executive Director

4.2 Key Responsibilities of the CSR Committee

1. Formulate and recommend to the Board an annual Annual Action Plan specifying project details, execution schedules, and budget allocations.
2. Recommend the quantum of expenditure to be incurred for CSR activities under the Companies Act provisions.
3. Monitor the implementation of projects on a periodic basis and evaluate measurable social impacts.
4. Review and update this Policy periodically to ensure alignment with statutory amendments and emerging socio-economic needs.

5. CSR Budget, Funding & Allocations

The Company shall allocate in every financial year at least **2% of the average net profits** made during the three immediately preceding financial years, calculated in accordance with Section 198 of the Companies Act, 2013.

- **Administrative Overheads:** Expenditure on administrative overheads shall not exceed 5% of the total CSR expenditure of the Company for the financial year.
- **Surplus Originating from CSR:** Any surplus arising out of CSR projects shall not form part of business profits and shall be ploughed back into the same project or transferred to an Unspent CSR Account / Schedule VII fund.
- **Unspent CSR Amount:** Any unspent funds relating to ongoing projects will be transferred to a designated Unspent Corporate Social Responsibility Account within 30 days of the end of the financial year and spent within 3 financial years.

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6. Implementation Mechanism

The Company may execute CSR programs directly or through registered implementing agencies:

- **Direct Execution:** In-house CSR teams working directly with farming cooperatives, local panchayats, and rural communities.
- **Through Eligible Entities:** Partnering with Section 8 companies, Registered Public Trusts, or Registered Societies having an established track record of at least 3 years in similar initiatives and registered with the Ministry of Corporate Affairs (having a valid CSR Registration Number).

Monitoring & Assessment Protocol

Projects above ₹1 Crore with a duration of over 1 year shall undergo an independent third-party Impact Assessment as mandated by CSR Rules. Quarterly progress reports shall be submitted to the Board.

7. Monitoring, Evaluation & Impact Assessment

1. **Milestone Tracking:** Project disbursements shall be strictly linked to verified milestones and field audits.
2. **Board Reporting:** The Board of Directors shall satisfy itself that funds disbursed have been utilized for the approved purpose, certified by the Chief Financial Officer (CFO).

8. Policy Approval & Amendments

This policy was reviewed by the CSR Committee and formally approved by the Board of Directors of JK India eAgriTech Limited. Any modifications to this policy shall be approved by the Board based on recommendations from the CSR Committee.

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