

Corporate Social Responsibility (CSR) Policy as recommended by CSR Committee of Keystone Realtors Limited

The Company wishes to get involved in a number of community-focused activities, with specific focus in the areas of education, health, women empowerment and slum area development. Continuing the tradition, it is recommended that the Company focus primarily on following activities to be referred to hereinafter as “CSR activities”:

a) CSR Activities:

- i) Promoting preventive and general health care, sanitation and provision of safe drinking water;
- ii) Promoting education by providing financial assistance to deserving educational institutions, meritorious and needy students, including special education and employment enhancing vocation skills, especially among children, women, elderly and differently abled; promoting livelihood enhancement projects;
- iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centre and such other facilities for senior citizens.
- iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water;
- v) 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 arts and handicrafts;
- vi) measures for the benefit of armed forces veterans, war widows and their dependents
- vii) training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports
- viii) contribution to the prime minister’s national relief fund
- ix) 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)

- x) Contributions or funds provided to technology incubators located within academic institutions approved by the Central Government;
- xi) Contributing to rural development projects and Slum area development;
- xii) disaster management, including relief, rehabilitation and reconstruction activities and
- xiii) Such other activities and projects covered in Schedule VII to the Companies Act, 2013 from time to time.

b) Modalities and Implementation Schedule for execution of projects or programs or CSR activities:

Company will undertake its CSR activities (being projects / programs / other permitted activities), approved by the CSR Committee either directly or through its own foundation, Section 8 Company formed as per the Companies Act, 2013 and / or such other eligible entity / organization as approved by the CSR Committee.

The surplus arising out of the CSR activities shall not form part of the business profit of the Company. Such surplus shall be spent towards its CSR activities in accordance with this policy. Identification and implementation of multi-year CSR projects / programs ("Ongoing Projects") will be monitored by the CSR Committee and the Board of Directors of the Company ("the Board"), as required under Applicable Law.

c) Expenditure:

The Company shall endeavour to spend, in every financial year at least 2% of the average net profits of the Company made during the three immediately preceding financial years for CSR Policy. For this purpose, "**average net profit**"

shall be calculated in accordance with provisions of Section 198 of the Companies Act, 2013 and Rules made thereunder. The Company will give preference to the local area(s) in and around its offices in India.

The Company may use the CSR capacities of their own personnel in executing the CSR activities and also effectively monitoring the same but such CSR expenditure shall not exceed 5% of total CSR expenditure of the company in one financial year.

d) Monitoring Process:

The Compliance Officer shall submit a report to the CSR Committee annually about the end-use of contributions made.

e) CSR annual action plan and location of CSR efforts

The CSR Committee shall decide on the locations for CSR activities by giving preference to the local area where the Company is operating and carrying out its operations and formulate and recommend to the Board for approval a CSR annual action plan, which shall contain all matters which are required under Applicable Law and any other matters as the CSR Committee may deem fit from time to time. The Board may modify the annual action plan as per the recommendations of the CSR Committee at any time during the financial year, based on reasonable justification.

f) Governance

The Company can undertake CSR activities either by itself or through other entities eligible to undertake CSR activities under Applicable Law. Accordingly, the management will work closely with and support the Board and the CSR Committee in carrying out the CSR activities of the Company. The management will assist the CSR Committee in identifying the areas of CSR activities and execution of initiatives as per defined guidelines. The management will also assist the Board and the CSR Committee in reporting the progress of deployed initiatives and in making appropriate disclosures (internal / external) on a periodic basis.

g) Funding, selection and monitoring process

The management will receive requests for funding of projects throughout the calendar year and will evaluate the proposals received. The management will then

forward its recommendations to the CSR Committee. The CSR Committee will deliberate on the proposals and approve proposals for implementation at its discretion. The management will collaborate with stakeholders to monitor the status of each project and will report its findings to the CSR Committee periodically to enable the Board to meet their reporting, monitoring and other legal obligations. In any year, where the Company has spent in excess of its CSR obligation, such excess spending shall be available for set off against the Company's CSR obligations for up to the next three financial years in accordance with Applicable Law, and the Board shall be competent to pass a resolution in this regard.

h) Impact Assessment

Impact assessment shall be undertaken by the Company or by recipient or by implementing agency as required by and in the manner set out under Applicable Law, and the impact assessment report(s) shall be placed before the CSR Committee and the Board, and shall be disclosed as legally required.

Format for the Disclosure in the Directors' Report

1. Brief outline on Corporate Social Responsibility (CSR) Policy of the Company.
2. Composition of CSR Committee:

Sr. No	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.				
2.				
3.				

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:
4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report):
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sr. No	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be setoff for the financial year, if any (in Rs)
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6. Average net profit of the company as per section 135(5) : _____

										Rs.)									

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

Sr. No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project.		Amount spent for the project (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District			Name	CSR Registration number
2									

(d) Amount spent in Administrative Overheads: _____

(e) Amount spent on Impact Assessment, if applicable: _____

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): _____

(g) Excess amount for set off, if any

SR. No	Particular	Amount (In Rs in Lakh)
1	Two percent of average net profit of the Company as per section 135(5)	
2	Total amount spent for the Financial Year	
3	Excess amount spent for the financial year [(ii)-(i)]	
4	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
5	Amount available for set off in succeeding financial years [(iii)-(iv)]	

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sr. No	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs. Lakh)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years (in Rs.)
				Name of the Fund	Amount (in Rs)	Date of transfer	

(b) Details of CSR amount spent in the financial year for **ongoing projects** of the preceding financial year(s):

Sr. No	Project ID.	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting Financial Year (in Rs)	Cumulative amount spent at the end of reporting Financial Year (in Rs.)	Status of the project - Completed /Ongoing.

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details). : _____

(a) Date of creation or acquisition of the capital asset(s). : _____

(b) Amount of CSR spent for creation or acquisition of capital asset. : _____

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. : _____

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). : _____

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). : _____