

# Corporate Social Responsibility (CSR) Policy

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Madhu Jayanti International Private Limited (MJ IPL)

Version 1.0 | Effective: 01 April 2024

Approved by: Board of Directors

## 1. Preamble / Context

*MJIPL, with over five decades of heritage, is committed to inclusive growth and sustainability. CSR forms an integral part of its business philosophy, focusing on social, environmental, and economic well-being of communities, particularly the underprivileged.*

## 2. Guiding Principles & Objectives

- Align CSR with Schedule VII of the Companies Act, 2013.
- Contribute to UN Sustainable Development Goals (SDGs).
- Ensure projects are impactful, sustainable, and transparent.
- Promote ethical standards with no discrimination based on caste, gender, religion, or orientation.

## 3. CSR Goals & Focus Areas

1. *Education*: Children & adult education, skill-building.
2. *Livelihood*: Vocational training (esp. women), sustainable employment.
3. *Hunger Eradication*: Supporting food security & livelihoods.
4. *Healthcare*: Affordable healthcare for underprivileged communities.
5. *Environment*: Awareness, protection & sustainability initiatives.
6. *Disaster Relief*: Timely support in natural calamities.

## 4. Scope & Coverage

- CSR projects to be undertaken primarily within 50 km of factories/HO and 30 km of sales offices.
- Disaster relief initiatives may extend anywhere in India.
- CSR spend to comply with statutory requirements (minimum 2% of average net profits as per Companies Act).
- Exclusions: Business activities, related party transactions (except MJIPL-founded non-profits), or profit-driven initiatives.

## 5. Organisation Structure

- *Board of Directors (BOD)*: Approves CSR Policy, projects & reviews impact.
- *CSR Committee*: Non-executive chaired; recommends projects, monitors & reports to BOD.
- *Implementation Groups*: Internal/external teams to assess needs, plan, execute & monitor projects.
- *Employee Volunteers*: Co-opted to support CSR initiatives.

**6. Implementation Strategy**

- Project identification through need & gap analysis.
- Due diligence of implementing partners.
- Clear targets & KPIs aligned to SDGs.
- Budgeting & timely execution.

**7. Monitoring, Evaluation & Audit**

- *Monitoring*: Inputs, processes, outputs & outcomes tracked regularly.
- *Evaluation*: Mid-term & end-line assessments of impact (social, economic, environmental).
- *Audits*: Statutory compliance, expense audit, and performance audit as directed by BOD.
- *Whistle-blower mechanism*: for ethical oversight.

**8. Reporting & Disclosure**

- CSR activities & expenditure to be included in the Board's Report and uploaded on the Company website.
- Utilisation Certificates and summary audit reports to be reviewed by CSR Committee and presented to BOD.

**9. Review & Amendments**

- CSR Policy and SOP to be reviewed at least once every three years or earlier as per legal requirement.
- Amendments subject to BOD approval.

Approved by the Board of Directors  
Madhu Jayanti International Pvt. Ltd.