



CSR Policy

Tyger Capital Pvt. Ltd.

Version 2025

Corporate Social Responsibility (CSR) Policy

CSR – Philosophy:

Tyger Capital Private Limited (TCPL) will be committed to the cause of social service and shall channelize a part of its resources and activities, such that it positively affects the society socially, ethically and also environmentally. The Company shall take up Corporate Social Responsibility (CSR) initiatives and enhanced value in the society.

Social and environmental responsibility shall be at the forefront of TCPL operating philosophy and as a result the Company shall contribute to socially responsible activities. CSR at TCPL shall portray the deep symbiotic relationship that the group enjoys with the communities it is engaged with. As a responsible corporate citizen, we shall try to contribute for social and environmental causes on a regular basis. We believe that to succeed, an organization must maintain highest standards of corporate behaviour towards its employees, consumers and societies in which it operates. We are of the opinion that CSR underlines the objective of bringing about a difference and adding value in our stakeholders' lives.

With the advent of the Companies Act, 2013 constitution of a Corporate Social Responsibility Committee of the Board and formulation of a Corporate Social Responsibility Policy became a mandatory requirement. Therefore, the Company seeks to formulate a robust CSR Policy which encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs for the welfare & sustainable development of the society.

CSR Vision

To accomplish passionate commitment to the social obligation towards communities, fostering Sustainable and Integrated Development, thus improving Quality of Life.

CSR and Group Values

Courage: To embrace new and Innovative ideas for betterment of people

Trust: Believe in all stakeholders

Commitment: Stand by our promises and adhere to a high standard of work in all CSR activities

CSR and Group Culture – PRIDE:

Passion: Performing with enthusiasm, energy and true passion

Result: Consistently achieve goals, resourcefulness which brings desired results

Integration: Working across functions and businesses to create synergy with integrity

Dedication: Working with commitment in the pursuit of our own aim

Entrepreneurship: Seizing opportunity with initiative and ownership; Evolving replicable models

Constitution of 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 & Sustainability Committee (hereinafter referred to as the 'CSR & Sustainability Committee'), to inter alia, carry out the following functions:

- 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, 2013 and rules made thereunder.
- b) To recommend the amount of expenditure to be incurred on CSR activities.
- c) To monitor the implementation of the CSR Policy
- d) 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 the performance of its duties.

Definitions

In this Policy, unless the context otherwise requires:

1. "Act" shall mean the Companies Act 2013 and the rules made thereunder, including any modifications, amendments or re-enactment thereof.
2. "Agency" (or Agencies) means any Section 8 Company or a registered trust/ society/ NGO/ institution, performing social services for the benefit of the society and excluding a registered trust/society/ NGO/ institution/ Section 8 Company which is formed by the Company or its holding or subsidiary company/companies.
3. "Approved Budget" shall mean the total budget as approved by the Board of the Company upon the recommendation of the CSR Committee, which is to be utilized for CSR Projects.
4. "Board" shall mean the Board of Directors of the Company.
5. "Company" shall mean Tyger Capital Private Limited and wherever the context requires, shall signify the Company acting through its Board.
6. "CSR Annual Plan" shall mean the annual plan detailing the CSR expenditure for the year.
7. "CSR Committee" shall mean the Corporate Social Responsibility Committee constituted by the Board of the Company in accordance with the Act, consisting of two or more directors,
8. "CSR Expenditure" means all CSR Expenditure of the Company as approved by the Board upon recommendation of the CSR Committee, including the following:
 - contribution to CSR Projects which shall be implemented and/or executed by the Company.
 - contribution to CSR Projects (including for corpus as required) which shall be implemented and/ or executed by the NGOs or entities identified by the Company.
 - Any other contributions covered under Schedule VII of the Act.
9. "CSR Officer" shall mean the whole-time time person engaged by the Company/Group for activities envisaged in the CSR Policy; having due comprehension, understanding, drive and passion for such activities and designated as such. MD & CEO will designate an appropriate person as CSR Officer.

10. "CSR Policy" shall mean the present Corporate Social Responsibility Policy of the Company, which covers the activities to be undertaken by the Company as specified in Schedule VII to the Act and the CSR Expenditure thereon.
11. "CSR Projects" or "Projects" means Corporate Social Responsibility projects/activities/ programs/ initiatives instituted in India, either new or ongoing and include but are not limited to those undertaken by the Board in pursuance of recommendations of the CSR Committee as per the declared CSR Policy of the Company.

Projects/activities/ programs/ initiatives undertaken in pursuance of the normal course of business of the Company and projects which benefit only the employees of the Company, and their families shall not be considered CSR Projects.

12. "Financial Year" shall mean the period beginning from 1st April of every year to 31st March of the succeeding year.
13. "Group Companies" means holding, subsidiaries and associates of the Company.
14. "Net profit" shall mean the net profit as per the Act and Rules based on which the specific percentage for CSR Expenditure has to be calculated.
15. "Rules" shall mean the Companies (Corporate Social Responsibility) Rules 2014, including any re-enactment, modifications or amendments thereof.
16. "Thrust Areas" shall have the meaning as ascribed to them as per provision G of the Policy.
17. "Trust" means a Trust created and registered under the India Trust Act, 1882 by the Company and includes a Trust jointly created and registered by the Company with all or any of its Group Companies.

Words and expressions used and not defined in the Policy shall have the same meanings respectively assigned to them in the Act and/or Rules.

Thrust Areas

While the Company is eligible to undertake any suitable/rightful activity as specified in Schedule VII to the Act, however, it shall undertake certain initiatives from time to time:

- a) Promote sports
- b) Education
- c) Community Health
- d) Sustainable Livelihood Development
- e) Rural Infrastructure Development
- f) Environment

Identification of CSR Projects

- a) CSR Projects need to be identified and planned for approval by the CSR Committee, in particular in Thrust Areas, with estimated expenditure and phase-wise implementation schedules.

- b) The Company shall ensure that in identifying its CSR Projects, preference shall be given to the local area and areas around which the Company (including its Units) operates. However, this shall not bar the Company from pursuing its CSR objectives in other areas.
- c) As a cardinal principle, the CSR Projects in Thrust Areas shall be identified based on a detailed assessment survey.
- d) The CSR Officer may engage external professionals/firms/agencies if required for the purpose of identification of CSR Projects

Implementation of CSR Projects

The Company shall implement the identified CSR Projects by the following means:

a) Direct Method

- i. The Company may itself implement the identified CSR Projects presently within the scope and ambit of the Thrust Areas as defined in the Policy.
- ii. The Company may also implement the identified Projects presently through the registered NGOs or other agencies involved in CSR activities, within the scope and ambit of the Thrust Areas as defined in the Policy.
- iii. The CSR Officer may engage external professionals/firms/agencies if required, for the purpose of implementation of its CSR Projects.
- iv. The Company may collaborate with other companies, including its Group Companies if required, for fulfilling its CSR objectives through the Direct Method, provided that the CSR Committees of respective companies are in a position to monitor separately such CSR Projects.

b) Indirect Method

- i. The Company may implement the identified CSR Projects through Agencies, subject to the condition that:
 - The activities pursued by the Agency are covered within the scope and ambit of Schedule VII to the Act
 - The Agency has an established track record of at least three years in undertaking similar programs or projects, and
 - The Company has specified the Project to be undertaken through the Agency which shall preferably be in Thrust Areas, the modalities of utilization of funds on such Projects and the monitoring and reporting mechanism which shall be at least once in three months.
- ii. The Company may collaborate with other companies, including its holding and subsidiary Companies and Group Companies if required, for fulfilling its CSR objectives through the Indirect Method provided that the CSR Committees of respective companies are in a position to monitor separately such Projects

Monitoring Mechanisms

There will be a CSR Monitoring Mechanism comprising a Steering Committee for monitoring the CSR activities. This committee will report to the Board through the CSR and Sustainability Committee of the Company. MD & CEO is authorized to nominate members of the Steering Committee constituted as part of CSR Monitoring Mechanism from time to time.

Fund allocation and Others

a) Fund allocation

- i. The Company, in every Financial Year, shall endeavour to spend such feasible amount as CSR Expenditure, which shall not be restricted by the statutory limit of a specified percentage of its average net profits of the immediately preceding three Financial Years. However, the aforementioned CSR Expenditure in any Financial Year shall be at least 2% of the Company's average Net profits for the three immediately preceding Financial Years.
- ii. The CSR Committee shall prepare a CSR Annual Plan for the above which shall include:
 - Identified CSR Projects
 - CSR expenditure
 - Implementation Schedules
- iii. Total expenditure in the CSR Annual Plan shall be approved by the Board upon recommendation by the CSR Committee
- iv. In case the Company fails to spend the statutory minimum limit of 2% of the Company's average net profits of the immediately preceding three years, in in any given financial year, the Board shall specify the reasons for the same in its report in terms of clause (o) of sub-section (3) of section 134 of the Act.

b) Others

- i. The CSR Committee shall ensure that a major portion of the CSR expenditure in the Annual Plan shall be for the Projects as per CSR objectives. However, there shall not be any preference given to any particular projects for budgetary allocation and it shall be made purely as per the identified CSR Projects on need basis.
- ii. The Managing Director & CEO of the Company is authorised severally to decide on Projects to be implemented within the allocation as per the Annual Action Plan'. He may also be authorised to delegate the authority to CFO/COO/Other Members of ESG Steering Committee as may be appropriate in this regard.
- iii. Any surplus arising out of the CSR Projects shall not form a part of the business profit of the Company
- iv. The Company may build CSR capacities of their own personnel or personnel as well as those of the Agencies through institutions with established track records of at least three Financial Years but such expenditure on capacity building, shall not exceed 5% of the Approved Budget of the Company in one Financial Year.

Duties and responsibilities

a) Board of Directors

The Board shall include in its Annual Report, the report on CSR Projects as per the format provided in the Annexure to the Rules.

b) CSR and sustainability Committee

- i. The CSR and sustainability Committee shall monitor the implementation of the CSR Policy and CSR Plan. For this purpose, the CSR Committee shall meet as and when necessary but at least once a year.
- ii. In the discharge of CSR functions of the Company, the CSR and Sustainability Committee shall be directly responsible to the Board for any act that may be required to be done by the CSR Committee in furtherance of its statutory obligations, or as required by the Board.
- iii. The Committee shall place before the Board the draft annual report as per the format in the annexure to the Rules in the Board meeting in April/ May of the following year for Board review and finalization.
- iv. The Committee shall place before the Board in Q1 of each financial year a responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, comply with CSR objectives and Policy of the company for inclusion in the Board's Report. The Committee shall ensure that the CSR Policy and finalized Annual Plan are displayed on the Company's website.

Review Periodicity and amendment

- a) CSR Plan may be revised/modified/amended by the Committee at such intervals as it may deem fit.
- b) The Committee shall review the Policy periodically.

Grievance Redressal

To ensure quick and effective handling of queries/ grievances/ complaints from the community members and other stakeholders concerning the CSR projects/activities undertaken by the Company, the person concerned can approach the respective implementing agency or compliance.tcpl@tyger.in, which will deal with the queries/grievances/complaints.