Magma General Insurance Limited

(Erstwhile Magma HDI General Insurance Company Limited)

This document intends to lay down policy framework for CSR activities at Magma in accordance with regulatory and legislative requirements prescribed under the Companies Act, 2013

Corporate Social Responsibility

Effective Date: 21.07.2025

Approval Date: 21.07.2025

Version No.: 5.0

Approved By: Board of Directors

Policy Owner: Company Secretary

This document is confidential in nature and supersedes any Policy on Corporate Social Responsibility existing in the Company, and should be read in conjunction with the most recent policies and procedures documented.

Subject: **Corporate Social Responsibility Policy**	Original Issue Date: 01.11.2017	Effective Date: 19.01.2023
	Revision Dates: 30.04.2021 19.01.2023, 24.10.2024, 21.07.2025	Policy Version: 5.0

Base Document	**:**	**Section 135 of Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014 and amendments thereto**
Initial Document Prepared by	**:**	**Ms. Sweta Bharucha**
Functional aspects checked by	**:**	**Ms. Sidhi Jatkar**
Governing Guideline/ Policy	**:**	**Section 135 of the Companies Act, 2013, Rules framed thereunder and IRDAI (Corporate Governance for Insurers) Regulations 2024 read with Master Circular on Corporate Governance for Insurers, 2024**
Legal aspects checked by	**:**	**Mr. Amit Raheja**

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1. Background:

Section 135 of the Companies Act, 2013 and IRDAI (Corporate Governance for Insurers) Regulations, 2024 read with Master Circular on Corporate Governance for Insurers, 2024 ("IRDAI CG Regulations"), in India mandates companies fulfilling any of the following criteria during the immediately preceding financial year, to formulate and adopt a Corporate Social Responsibility (CSR) Policy and draw out a framework for CSR:

a) Net worth of Rs. 500 Crore or more; or
b) Turnover of Rs. 1000 Crore or more; or
c) Net profit of Rs. 5 Crore or more

In accordance with the said mandate, since the Company qualifies in the above criteria, it is required to formulate and adopt CSR Policy.

The Board of Directors of the Company had initially adopted this CSR Policy in terms of Section 135(3)(a) of the Companies Act, 2013 ('**Act**') read with the Companies (Corporate Social Responsibility) Rules, 2014 ('**Rules**') and Schedule VII made thereunder on 01.11.2017. Considering the recent amendments made in Section 135 of the Act vide the Companies Amendment Act, 2019 and the Companies Amendment Act, 2020 along with changes in the Rules vide the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 ("**Amendment Rules**'), the Policy was further amended on April 30, 2021.

The objective of this Policy is to provide an overall CSR framework, which shall at all relevant times be closely aligned with the requirements of relevant provisions of the Act.

2. Definitions:

For the purposes of this Policy references to the following shall be construed as:

1. "Administrative overheads" means the expenses incurred by the Company for 'general management and administration' of Corporate Social Responsibility functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;

2. "Company" refers to Magma General Insurance Limited.

3. "Corporate Social Responsibility" or "CSR" means and includes such programs and activities as specified in Schedule VII of Companies Act, 2013 in accordance with the provisions contained in the Rules, but shall not include the following, namely:-

   i. activities undertaken in pursuance of normal course of business of the Company:

      Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that-

a. such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;
b. details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report;

ii. any activity undertaken by the Company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;

iii. contribution of any amount directly or indirectly to any political party under section 182 of the Act;

iv. activities benefitting employees of the Company as defined in section 2(k) of the Code on Wages, 2019 (29 of 2019);

v. activities supported by the Companies on sponsorship basis for deriving marketing benefits for its products or services;

vi. activities carried out for fulfilment of any other statutory obligations under any law in force in India.

4. "Corporate Social Responsibility and Sustainability Committee" or "CSR&S Committee" means the Corporate Social Responsibility and Sustainability Committee of the Board referred to in section 135 of the Act.

5. "CSR Unspent Account" means an account opened by the Company with a scheduled commercial bank in terms of sub-section (5) of section 135 of the Act.

6. Implementing Agency shall mean any of the following:

a) A company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, established by the company, either singly or along with any other company; or

b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or

c) any entity established under an Act of Parliament or a State legislature; or

d) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.

For the purpose of clause (c), the term "entity" shall mean a statutory body constituted under an Act of Parliament or State legislature to undertake activities covered in Schedule VII of the Act.'

Provided that every entity mentioned above, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar, with effect from the 01st day of April 2021.

7. "International Organisation" means an organisation notified by the Central Government as an international organisation under section 3 of the United Nations (Privileges and Immunities) Act, 1947, to which the provisions of the Schedule to the said Act apply;

8. "Net Profits" shall mean the "profit/(loss) before tax" as per its financial statements prepared in accordance with the applicable provisions of the Insurance Act, 1938 and the Regulations framed thereunder but shall not include the following, namely:

   a. any profit arising from any overseas branch or branches of the Company, whether operated as a separate company or otherwise; and
   b. any dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Companies Act, 2013.

   Provided that net profit in respect of a financial year for which the relevant financial statements were prepared in accordance with the provisions of the Insurance Act, 1938, shall not be required to be re-calculated in accordance with the provisions of the Companies Act.

9. "CSR Policy" or "Policy" shall mean the contents herein included, any amendments thereto as approved by the Board from time to time.

10. "Ongoing Project" means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding 3 years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond 1 year by the board based on reasonable justification.

11. "Public Authority" means 'Public Authority' as defined in section 2(h) of the Right to Information Act, 2005.

12. "Total CSR Spend" shall mean at least 2% of the average Net Profits of the three immediately preceding financial years in relation to the financial year in question.

3. Overview:

The Company proposes to make a positive difference to society. The Company firmly believes that it has commitment to all its stakeholders - customers, employees and the community in which it operates, and it can fulfil this commitment only by sustainable and inclusive growth. The Company aims to improve quality of life through its positive intervention in the community.

The Company's key CSR initiatives will be undertaken with a long-term view. Initiatives that are sustainable, that have long-term benefits to the society at large and activities that have business linkage, but which do not result in business benefits will be accorded priority.

4. CSR Governance:

The Board of Directors of the Company have formed a CSR&S Committee which has been entrusted with the responsibility of formulating a CSR Policy and to ensure a transparent monitoring mechanism for the implementation of CSR projects or programs or activities undertaken by the Company.

5. Formation of CSR&S Committee:

The CSR&S Committee will consist of atleast 3 members with 1 Independent Director. The CSR&S Committee shall meet at least once in a year to discuss and review the CSR activities and policy. The quorum of the Committee shall be one-third (1/3rd) of the Members of the Committee and of whom: (i) three (3) are Sanoti Nominee Director, as and when appointed; (ii) one (1) Celica Nominee Director, if any.. In case of urgent matters, the Committee may resolve to pass the same through circulation.

The Committee shall meet as frequently as desired, to review policies, discuss the budget and strategy, review project progress and set the direction for the future.

6. Role of CSR&S Committee:

The CSR&S Committee shall be required to carry out the following activities:

a) Frame the CSR Policy (including any modifications thereto from time to time) which shall provide approach and guiding principles for selection, implementation and monitoring of CSR activities to be undertaken by the Company as well as formulation of the annual action plan;

b) Approve and recommend annual action plan, and any modifications thereof, to the Board comprising of following information;
   i. the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
   ii. the manner of execution of such projects or programmes;
   iii. the modalities of utilisation of funds and implementation schedules for the projects or programmes;
   iv. monitoring and reporting mechanism for the projects or programmes; and

v. details of need and impact assessment, if any, for the projects undertaken by the Company.

c) Approve specific projects, either new or ongoing, in pursuance of the focus areas outlined in this Policy, either for undertaking such projects by the Company itself, directly or through its holding, for inclusion in the annual action plan or by supporting such projects by way of contributions or financial assistance.

d) Recommend the amount of CSR expenditure in the activities to be undertaken to the Board for approval of the annual CSR Budget and the amount to be transferred in case of ongoing projects and unspent amounts;

e) Review the CSR Policy at least on an annual basis and closely monitor the CSR expenditure on a 'project basis' regularly.

f) Review and recommend to the Board, the Annual Report on CSR activities to be included in Board's Report and certificate submitted by the Chief Financial Officer on utilization of CSR funds.

g) Review and recommend to the Board, the impact assessment report obtained by the Company from time to time, wherever applicable.

h) Review and recommend ESG (including Climate Risk Management) Framework to the Board and oversee implementation thereof under the guidance of the Board of Directors.

i) Undertake such activities and carry out such functions as may be provided under section 135 of the Act and the Rules.

7. Guiding Principles:

The Company proposes to make a positive difference to society. The Company firmly believes that it has commitment to all its stakeholders - customers, employees and the community in which it operates and it can fulfil this commitment only by sustainable and inclusive growth. The Company aims to improve quality of life through its positive intervention in the community.

The Company's key CSR initiatives will be undertaken with a long-term view. Initiatives that are sustainable, that have long-term benefits to the society at large and activities that have business linkage, but which do not result in business benefits will be accorded priority.

8. CSR Projects:

The scope of activities which, the Company will usually undertake towards fulfillment of its CSR shall be in line with Schedule VII of the Companies Act, 2013. Company proposes to lay focus on the following areas:

1. Promoting health care including preventive health care
2. Promoting education

3. Environment sustainability
4. Gender Equality and Women Empowerment
5. Poverty Alleviation and Rural Development

Apart from the above, Company may choose to contribute to the society by undertaking any of the activities included in **Annexure - A**.

The CSR&S Committee, while formulating and recommending the Annual Action Plan to the Board, shall accord priority to projects in the specific areas of the Company as mentioned above. The CSR Activities specified under this Policy would be undertaken only in India and the preference shall be given to the local area and/or areas in the vicinity, where the Company operates, for spending the amount earmarked for CSR activities.

9. Collaboration for CSR:

The Company may undertake its CSR activities either directly or through one or more Implementing Agencies.

Further, the Company may choose to collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with Companies (Corporate Social Responsibility) Rules, 2014 and amendments thereto.

Provided that if the Company, decides to undertake its CSR activities through a Company established under section 8 of the Act or a registered trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 other than those specified hereinabove, such Company or trust or society shall have an established track record of three years in undertaking similar programs or projects; and the Company has specified the projects or programs to be undertaken, the modalities of utilisation of funds of such projects and programs and the monitoring and reporting mechanism.

The Company shall ensure that the Implementing Agencies are duly registered with the Central Government as per the requirements of the Rules, and should be in possession of unique CSR Registration Number. The implementing agency should be credible and should have the ability to execute the project or programme effectively. The disbursement by the Company to the implementing agency should be made only upon the receipt of proposal along with budget and implementation schedule, and in tranches in order to ensure that the amount does not lie unspent with the implementing agency. For any amount lying unspent with the Implementing Agency at the end of the financial year, the Company remains liable, as if the amount remained unspent with the Company itself.

10. CSR Budget:

The annual budget for Company's CSR initiative shall be approved by the Board of Directors of the Company. The allocation of funds to specific projects/ programs will be as decided by the Committee. The same cannot be less than the minimum CSR obligation of the Company in accordance with section 135(5) of the Act.

11. CSR Expenditure and Unspent amount:

The Company shall endeavor to spend, in every financial year, at least 2% of the average net profits made during the three immediately preceding financial years, in pursuance of its CSR Policy and if the Company fails to spend such amount, the unspent amount or the excess amount respectively, shall be dealt with in accordance with the Act and Rules and requisite explanation shall be provided in the Board's Report. Any surplus arising out of the CSR activities shall not form part of the business profit of the Company and shall be dealt with in accordance with the Act and Rules.

The Company shall deal with the unspent amount, if any, in the following manner:

a. Any amount pursuant to any Ongoing Project remaining unspent, shall be transferred by the company within a period of 30 days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent CSR Account, and such amount shall be spent by the company in pursuance of its obligation towards the CSR Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year

b. where the unspent amount is not related to an Ongoing Project, such unspent amount shall be transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year or such other time period as permissible under the Applicable Law

The company having any amount in its Unspent CSR Account as per sub-section (6) of Section 135 of the Companies Act, 2013, shall spend the said amount in pursuance of its obligation towards the CSR Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

The CSR projects or programs or activities undertaken only in India shall qualify as CSR Expenditure.

The CSR spending can be either revenue expenditure or capital expenditure or both.

Where the Company spends an amount in excess of 2% of its average net profits, such excess amount may be set off against the requirement to spend 2% of its average net profits up to immediate succeeding 3 financial years subject to the conditions that –

i. the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any.

ii. the Board of the Company shall pass a resolution to that effect.

The expenditure can only be in cash including but not limited to cheque, NEFT, RTGS etc.; this shall be as per the policy, on a project which is eligible for CSR spending. Expenditure in kind shall not be allowed.

12. Capital asset

The CSR amount may be spent by the Company for creation or acquisition of a capital asset, which shall be held by –

a. a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number; or
b. beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
c. a public authority.

13. Capacity Building:

If the Company chooses to undertake CSR activities directly, it may resort to capacity building, which shall be the expenditure on training the CSR staff regarding the CSR project. However, as mandated by the provisions of the Act, such expenditure including expenditure on administrative overhead shall not exceed 5% of the total CSR expenditure of the Company in one financial year or such limits as may be prescribed under the legislation from time to time.

The Company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as recommended by the CSR&S Committee as well as for capacity building of their own personnel for CSR.

14. Monitoring, Review and Impact Assessment:

Currently, all the CSR activities are driven by the In-house CSR Team across all locations. The Company's monitoring and review mechanism includes obtaining the monitoring and utilisation report from all implementing agencies for the spending made by the Company.

The Board of Directors of the Company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

In case of ongoing project, the Board of Directors of the Company shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

The implementing agencies shall keep the Company informed about any information or circumstances that will affect the ability of the agency to carry out the CSR project or programme. Where the CSR amount spent results or resulted in creation or acquisition of capital asset, the Company shall confirm to the CSR&S Committee about the entity holding the capital asset in accordance with the Rules.

The representatives of the Company shall carry out site visits/ field visits on a periodic basis. The Company shall carry out impact assessment, either directly or by engaging independent agency, in accordance with the Act and Rules.

The CSR&S Committee shall review the progress reports received from the Company and implementing agencies. The CSR&S Committee shall satisfy the Board on the utilization of the funds disbursed for the purpose and in the manner approved by it.

The outcome of impact assessment and progress reports submitted, will be taken into consideration while engaging the implementation agencies for subsequent CSR projects and programmes and while finalizing the annual action plan for the subsequent year.

The expenditure towards impact assessment for the financial year shall not exceed two percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is higher.

The Company shall annex the impact assessment report to the Annual Report on CSR.

15. CSR Reporting:

The CSR&S Committee shall submit a report to the Board on an annual basis.

Detailed format is given in **Annexure B**.

16. Penalty

If the Company is in default in complying with the provisions of section 135(5) or 135(6) of the Act, the Company shall be liable to a penalty of twice the amount required to be transferred by the Company to the Fund specified in Schedule VII or the Unspent Corporate Social Responsibility Account, as the case may be, or Rs. 1 crore, whichever is less, and every officer of the Company who is in default shall be liable to a penalty of $1/10^{th}$ of the amount required to be transferred by the Company to such Fund specified in Schedule VII, or the Unspent Corporate Social Responsibility Account, as the case may be, or Rs. 2 lakh, whichever is less.

17. IRDAI CG Regulations

In addition to the requirements under the Companies Act, 2013 with respect to CSR, the Company is bound to comply with regulations issued by IRDAI.

At present following are the additional requirements under IRDAI CG Regulations

The expense incurred on CSR shall not be included for the purpose of calculation of ceilings on Expenses of Management under Section 40B or Section 40C of the

Insurance Act, 1938, as the case may be.

The expenses incurred on CSR activities should not be charged to the Policyholders' Account.

18. Amendments to the Policy

The Board of Directors on the recommendation of CSR&S Committee can amend this policy as and when required.

Any amendments in the Applicable Law, including any clarifications/ circulars of relevant regulator, if mandatory, shall be read with this Policy such that the Policy shall automatically reflect the contemporaneous Applicable Law at the time of its implementation.

19. Uploading of the Policy on Company's website

This Policy and any amendments thereto shall be available on the website of the Company.

Change Control Record

Version No.	Change Request by	Memorandum of Change	Approval date
2.0	Secretarial	Review	30.04.2021
3.0	Secretarial	Review	19.01.2023
4.0	Secretarial	Review	24.10.2024
5.0	Secretarial	Amendment	21.07.2025

Annexure A:

Activities mentioned in Schedule VII of the Companies Act, 2013.

i. Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water:

ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and 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 centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;

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 Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;

vii. Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports;

viii. Contribution to the prime minister's national relief fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the central government for socio-economic development and relief and welfare of the scheduled castes, the scheduled tribes, other backward classes, minorities and women;

ix. A) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

B) 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); India 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. Rural development projects

xi. Slum area development.
(The term `slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force

xii. Disaster management, including relief, rehabilitation and reconstruction activities.

Annexure – B

Format for the Annual Report on CSR activities to be included in the Board's Report for Financial Year Commencing on or after the 1st Day Of April, 2020

1. Brief outline on CSR Policy of the Company:

2. Composition of CSR Committee:

Sl. 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

3. Provide the web-link(s) 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 executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

5. (a) Average net profit of the company as per sub-section (5) of section 135.

   (b) Two percent of average net profit of the company as per sub-section (5) of section 135.

   (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.

   (d) Amount required to be set-off for the financial year, if any.

   (e) Total CSR obligation for the financial year [(b)+(c)-(d)].

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).

   (b) Amount spent in Administrative Overheads.

   (c) Amount spent on Impact Assessment, if applicable.

   (d) Total amount spent for the Financial Year [(a)+(b)+(c)].

   (e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub- section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.

(f) Excess amount for set-off, if any:

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub- section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of Transfer		
1	FY-1							
2	FY-2							
3	FY-3							

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

☐ Yes ☐ No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	**Short particulars of the property or asset(s) [including complete address and location of the property]**	**Pincode of the property or asset(s)**	**Date of creation**	**Amount of CSR amount spent**	**Details of entity/ Authority/ beneficiary of the registered owner**		
					CSR Registration Number, if applicable	**Name**	**Registered address**

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

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

Sd/- (Chief Executive Officer or Managing Director or Director)	Sd/- (Chairman CSR Committee)