



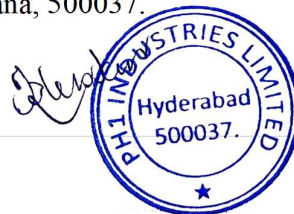
PH1 Industries Limited

(Formerly Known-as PH1 Industries Private Limited)

CORPORATE SOCIAL RESPONSIBILITY POLICY

CIN: U28290TG2015PLC097503

Registered Office: 13-59, Indira Gandhi Nagar, Opp IDPL Colony, Main Gate, Balanagar,
Hyderabad, Telangana, 500037.



CORPORATE SOCIAL RESPONSIBILITY POLICY

Corporate Social Responsibility is a novel concept whereby companies are made to realize their obligations towards the Society of which they are an important constituent. The concept of Corporate Social Responsibility (CSR) in India has traditionally been seen as a philanthropic activity.

1. OBJECTIVES:

1. To lay down guidelines for the Company to operate its business in an economically, socially & environmentally sustainable manner.
2. To contribute to society at large by way of social and cultural development, imparting education, training and development and skill enhancement programs for their development and generation of income.
3. To reinforce a positive and socially responsible image of the Company in the society.

2. DEFINITIONS:

“Act” means the Companies Act, 2013.

“Board” means the Board of Directors of the Company.

“Company” refers to PH1 Industries Limited.

“Committee” means the CSR Committee constituted for formulating, recommending CSR spend & monitoring of CSR activities.

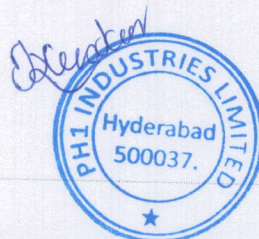
“CSR” refers to Corporate Social Responsibility.

“CSR Activities” means activities covered under Schedule VII of the Act.

“Net profit” means the profit of the company calculated in accordance with the provisions of the Act and shall not include the following, namely:

- (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
- (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act.

“Ongoing Project” means a multi-year project undertaken by the Company, either directly by the Company or through implementing agencies, in fulfilment of its CSR obligation having timelines not exceeding three 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 one year by the Board of Directors of the Company based on reasonable justification.



All other words and phrases not defined herein shall have the same meaning and definition as specified under the Act or the Companies (Corporate Social Responsibility) Rules, 2014 as may be amended from time to time.

3. CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE:

The Company shall constitute a Corporate Social Responsibility Committee of the Board consisting of 3 or more directors out of which at least 1 director shall be an Independent Director.

Functions & Duties of the Committee

- a. CSR Budget finalization with the Board of Directors approval.
- b. Monitoring & Fund Allocation for the projects.
- c. Recommendations for necessary support.
- d. Documentation of the minutes of the committee meeting.
- e. Preparing the annual report at the end of the financial year, giving a complete account of its activities which shall include project status, expense report and any other relevant documents.
- f. Any other duties as per the CSR Charter as approved by the Board at its meeting.

4. KEY FOCUS AREAS OF ENGAGEMENT:

From the total amount available from the Annual CSR Budget, a provision will be made towards the following activities, on a year-on-year basis:

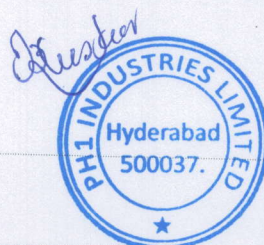
CATEGORY	COVERAGE
Healthcare	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water.
Education & Skill Development	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.
Gender Equality and Empowerment	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.



CATEGORY	COVERAGE
Environment	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.
National Heritage	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.
Armed Forces	Measures for the benefit of armed forces veterans, war widows and their dependents.
Sports	Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports.
Relief Fund	Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities and women.
Rural Development	Rural development projects.
Technology Incubators	Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government.
Slum Area Development	Slum area development.
Swachh Bharat	Contribution to the Swachh Bharat Kosh set up by the Central Government for the promotion of sanitation and the Clean Ganga Fund set up by the Central Government for rejuvenating the river Ganga.
Disaster Management	Disaster management, including relief, rehabilitation and reconstruction activities.

5. CSR ACTIVITIES / PROJECTS / PROGRAMS:

It is the responsibility of the Board of Directors and the CSR Committee to ensure that activities included by the Company as part of CSR Expenditure are related to the areas or subjects specified in Schedule VII of the Act.



6. MODALITY OF UNDERTAKING CSR ACTIVITIES / PROJECTS / PROGRAM:

Following is an indicative process of the modality of undertaking any CSR activity / project / program:

- a. Based on the Key Focus Areas identified above, the CSR Committee shall shortlist one or more than one areas of improvement for a given quarter/year, as may be deemed relevant.
- b. The Execution team shall identify the organizations for partnership.
- c. A short proposal shall be created and agreed upon. A proposed partner or implementing agency is screened on the basis of an identified criteria considering factors such as credibility, track record, types of projects, areas of operation, industry bandwidth and goodwill, capacity, infrastructure, etc.
- d. The Execution team shall perform a thorough due diligence basis the onboarding checklist.
- e. Execution of grant letters – In case the proposal is approved, the grant letters are executed and issued which lay down the role, responsibilities, and accountabilities of each signing party.

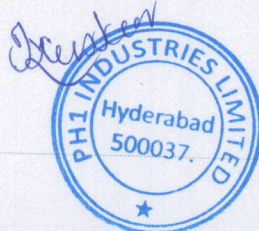
7. IMPLEMENTATION:

- a. The CSR Policy of the Company will be implemented by the CSR Committee. The CSR Committee may designate, if it so considers necessary, any member of the Management of the Company to advise on selection/implementation/monitoring of the specific projects and to report the progress to the CSR Committee.
- b. The CSR Committee may approve the hiring of consultants with required competency and experience from time to time for identified projects to be in-charge of implementation of the projects.
- c. A Registered Trust/Registered Society may also be established by the Company to implement all or specific project/activity. In the managing body of such trust/society, adequate representation shall be from Info Edge.

8. CSR EXPENDITURE:

The CSR Committee shall be responsible to deliberate, approve and specify the following in respect of undertaking CSR Expenditure:

- a. Total amount to be calculated in accordance with the Act.
- b. Percentage to go to earmarked projects.
- c. Percentage to go to implementing organisations.
- d. Percentage to go as collaborative projects with other companies/partners.
- e. Percentage to go as corpus to the Fund, if any.



- f. Treatment of surplus generated out of the Fund, if any.
- g. Not part of the business profits.
- h. Expenditure towards capacity building and training.
- i. Companies may build CSR capacities of their own personnel as well as those of their Implementing agencies through institutions with established track records of at least three financial years, but such expenditure, including expenditure on administrative overheads, shall not exceed five percent of total CSR expenditure of the Company in one financial year.

9. IMPACT ASSESSMENT STUDY:

When the average CSR obligation raises to ten crore rupees or more in the immediately preceding three financial years, then the Company shall undertake an impact assessment through an independent agency, of their CSR projects having one crore rupees or more CSR contribution made by the Company and which have been completed not less than one year before undertaking the impact study. The impact assessment report shall be placed before the Board and shall be annexed to the annual report on CSR.

10. REPORTING AND DISCLOSURE:

The Company shall report and disclose the contents of CSR and activities implemented by the Company for the benefit of all stakeholders through the following:

- 1) Official website: www.ph1.in
- 2) Annual Report

Effective Date: 06th August, 2026.

