Corporate Social Responsibility Policy

Effective from: April 21, 2026

**Placed before the Board of Directors at its meeting held on April 21, 2026, and reviewed/approved thereat.*

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Introduction:

In accordance with the notification issued by the Ministry of Corporate Affairs' dated February 27, 2014 under Section 135 of the Companies Act 2013, the Company's Corporate Social Responsibility (CSR) is enunciated. Our Corporate Social Responsibility policy also conforms to the Corporate Social Responsibility Voluntary Guidelines spelt out by the Ministry of Corporate Affairs, Government of India in collaboration with FICCI Aditya Birla CSR Centre for Excellence (July 2011).

This Policy is in conformity with the provisions of Companies Act, 2013. Any new provision arising out of amendments to Companies Act, 2013 or Rules emanating from it shall be construed to be a part of this policy and shall be specifically incorporated.

Our CSR Policy:

For every Company in the Aditya Birla Group, reaching out to underserved communities is part of our DNA. We believe in the trusteeship concept. This entails transcending business interests and grappling with the "quality of life" challenges that underserved communities face and working towards making a meaningful difference to them.

Our vision is - "*to actively contribute to the social and economic development of the underserved communities, lifting the burden of poverty and helping bring in inclusive growth. In so doing build a better, sustainable way of life for the weaker sections of society and raise the country's human development index*", (Mrs. Rajashree Birla, Chairperson, Aditya Birla Centre for Community Initiatives and Rural Development).

Interventions: Identification of projects

All projects be identified in a participatory manner, in consultation with the community, literally by sitting with them and gauging their basic needs. Available secondary data, need assessments studies, baseline and impact assessment reports etc. will also be referred. Our endeavor be towards developing participatory rural appraisal mapping process. Subsequently, based on a consensus and in discussion with the village panchayats, and other opinion leaders, projects be prioritized.

Arising from this, the focus areas that have emerged are:

- Education: Primary, Vocational, Technical and Adult Education
- Health Care: Preventive, Curative and Reproductive Health Care
- Sustainable Livelihood: Through agriculture and allied activities, income generation, women empowerment through SHGs,
- Infrastructure: Infrastructure Development and support

- Social Issues: Espousing social issues, promotion of sports, culture, protection of national heritage and support in disaster relief programmes.

Detailed project activities to be undertaken:

In **Education**: to spark the desire for learning and knowledge at every stage through • Formal schools • Balwadis for elementary education • Quality primary education • Special education • Support in setting up model Anganwadis. Girl child education • Adult education programmes • Employment enhancing vocational skills • Support to Govt. Schools • Promote digital classrooms and e-education • Promote computer literacy and technology assisted learning • Reducing dropout through counseling and other initiatives • Support to differently abled school •Scholarships to needy and meritorious students

In **Healthcare**: to render quality health care facilities to people living in the villages and elsewhere through our Hospitals • Primary health care centres • Mother and Child care projects • improving Immunization coverage with a thrust on polio eradication • Health care for visually impaired and differently abled • Preventive health care through awareness programmes & medical camps • Addressing malnutrition • Non communicable diseases • Adolescent health care • Nutritional programme • Planned parenthood • making drinking water available • Improving sanitation and hygiene

In **Sustainable Livelihood** our interventions include providing livelihood in a locally appropriate and environmentally sustainable manner through • Promotion and formation of Self Help Groups for women empowerment • Impart technical / vocational / professional skills training for the youth • Foster Entrepreneurship • Partnership with Industrial Training Institutes • Development of Agriculture and Allied sectors to bring in better farmer focus • Livelihood enhancement projects • Livestock Development Projects • Any other income generation related activities.

In ensuring **environmental sustainability**, our interventions include • Promotion of non-conventional energy programmes • Plantations • Conservation of natural resources • Soil Conservation • Water positivity • Bio-diversity Management • Waste Management•E-Waste Management

In **Infrastructure Development**, we endeavor to build and support in building community based rural infrastructure like roads, bridges, culverts, drains, community centers etc.• Housing facilities • Infrastructural support to rural development projects• Development of Solar Projects

To bring about **Social Change**, we advocate and support • Gender equality • Women empowerment • Supporting old age homes and orphanages • Dowry less marriage • Widow remarriage • Awareness programmes on anti-social issues • De-addiction campaigns and programmes • Espousing basic moral values • Protection of national heritage structures • Promoting various aspects of folk and tribal cultures • Organising / supporting cultural events • Restoration of buildings and sites of historical importance • Setting up public libraries • Promotion and development of traditional arts and handicrafts • Supporting local sports tournaments for community. Promote Sports, Paralympic sports and Olympic sports.

To support **Technology Incubators** and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies by way of fellowships/grant.

To contribute to any **Disaster Management/Relief Activities** including relief, rehabilitation and reconstruction activities.

Fund Allocation & Expenditure

The Budget provision towards CSR initiatives is to be at least 2% (two percent) of the average net profit of the Company (PBT) made during the 3 preceding financial years, calculated under Section 198 of the Companies Act 2013. As stipulated, the surplus arising out of CSR activities shall not form part of business profit.

Based on emerging needs, every year a list of activities to be undertaken by the Company along with financial allocation against each activity will be recommended by the CSR Committee and approved by the Board of Directors.

Implementation:

The CSR Projects/ Activities shall be implemented in any of the following ways as below: -

a) Directly by the Company
b) Through NGOs / Voluntary Organizations/Trusts/Section 8 Company (non profitable)
c) Through concerned State/District Authorities/Panchayat Raj Institutions at District / Block / Village level
d) Through/in-partnership with other Company's
e) Through Local Urban bodies like Corporations / Municipalities etc.
f) Through Self-help groups and Community Based Organisations (CBOs)

g) Any other Agency as approved by the Board

Activities, setting measurable targets with timeframes and performance management

Prior to the commencement of projects, to carry out a baseline study of the villages. The study to encompass various parameters such as – health indicators, literacy levels, sustainable livelihood processes, population data - below the poverty line and above the poverty line, state of infrastructure, among others. From the data generated, a 1-year plan and a 3-year rolling plan will be developed for the holistic and integrated development of the marginalized. These plans will be then presented at the CSR Annual Planning and Budgeting meet. All projects/programmes will be assessed under the agreed strategy, and will be monitored every quarter, measured against targets and budgets.

Organizational mechanism responsibilities

The Aditya Birla Centre for Community Initiatives and Rural Development provides the vision under the leadership of its Chairperson, Mrs. Rajashree Birla, supported by Dr. Pragnya Ram, Group Executive President, CSR, Legacy Documentation & Archives. The CSR Committee of directors at Board level shall comprise of members as may be appointed by the Board from time to time. Mrs. Birla is the permanent invitees on the CSR Board level.

All projects/programmes will be placed before the CSR committee, specifying modalities of execution and the implementation schedule.

A robust implementation structure, monitoring process and a team of professionals will be in place at the Company units.

All the Ongoing CSR programmes shall be monitored / evaluated. Based on the evaluation, the CSR Committee shall recommend continuance or otherwise.

To measure the impact of the work done, a social satisfaction survey / audit will be carried out by an external agency.

Information dissemination

The Company's engagement in this domain is disseminated through the Company's Annual Reports, its house journals and the media.

Review of Policy

The Board of Directors based on the recommendation of CSR committee may alter or amend this policy, which nevertheless will be reviewed after a 3-year interval.

Management Commitment

Our Board of Directors, our Management and all of our employees subscribe to the philosophy of compassionate care. We believe and act on an ethos of generosity and compassion, characterized by a willingness to build a society that works for everyone. This is the cornerstone of our CSR policy.