INJECTO POLYMERS LIMITED

(CIN: U28113WB1998PLC087875)

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Framed under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended

Approved by the Board of Directors on: [03rd March, 2026]

Recommended by the CSR Committee/Board on: [03rd March, 2026]

Effective Date: [03rd March, 2026]

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1. PREAMBLE, OBJECTIVES AND APPLICABILITY

This Corporate Social Responsibility Policy ("CSR Policy" or "the Policy") of the INJECTO POLYMERS LTD is framed under Section 135 of the Companies Act, 2013 ("the Act"), the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended ("CSR Rules"), Schedule VII to the Act, and applicable circulars issued by the Ministry of Corporate Affairs (collectively, "the CSR Regulatory Framework").

The Policy's objectives are to: ensure statutory compliance with Section 135; ensure at least 2% of average net profits of the three preceding financial years is spent on approved CSR activities; provide a transparent framework for selecting, implementing and monitoring CSR projects; and generate sustainable impact for the communities the Company serves, thereby strengthening stakeholder trust.

Section 135 applies where, in the immediately preceding financial year, the Company has a net worth of ₹500 crore or more, turnover of ₹1,000 crore or more, or net profit of ₹5 crore or more. The Company shall assess applicability each year from its audited financial statements. The Company has become subject to the provisions of Section 135 of the Act and accordingly has formulated this CSR Policy to provide a framework for undertaking, implementing, monitoring and reporting CSR activities.

2. KEY DEFINITIONS

- "Act" means the Companies Act, 2013, as amended from time to time.
- "CSR" or "Corporate Social Responsibility" means activities undertaken in pursuance of the statutory obligation under Section 135, in areas specified in Schedule VII, excluding normal course of business activities, activities outside India (barring notified exceptions), political contributions, employee-benefit-only activities, and sponsorships for marketing benefit.
- "CSR Committee" means the Committee constituted under Section 135(1), by the Board of Directors.
- "CSR Policy" means this Corporate Social Responsibility Policy of the Company, including any amendments thereto made from time to time.
- "CSR Rules" means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.
- "Board" means the Board of Directors of the Company.
- "Implementing Agency" means an entity eligible to undertake CSR activities on behalf of the Company in accordance with Rule 4 of the CSR Rules and having a valid CSR Registration Number issued by the Ministry of Corporate Affairs, wherever applicable.
- "Ongoing Project" means a Board-approved multi-year CSR project with a timeline not exceeding three years (excluding the financial year of commencement).
- "Schedule VII" means Schedule VII to the Companies Act, 2013, as amended from time to time.
- "Unspent CSR Amount" means CSR obligation, or part thereof, remaining unspent at financial year-end, dealt with under Section 135(5)–(7).

3. CSR COMMITTEE

The Board has constituted a CSR Committee as follows:

Name of Director	Designation	Category
SUSHIL KUMAR SULTANIA	Chairperson	Independent Director
RAMESH KUMAR RATERIA	Member	Managing Director

Name of Director	Designation	Category
ASHOK KUMAR RATERIA	Member	Whole Time Director

The CSR Committee shall: formulate and recommend the CSR Policy and Annual Action Plan; recommend the annual CSR budget; institute a transparent monitoring mechanism for project implementation; and recommend treatment of any unspent amount. It shall meet at least once a year, or as often as needed, with minutes placed before the Board.

4. ROLE OF THE BOARD

The Board shall approve the CSR Policy and Annual Action Plan on the CSR Committee's recommendation; ensure the Company spends at least 2% of average net profits of the preceding three financial years on approved CSR activities; satisfy itself (through CFO certification) that funds have been utilised as approved; monitor ongoing projects against approved timelines; and, where the required amount is not spent, record the reasons in the Board's Report and ensure timely transfer of the unspent amount as required by law.

5. CSR EXPENDITURE

The Company shall spend at least 2% of average net profits (computed under Section 198) of the three immediately preceding financial years, or of the years since incorporation if fewer than three. CSR expenditure includes all Board-approved project spend in conformity with Schedule VII; administrative overheads shall not exceed 5% of total CSR expenditure for the year. Any capital asset created from CSR spend shall be held by an eligible Section 8 company/trust/society, the project beneficiaries directly, or a public authority, with particulars disclosed in the Board's Report.

6. IMPLEMENTATION OF CSR ACTIVITIES

CSR activities may be undertaken by the Company directly, or through a registered Implementing Agency (holding a valid CSR-1 Registration Number), or a combination of both, as decided by the CSR Committee/Board for each project. Before engaging any Implementing Agency, the Company shall verify its CSR-1 registration, track record and financial standing, and shall enter into a formal agreement specifying scope, timelines, fund utilisation and reporting obligations.

Where a project is approved as an Ongoing Project, unspent funds for that project shall be transferred within 30 days of financial year-end to the Company's ‘Unspent CSR Account’ and spent within three financial years of transfer, failing which the balance shall be transferred to a Schedule VII fund within 30 days of that period's expiry.

7. UNSPENT CSR AMOUNT

Where any amount allocated for a financial year (other than for an Ongoing Project) remains unspent, it shall be transferred to a Fund specified in Schedule VII (such as the PM National Relief Fund or PM CARES Fund) within six months of the expiry of that financial year, with the reasons for the shortfall disclosed in the Board's Report, in accordance with Section 135(5) of the Act.

8. CSR FOCUS AREAS (SCHEDULE VII)

CSR activities shall be undertaken in the following areas specified under Schedule VII, as prioritised by the CSR Committee/Board having regard to the Company's operational geography and available resources:

S.No.	Permissible Activity / Focus Area
1	Eradicating hunger, poverty and malnutrition; promoting health care and sanitation; making available safe drinking water.
2	Promoting education, including special education and vocational skills, and livelihood enhancement projects.
3	Promoting gender equality, women empowerment, homes/hostels for women, orphans and senior citizens; reducing inequalities for backward groups.
4	Ensuring environmental sustainability, ecological balance, animal welfare, and conservation of natural resources.
5	Protection of national heritage, art and culture; public libraries; promotion of traditional art and handicrafts.
6	Measures for armed forces veterans, war widows and dependents, and families of CAPF/CAF personnel.
7	Training to promote rural, nationally recognised, Paralympic and Olympic sports.
8	Contribution to PM National Relief Fund / PM CARES Fund / other funds notified for socio-economic relief.
9	Contribution to incubators and R&D projects of academic institutions approved by the Central Government.
10	Rural development projects.
11	Slum area development.
12	Disaster management, including relief, rehabilitation and reconstruction.

Specific projects, implementation timelines and budgets shall be set out in the Annual Action Plan approved by the Board.

9. ANNUAL ACTION PLAN

Each applicable financial year, the CSR Committee/Board shall approve an Annual Action Plan setting out: the list of CSR projects and the Schedule VII item each falls under; the mode of execution (direct or through an Implementing Agency); fund utilisation and implementation schedule; and the monitoring and reporting mechanism for each project. The Annual Action Plan may be altered by the Board during the financial year, on the recommendation of the CSR Committee, based on reasonable justification to that effect.

10. ROLES AND RESPONSIBILITIES

Role	Key Responsibilities
Board / CSR Committee	Approval and oversight of Policy, Annual Action Plan, budget and reporting.
Managing Director / CEO	Executive responsibility for implementation of approved CSR projects.
Chief Financial Officer	Certifying fund utilisation as approved; ensuring timely transfer of unspent amounts.
CSR Nodal Officer	Day-to-day project coordination, liaison with Implementing Agencies, record-keeping.
Company Secretary	Compliance with disclosure requirements and filing of statutory forms, including CSR-2.

11. MONITORING AND REPORTING

The CSR Nodal Officer shall maintain project-wise records of funds sanctioned, disbursed and utilised, with periodic progress reports placed before the CSR Committee. An Annual Report on CSR Activities, in the format prescribed under Rule 8 of the CSR Rules, shall be annexed to the Board's Report each year, and the Policy, Committee composition and Annual Action Plan shall be disclosed on the Company's website and in the Board's Report. The Company shall file Form CSR-2 within the timelines notified by the MCA, The Company shall make such disclosures as may be required under applicable securities laws and listing regulations, where applicable.

12. NON-COMPLIANCE AND PENALTIES

Failure to transfer unspent CSR amounts as required under Section 135(5)/(6) attracts a penalty as under-

Company **-** twice the amount required to be transferred, or ₹1 crore, whichever is less, and

Every Officer In Default **-**one-tenth of that amount or ₹2 lakh, whichever is less,

under Section 135(7) of the Act. The Board shall take all necessary steps to avoid such non-compliance.

13. AMENDMENT, REVIEW AND DISCLOSURE

This Policy shall be reviewed at least once every three years, or earlier upon any change in the CSR Regulatory Framework, a material change in the Company's business or financial position, or a recommendation of the CSR Committee/Board. Amendments shall be recommended by the CSR Committee and approved by the Board, and the updated Policy shall be disclosed on the Company's website at [www.injectopolymer.in] and in the Board's Report. In the event of any inconsistency between this Policy and the Act, CSR Rules or other applicable law, the latter shall prevail; unresolved matters shall be decided by the Board.