



LEAP INDIA PRIVATE LIMITED

Corporate Social Responsibility Policy

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Purpose

LEAP India Private Limited (LIPL) is committed to being a good corporate citizen, working in a sustainable and responsible way. This is essential to building a strong business for its people, the environment, customers, and the communities within which it operates.

This policy outlines our Corporate Social Responsibility agenda and key priorities and focus areas of the Company.

Guiding Principles

LIPL's CSR Policy is supported by the following principles:

- The Company shall not discriminate against the beneficiaries of the CSR Activities, on any grounds whatsoever, including race, gender, age, ethnicity, caste, religion, domicile, but may focus its CSR Activities to benefit the economically or socially weaker, or marginalized sections, of society.
- The Company shall endeavor utmost transparency in selection, implementation, monitoring and reporting of CSR Activities.
- The Company shall ensure that the CSR Activities are implemented in accordance with the Annual Action Plan, if any, approved by the Board.

Governance Mechanism

Company follows structured governance procedures to monitor CSR activities. Our CSR Policy is governed by the Board of Directors of the Company ("Board").

The Board shall monitor the CSR Policy, activities/programs, and the amounts spent on such activities/programs.

The Board shall formulate an annual action plan, if applicable, in pursuance of its CSR policy, which shall include the following, namely:

- a. the list of CSR projects or programs and the manner of execution.
- b. the modalities of utilization of funds and implementation schedules.
- c. monitoring and reporting mechanism; and
- d. details of need and impact assessment, if any, for the projects undertaken by the company.

The Board may alter such a plan at any time during the financial year, based on the reasonable justification to that effect.

The Board shall ensure that the CSR activities are undertaken by the Company itself or through a company/entity in accordance with the Companies Act, 2013 as amended from time to time.

The Board shall satisfy itself that the funds 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 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 Board shall ensure that the administrative overheads shall not exceed 5 (five) percent of the total CSR expenditure of the company for the financial year. The Board shall also ensure that surplus, if any arising from CSR programs and/or any amount unspent on the CSR activities shall be dealt with in accordance with the provisions of the Companies Act, 2013.

Funding, Selection and Monitoring of CSR Projects

The Board may receive requests for funding of projects throughout the financial year. The Board shall deliberate on the proposals and approve proposals for implementation at its discretion. The Board has devised a “transparent funding / selection / monitoring mechanism” for various CSR Projects / Programs / Activities undertaken by the Company including conduct of impact studies, where it deems necessary, of CSR Projects / Programs, through independent third-party agencies or internal resources. Management shall monitor the status of each project and will report its findings to the Board periodically. We conduct Impact Assessment of the CSR projects, and the action plan is updated according to the findings of the assessment report.

The Company shall undertake such CSR Activities, as mentioned in Schedule VII of the Companies Act, 2013 read with rules made thereunder, as amended from time to time. The major Thrust Areas shall be:

- Environmental Sustainability
- Women Empowerment
- Education

- Healthcare
- Emergency Relief
- Employment Enhancing Vocation Skills
- Livelihood Enhancement Projects

Implementation of the projects

LEAP India implements its CSR initiatives in collaboration with registered non-governmental organizations (NGOs) that have relevant expertise and a proven track record in managing social impact projects. This collaboration is in line with the guidelines of Rule 4(1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, which permits the engagement of implementing agencies for CSR activities. We partner with NGOs and employees to ensure projects address real needs and create a lasting impact.

Disclosures

The CSR policy and details of CSR Activities approved by the Board, if any, shall be available on the Company's website.

An annual report on CSR Activities, if applicable, shall be included in the Board's Report forming part of the Company's Annual Report.

Limitation and Amendment

The Board of Directors may in their discretion make any changes/modifications and/or amendments to this Policy from time to time to make suitable amendments for better implementation of the Policy. In the event of any conflict between the provisions of this Policy and statutory requirements, law shall prevail over and automatically be applicable to this Policy.



Managing Director - LEAP INDIA