



matrix pharma
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MATRIX PHARMACORP PRIVATE LIMITED CSR POLICY

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1. Introduction

Guided by its core purpose to enhance people's health and well-being, while spreading joy and fulfilment, Matrix Pharmacorp Private Limited ("the Company") integrates

responsible practices into its operations and is committed to fulfilling its duties as a socially responsible corporate entity. This policy is established in line with the provisions of Section 135 of the Companies Act, 2013 and the associated CSR Rules, as amended from time to time.

2. Objective of the Policy

The objective of this Corporate Social Responsibility (CSR) Policy is to establish guiding principles for planning, executing, and implementing the Company's CSR initiatives; and to outline a governance structure to ensure proper oversight, monitoring, evaluation and reporting of such activities. It aims to ensure that all CSR activities are undertaken in a structured, transparent, and effective manner, contributing meaningfully to social and environmental development in alignment with the Company's values and statutory obligations.

3. CSR Committee

The CSR Committee will be constituted as per the regulatory requirements. This committee shall recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following, namely:

- (a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act.
- (b) the manner of execution of such projects or programmes.
- (c) the modalities of utilization of funds and implementation schedules for the projects or programmes.
- (d) monitoring and reporting mechanism for the projects or programmes; and
- (e) details of need and impact assessment, if any, for the projects undertaken by the company.

4. CSR Activities

The Company shall ensure its CSR activities are in accordance with the activities specified under the Act and any amendments thereof as under:

- Eradicating hunger, poverty, and malnutrition; promoting health care and sanitation; and providing safe drinking water.
- Promoting education, especially for disadvantaged groups; and enhancing vocational skills and livelihoods.
- Promoting gender equality and empowering women through initiatives like girl child education and women-led Self Help Groups.
- Ensuring environmental sustainability, conservation of natural resources, and maintaining ecological balance.
- Promoting and preserving national heritage and traditional arts.

- Supporting sports, especially for underprivileged and differently-abled athletes.
- Contributing to government relief funds and programs.
- Supporting scientific research aligned with Sustainable Development Goals (SDGs).
- Implementing rural development and slum area improvement projects.
- Supporting disaster management and recovery initiatives.
- Any other relevant activities as permitted under Schedule VII.

5. CSR Expenditure

- The Company shall endeavor to spend, in each financial year, at least two percent (2%) of the average net profits of the three immediately preceding financial years—or such other period as may be prescribed under applicable law—towards CSR activities in accordance with the approved Annual CSR Action Plan and this Policy.
- If the CSR expenditure in any financial year exceeds the prescribed statutory requirement, the excess amount may be carried forward and offset against CSR obligations for the succeeding three financial years (or such other period as may be notified), subject to approval by the Board of Directors based on the recommendation of the CSR Committee.
- Any unspent CSR amount at the end of a financial year, other than for ongoing projects, shall be transferred to a Fund specified in Schedule VII of the Companies Act, 2013, within six months from the end of the financial year or within such other period as may be prescribed by law.
- For ongoing projects, any unspent amount earmarked for such projects shall be transferred within thirty (30) days from the end of the financial year to a designated bank account titled 'Unspent Corporate Social Responsibility Account'. The amount must be utilized within three financial years from the date of transfer. If unutilized within this period, the remaining balance shall be transferred to a Fund specified in Schedule VII within thirty days after the end of the third financial year or as otherwise prescribed.
- Any surplus generated from CSR activities, projects, or programs shall not be considered as business profits of the Company. Such surplus shall be:
 - Reinvested in the same CSR project, or
 - Transferred to the Unspent CSR Account and utilized in accordance with the CSR Policy and Annual CSR Action Plan, or
 - Transferred to a Fund specified in Schedule VII within six months from the end of the financial year.

6. Implementation

The investment and duration of CSR programmes will depend on their nature, scope, and intended impact. Priority will be given to CSR initiatives in and around the Company's manufacturing sites and/or in districts identified under NITI Aayog's Aspirational Districts Programme. Programmes may be executed by designated teams at the unit or corporate level, or through an approved trust established by the Company or other eligible implementing entities.

CSR implementation will follow a structured process including need identification, stakeholder consultation, and assessment in coordination with local communities, government bodies, and implementing agencies.

- Activity prioritization will be based on cross-functional evaluations, proposals from local authorities, and inputs from partner organizations.
- Execution may involve employees, volunteers, NGOs, academic institutions, local bodies (e.g., Panchayats), self-help groups, and government or semi-government agencies. Company initiatives will be aligned with existing government or community programmes to avoid duplication and enhance impact.

7. Monitoring and Evaluation

- The Company shall ensure that all CSR initiatives are effectively and objectively monitored through suitable evaluation mechanisms. These may include, but are not limited to, third-party audits, certifications, impact assessments, self-assessment reports, field visits, periodic internal reviews, and other appropriate monitoring tools. Impact evaluation provisions and expenditure are applicable as per the regulation.
- The CSR Committee shall be responsible for the oversight and periodic review of all CSR activities, including the execution and progress of projects in accordance with the approved Annual CSR Action Plan.
- The Board of Directors shall review the implementation status and fund utilization of CSR projects and programs at least once every financial year, ensuring alignment with the approved CSR Plan and statutory requirements.
- Based on the recommendations of the CSR Committee, the Board may revise, modify, or amend the CSR Plan at any time during the financial year to accommodate evolving priorities, emerging needs, or statutory updates.

8. Disclosure

An annual report on CSR activities shall be incorporated into the Board's Report,



forming an integral part of the Company's Annual Report in accordance with applicable statutory requirements.

The composition of the CSR Committee, along with the CSR Policy and details of CSR projects approved by the Board, shall be published on the Company's official website to ensure transparency and stakeholder accessibility.

9. Interpretation

Terms not explicitly defined in this policy shall carry the meanings assigned under the Companies Act, 2013. In case of conflict between this policy and applicable law, the law shall prevail.

10. Policy Amendment

The Board of Directors may revise this policy from time to time, based on CSR Committee's recommendations or statutory changes. All amendments will be binding and subject to periodic review.