JAYKAY ENTERPRISES LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

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1. Preface

The Board of Directors of Jaykay Enterprises Limited (the “Company”) has adopted this Corporate Social Responsibility Policy (“Policy”), in accordance with the provisions of Section 135 of the Companies Act, 2013 (hereinafter referred to as “Act”) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (“CSR Rules”), Schedule VII to the Act and other applicable provisions, as amended from time to time.

The Company is committed to conducting its business in a socially responsible, ethical and sustainable manner. It firmly believes that sustainable business growth is intrinsically linked with the well-being of the communities and environment in which it operates. The Company endeavours to create long-term value for all its stakeholders through responsible business practices and meaningful Corporate Social Responsibility (“CSR”) initiatives.

This Policy sets out the guiding principles and framework for identifying, selecting, implementing, monitoring and reporting CSR projects and programmes undertaken by the Company in accordance with the applicable provisions of the Act and the CSR Rules. It also provides the governance framework for effective planning, execution and oversight of the Company’s CSR activities.

The Company shall undertake CSR activities in accordance with the provisions of Section 135 of the Act, the CSR Rules, Schedule VII to the Act and such other statutory provisions, notifications, circulars and guidelines as may be applicable or amended from time to time.

Where, under the applicable provisions of the Act and the CSR Rules, the Company is not required to constitute a Corporate Social Responsibility Committee, the Board shall discharge all the functions and responsibilities assigned to the CSR Committee under the Act, the CSR Rules and this Policy. If, at any time in future, the Company becomes liable to constitute a CSR Committee in accordance with the applicable provisions of law, the Board shall constitute such CSR Committee and the Committee shall thereafter discharge the functions assigned to it under the Act, the CSR Rules and this Policy.

2. Applicability

This Policy has been approved and adopted by the Board of Directors of the Company on February 13, 2026 and shall come into force with effect from February 13, 2026.

This Policy shall apply to all CSR activities, projects and programmes undertaken by the Company in accordance with the provisions of Section 135 of the Act, the CSR Rules, Schedule VII to the Act and other applicable laws, rules, regulations, notifications and circulars, as amended from time to time.

3. Definitions and Interpretation

In this Policy, unless the context otherwise requires:

a. "**Act**" means the Companies Act, 2013, and includes all rules, regulations, notifications and circulars made/ issued thereunder, as amended, from time to time.

b. "**Administrative overheads**" shall have the meaning assigned to it under Rule 2(1)(b) of CSR Rules, and means the expenses incurred by the Company for general management and administration of Corporate Social Responsibility functions in the Company but shall not include expenses directly incurred for the designing, implementation, monitoring and evaluation of a particular CSR project or programme.

c. "**Board of Directors**" or "**Board**" means the Board of Directors of the Company.

d. "**CSR Activities**" or "**CSR Projects**" means the activities, projects and programmes undertaken by the Company in accordance with Section 135 of the Act, Schedule VII to the Act, CSR Rules and this Policy, as approved by the Board from time to time.

e. "**CSR Committee**" means the Corporate Social Responsibility Committee constituted by the Board in accordance with the provisions of Section 135 of the Companies Act, 2013 and the CSR Rules, as amended from time to time.

   Where, under the applicable provisions of the Act and the CSR Rules, the Company is not required to constitute a CSR Committee, all functions and responsibilities assigned to the CSR Committee under this Policy shall be discharged by the Board of Directors.

f. "**Net Profit**" shall have the meaning assigned to it under Section 135 of the Act read with the applicable provisions of the CSR Rules.

g. "**Ongoing Project**" means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding three financial 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 financial year by the Board based on reasonable justification.

Words and expressions used but not defined in this Policy shall have the meanings respectively assigned to them under the Act, the CSR Rules or any other applicable law, as amended from time to time.

4. CSR Activities / Projects

The Company shall undertake and/or support such CSR activities, projects and programmes that are in accordance with the provisions of Section 135 of the Act, Schedule VII to the Act, the CSR Rules, and other applicable laws, rules, regulations, notifications and circulars, as amended from time to time.

Without prejudice to the generality of the foregoing, the Company may undertake CSR activities in, inter alia, the following areas specified under Schedule VII to the Act:

- Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.

- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

- 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.

- 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 including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.

- 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 art and handicrafts.

- Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.

- Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports.

- Contributions to funds specified under Schedule VII to the Act, including the Prime Minister’s National Relief Fund, the Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund), and such other funds as may be notified.

- Contributions to eligible incubators, research and development projects, universities, institutions and organisations engaged in research, innovation and sustainable development, as specified under Schedule VII to the Act.

- Rural development projects.

- Slum area development.

- Disaster management, including relief, rehabilitation and reconstruction activities.

- Subscription to Zero Coupon Zero Principal Instruments on Social Stock Exchange.

- Any other activity, project or programme as may be included in or permitted under Schedule VII to the Act or notified by the Ministry of Corporate Affairs or any other competent authority from time to time.

The Board or the CSR Committee, wherever constituted, shall identify and approve the CSR activities to be undertaken by the Company based on the Annual Action Plan and in accordance with the provisions of the Act, the CSR Rules and this Policy.

5. Quantum of CSR Expenditure

The Board shall ensure that the Company spends, in every financial year during which the provisions of Section 135 of the Act are applicable to the Company, at least two per cent of the average net profits of the Company made during the three immediately preceding financial years, or such other amount as may be prescribed under the Act from time to time, towards CSR activities undertaken in accordance with the Act, the CSR Rules, Schedule VII to the Act and this Policy.

The CSR expenditure shall be incurred only on activities that:

- are undertaken in accordance with this Policy and the Annual Action Plan approved by the Board;
- fall within the ambit of Schedule VII to the Act;
- are carried out in India; and
- comply with the provisions of the Act and the CSR Rules.

The administrative overheads of the Company shall not exceed the limit prescribed under the CSR Rules, as amended from time to time.

The treatment of any surplus arising out of CSR activities shall be governed by Clause 7 of this Policy and the applicable provisions of the Act and the CSR Rules.

Any unspent CSR amount shall be dealt with in accordance with the provisions of Sections 135(5) and 135(6) of the Act and the CSR Rules, as applicable.

Any excess amount spent by the Company towards CSR over and above the statutory requirement may be set off against the CSR obligation of the immediately succeeding three financial years, subject to compliance with the conditions prescribed under the Act and the CSR Rules, as amended from time to time.

The following shall not qualify as CSR expenditure:

- activities undertaken in pursuance of the normal course of business of the Company;
- activities undertaken outside India, except as may be permitted under the Act or the CSR Rules;
- activities that benefit only the employees of the Company and their families;
- contribution of any amount directly or indirectly to any political party under Section 182 of the Act; and
- any activity excluded from the scope of CSR under the Act, the CSR Rules or any notification, clarification or circular issued by the Ministry of Corporate Affairs from time to time.

6. Implementation of CSR activities

The CSR activities approved by the Board shall be implemented either directly by the Company or through one or more implementing agencies eligible under the Act and the CSR Rules. Such implementing agencies shall fulfil the eligibility and registration requirements prescribed under the Act and the CSR Rules.

The Company may also collaborate with one or more companies for undertaking CSR activities, projects or programmes in accordance with the Act and the CSR Rules, provided that the respective responsibilities of such companies are capable of being separately reported.

Where a CSR Committee has been constituted, it shall perform the functions assigned to it under the Act, the CSR Rules and this Policy. Where the Company is not required to constitute a CSR Committee, the Board shall discharge such functions.

The following procedure shall be followed for implementation of CSR activities:

a. The CSR Committee (where constituted) shall recommend to the Board the Annual Action Plan, including the CSR projects or programmes to be undertaken, the amount of expenditure to be incurred thereon, the manner of utilisation of funds, implementation schedules, monitoring and reporting mechanism and, where applicable, details of impact assessment.

   Where the Company is not required to constitute a CSR Committee, the Board shall approve the Annual Action Plan and discharge all such functions.

b. The Board shall consider and approve the Annual Action Plan and the CSR projects/programmes to be undertaken during the financial year and may alter the Annual

Action Plan at any time during the financial year based on reasonable justification, in accordance with the Act and the CSR Rules.

c. The CSR Committee (where constituted) or the Board, as applicable, shall periodically review the progress of the approved CSR projects and programmes, monitor the utilisation of CSR funds, and ensure that the CSR activities are implemented in accordance with the approved Annual Action Plan, the Act, the CSR Rules and this Policy.

d. The Board shall satisfy itself that the funds disbursed for CSR activities have been utilised for the purposes and in the manner approved by it and may seek such reports, utilisation certificates or other information from the implementing agencies or the management of the Company as it may consider necessary.

7. Surplus Arising out of CSR Activities

Any surplus arising out of the CSR activities or projects undertaken by the Company shall not form part of the business profits of the Company.

Such surplus shall be dealt with in accordance with the provisions of Section 135 of the Act and the CSR Rules, as amended from time to time, and shall be:

a. ploughed back into the same CSR project; or
b. transferred to the Unspent CSR Account and spent in pursuance of this Policy and the Annual Action Plan; or
c. transferred to a Fund specified in Schedule VII to the Act,

within such time and in such manner as may be prescribed under the Act and the CSR Rules.

8. Miscellaneous

a. The CSR Committee (where constituted) or the Board, as applicable, shall ensure that the accounting, utilisation, monitoring, disclosure and reporting of CSR expenditure are carried out in accordance with the provisions of the Act, the CSR Rules, applicable accounting standards and such other guidelines, notifications or circulars as may be issued by the Ministry of Corporate Affairs or any other statutory authority from time to time.

b. The CSR expenditure of the Company may include expenditure towards creation or acquisition of capital assets, to the extent permissible under the Act and the CSR Rules.

c. The Company shall maintain such books of account, records, documents and other information relating to CSR activities as may be required under the Act, the CSR Rules and other applicable laws.

d. The Chief Financial Officer or the person responsible for financial management of the Company shall certify to the Board that the funds disbursed for CSR activities have been utilised for the purposes and in the manner approved by the Board, wherever such certification is required under the applicable provisions of the Act and the CSR Rules.

9. Reporting and Disclosures

The Board shall ensure that the disclosures relating to Corporate Social Responsibility are made in accordance with the provisions of the Act, the CSR Rules, and other applicable laws, as amended from time to time.

The CSR Policy of the Company, together with such other information as may be prescribed under the Act and the CSR Rules, shall be disclosed in the Board's Report and hosted on the website of the Company in the manner prescribed under the applicable provisions of law.

The Board's Report for each financial year shall include an Annual Report on CSR containing the particulars in the format prescribed under the CSR Rules, as amended from time to time.

The Company shall make such additional disclosures relating to CSR activities, projects, expenditure, impact assessment and such other matters as may be required under the Act, the CSR Rules, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable law.

10. Amendments

The Board of Directors may amend, modify or revise this Policy, in whole or in part, from time to time, in accordance with the provisions of the Act, the CSR Rules, and other applicable laws.

Where a Corporate Social Responsibility Committee has been constituted pursuant to the provisions of the Act, the Committee may review this Policy from time to time and recommend such amendments or modifications to the Board as it may deem necessary.

In the event of any amendment to the provisions of the Act, the CSR Rules, Schedule VII to the Act or any other applicable law, rule, regulation, notification, circular or guideline issued by the Ministry of Corporate Affairs or any other statutory authority, the relevant provisions of such law shall prevail and this Policy shall be deemed to have been modified to the extent necessary to give effect to such amendments until the Board formally approves the corresponding amendments to this Policy.