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CORPORATE SOCIAL **RESPONSIBILITY** **POLICY**



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ANUH PHARMA LIMITED CORPORATE SOCIAL RESPONSIBILITY POLICY

This document outlines the Corporate Social Responsibility (CSR) Policy of **Anuh Pharma Limited** ("The Company"). The initiatives taken by the Company as part of Corporate Social Responsibility (CSR) programmes effectively contribute to developing a sustainable and resilient community. Hence, this policy document largely articulates the existing CSR policy of the Company in practice and makes it more congruent with the framework provided by the Section 135 of the Companies Act, 2013.

1. TITLE OF THE POLICY

This policy, incorporating the philosophy, guidelines and mechanism of the Company for undertaking social and economic measures for the welfare and sustainable development of the Indian society, is titled as the '**Anuh Pharma CSR Policy**'.

2. APPLICABILITY/SCOPE

This policy shall apply to all CSR initiatives and activities taken up at the various work-centers, plant and factory locations of the Company as well as in the areas adopted by Implementing Agency or Agencies for the benefit of the rural and urban India and particularly the marginalized, deprived and poorer segments of the society.

3. OBJECTIVES

The main objective of CSR policy is to lay down guidelines for the Company to make CSR as one of the key focus areas to make a positive contribution to society through high impact, sustainable programs.

The Company will act as a good Corporate Citizen, subscribing to the principles of Corporate Social Responsibility for implementation.

Setting up deeper sustainable institutional projects and make most of CSR Contribution for the long-term welfare of the nation.

4. DEFINITIONS

(1) "Act" means the Companies Act, 2013 and the rules made thereunder, including any



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modifications, amendments or re-enactment thereof;

- (2) **“Administrative overheads”** means the expenses incurred by the company for ‘general management and administration’ of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;
- (3) **“Annexure”** means the Annexure appended to these rules;
- (4) **“Corporate Social Responsibility (CSR)”** means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules and under Schedule VII of the Act, and any amendments thereto, but shall not include the following, namely:-
- (i) activities undertaken in pursuance of normal course of business of the Company:

Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that (a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act; (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board’s Report;
 - (ii) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
 - (iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
 - (iv) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
 - (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
 - (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India;



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- (5) “**CSR Committee**” means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act;
- (6) “**CSR Policy**” means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;
- (7) “**International Organisation**” means an organisation notified by the Central Government as an international organisation under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply;
- (8) “**Net profit**” means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:
- (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
 - (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act: Provided that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act;
- (9) “**Ongoing Project**” means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three 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 year by the board based on reasonable justification;
- (10) “**Public Authority**” means as defined in clause (h) of section 2 of the Right to Information Act, 2005 (22 of 2005);
- (11) “**Section**” means a section of the Act.
- (12) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act.

5. CSR GOVERNANCE

A. Governance mechanism



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The Company has established an accountable, robust and transparent governing mechanism to manage the operation under its CSR Policy, in compliance with the requirements of Section 135 of the Companies Act, 2013.

B. Corporate Social Responsibility Committee

The CSR Committee (hereinafter referred as “Committee”) has been formed to plan and manage CSR programmes undertaken within and around the work-sites, plant and factory locations as well as Implementing Agency or Agencies adopted areas. The composition of the CSR Committee shall be available on the website of the Company at <https://www.anuhpharma.com/about-BOD.html#filter=.csr>

C. Powers and duties of the Corporate Social Responsibility Committee

- i. The Committee will formulate, review, revise and update the Company’s CSR Policy, which will be approved by the Board of the Company. Committee will suggest strategies, focus and areas of intervention and operation to the Board as per requirement.
- ii. will initiate internal process to develop an Annual Action Plan and Budget (AAPB) in consultation with the implementing bodies to develop a CSR plan and also modify and finalize the same after Board approval, where required.
- iii. The Committee will then entrust the responsibility of the execution of the CSR Plan within the specified budgets and time-frames to such persons or bodies, as it may deem fit.
- iv. Committee shall put internal monitoring mechanisms in place to track the progress of each project and monitor, review and evaluate the operations of the CSR Programmes at such frequency as it may deem fit to ensure orderly and efficient implementation of the CSR Programmes in accordance with the CSR Policy.
- v. Committee shall carry out external and independent assessment to review quality of process, project measures and impact at different stages of implementation, as it may deem fit.
- vi. Committee shall meet at least once a year to review the progress made by various



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persons and bodies, which are assigned task of implementation of CSR work.

- vii. At the end of every financial year, all entrusted bodies will submit annual report to the Committee, which in turn collate and present before the Board.
- viii. To spend the funds within limits as may be prescribed under the Act.
- ix. To Authorise any Director of the Company, subject to the approval of Board, to make such contribution on behalf of the Company in accordance to the CSR policy, Annual Action Plan and the provisions of the Companies Act within such limits and manner as may be approved by the CSR Committee and the Board from time to time.

D. CSR Budget

The Committee is empowered to make CSR contribution/Charitable activities upto a minimum limit of 2% of average net profits of the Company of immediately preceding three financial years (eligible profits). The committee shall ensure that at least 2% of eligible profits are mandatorily spent on CSR activities. The committee shall seek prior approval from the Board of Directors.

6. PLANNING, STRATEGIES AND IMPLEMENTATION OF CSR PROGRAMMES

a. Outreach strategy and principles

i. CSR Activity for building model of district development:

Anuh Pharma Limited will continue to work in the areas, which are currently adopted by SK Group Foundation/trust or will be adopted through Committee approval in the future under backward district development approach. Here emphasis will be on evolving and establishing replicable, sustainable models of development.

ii. CSR Activity near the Company operations:

Developmental work in the areas adjacent to the manufacturing plants, work-sites or factories of Anuh Pharma Ltd will be taken up. The size and scale of the operations will be decided according to the strategic needs and the situation of the locations through the Committee approval mechanism. In this kind of CSR operations, aim will be to develop a replicable CSR model of engagement for areas near work-sites.



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b. Project-based Approach

Anuh Pharma Limited will follow a project-based accountability approach to stress on the long- term sustainability of CSR projects, where its project design will have at least the following components:

- i. Objectives,
- ii. Time frame,
- iii. Implementation strategy,
- iv. Action Plan,
- v. Monitoring and Impact indicators,
- vi. Monitoring, Evaluation and Impact Assessment plan,
- vii. Documentation and communication plan and
- viii. Sustainability and exit plan.

7. BUDGETING, RESOURCE ALLOCATION AND DISBURSEMENT

a. Definition of CSR Expenditure

- i. CSR expenditure will include all the expenditures, direct and indirect, incurred by the Company on CSR Programmes undertaken in accordance with the approved CSR Plan.
- ii. Moreover, any surplus arising from any CSR Programmes shall be used for CSR. Accordingly, any income, surplus or reserves arising from CSR Programmes will be netted off from the CSR expenditure and such net amount will be reported as CSR expenditure.

b. Approvals and disbursement

- i. The Committee shall approve and recommend to the Board for disbursement of contribution under the annual budget approved by the Board.
- ii. Upon recommendation by Committee, the Board shall approve and disburse the contribution
- iii. However, Committee may delegate authority for approval to different bodies or persons at various levels and areas as it may deem fit for smooth and efficient fund flows to achieve maximum possible effectiveness in implementation.



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- iv. Any Budget for project and contributions, disbursement approved by committee and subject to approval of Board.

8. REPORTING AND DOCUMENTATION

a. Internal Reporting

Committee will establish mechanism for regular, timely reporting of implementing bodies at different levels and maintain real time dash-board to keep abreast of the status of each CSR programme.

b. Documentation Mechanism and Plan

Apart from earmarking percentage of budget for documentation of best practices, learning, process and impacts of each programme, efforts will be made to build in-house competency and mechanism of development communication for brand-building and visibility.

c. Compliance Reporting

Mechanism will be established to disclose relevant and required information in line with the CSR reporting guidelines. Efforts will be made to go beyond compliance and achieve standards of reporting.

9. REVIEW AND REVISION OF THE POLICY

- a. In case of any doubt with regard to any provision of the Policy and also in respect of matters not covered herein, a reference to be made to Corporate CSR Department. In all such matters, the interpretation and decision of the Committee shall be final.
- b. The CSR Committee shall have the right to make recommendations to the Board with regards to any amendment to the policy and the Board shall have the power to make any amendments to the Policy as it deems fit from time to time, provided that the Policy continues to be in line with the requirements under the Section 135 of the Companies Act and the Corporate Social Responsibility policy rules made there under, for the time being in force.