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CORPORATE SOCIAL RESPONSIBILITY POLICY

Henkel ANAND India Private Limited

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1. INTRODUCTION

- 1.1 In pursuant to section 135 of the Companies Act, 2013 (the act) and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the Rules as amended from time to time) framed thereunder on this behalf, "Corporate Social Responsibility (CSR)" is a company's mandatory commitment to social, environmental and economic effects of its operating responsibility and public expectations in a sustainable manner.
- 1.2 Accordingly, this is a continuing commitment for a company to perform ethically and contribute to the welfare of the society at large. CSR, therefore, is not a mere philanthropic activity but also comprises of activities that require a company to integrate social, environmental, and ethical concerns into the company's vision and mission through such activities.

2. AIMS & OBJECTIVES

- 2.1 **Henkel ANAND India Private Limited** (hereinafter referred to as "COMPANY/Henkel") shall continue to enhance value creation in society through its primary business, and in this context the aim and objectives of the CSR activities of COMPANY, enumerated in Schedule VII to the Act, shall be to complement the primary business of the company with the overall social and environmental concerns related to its primary business.

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This CSR Policy has been designed keeping in view the company's business vision, corporate standards, worldwide guidelines, its CSR vision and long-term social objectives that the company wants to achieve. This CSR Policy has been created with the purpose of developing guidelines to outline its CSR focus areas, roles and responsibilities, review mechanism, legal check, execution process and reporting mechanism.

CSR serves to build trust between companies, its stakeholders and society and helps in bridging the gap between the privileged & the disadvantaged of society. CSR is an attempt by an organisation to achieve social development while pursuing its business goals.

2.2 In particular, and without prejudice to the generality of the foregoing, the key aims and objectives of the CSR Policy shall be to:

- (i) lay down guidelines to make CSR a key business process for welfare and sustainable development of the society at large. Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedures and reporting.
- (ii) Ensure an increased commitment at all levels in the organization to operate its business in an economically, socially & environmentally sustainable manner.

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- (iii) Take up such programmes, whether directly and / or indirectly, which benefit communities and result, over a period of time, in enhancing the quality of life & economic well-being of the local populace.
- (iv) Generate, through its CSR initiatives, community goodwill for COMPANY and help reinforce a positive & socially responsible image of COMPANY as a corporate entity.
- (v) Encourage alignment with sustainable development goals related to Co2 reduction footprint, Health, education, Recycling waste, gender sensitivity, skill enhancement, entrepreneurship development etc.

3. RESOURCES & ALLOCATION OF FUNDS

- 3.1 CSR Committee in consultation with the Board of Directors shall lay down the guiding principles for selection of CSR Projects/activities that are to be undertaken by the Company every financial year.
- 3.2 Every financial year, the CSR Committee with the approval of Board of Directors, COMPANY will make a budgetary allocation for CSR activities / projects for that financial year. The budgetary allocation will be based on the net profit of the company, which shall not be less than 2% of the average net profits of last three Financial Years before tax of the company (CSR Budget).

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- 3.3 The unutilised budget for CSR activities planned for any financial year shall not lapse. The COMPANY shall disclose the reasons for not fully utilising the budget allocated for CSR activities planned for each financial year.

If in any financial year the Company fails to spend the allocated CSR Budget, then the un-spent amount shall be treated as under:

S. No.	Nature of Un-spent Amount	Obligation of the Company
1.	Treatment of unspent amount does not relate to an ongoing project.	The Board shall, in its report, shall specify the reasons for not spending the amount; and transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
2.	Treatment of unspent amount which relates to an ongoing project.	The amount be transferred within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account.

- 3.3 The annual budget allocated for CSR activities shall have to be spent on implementation of activities in the project mode either on its own with the company employees or through association with NGOs. The activities not implemented in project mode also have to be in conformity with these guidelines.

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3.4 Such allocation of funds shall not act as a constraint in the event of a national calamity and COMPANY may contribute such amount as may be deemed fit for a cause.

3.5 Budgetary allocations to a Specified Projects may be enhanced or curtailed, as the case may be, by CSR Committee, if found necessary.

4. CONSTITUTION OF CSR COMMITTEE

The CSR functions of COMPANY shall be coordinated and monitored by CSR Committee ("Committee") as constituted by the Board of Directors, from time to time for the successful implementation & monitoring of the CSR policy of the Company. The progress report of CSR Programmes under implementation shall be placed before the Board on quarterly basis or as when directed by the Board.

Meetings of CSR Committee

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- Minimum two meetings of the members of committee of the Company shall be convened during a financial year and the minutes of the proceeding of the meeting of Committee shall be maintained.
- The Committee members may attend the meeting physically or via such audio-visual means as permitted under the Act. The Committee shall have the authority to call such employee(s), senior official(s) and or externals, as it deems fit.
- Presence of a minimum of two members of the committee shall constitute the quorum.
- Any decision of committee shall be taken with the consent of all the members present at their meeting. In case of any disagreement between the members, the decision of the Chairman shall be final.

All acts and decisions of CSR Committee shall be subject to ratification of the Board of Directors.

5. RESPONSIBILITIES OF CSR COMMITTEE

The primary responsibility of the Committee would be to supervise and direct the implementation of the CSR policy and broadly the roles and responsibilities are the following:

- To assist the Board of Directors to formulate suitable policies and strategies to take the CSR agenda of the company forward in the desired direction.

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- Formulation of broad guidelines for selection of the projects, planning, execution, monitoring & evaluation.
- Comply with all the statutory obligations as applicable.
- Get proposals from society, employee, stake holders, Governments, NGOs, and approval of identified projects in accordance with policy framework & guidelines.
- Ensure that any Trust, Agency, NGO or Section 8 Company we engage with are carrying out CSR Activities after being registered with the Central Government & have duly filed their CSR-1 Form.
- To appoint CSR Core Team who shall be responsible for the following functions:
 - Identification and Selection of projects in accordance with the policy framework and guidelines.
 - Submission of annual budgetary requirement for each project along with the targets.
 - Formulation of strategies for efficient implementation of projects.
 - Conducting due diligence and risk assessment of the projects
 - Monitoring of the progress of the work.
 - Formulation and recommendation to the Corporate Social Responsibility Committee and the Board of Directors, an annual action plan every financial year in pursuance of CSR policy which includes the following:
 - (a) The list of CSR projects or programs approved to be undertaken under CSR regime of the Company in a financial year;
 - (b) Manner of execution of such projects or programmes either directly or indirectly;

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- (c) Modalities of utilization of funds and implementation schedule for the approved projects or programmes in a financial year;
- (d) Monitoring and reporting mechanism for the projects or programmes.
- (e) Details of need and impact assessment, if any, for the projects undertaken by the Company.

Provided that Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.

6. CSR EXPENDITURE:

The Board of Directors, after considering the recommendations of CSR Committee and taking note of the requirements set forth in the Companies Act, 2013, shall allocate at least 2% of its average net profits made during the three immediately preceding financial years in pursuance of the CSR policy. The average net profit shall be calculated as per section 198 of the Companies Act, 2013 read with any clarification issued by the Ministry of Corporate Affairs.

The surplus arising out of CSR projects, programs or activities shall not form part of the business profits of a Company. Any such surplus shall be spent towards prescribed activities under schedule VII and would be transferred to a fund specified in Schedule VII in line with the requirements of the CSR Rules and amendments thereof.

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Any amount spent in excess of the prescribed CSR budget shall be treated in line with the requirements of the CSR Rules, amendments and clarifications / notifications thereof.

Any capital asset purchased as part of a program shall be transferred to either to a Trust/Society/Section 8 Company having a CSR registration number or to the beneficiaries of the project or a public authority.

The Company may spend upto 5% of the total CSR expenditure towards administrative overheads in a financial year, i.e., towards general management and administration of Corporate Responsibility functions in the Company.

Any unspent amount shall be transferred to a fund specified in Schedule VII at the end of a financial year or as specified by the CSR Rules, amendments, and clarifications / notifications thereof.

7. THE IMPLEMENTATION MECHANISM

A. Identification of Thrust Areas:

The thrust areas shall be identified by the CSR Committee in consultation with CSR Core Team on the basis of need identification studies (or) internal need assessment or receipt of proposals/requests etc which shall fall within the ambit of the schedule VII of the Companies Act 2013 and are also in compliance with the aims and objectives

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specified above. All efforts must be made, to the extent possible, to define the following while identifying the CSR projects:

- Programme objective
- Baseline survey
- Implementation schedule
- Responsibilities and Authorities
- Payment terms
- Major results expected and measurable outcome
- The activities would be taken up in a project mode with milestones and deadlines.

CSR activity can be carried out at any location of its choice within the country, including the backward regions.

B. EXECUTION

B.1 CSR activities/programmes will be undertaken by the Company or through any of the following external agency or a combination of which will be decided by the CSR Committee for the activities mentioned in **Schedule-1**.

- a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or
- b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
- c) any entity established under an Act of Parliament or a State legislature; or
- d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act,

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1961, and having an established track record of at least three years in undertaking similar activities

B.2 CSR Core Team, would be responsible for submitting the progress reports after review with the appointed implementing agencies on projects approved in the identified thrust areas for consideration of the CSR Committee.

C MONITORING, EVALUATION AND IMPACT ASSESSMENT OF CSR ACTIVITIES

C.1 CSR Core Team and the implementing agency shall be responsible for monitoring the project and shall provide half-yearly progress reports to Board of Directors and will ensure that the project gets completed within the specified time period.

C.2 Every company having average CSR obligation of ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR. A Company undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less..

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- C.3 The CSR Core Team together with the Implementing agency or other persons /entities authorised by the CSR Committee, will conduct due diligence checks on the current projects/partners on a half-yearly basis and report anomalies, if any, immediately.
- C.4 Based on analysis of projects and recommendations of CSR Core Team and the implementing agency, the CSR Committee will carry out roadmap planning for allocation of budget and selection of projects. The same will be done at least once in a financial year.
- C.5 After completion of the Project, a detailed Project Completion report must be prepared by the CSR Core Team and the implementing agency in consultation with the Company Management, and a copy of the same must be made available to the Board of Directors along with Photographs and Audio/Visual presentations (Progress based) duly endorsed by the CSR Committee for acceptance. The physical status should include photographs (preferably before and after completion of the project) with appropriate branding of the company's CSR initiative including company logo, name, etc. displayed in the background.
- C.6 With a view to derive the optimum mileage/visibility of the various CSR endeavors, appropriate and adequate measures shall be taken using all existent communication tools/media to project the company's contributions. Must be published on the Company Website.

D. DOCUMENTATION, DISSEMINATION & REPORTING:

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- D.1 The CSR approach including the base-line data (wherever applicable) made available at the start of the project and the impact so quantified on completion of the project shall be documented for record purposes and future use as well as for sharing of experience.
- D.2 The CSR Policy shall be uploaded on COMPANY website./Group Website
- D.3 CSR initiatives of the company will be reported in the Annual Report of the Company, in the manner and form prescribed under the Act and Rules.
- D.4 Activities undertaken under CSR activities shall be, if required, reported to National CSR Hub for record purpose.
- D.5 An annual report, in the format specified in the Companies (Corporate Social Responsibility) Rules, 2013 and any amendment thereto from time to time, on the activities undertaken under the CSR initiatives shall be prepared by CSR Committee and shall be suitably integrated into Directors' Report of the Company.

The Annual report on CSR shall be included in the Board's report including details as specified in Annexure I and II of the Companies (Corporate Social Responsibility) Rules, 2014 as amended from time to time.

7. GENERAL

- 7.1 The power to interpret & administer the policy shall rest with CSR Committee which is also empowered to make any supplementary rules/orders to ensure effective

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implementation of scheme.

- 7.2 Any or all provisions of the CSR policy would be subject to the applicable provisions of the Companies Act, 2013 read with CSR Rules framed thereunder and any after considering any revision / amendment in accordance with the guidelines on the subject as may be issued by the Government, from time to time.

8. MISCELLANEOUS

- 8.1 COMPANY reserves the right to modify, add, delete or amend any of the provisions of this Policy.
- 8.2 This policy will supersede / override any previous policy made in this regard.
- 8.3 Any issue related to legal and financial matter to be discussed and mutually settle down by committee and advice from Board of directors

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SCHEDULE-1

The Company shall upon the recommendation of its CSR Committee and with requisite approval of the Board of Directors, shall undertake any of the following activities as part of its corporate social responsibility initiatives, which are defined in schedule VII to the Companies Act, 2013:

INCLUSIONS:

- i. eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swatch Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water:
- ii. promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- iii. 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;
- iv. ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, 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.

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- v. 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 arts and handicrafts;
- vi. training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports;
- vii. contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities and women;
- viii. (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and
(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).
- ix. rural development projects;

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- x. 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];
- xi. slum area development
- a. Explanation.- For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.
 - b. disaster management, including relief, rehabilitation and reconstruction activities.

EXCLUSIONS:

Under the extant law, the following activities are specifically excluded from the ambit and scope of CSR activities:

1. Activities undertaken by the Company in pursuance of its normal course of business;
2. Contribution of any amount directly or indirectly to any political party;
3. The CSR projects, programs or activities only benefiting the employees of the Company and their relatives shall not be considered as CSR activities.
4. CSR projects, programs or activities undertaken outside India. (Except for the training of Indian sports personnel is required for representing any State or Union Territory at national level or India at international level)
5. Expenses incurred by Companies for the fulfillment of any Act or Statute or Regulations.
6. Sponsorship activities for deriving marketing benefits for products/services

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