



**JAY JALARAM TECHNOLOGIES LIMITED**

**CIN: L32202GJ2012PLC068660**

**Registered Office:** Showroom 6, Videocon Arizona,  
Opp. Gujarat Vidyapith, Near Navgujarat College, Usmanpura,  
Ahmedabad, Gujarat – 380014

**Phone No.** 079-48995415; **Email:** cs@koremobiles.com

**Website:** www.koremobiles.com

**CORPORATE SOCIAL RESPONSIBILITY POLICY**  
**("CSR Policy")**

**1. PREAMBLE:**

This Corporate Social Responsibility Policy ("CSR Policy") sets out the commitment and approach of Jay Jalaram Technologies Limited ("Company") towards Corporate Social Responsibility. As member of and being a part and parcel of the Society, every Corporate Entity has a responsibility towards the Society. It is therefore, the duty of every Corporate Entity to contribute what it can do for the Society. The Company is committed to improve the quality of life of the communities of the area around which it operates. Further, the Company endeavors to enhance employability and to work on key development issues of the communities.

**2. STATUTORY / LEGAL REQUIREMENTS REGARDING CORPORATE SOCIAL RESPONSIBILITY POLICY ("CSR POLICY") AND CSR COMMITTEE**

Section 135(5) of the Companies Act, 2013 ("the Act") requires that the Board of Directors of every Company having Net Worth of Rs. 500 Crores or more, or Turnover of Rs. 1,000 Crores or more or a Net Profit of Rs. 5 Crores or more in the immediate preceding financial year shall ensure that the Company spends, in every financial year, at least 2% of the average Net Profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy.

The Board of Directors of the Company, shall, after taking into account the recommendations made by the CSR Committee (if constituted), approve the CSR Policy for the Company and place it on the Company's website.

Where the amount to be spent by the company under Section 135(5) of the Act towards CSR contribution does not exceed Rs. 50,00,000/- for particular financial year, the requirement for constitution of the CSR Committee shall not be applicable and the functions of CSR Committee shall be discharged by the Board of Directors of such company.

The Board's Report of the Company under Section 134(3) of the Act shall disclose the composition of Corporate Social Responsibility Committee of the Company.

Till the CSR Committee not constituted/formed, the Board of Directors of the Company is authorised to do all such acts, things, deeds etc. as may be exercised by the CSR Committee.

Considering the above requirements, the Board of Directors of the Company at its meeting held on 13<sup>th</sup> November, 2025 has approved the Corporate Social Responsibility Policy (“CSR Policy”) and shall made effective from 13<sup>th</sup> November, 2025. This Policy shall be uploaded on the Company's website [www.koremobiles.com](http://www.koremobiles.com)

### **3. OBJECTIVES:**

- a. To directly or indirectly take up programmes that benefit the communities around its work centers and over a period of time, that will result in enhancing the quality of life and economic well-being of the local population.
- b. To generate, through its CSR initiatives, a community goodwill for the Company and to build a positive image of the Company as a socially responsible Corporate citizen.
- c. To ensure commitment and compliance at all levels within the organization and create meaningful partnerships with stakeholders to achieve desired outcomes of the Policy.
- d. To strive for economic development that positively impacts the society at large with minimal resource footprint.

### **4. DEFINITIONS AND INTERPRETATIONS:**

- A.) “Act” means the Companies Act, 2013 read with the rules framed thereunder (including any modification(s) / amendment(s) / re-enactment(s) thereof);
- B.) “Board of Directors” or “Board” means the Board of Directors of the Company;
- C.) “Company” means Jay Jalaram Technologies Limited;
- D.) “Corporate Social Responsibility (“CSR”)” means the activities undertaken by a Company in pursuance of its statutory obligation laid down under Section 135 of the Act in accordance with the provisions contained in the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time, but shall not include the following, namely:-
  - i. activities undertaken in pursuance of normal course of business of the company;
  - 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;
  - iv. activities benefitting Promoters/Directors/Employees of the company or their relatives;
  - v. activities supported by the companies on sponsorship basis for deriving marketing benefits for company’s products or services;
  - vi. activities carried out for fulfilment of any other statutory obligations under any law in force in India which are not as per CSR Policy.
- E.) “Rule” / “Rules” means the Companies (Corporate Social Responsibility Policy) Rules, 2014 (including any modification(s) / amendment(s) / re-enactment(s) thereof);
- F.) “The Policy” or “This Policy” means the Corporate Social Responsibility Policy (“CSR Policy”) as amended by the Board from time to time;

Words and expressions used herein and not defined in this Policy shall have the same meanings as assigned in the Act/Rules, as amended from time to time.

**5. GUIDING PRINCIPLES:**

- i. CSR Activities and Projects are directed towards underprivileged and marginalized sections of society, in consonance with properly identified needs and aspirations of such communities;
- ii. Projects should be long-term and viable, creating a sustainable & measurable impact in terms of outputs and outcomes;
- iii. CSR Implementation strategies shall be structured and evidence based;
- iv. The Company shall leverage its wealth of experience across its businesses and utilise its technical expertise and volunteering spirit as and when required.

**6. CSR COMMITTEE AND ITS CHARTER:**

(A.) The CSR Committee shall comprise three or more directors of which, at least one shall be an Independent Director.

(B.) The CSR Committee of the Company shall:

- i. formulate and recommend to the Board, the CSR Policy which shall indicate the activities to be undertaken by the Company in line with Schedule VII of the Act;
- ii. recommend the amount of expenditure to be incurred on the activities specified in Schedule VII of the Act;
- iii. recommend to the Board, the CSR expenditure to be incurred and also specify the projects and programmes that are to be undertaken;
- iv. monitor the implementation of CSR Policy of the Company from time to time in line with Section 135 read with Schedule VII of the Act;
- v. ensure the proper transparent monitoring mechanism to monitor the implementation of projects / programmes / activities proposed to be undertaken by the Company;
- vi. focus on integrating the business models with social and environmental priorities.
- vii. do all such acts, things, deeds etc. as may be permissible under the Act / Rules.

**7. RESPONSIBILITIES OF THE BOARD OF DIRECTORS:**

The Board of Directors of the Company shall be responsible for:

- i. Approving the CSR Policy as recommended by the CSR Committee (if constituted), subject to necessary changes/modifications in CSR Policy as the Board may deem fit;
- ii. Ensuring that in each financial year, the Company spends such amounts for CSR as may be prescribed/required to be spent under the Act from time to time;
- iii. CSR Activities/Projects must be covered under Schedule VII of the Act as amended from time to time and also as per CSR Policy of the Company;
- iv. Satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner as approved by CSR Committee (if constituted) and Board of Directors of the Company;
- v. Allocating and monitoring the CSR expenditure as decided by CSR Committee (if constituted) / Board of Directors of the Company;
- vi. do all such acts, things, deeds etc. as may be permissible under the Act / Rules.

**8. CSR BUDGET AND SURPLUS:**

The Board of Directors of the company shall ensure that the company spends, in every financial year, at least 2% of the Average Net Profits of the company made during the three immediately preceding financial years in pursuance of its CSR Policy.

Provided that the company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR activities.

In case the Company fails to spend the statutory minimum limit of 2% of average net profits of the Company made during the immediately preceding three years or any other sum as may be prescribed under the Act, in any given financial year, the Board shall specify the reasons for the same in Board's Report in terms of Section 134(3)(o) of the Act and shall comply with the applicable provisions of the Act / Rules relating to transfer of unspent CSR amount.

Where the Company spends an amount in excess of requirement provided under Section 135(5) of the Act, such excess amount may be set off against the requirement to spend under Section 135(5) of the Act up to immediate succeeding three financial years subject to the compliance of conditions specified under Rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014.

The Administrative Overheads shall not exceed 5% of total CSR expenditure of the Company for the respective financial year.

Any surplus arising out of the CSR activities/projects/programmes shall not form part of the business profit of the Company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account within a period of 30 days from the end of the respective financial year. Such surplus amount shall be spent in pursuance of CSR Policy and Annual Action Plan of the Company or transfer such surplus amount to a Fund specified in Schedule VII of the Act, within a period of 6 months of the expiry of the respective financial year.

## **9. ACTIVITIES WHICH ARE COVERED UNDER CORPORATE SOCIAL RESPONSIBILITY POLICY**

- i. 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;
- 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, 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;
- 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 art and handicrafts;
- vi. 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;
- vii. training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sport;

- viii. contributions 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 schedule caste, tribes, other backward classes, minorities and women;
- ix. (a) contributions 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 Defence 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;
- x. rural development projects;
- xi. slum area development;
- xii. disaster management, including relief, rehabilitation and reconstruction activities;

**10. REPORTING:**

The Board's Report of the Company shall include an Annual Report on CSR containing particulars specified in Annexure II of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (including any modification(s) / amendment(s) / re-enactment(s) thereof).

**11. DISPLAY OF CSR ACTIVITIES ON COMPANY’S WEBSITE:**

The Board of Directors of the Company shall mandatorily disclose the composition of CSR Committee (if constituted) and CSR Policy and Projects approved by the Board on Company’s website or public access.

**12. REVIEW OF THE POLICY:**

The CSR Committee shall review the CSR Policy at such regular intervals as it may deem fit and proper considering the changes needed in the CSR Policy from time to time.

**13. MODIFICATIONS IN CSR POLICY:**

This Policy may be modified, as may deem fit and proper by the Board of Directors of the Company on the recommendation(s) of CSR Committee (if constituted). Any subsequent amendments in the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 in this regard, shall automatically apply to this Policy. The modifications/ amendments in the Company’s CSR Policy, as recommended by the CSR Committee (if constituted), shall be subject to the approval of Board.

\*\*\*\*\*