

Corporate Social Responsibility Policy

Corporate Social Responsibility (CSR) reflects an organisation's commitment to operate responsibly and create positive impact for its stakeholders, including customers, employees, shareholders, communities and the environment.

CSR is closely linked to sustainable development and goes beyond philanthropy. It integrates social, environmental and business goals to support long-term community development and responsible growth.

Shija Hospitals and Research Institute Private Limited – SHRI ("the Company") is a private limited company incorporated under the Companies Act, 1956. As a responsible corporate citizen, the Company aims to contribute to the welfare of communities and society at large through socially and economically useful programmes that promote sustainable development.

1. CSR Spending under the Companies Act.

In accordance with the Companies Act, 2013, the Company shall endeavour to spend at least 2% of the average net profits made during the three immediately preceding financial years on CSR activities. Any unspent amount shall be treated in line with applicable provisions of the Act and disclosed with the required explanation in the Board's Report. Any excess CSR expenditure may be set off against CSR spending requirements for up to three immediately succeeding financial years, subject to Board approval.

Administrative overheads shall not exceed 5% of the total CSR expenditure for the financial year. CSR implementation partners or agencies shall be selected in accordance with the Companies (Corporate Social Responsibility Policy) Rules, including relevant track record requirements.

The annual CSR budget shall be approved by the Board of Directors based on the recommendation of the CSR Committee.

Any surplus arising from CSR activities or programmes shall not form part of the business profits of the Company.

2. Objectives

- Undertake CSR activities that involve responsible commitment of financial and human resources and positively contribute to the Company's reputation.
- Support programmes that benefit society and enhance educational, economic, social and environmental well-being.
- Comply with the CSR obligations under the Companies Act, 2013.

3. Scope

This policy outlines the CSR projects and programmes that SHRI may undertake within the purview of Schedule VII of the Companies Act, 2013, as amended and supplemented from time to time.

- SHRI shall identify CSR projects and programmes that fall within Schedule VII of the Companies Act, 2013, and any subsequent amendments or notifications.
- The CSR Policy shall specify the modalities of execution, implementation schedules, monitoring and reporting mechanisms for CSR projects and programmes.
- All projects shall be assessed for suitability and alignment with activities covered under Schedule VII.
- Project identification shall follow a structured and participatory mechanism.
- Projects shall be planned in consultation with the CSR Committee wherever required.
- The CSR Committee shall review requirements, prioritise projects, and monitor implementation at key milestones.
- The CSR Committee shall recommend an annual action plan to the Board, including the list of projects, execution approach, fund utilisation, implementation, monitoring and reporting mechanisms.

- A project may be recognised as an ongoing project for up to three years, excluding the financial year in which it commenced, subject to due approval by the Board.
- Expenditure incurred in subsequent years for approved ongoing projects shall be accounted for in accordance with applicable CSR provisions, while the Company continues to meet its annual CSR spending obligations.

4. CSR Committee

The Board of Directors shall constitute a CSR Committee as required under applicable law. The key responsibilities of the CSR Committee shall include:

- Recommending any modifications to this CSR Policy to the Board of Directors.
- Recommending the annual CSR expenditure to the Board of Directors.
- Instituting a transparent monitoring mechanism for CSR projects and activities.

Composition of the CSR Committee

The CSR Committee shall be constituted in line with applicable CSR Rules. Where required, it shall consist of three or more directors, including at least one independent director. If an independent director is not applicable, the Committee may comprise three directors, as permitted under the Rules.

The Board's Report shall disclose the composition of the CSR Committee, where applicable. The following shall be the Committee members:

Sl. No	Name	Current Designation
01	Dr. Palin Khundongbam	Managing Director
02	Dr. Khundongbam Bonney Devi	Director
03	Dr. Jugindra Sorokhaibam Singh	Director
04	Mrs. Gayatri Maibam	Director

5. CSR Reporting and Website Disclosure

In accordance with Section 135 and applicable CSR Rules, the Board's Report shall disclose the required CSR details, including the composition of the CSR Committee.

The Company shall also place its CSR Policy on its website, where applicable.

6. Monitoring

For effective implementation of CSR activities and programmes, the CSR team comprising the Dr. Chetan Khundongbam, Mrs. Anisha Khundongbam and Mrs. Takhellambam Manjushree, Directors of SHRI and Mr. Suresh Thokchom, Executive Director of SHRI, shall be responsible for oversight and coordination.

The CSR Team shall ensure the following:

- Prior approval from the CSR Committee for applicable CSR spending.
- Defined process owners for each CSR activity and level of execution.
- Periodic reporting to the CSR Committee on expenditure and activities undertaken.
- Impact measurement of CSR initiatives.
- Report consolidation and communication to the Board of Directors.

Detailed Reporting Requirements

- Progress achieved since the last report or during the last quarter, compared with targets, along with reasons for any variance.
- Year-to-date progress against targets, including plans to address any shortfalls and support required from the CSR Committee or Board.
- Actual year-to-date expenditure compared with the approved budget, including reasons for variance.
- Independent third-party impact assessment for applicable projects, subject to CSR Committee approval.

The Board of Directors or CSR Committee shall review CSR activities annually.

7. Guidelines for CSR Initiatives

CSR initiatives should fall within the SHRI CSR framework and the scope of Schedule VII of the Companies Act, 2013, as amended from time to time.

To fulfil its role as a responsible corporate citizen, SHRI may collaborate with social sector partners, including charitable and voluntary welfare organisations, to design, implement, monitor and evaluate CSR projects that create social impact and support employee engagement.

8. Activities Covered under CSR

SHRI's CSR efforts, activities and programmes shall focus on initiatives that qualify as CSR activities under Schedule VII of the Companies Act, 2013, and any amendments or notifications issued from time to time.

The activities listed below are indicative and shall be interpreted in line with the intent and scope of Schedule VII and applicable regulatory guidance.

- Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water.
- Provisions for aids and appliances to the differently- able people.
- Trauma care around highways in case of road accidents.
- Supplementing of Govt. schemes like mid-day meal through additional nutrition
- Promoting education including special education and employment enhancing vocation skills especially among children women elderly and the differently abled and livelihood enhancement projects.
- Providing effective consumer grievance redressal mechanism.
- Protecting consumer health and safety, sustainable consumption, consumer service, support and complaint resolution.
- Consumer protection activities.
- Consumer Rights to be mandated.
- All consumer protection programs and activities" on the same lines as Rural Development, Education etc.
- Promotion of Road Safety through CSR.
- Conservation and renovation of school buildings and classrooms.
- Research and Studies in areas specified under Schedule VII.
- Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care center 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, agro forestry, conservation of natural resources and maintaining quality of soil air and water.
- Protection of national heritage, art 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.
- Measures for the benefit of armed forces veterans, war widows and their dependents.
- Training to promote rural sports, nationally recognized sports, Paralympics sports and Olympic sports.
- Contribution to the Prime Minister's National Relief 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.
- Contributions or funds provided to technology incubators allocated within academic institutions which are approved by the Central Government.
- Rural development projects.
- Slum area development.
- Disaster Relief
- Medical aid can be covered by promoting health care including preventive health care.
- Food supply can be covered under eradicating hunger, poverty and malnutrition.
- Supply of clean water can be covered under 'sanitation and making available safe drinking water.

Colleagues who need assistance in their volunteerism activities may contact your Director Mrs. Anisha Khundongbam, CSR contact, or email at anisha@shijahospitals.com.

Appropriate CSR Partners

Working with reliable and reputable CSR partners allows the building of strong community relationships, create positive impact for the community, and protects the Company's reputation while our colleagues are meeting community needs. Hence, it is important to conduct due diligence on the CSR partner to mitigate potential risks.

To do so, you should ensure that the CSR partner organisation:

- Does NOT have a religious or political agenda.
- Is NOT on the Company's watch list or blacklist.
- Does NOT have any adverse findings in background or publicity checks, unless screening is exempted for specific reasons.
- Has signed relevant legal agreements or other forms of documentation as the activity may need is obtained.
- Has obtained registration as per the CSR Rules; if any.

Any questions or concerns should be escalated to local CSR representative, or email at email at csr@shijahospitals.com at the earliest opportunity.

CSR Initiative Due Diligence

All CSR initiatives to be run centrally by the SHRI CSR Team upon prior approval from the SHRI CSR Committee and the Board of Directors. Due Diligence to be performed as per the guidelines set in CSR Committee before evaluating any proposal.

Ownership and Approving Authority

This Policy shall be owned by Issuer and approved by the Board of Directors, as the case may be. Any changes that are not substantive, but incidental or administrative in nature, do not require a sign-off by the approving authority.

Deviations

Any deviations, including any addenda, if any, shall be on an exceptional basis and must be documented by Issuer and approved by the Board of Directors. Any changes that are not substantive, but incidental or administrative in nature, do not require a sign-off by the approving authority.