CORPORATE SOCIAL RESPONSIBILITY ("CSR") POLICY

OF

PESHWA WHEAT LIMITED

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INTRODUCTION:

The objective of Corporate Social Responsibility (CSR) is to benefit the society by improving the quality of individuals, their families and local community at large. Peshwa Wheat Limited (hereinafter to be referred as "the Company") through its CSR activities intends to participate in the overall development of the society and encourage alignment with Social Development Goals (SDGs) related to gender sensitivity, skill enhancement, entrepreneurship development, research in education, Hygiene & Water etc. The Company's core philosophy is to remain a socially conscious and responsible corporate citizen. Beyond consistently meeting all regulatory obligations and statutory compliances, the Company places strong emphasis on establishing a well-structured and impactful Corporate Social Responsibility (CSR) culture. With this approach, the CSR Policy has been framed to guide the planning, implementation, monitoring and evaluation of all CSR initiatives.

DEFINITIONS:

1. "Act" means Companies Act, 2013 including any statutory modification or re-enactment thereof.
2. "Board" means Board of Directors of Peshwa Wheat Limited.
3. "Corporate Social Responsibility" (CSR) means the activities undertaken by the Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in the CSR Rules, but shall not include the following, namely:
    a) activities undertaken in pursuance of normal course of business of the Company.
    b) 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.
    c) contribution of any amount directly or indirectly to any political party under section 182 of the Act.

d) activities benefitting employees of the Company as defined in clause (k) of Section 2 of the Code on Wages, 2019 (29 of 2019).

e) activities supported by the Company on sponsorship basis for deriving marketing benefits for its products or services.

f) activities carried out for fulfilment of any other statutory obligations under any law in force in India.

4. "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act;

5. "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;

6. "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.

Words and expressions used and not defined in this Policy but defined in the Act and CSR Rules shall have the same meanings respectively assigned to them in the Act and the CSR Rules.

CSR COMMITTEE:

Keeping in line with section 135 of the Companies Act, 2013 and the rules thereunder (hereinafter referred to as 'the Act'), the Board of Directors of the Company shall form a Corporate Social Responsibility Committee (hereinafter referred to as the 'CSR Committee'), to inter alia, carry out the following functions:

- To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or

subject, specified in Schedule VII of the Companies Act, 2013 and rules made thereunder;

- To recommend the amount of expenditure to be incurred on the CSR activities.
- To monitor the implementation of framework of CSR Policy.
- To carry out any other function as mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification as may be applicable or as may be necessary or appropriate for performance of its duties.

OBJECTIVE:

The primary objective of the CSR Policy is to outline a robust framework for Peshwa Wheat Limited to integrate CSR into its key focus areas and contribute meaningfully to society, especially in alignment with the activities specified under Schedule VII of the Companies Act, 2013. Accordingly, the Company undertakes CSR interventions in the following broad areas:

• Promoting education, including special education and enhancing learning opportunities for children and underprivileged groups.

• Eradicating hunger, poverty and malnutrition and promoting health care including preventive health care, sanitation and access to clean drinking water.

• Ensuring environmental sustainability, ecological balance and conservation of natural resources.

• Empowering women, promoting gender equality and supporting skills and livelihood enhancement initiatives.

• Rural development projects and other community development activities permitted under Schedule VII.

Through these initiatives, the Company aims to create sustainable and measurable impact, particularly in areas related to child welfare, education, health, and community upliftment. The company remains dedicated to contributing positively to society through responsible actions, strategic partnerships, and long-term developmental programmes that foster inclusive and sustainable growth.

PROJECT SELECTION:

Projects shall be selected on the basis of need identification studies, internal need assessment or receipt of proposals. Projects shall be evaluated against goals and milestones defined for the project together with the implementing agency (if any).

IMPLEMENTATION:

The Board shall ensure that the CSR Activities are undertaken by the Company itself or through any of the following implementing agencies –

- 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
- 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
- any entity established under an Act of Parliament or a State legislature; or
- 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, 1961, and having an established track record of at least three years in undertaking similar activities.

The implementation modalities may be modified from time to time.

The Company may also engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per this CSR policy as well as for capacity building of its own personnel for CSR. 6.2.4 All projects will have Key Performance Indicators (KPIs) to measure progress toward those goals and objectives set at the time of project definition. Based on the nature of the project, the KPIs will be defined and measured across various stages such as Inputs, Outputs, Outcome and Impact. 6.2.5 The project may define the beneficiary group as per the goal and the needs assessment / baseline study. 6.2.6 The Company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR Committees of respective companies (wherever Committees are been constituted as per the provisions of the Act

read with CSR Rules) are in a position to report separately on such projects or programmes in accordance with the CSR Rules. 6.2.7 The annual action plan of the Company would include the manner of execution of CSR projects or programmes to be undertaken by the Company and the modalities of utilisation of funds and implementation schedules for the projects or programmes.