



Pan Seeds Pvt. Ltd.

Corporate Social Responsibility Policy

Objective

We believe in creating synergy between business and the society at large by working closely with the local communities for the purpose of improving the quality of life of the communities we serve through long term stakeholder value creation. We believe in positively impacting the environment and supporting the communities we operate in, focusing on sustainability of our programs and empowerment of our communities.

Applicability & Scope

The policy is applicable across Pan Seeds Private Limited. The scope of this policy is to strategically draw the guiding principles for selection, implementation and monitoring of CSR activities as well as formulation of the annual action plan by the Board of the Company, after taking into account the recommendations of its CSR Committee.

The policy is to be read in alignment with the requirements of Section 135 of the Companies Act, 2013 (the Act) and the corresponding rules made thereunder, as amended from time to time ('CSR Rules') and Schedule VII of the Act.

Our CSR programs shall be designed to:

- Create a significant and sustained impact on our key communities
- Provide opportunities for our employees, our customers and partners to contribute to these efforts through volunteering
- Play a significant role in promotion of inclusive growth through empowerment of farmers, women and socially and economically weaker sections of society.

Sectors & issues:

Our CSR initiative shall focus on the following sectors and issues:

- Education and vocational skill development.
- Healthcare and sanitation
- Environment sustainability through natural resource management &
- Any other activity as mentioned in schedule VII of the Companies Act, 2013 and amendments thereon



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Resources:

We propose to deploy the following resources for our CSR activities:

Funds: 2 % of average net standalone India profits of the past 3 years, which will be reviewed from time to time.

Structured programs through Companies registered under Section 8 of the Companies Act, 2013 or a trust or a registered society or NGO's having proven track record of three years in undertaking similar programs or projects. We classify only those projects which are not forming part of the normal course of business of the company. All our CSR projects will be reviewed and updated by the CSR committee of the Board. The normal course of business of the company is hospital services.

Geographies and target communities:

The geographical focus of the Company's CSR activities will be where we have significant presence. In these geographies, we would concentrate our efforts on villages and habitations of our plants and offices. The specific locations will be determined at the beginning of each year.

CSR expenditure, treatment of surplus and setting off of excess spent:

The Company every financial year, spends at least 2% of the average net profits of the Company made during the three immediately preceding financial years in pursuance of the CSR Policy. For this purpose, the net profit and average net profit shall be calculated in accordance with the provisions of section 198 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

The administrative overheads not to exceed 5% of total CSR expenditure of the Company for the financial year relating to the general management and administration of CSR functions in the company.

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) up to immediate succeeding three financial years subject to certain conditions.

Implementation:

We will implement our CSR activities through recognized partners & other external agencies which will be evaluated & finalized by the CSR committee & approved by the Board of Directors.

The Company may also collaborate with other companies for undertaking projects or CSR activities.



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Monitoring:

Implementation of this policy will be monitored and reviewed periodically through the CSR committee of the Board.

The Board of Directors have constituted a Corporate Social Responsibility (CSR) Committee of the Board which formulates and recommends to the Board the CSR policy and the annual action plan.

The CSR committee to monitor the progress of the annual action plan and the multi-year programs, their manner of execution, modalities of utilization of funds and implementation schedules along with details of need and impact assessment for projects as and when required.

Version 1.0 approved by the Board on 26th May, 2026