COLLECTIVE NEWSROOM PRIVATE LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY ("CSR POLICY")

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1. Introduction

This Corporate Social Responsibility Policy shall be called the **COLLECTIVE NEWSROOM PRIVATE LIMITED** – Corporate Social Responsibility Policy (hereinafter referred to as the "CSR Policy").

2. Objective & Scope

The objective of framing this CSR Policy is to ensure that the Company operates its business in an economically, socially & environmentally sustainable manner by enhancing the quality of life & economic wellbeing of society in fulfillment of its role as a socially responsible corporate.
This document outlines the Policy of Collective Newsroom Private Limited (hereinafter referred to as 'Collective Newsroom' or 'the Company') towards Corporate Social Responsibility, in accordance with section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility) Rules, 2014 including all statutory modifications / amendments made thereof.

3. Definitions

"Act" means Companies Act, 2013 including any Statutory modification or re- enactment thereof.
"Board" means Board of Directors of the Collective Newsroom Private Limited.
"Administrative overheads" means the expenses incurred by the company for 'general management and administration' of Corporate Social Responsibility functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme."
"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:

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 under section 182 of the Act.
IV. Activities benefitting employees of the Company as defined in clause (k) of Section 2 of the Code on Wages, 2019 (29 of 2019).
V. Activities supported by the Company on sponsorship basis for deriving marketing benefits for its products or services.
VI. Activities carried out for fulfilment of any other statutory obligations under any law in force in India.

"CSR Rules" means the Companies (Corporate Social Responsibility Policy) Rules, 2014.

"Implementing Agency" means an implementing agency as defined under the applicable provisions of the CSR Rules.
"Implementation Group" means an implementation group as defined under the applicable provisions of the CSR Rules.
"Net Profits" means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include (i) any profit arising from any overseas branch or branches of the Company (whether operated as a separate company or

otherwise); and (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act.
“Ongoing Project” means a multi-year project undertaken by the 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 of Directors based on reasonable justification.
"Society" means a society registered under the Societies Registration Act, 1860 or any other applicable law in India.
"Trust" means a public charitable trust registered under the Indian Trusts Act, 1882 or any other applicable law in India.

Any term not defined above, shall have the meaning assigned to it under the Act or the CSR Rules.

[The definition of “Chairperson” and the definition of “CSR Committee” have been removed as they are no longer required for the Company's current CSR governance structure following dissolution of the CSR Committee.]

4. CSR GOVERNANCE AND RESPONSIBILITIES OF THE BOARD

4.1 Applicability of Section 135(9)

In accordance with Section 135(9) of the Act, where the amount required to be spent by the Company under Section 135(5) does not exceed ₹50 lakh in a financial year, the requirement for constitution of a Corporate Social Responsibility Committee under Section 135(1) shall not be applicable. In such circumstances, the functions of the CSR Committee shall be discharged by the Board of Directors of the Company.

4.2 Dissolution of CSR Committee

The Board, at its meeting held on March 31, 2026, noted that the amount required to be spent by the Company under Section 135(5) of the Act did not exceed ₹50 lakh and accordingly approved the dissolution of the CSR Committee in accordance with Section 135(9) of the Act.
Accordingly, the Company does not have a CSR Committee with effect from March 31, 2026, and all functions, powers and responsibilities that would otherwise be discharged by the CSR Committee shall be discharged by the Board.

4.3 Responsibilities of the Board

The Board shall, in accordance with the Act, the CSR Rules and this CSR Policy, be responsible for:
(i) formulating, approving and/or modifying the CSR Policy of the Company, as applicable;
(ii) identifying and approving CSR activities, projects and programmes to be undertaken by the Company in accordance with Schedule VII of the Act;
(iii) determining and approving the amount of expenditure to be incurred on CSR activities;
(iv) approving the Annual Action Plan and any modifications thereto, as may be permissible under applicable law;
(v) ensuring that the CSR activities undertaken by the Company are in accordance with the CSR Policy and applicable provisions of the Act and the CSR Rules;
(vi) monitoring the implementation of CSR activities and utilisation of CSR funds;
(vii) ensuring compliance with the applicable provisions relating to CSR expenditure, administrative overheads, ongoing projects, unspent CSR amounts and surplus arising from CSR activities;
(viii) ensuring appropriate disclosures and reporting in relation to CSR as required under the Act and the CSR Rules; and

(ix) undertaking such other functions and responsibilities as may be prescribed under the Act, the CSR Rules or other applicable laws from time to time.

4.4 Review of Applicability

The Board shall periodically review the Company's CSR applicability and the amount required to be spent under Section 135(5) of the Act. If at any time the amount required to be spent by the Company exceeds ₹50 lakh, the Company shall take such steps as may be necessary for constitution of a CSR Committee in accordance with Section 135(1) of the Act and the applicable CSR Rules.

5. CSR EXPENDITURE

(i) The Company shall spend at least two percent (2%) of the average Net Profits of the Company made during the three immediately preceding financial years or where the company has not completed the period of three financial years since its incorporation, during such immediately preceding financial year, in pursuance of its Corporate Social Responsibility Policy.

(ii) The Board shall determine and approve the manner in which the CSR expenditure shall be incurred in a year, in accordance with the Act, the CSR Rules and this CSR Policy.

(iii) The Board shall be responsible for approving the CSR expenditure and shall take appropriate steps to ensure that the amount approved for CSR expenditure is made available for implementation of the approved CSR activities.

(iv) The Board shall ensure that the administrative overheads shall not exceed five percent (5%) of total CSR expenditure of the Company for the financial year.

(v) Any surplus arising out of the CSR Activities shall not form part of the business profit of the Company and shall be re-allocated to the CSR Activities being undertaken in terms of this CSR Policy and the annual action plan for the financial year in which such surplus has arisen.

(vi) Where a Company spends an amount in excess of requirement, such excess amount may be set off against the requirement to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that –

(a) the excess amount available for set off shall not include the surplus arising out of the CSR activities.

(b) the Board of the company shall pass a resolution to that effect

6. CSR ACTIVITIES

The Board shall ensure that the CSR Activities that are undertaken by the Company should be within the scope of the following activities:-

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach 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 setup 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 arts and handicrafts;

(vi) Measure for the benefit of armed force veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widows;

(vii) Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympics sports;

(viii) Contribution to the Prime Minister’s National Relief Fund or Prime Minister's Central 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 Castes, the Schedule Tribes, other backward classes, minorities and women;

(ix) (**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).

(x) Rural development projects.

(xi) Slum area development.

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.

(xii) Disaster management, including relief, rehabilitation and reconstruction activities.

7. CSR IMPLEMENTATION

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

(i) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or

(ii) 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

(iii) any entity established under an Act of Parliament or a State legislature; or
(iv) 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 Board shall ensure that any implementing agency engaged by the Company satisfies the eligibility and registration requirements prescribed under the applicable CSR Rules.

8. ANNUAL ACTION PLAN

The Board of the Company shall formulate and approve an Annual Action Plan in pursuance of this CSR policy, which shall include the following, namely:
(i) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act.
(ii) the manner of execution of such projects or programmes as specified in sub-rule (1) of Rule 4.
(iii) the modalities of utilisation of funds and implementation schedules for the projects or programmes.
(iv) monitoring and reporting mechanism for the projects or programmes; and
(v) details of need and impact assessment, if any, for the projects undertaken by the company.

The Board may alter the Annual Action Plan at any time during the financial year, in accordance with the applicable provisions of the CSR Rules and based on reasonable justification.

9. AMENDMENT

The Board may amend or modify the CSR Policy from time to time, subject to applicable laws. Any amendments must be approved by the Board and reviewed periodically to reflect changes in law, CSR applicability, or the Company's CSR spending obligations under Section 135(5).

10. RECORD OF REVISION

Version	Date	Particulars of Revision	Approved By
1.0	October 01, 2025	Initial CSR Policy	Board of Directors
2.0	August 25, 2026	Revised CSR Policy to reflect the dissolution of the CSR Committee, transfer of CSR responsibilities to the Board, and updates to CSR governance and applicable provisions.	Board of Directors