

# **SHREE KRISHNAKRUPA CASHEWS PRIVATE LIMITED**

CIN: U15400KA2021PTC148533 | E Mail ID: [skkcashews@gmail.com](mailto:skkcashews@gmail.com) | Phone No.: 9632957792

Regd. Office: 1-288A, Japthi Village, Ullur Road, Japthi Post, Kundapura Taluk, Udupi 576211,  
Karnataka, India.

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## **CORPORATE SOCIAL RESPONSIBILITY POLICY OF SHREE KRISHNAKRUPA CASHEWS PRIVATE LIMITED**

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## **CORPORATE SOCIAL RESPONSIBILITY POLICY OF SHREE KRISHNAKRUPA CASHEWS PRIVATE LIMITED**

### **1. CONTEXT:**

- (1) Shree Krishnakrupa Cashews Private Limited is involved in processing, manufacturing and trading of wide range of raw cashew nuts, extraction of cashew kernels and cashew shells or cashew husk & rejections.
- (2) In this context, the Company, with due compliance to the section 135 of the Companies Act, 2013 affirms its commitment to the society through this policy. In compliance to section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has hereby formulated the draft of the Policy on Corporate Social Responsibility.

### **2. TITLE AND APPLICABILITY:**

- (1) This document is titled "Policy on Corporate Social Responsibility of Shree Krishnakrupa Cashews Private Limited"
- (2) It is applicable to all CSR Activities undertaken by the Company from the date of its commencement.

### **3. COMMENCEMENT:**

The CSR Policy is effective from the date of its approval by the Board.

### **4. VISION:**

The Company strongly believes in contributing to the well-being of the communities in which it operates. The Company engages in supporting the local communities.

### **5. DEFINITIONS:**

In this policy, unless the context otherwise requires-

- (1) 'Act' means the Companies Act, 2013 and subsequent amendments made thereto.
- (2) 'Board' means the Board of Directors of Shree Krishnakrupa Cashews Private Limited.
- (3) 'Company' means Shree Krishnakrupa Cashews Private Limited.
- (4) 'Concerned Stakeholders' means the definition as provided under provision 14 of this policy.

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- (5) **'CSR Activities'** means the programs and initiatives approved by the Board under the CSR Policy of Shree Krishnakrupa Cashews Private Limited.
- (6) **'CSR Expenditure'** means the amount recommended by the Board for the implementation of CSR Activities, in compliance with Section 135 of the Act and the Rules, and approved by the Board from time to time.
- (7) **'CSR Team Members'** means the employees of the Company appointed to undertake the CSR Activities.
- (8) **'NGO'** means Non-Governmental Organisation.
- (9) **'Policy'** means the Policy on Corporate Social Responsibility of Shree Krishnakrupa Cashews Private Limited.
- (10) **'Rules'** means the Companies (Corporate Social Responsibility Policy) Rules, 2014 and subsequent amendments made thereto.
- (11) **'Target Area'** means the selected area/locality where this policy is supposed to be implemented.

## 6. PRINCIPLES:

- (1) The Company will align its measures towards the legal and regulatory framework of India.
- (2) The CSR measures will not be in derogation to the legal and regulatory framework of India.
- (3) The Company will appropriately co-operate with the State and its agencies for achievement of the objects of Section 135 of the Act and the Rules made thereunder.
- (4) It will be ensured that the CSR initiatives undertaken by the Company achieve the spirit and not merely letter of the law.
- (5) The Company will conduct periodical surveys on the prevalent problems in the target area(s) and align its' CSR initiatives accordingly.
- (6) The Company will lay down guidelines to make CSR an integral part of the Company's business operations.
- (7) The Company will undertake projects and programs that will enhance the quality of life and economic well-being of the under privileged sections of the society.
- (8) The Company will generate awareness, goodwill and recognition among all stakeholders of the Company.

## 7. FOCUS AREAS:

In accordance with the requirements under the Act, the CSR Activities of the Company, amongst others, will be focused on the following areas:

### (1) Hunger, Poverty, Malnutrition and Health:

The Company will involve itself in activities as follows:

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- (1) 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.

## **(2) Education:**

The Company will involve itself in activities as follows:

- (i) The Company will involve in promotion of education to the concerned stakeholders of the target area(s).
- (ii) Promoting education, including special education and employment-enhancing vocational skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

## **(3) Promoting Gender Equality and Woman Empowerment:**

The Company will take active steps in promoting gender equality and women empowerment as part of their CSR Policy by 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.

## **(4) Environmental Sustainability:**

The Company will involve itself in activities as follows:

- (i) Promoting environmental sustainability by investing in the use of renewable energies in local areas.
- (ii) Preserving ecological balance, protection of flora and fauna, animal welfare, agro-forestry.
- (iii) Ensuring the conservation of natural resources and maintaining the quality of soil, air and water by contributing to the "Clean Ganga Fund" setup by the Central Government for rejuvenation of river Ganga.

## **(5) Protection of National Heritage, Art And Culture:**

The Company will take active steps in protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art;

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setting up public libraries; promotion and development of traditional art and handicrafts.

**(6) Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF):**

The Company will involve itself by taking 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.

**(7) Sports:**

The Company will take active steps in training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports.

**(8) Prime Minister's National Relief Fund and PM CARES Fund:**

The Company will take active steps in contribution 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women.

**(9) Research and Development in fields of Science, Technology, Medicine and Engineering:**

The Company will involve itself in activities as follows:

- (i) Contribution to incubators or research and development projects funded by Central Government, State Government, or Public Sector Undertaking or any of its agencies.
- (ii) Contribution to public funded universities engaged in research in science, technology, medicine and engineering aimed at promoting Sustainable Development Goals (SDGs).

**(10) Contributions to public funded Universities, IITs,**

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

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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).

(11) Rural and Slum Development Projects:

The Company will take active steps in strengthening rural areas by improving accessibility, housing, drinking water, sanitation, power and livelihoods, thereby creating sustainable rural development.

(12) Disaster Management:

The Company will give primary importance to contribution towards management of natural calamities in the target areas including relief, rehabilitation and reconstruction activities.

The above-mentioned focus areas will be the general scope of CSR activities of the Company. The priority in execution of CSR activities of the focus areas will be subject to the discretion of the Board.

The following will be the implementation schedule of the CSR activities:

| Focus Area                               | Means of Implementation  | Schedule VII | Modality of Implementation / Partners   |
|--|--|--------------|---|
| Hunger, Poverty, Malnutrition and Health | The Company will work with various non-profit organisations to offer mid-day schemes to schools in selected areas.                         | (i)          | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
|  | The Company will also work with organisation in medical or health-related projects with regards to diseases prevalent in the target areas. |              |   |

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|   |   |       |   |
|---|---|-------|---|
| Education                                       | The Company will provide grants towards construction of schools, colleges or educational institutions and create endowment funds for the schools, colleges/universities in order to assist students with their studies and payment of academic fees/expenses. | (ii)  | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
|   | The Company will conduct workshops on career options and educational opportunities.   |       |   |
|   | Industrial training to the concerned stakeholders falling under the Below Poverty Line category in the target area(s) with the objective of qualifying such persons for employment in the locality.   |       |   |
|   | Providing school Kits, Bags, Benches and Desks, Books, Computers, Library and Building infrastructure and other basic amenities, etc. for schools and colleges.   |       |   |
| Promoting Gender Equality and Woman Empowerment | Conducting seminars on promotion of gender equality, equality of social or economically backward groups.  | (iii) | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
|   | The Company will aim to aid and invest in NGOs that set up homes and hostels for women and orphans as well as old age homes.  |       |   |
|   | The Company will also focus   |       |   |

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|   |   |      |   |
|---|---|------|---|
|   | on promoting female empowerment by supporting the education and opportunities for women.  |      |   |
| Environmental Sustainability  | The Company will work towards promoting environmental sustainability by encouraging and investing in the use of renewable energies in local areas.  | (iv) | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
|   | The Company will also make efforts towards preserving ecological balance, protection of flora and fauna, animal welfare, agro-forestry and ensuring the conservation of natural resources and maintaining the quality of soil, air and water by contributing to the “Clean Ganga Fund” setup by the Central Government for rejuvenation of river Ganga. |      |   |
| Research and Development in the fields of Science, Technology, Medicine and Engineering | The Company will contribute to incubators or research and development projects funded by Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government.   | (ix) | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
|   | The Company will also contribute public funded Universities engaged in research in science, technology, medicine, and engineering with the goal of development of medical technologies that   |      |   |



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|                                     |  |              |   |
|-------------------------------------|--|--------------|---|
|                                     | support the good health and well-being of medical patients with dignity per UN Sustainable Development Goal No.3: 'Good health and well-being'.  |              |   |
| Armed forces                        | The Company will contribute and implement measures for the benefit of armed forces veterans, war widows and their dependents.  | (vi)         | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
| Training to promote sports          | The Company will contribute towards training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports.  | (vii)        | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
| Government funds                    | Contribution to the prime minister's national relief fund or any other fund set up by the central government for socio economic development, relief and welfare of the schedule caste, tribes, other backward classes, minorities, women or any other group. | (viii)       | Through the discretion of the CSR Team Members as approved by the Board members.      |
| Rural and Slum Development Projects | The Company will work in partnership with public bodies and NGOs, supporting them in improving infrastructure in slum and rural areas.   | (x) and (xi) | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |
| Disaster Management                 | Contribution towards management of natural calamities in the target areas including relief, rehabilitation and reconstruction activities.  | (xii)        | Through NGO/ the discretion of the CSR Team Members as approved by the Board members. |

8. AREAS TO EMPHASIZE:

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(1) The registered office of the Company is located at 1-288A, Japthi Village, Ullur Road, Japthi Post, Kundapura Taluk, Udupi 576211, Karnataka, India.

(2) The Board may, as it deems fit, alter or extend the target area(s) within India.

## 9. GOVERNANCE STRUCTURE:

The Company by itself or through a registered trust/society/section 8 Company can undertake CSR Activities as per the provisions of the Act read with the Rules made thereunder. The Company may also setup a trust/society/section 8 Company to support the Board and the CSR Committee in implementing CSR Activities of the Company. Such trust/society/section 8 Company will assist the Board and the CSR Committee in identifying the areas of CSR Activities, programs and execution of initiatives as per defined guidelines. Such trust/society/section 8 Company will also assist the Board and the CSR Committee in reporting the progress of deployed initiatives and in making appropriate disclosures (internal/external) on a periodic basis.

## 10. MANNER OF IMPLEMENTATION:

Upon approval of the CSR Activities to be conducted, the activities may be implemented by the Company itself. CSR Team Members will be appointed by the Company to assist in the implementation of the CSR Activities. Along with this, the Board may also implement the approved CSR Activities in the following manner:

- (1) The Company may implement the CSR Activities through registered trusts, societies and/or section 8 companies with an established track record of at least three financial years in carrying on activities in the related area(s) or as suggested by Ministry of Corporate Affairs vide circulars/notifications; and/or
- (2) The Company may collaborate or pool resources with other companies to undertake CSR Activities and any expenditure incurred on such collaborative efforts would qualify for computing the CSR spending.

## 11. CSR EXPENDITURE AND EXCLUSIONS:

- (1) It should be ensured that the CSR Expenditure for every financial year should be at least 2% (two per cent) of the average net profits of the Company, calculated in pursuant to section 198 of the Act, made during the 3 (three) immediately preceding financial years.

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- (2) The Board may, subject to clause (1) of this provision, increase the CSR Expenditure as it deems fit and appropriate.
- (3) The Board will approve after being satisfied of the fairness of appropriate expenditure to be incurred for every activity.
- (4) The Board is required to ensure that the administrative overheads do not exceed five percent (5%) of total CSR expenditure of the Company for the financial year.
- (5) If the Company spends an amount in excess of required amount, such excess amount may be set off against the requirement to spend up to immediate succeeding three financial years subject to the conditions that –
  - (i) the excess amount available for set off will not include the surplus arising out of the CSR activities, if any.
  - (ii) the Board of the Company is required to pass a resolution to that effect.
- (6) The CSR amount may be spent for creation or acquisition of a capital asset, which is required to be held by -
  - (i) a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number under sub-rule (2) of rule 4; or
  - (ii) beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
  - (iii) a public authority;
- (7) The following activities are excluded from the CSR Expenditure of the Company:
  - (i) Activities which are exclusively for the benefit of employees of the Company or their family members.
  - (ii) Activities undertaken in pursuance of normal course of business of the Company.
  - (iii) Direct or indirect contribution to political parties.
  - (iv) Expenditure on item(s) not in conformity with Schedule VII of the Act.
  - (v) Surplus arising out of CSR projects will not form part of the business profits of the Company instead the same will be further used for CSR purposes only.

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## 12. TREATMENT OF UNSPENT AMOUNT:

- (1) If the Company fails to spend any CSR amount, the Board in its report specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project, transfer such unspent amount to a Fund specified in Schedule VII of the Act, within a period of six months of the end of the financial year.
- (2) Any amount remaining unspent, pursuant to any ongoing project undertaken by the Company in pursuance of its CSR Policy, is required to be transferred within a period of thirty days from the end of the financial year to a special account to be opened by the Company on that behalf for that financial year in any scheduled bank to be called the 'Unspent Corporate Social Responsibility Account', and such amount is required to be spent in pursuance of its obligation towards the CSR Policy within a period of three financial years from the date of such transfer, failing which, the Company is required to transfer the same to a Fund specified in Schedule VII of the Act, within a period of thirty days from the date of completion of the third financial year.

## 13. CSR REPORTING:

The CSR Activities conducted during a financial year will be included in the form of an annual report in the Board's Report.

## 14. CONCERNED STAKEHOLDERS:

The following persons will be covered under the ambit of 'concerned stakeholders' for the purposes of this policy:

- (1) Children / students;
- (2) Women;
- (3) Weaker sections of the society - People falling under 'Below Poverty Line', differently-abled persons and the underprivileged;
- (4) Unemployed youth;
- (5) Individuals or families affected by natural calamities;
- (6) Any other section(s) of stakeholders as the Board may decide fit for the applicability of this policy.

## 15. AMENDMENTS:

- (1) This policy will be amended, from time to time, to stand in compliance with the legal and regulatory framework of India pertaining to CSR.
- (2) Further, CSR policy may be amended suitably to meet the principles of this policy.
- (3) Every amendment to this policy will be made as recommendation by the Board.

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- (4) The Board will have the power to accept or reject any amendment in light of the principles of this policy and in the best interests of the Company.

## 16. RESTRICTIONS ON DISCRETIONARY POWERS:

Any discretionary power granted vide this policy, either on the Board will not be exercised in derogation to the principles of this policy.

## 17. RESPONSIBILITIES OF THE BOARD:

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

- (1) Timely approval of the CSR Policy of the Company as may be required.
- (2) Disclosing the content of this policy in its report as prescribed under Section 135 of the Companies Act 2013 read with the CSR Rules.
- (3) Ensuring that the social projects included in this policy are undertaken by the Company.
- (4) Ensuring 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 this policy.
- (5) Ensuring that the Company gives preference to the local areas around its operations for spending the amount earmarked for CSR projects.
- (6) Ensuring that it specifies the reasons in its report for not spending the earmarked amount in case the Company fails to spend such amount.

## 18. MONITORING MECHANISM:

The Board along with the organisations and project partners, monitor every project undertaken (including onsite monitoring) under this policy so as to ensure its effective implementation.

## 19. REPORTING MECHANISM:

- (1) The Board is required to be transparent in monitoring and reporting mechanism for implementation of the CSR projects or programs or activities undertaken by the Company.
- (2) Board shall monitor, the progress, functioning and expenditures incurred on the CSR activities conducted in pursuance of this policy.
- (3) The Board will have to make an impact assessment for the projects undertaken by the Company, if applicable.

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(4) The Board is required to furnish a report on CSR Activities ("Annual Report")  
pertaining to a financial year as a part of its Board's Report.

## 20. VOLUNTER:

The Company will take adequate steps to promote volunteering for CSR activities by the  
employees towards the principles of this policy.

For SHREE KRISHNAKRUPA CASHEWS PRIVATE LIMITED

For SHREE KRISHNAKRUPA CASHEWS  
PRIVATE LIMITED

  
Director  
JAYAPRAKASH ANAND SHETTY

Director

DIN: 09206423

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KSRP Road, Khanapur, Belagavi 591302,  
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## CSR PROJECT APPROVED BY THE BOARD

### CSR expenditure incurred through Implementing Agency:

1. **Name:** Rashtrottana Parishat
2. **Address:** Keshava Shilpa, Kempegowda Nagar, Bangalore, Karnataka 560004.
3. **CSR Registration Number:** CSR00004658.
4. **PAN:** AAATR1735R.
5. **Email address:** [csr@rashtrottana.org](mailto:csr@rashtrottana.org)
6. **Name of the project:** Rashtrottana Vidya Kendra School at Brahmavara, Udupi.
7. **Amount spent for the project:** INR. 10,00,000/-
8. **Item from the list of activities in schedule VII of the act:** Promoting education among Children
9. **Location of the project:** Udupi, Karnataka.