

MASTERCAM INDIA PRIVATE LIMITED

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY



CONTEXT

In **MASTERCAM INDIA PRIVATE LIMITED**, Corporate Social Responsibility is focused on enhancing the lives of the local community in which it operates by Promoting Education & Livelihood, Health and Sanitization, preservation of Heritage, Culture and Art activities. We strongly believe in contributing towards the betterment of society and endeavor to create a positive impact, while achieving our business goals. We understand that that the profitable growth of our company depends on the economic, environmental, and social sustainability of our communities. And we know it is in our best interests to contribute to the sustainability of those communities.

As good corporate governance we have contributed for preservation of Heritage, Culture and Art activities through various trusts.

Further, pursuant to Section 135 of the Companies Act 2013, and Companies (Corporate Social Responsibility Policy) Rules 2014 every Company having net worth of Rs.500 Crores or more or turnover of Rs.1,000 Crores or more or net profit of Rs.5 Crores or more during any financial year shall constitute Corporate Social Responsibility Committee ('CSR Committee').

This Policy on Corporate Social Responsibility (CSR Policy) has been formulated and approved by the Board of Directors of the Company ('Board') in its meeting held on 30th August, 2025 and have adopted the CSR Policy with immediate effect.

The Companies Act, 2013 further provides that the Board of every company referred to in to which Section 135(1) applies, shall ensure that the company spends, in every financial year, at least two percent, of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy;

Provided further that if the company fails to spend such amount, the Board shall, in its report made under clause (o) of the sub- section (3) of the section 134, specify the reasons for not spending the amount.



OBJECTIVES OF THE POLICY

This Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and such other rules, regulations, circulars, and notifications (collectively referred hereinafter as 'Regulations') as may be applicable and as amended/notified from time to time and will, inter-alia, provide for the following:

- Establishing a guideline for compliance with the provisions of the Regulations to dedicate a percentage of Company's profits for CSR activities.
- Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedures and reporting.
- Creating opportunities for employees to participate in socially responsible initiatives.

DEFINITIONS

In this Policy unless the context otherwise requires: -

- 'Act' means Companies Act, 2013;
- 'Corporate Social Responsibility' means Corporate Social Responsibility (CSR) as defined in Section 135 of the Companies Act 2013 and Companies Corporate Social Responsibility Policy) Rules 2014;
- 'Ministry' means the Ministry of Corporate Affairs
- 'Net Profit' means net profit as defined in Section 135 of the Companies Act 2013 and Companies Corporate Social Responsibility Policy) Rules 2014 as set out below:

Net Profit as per financial statements prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:

- a) any profit arising from any overseas branch or branches of the Company, whether operated as a separate company or otherwise; and
- b) any dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act
- c) Words and expressions used in this CSR Policy and not defined herein but defined in the Act shall have the meaning respectively assigned to them in the Act.



CSR ACTIVITIES

The Policy recognizes that corporate social responsibility is not merely compliance; it is a commitment to support initiatives that measurably improve the lives of underprivileged by one or more of the following focus areas as notified under Schedule VII of Section 135 of the Companies Act 2013 and Companies (Corporate Social Responsibility Policy) Rules 2014:

Sr. No.	Activities
1	Eradication of extreme poverty and hunger and malnutrition, promoting 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
2	Promotion of education including special education and Employment enhancing vocation skill especially among children, women, elderly, and differently, abled and livelihood enhancement projects
3	Promotion of Indian Cultural & heritage art & music & such other activities
4	Promote Gender equality and woman empowerment, setting up homes and hostels, for women and orphans, setting up old age homes, day care Centre, and such other facilities for senior citizens, measures for reducing inequalities faced by socially and economically backward group
5	Ensuring Environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation natural resources, and maintaining quality of soil, air, and water including contribution to the clean Ganga Fund set up by the central Government for rejuvenation of river ganga
6	Protection of national heritage, art and culture including restoration of building, and sites of historical importance, and works of arts, setting up of public libraries, promotion, development of traditional arts and handicrafts
7	Measure for the benefit of armed forces veteran, war widows and their dependents
8	Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports
9	Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Govt.

10	Contribution to Prime minister relief fund and such other state and central fund for Socio economic development, and relief and welfare of the scheduled castes, the schedule tribes, other backward classes, minorities and women
11	Rural development projects
12	Slum area development

CSR activities shall be undertaken as projects, programs or activities (either new or ongoing) excluding activities undertaken in pursuance of the normal course of business of the Company.

FOCUSED AREA FOR CSR

The Act provides that the Company shall give preference to the local area and areas around where it operates, for spending the amount earmarked for Corporate Social Responsibility. However, the Board may identify such areas other than stated above, as it may deem fit, and recommend it to the Board for undertaking CSR activities.

CSR BUDGET

The Board or CSR Committee, if applicable will recommend the annual budgeted expenditure to the Board for its consideration and approval. The Company would endeavor to spend not less than 2% of the average Net Profits of the Company made during the three immediately preceding financial years. The amount would be calculated as per the Regulations. The same may amended annually according to financial year after review by the Board and committee if applicable or at such time, as the Board and committee if applicable

may deem fit. The Board of Directors of the Company may increase or decrease contribution at any time at its discretion but not less than above percentage as per Companies Act 2013.

COMPOSITION OF CSR COMMITTEE

Where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of

such company. Accordingly, the Company is not required to form CSR Committee and will comply with the composition of the CSR committee as and when the CSR expenditure exceeds Rs. Fifty Lakhs.

AMENDMENTS TO THE POLICY


The Board of Directors on its own and/or as per the recommendations of CSR Committee if applicable can amend this Policy, as and when required as deemed fit. Any or all provisions of the CSR Policy would be subject to revision/amendment in accordance with the Regulations on the subject as may be issued from relevant statutory authorities, from time to time.


This policy is subject to continuous review and updates from time to time.

For Mastercam India Private Limited

Date: 30th August, 2025
Place: Pune




Vineet Dhrampal Seth
Director
DIN: 00243712
Flat No 1202, Tower 10,
Sector R2 Amanora Park
Town, Hadapsar Pune
411028


Archana Vineet Seth
Director
DIN: 07572178
Flat No 1202, Tower 10,
Sector R2 Amanora Park
Town Hadapsar Pune
411028