

CORPORATE SOCIAL RESPONSIBILITY POLICY

1. PREAMBLE:

At TATA HOUSING DEVELOPMENT COMPANY LIMITED (“**THDC**” or “the **Company**”), we are committed to Tata Group’s vision of Integrating environmental, social and ethical principles into the core business, thereby improving the quality of life of the communities we serve and enhancing long-term stakeholder value. At THDC, we are sensitive and concerned about the communities and region we are operating. Thus, believing that through sustainable measures, we would actively contribute to the Social, Economic and Environmental development of the community.

2. SCOPE and APPLICABILITY:

This Policy shall apply to THDC and serve as a guiding framework for its subsidiaries / associates, which shall align their CSR policies with the principles set out herein, subject to applicable laws and their respective Board approvals.

3. DEFINITION - CSR POLICY:

This CSR Policy is a statement containing the approach and direction given by the Board of Directors of the Company, taking into account the recommendations of the CSR Committee, and includes guiding principles for the selection, implementation, and monitoring of activities, as well as the formulation of the Annual Action Plan.

4. OBJECTIVES OF THE POLICY:

- a. Define the operational framework and to provide a pathway for undertaking CSR initiatives for the company.
- b. The Policy sets out the rules that need to be adhered to while taking up and implementing CSR activities.
- c. To lay down effective guidelines in carrying out CSR programs by aligning them to the areas mentioned under the Schedule VII of Companies Act 2013 and contribute efforts towards meeting larger SDGs (Sustainable Development Goals) 2030 by the United Nations.

The Company shall timely ensure appropriate utilization of contribution viz financial and human resources to the benefit of the community at large.

5. CSR THRUST AREAS AND FRAMEWORK:

The programs designed towards integrating the wider perspectives of the SDGs 2030 shall reflect the Company's commitment to responsible business practices and investment in social good.

The CSR Framework focuses on the following areas of intervention, which are in line with Schedule VII of the Companies Act, 2013, and extend beyond business as usual.

TRIL's CSR Framework - H.E.L.P



HEALTHCARE	ENVIRONMENT PROTECTION	EDUCATION	LIVELIHOOD	PUBLIC WELFARE
• Under Schedule 7, point no. I • SDG 3, 6	• Under Schedule 7, point no. IV • SDG 11, 13	• Under Schedule 7, point no. II • SDG 4	• Under Schedule 7, point no. II • SDG 1, 8, 10	• Under Schedule 7, point no. VII/XII • Qualifying overall SDGs
• Running sanitation and hygiene awareness campaigns. • Tackling key health concerns in under-served communities.	• Focusing on projects that have sustainable long-term positive impact on nature and biodiversity.	• Promoting education and strengthening skills to empower marginalized groups to improve their quality of life.	• Enhancing skill for employability. • Supporting entrepreneurship development.	• Undertake special projects based on immediate needs to meet policy objectives. • Support disaster-affected communities and help build their resilience.

6. KEY STAKEHOLDER GROUPS:

- Women & Girl Child
- Youth & Students
- Persons from Marginalized/Under-served Communities
- Communities in the vicinity of THDC's Assets
- Nature & Biodiversity

7. COMPOSITION OF THE CSR COMMITTEE:

The Committee shall be formed with the requisite members only in the event that the CSR expenditure to be incurred by the Company exceeds the threshold specified under the Act.

The Committee's composition shall conform to the requirements stipulated by the Act.

In case the Company is not be obligated to constitute a CSR Committee in accordance with the provisions of the Act, the Board of Directors shall assume and discharge the responsibilities of the CSR Committee as set forth under the Act.

8. ROLE OF CORPORATE SOCIAL RESPONSIBILITY COMMITTEE/BOARD:

As per provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended), the CSR Committee/Board shall:

- i. Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in the areas or subject specified in Schedule VII;
- ii. Recommend the amount of expenditure to be incurred on projects/programs;
- iii. Monitor the CSR Policy of the Company from time to time;
- iv. To formulate and recommend to the Board an Annual Action Plan in pursuance of the CSR policy, which shall include the following, namely:
 - a) the list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act,
 - b) the manner of execution of such projects or programs,
 - c) the modalities of utilization of funds and implementation schedules for the projects or programs,
 - d) monitoring and reporting mechanism for the projects or programs, and
 - e) details of need and impact assessment, if any, for the projects undertaken by the company
- v. Any other matter, which may be considered appropriate by the Committee for furtherance of Company's CSR activities.

9. ANNUAL ACTION PLAN:

All CSR programs shall be designed systematically with clearly defined objectives, timelines, deliverables, and Key Performance Indicators (KPIs) to measure their impact on target beneficiary groups.

The Company shall, at the beginning of each financial year, review its on-going / existing programs and formulate an Annual Action Plan for the implementation of CSR projects and programs.

The Annual Action Plan shall be recommended by the CSR Committee and approved by the Board of Directors.

10. Allocation of Funds

The funds required for CSR activities shall be allocated from the profits of the Company. The Company shall spend, in every financial year, an amount of at least two per cent (2%) of the average net profits made during the three immediately preceding financial years. The average net profit shall be computed in accordance with the provisions of Section 198 of the Companies Act, 2013.

Where the Company has no profits in a given financial year, CSR spending shall not be mandatory; however, the Company may voluntarily choose to undertake and fund CSR activities.

Any unspent amount relating to an ongoing project shall be dealt with in accordance with section 135(6) of the Act and the CSR Rules.

11. Mode of Implementation

The Company may undertake CSR activities:

- a) directly by itself; or
- b) through one or more eligible implementing agencies permitted under the CSR Rules, including a section 8 company, registered public trust, registered society, government-established entity, or an entity established under an Act of Parliament / State Legislature, subject to satisfaction of the conditions prescribed under applicable law; or
- c) in collaboration with other companies, in such manner that each company is able to report separately on such projects.

Any implementing agency engaged by the Company shall, where required, be registered with the Central Government by filing Form CSR-1 and shall possess a valid CSR Registration Number.

The engagement with any implementing partner shall be subject to a thorough due diligence process to assess the credibility, track record, and governance standards of the organisation.

CSR projects may be implemented as annual projects or as ongoing projects.

For the purposes of this Policy, an 'ongoing project' means a multi-year project undertaken in fulfilment of the Company's 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.

12. EMPLOYEE PARTICIPATION

The CSR Committee may, from time to time, recommend the selection and implementation of CSR activities from among those enumerated in this Policy, and shall encourage employees to voluntarily participate in such activities towards the betterment and overall well-being of the communities served by the Company.

13. MONITORING AND REPORTING MECHANISM

The CSR Committee shall monitor the effective implementation of the Company's CSR activities on an ongoing basis, either directly, through an authorised representative, or through an independent agency, as it may deem fit.

The CSR Committee / Board / Designated persons for each CSR project or program shall supervise its execution and submit periodic progress reports containing details of implementation, fund utilisation, beneficiary outreach, and outcomes achieved to the CSR Committee of the Board.

The Board monitors and reviews the over all performance and impact of the CSR programmes, provides input and course corrections if required and satisfies itself that the CSR funds so disbursed are aligned to the CSR Policy of the Company and have been utilized for the purposes and in the manner as approved by it. The Director/CFO shall certify to the fact that CSR funds so disbursed have been utilized for the purposes and in the manner approved by the Board. The CSR team shall also institute appropriate governance systems to ensure that there are adequate oversight and checks and balance in the processes to ensure desired outcomes.

14. IMPACT ASSESSMENT

The Company shall undertake impact assessments of CSR projects through an independent agency, in compliance with the Companies (CSR Policy) Amendment Rules, 2021.

For projects below the applicable threshold, the Company may, at its discretion, engage the services of a professional or independent agency to undertake impact assessments on a periodic basis, as may be determined by the CSR Committee from time to time.

The findings of all impact assessments shall be placed before the CSR Committee and the Board of Directors, and shall be used to inform future program design, course corrections, and knowledge dissemination.

15. POLICY GUIDELINES AND REVIEW

This Policy has been formulated in accordance with the Companies Act, 2013 (as amended), the Companies (CSR Policy) Rules, 2014 (as amended), and relevant Clarifications and Circulars issued by the Ministry of Corporate Affairs from time to time.

However, if, due to subsequent changes in the law, a particular part thereof may become inconsistent with the law, in such case the provisions of the law will prevail.

The Corporate CSR team shall be the custodian of this Policy. Any amendments shall be proposed by the Corporate CSR team, recommended by the CSR Committee, and approved by the Board of Directors.

The Company shall make the disclosures required under the Act and the CSR Rules, including disclosure of the composition of the CSR Committee, this CSR Policy on the website of the Company, if any, and in the Board's Report / annual report on CSR, as applicable.

Sanjay Dutt

Managing Director and Chief Executive Officer

Date: June 30, 2026