

Corporate Social Responsibility Committee	
Ms. Ushma Sheth Sule	Chairman and Member
Mr. Hemant Jain	Member
Mr. Ravi A. Punjabi	Member

KRAUS CASUALS PRIVATE LIMITED

CIN: U14101MH2024PTC425636

Registered office Address: - Godown No.2, Punjab Foundry Compound, Opp. Classic Studio, Kasimira, Mira Bhayandar Road, Mira Road East, Thane- 401107, Maharashtra,

E-mail:- info@krausjeans.com, Tel No.:- 022-29451226/8433732233,

Website: - www.krausjeans.com

CORPORATE SOCIAL RESPONSIBILITY POLICY

INTRODUCTION:-

Corporate Social Responsibility (CSR) is the Company's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical.

Kraus Casuals Private Limited is committed to undertake CSR activities in accordance with the provisions of Section 135 of the Indian Companies Act, 2013 and related Rules.

Kraus Casuals Private Limited commits itself to contribute to the society in ways possible for the organization and has set up its committed core CSR team, as a means for fulfilling this commitment.

AIMS & OBJECTIVES:-

The objective of the policy is to actively contribute to the social, environmental and economic development of the society in which we operate.

DEFINITIONS:-

The terms defined in this CSR Policy shall have the meanings herein specified and terms not defined shall have the meanings as defined in the Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014 including any statutory modifications or re-enactments thereof.

“Act” means the Companies Act, 2013 including any statutory modification or re-enactment thereof.

“Associate Company” in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture Company.

Explanation: **“significant influence”** means control of at least twenty per cent of total voting power, or control of or participation in business decisions under an agreement.

“Average Net Profit” means profit calculated as per Section 198 of the Companies Act, 2013.

“Board” means the Board of Directors of the Company.

“Board's Report” shall mean report of the Board of Directors prepared in accordance with section 134(3) of the Companies Act, 2013.

“Company” means KRAUS CASUALS PRIVATE LIMITED.

KRAUS CASUALS PRIVATE LIMITED

CIN: U14101MH2024PTC425636

Registered office Address: - Godown No.2, Punjab Foundry Compound, Opp. Classic Studio, Kasimira, Mira Bhayandar Road, Mira Road East, Thane- 401107, Maharashtra,
E-mail:- info@krausjeans.com, Tel No.:- 022-29451226/8433732233,

Website: - www.krausjeans.com

“**CSR**” means Corporate Social Responsibility.

“**CSR activities**” means the activities or projects or programmes as recommended by the CSR Committee and approved by the Board, undertaken by the Company from time to time in any one or more of the areas falling under the Schedule VII to the Companies Act, 2013.

“**CSR Committee**” means the Committee of the Board constituted under section 135 of the Act for the purpose of administration of CSR activities, supervising the adherence of this CSR Policy and the matter incidental thereto.

“**CSR Policy**” means the Corporate Social Responsibility Policy as set out herein and as amended or modified from time to time.

“**CSR Rules**” means Companies (Corporate Social Responsibility) Rules, 2014.

“**Independent Director**” means a non-executive director of the Company within the meaning of section 2(47) of the Companies Act, 2013.

“**Holding Company**” means a Company within the meaning of section 2(46) of the Companies Act, 2013.

“**Net profit**” means the net profit of the Company as per its financial statements prepared in accordance with the applicable provisions of the Act but shall not include the following namely –

- (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.

“**Subsidiary Company**” means a Company within the meaning of section 2(87) of the Companies Act, 2013.

CSR ACTIVITIES:-

The Company shall undertake the activities as recommended by the CSR committee and approved by the Board in accordance with the provisions of Section 135 of the Companies Act, 2013 read with Schedule VII and Companies (CSR Policy) Rules, 2014 :-

- i. 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.

KRAUS CASUALS PRIVATE LIMITED

CIN: U14101MH2024PTC425636

Registered office Address: - Godown No.2, Punjab Foundry Compound, Opp. Classic Studio, Kasimira, Mira Bhayandar Road, Mira Road East, Thane- 401107, Maharashtra,
E-mail:- info@krausjeans.com, Tel No.:- 022-29451226/8433732233,

Website: - www.krausjeans.com

- 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 set-up 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 art and handicrafts.
- vi. 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.
- vii. Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports.
- viii. 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.
- ix. 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 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

KRAUS CASUALS PRIVATE LIMITED

CIN: U14101MH2024PTC425636

Registered office Address: - Godown No.2, Punjab Foundry Compound, Opp. Classic Studio, Kasimira, Mira Bhayandar Road, Mira Road East, Thane- 401107, Maharashtra,
E-mail:- info@krausjeans.com, Tel No.:- 022-29451226/8433732233,

Website: - www.krausjeans.com

in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

- x. Rural development projects.
- xi. Slum area development.
- xii. Disaster management, including relief, rehabilitation and reconstruction activities.

CSR COMMITTEE:-

Keeping in line with Section 135 of the Companies Act, 2013, the Board of Directors of the company has formed Corporate Social Responsibility Committee (hereinafter referred to as CSR Committee) to carry out following functions:-

- a. To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company in areas or subject, specified in Schedule VII;
- b. To recommend the amount of expenditure to be incurred on the activities referred to in clause (a);
- c. To monitor the Corporate Social Responsibility Policy of the Company from time to time.

CSR IMPLEMENTATION:-

1. The Board shall ensure that the CSR activities are undertaken by the company itself or through, –

- (a) 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
- (b) 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
- (c) any entity established under an Act of Parliament or a State legislature; or
- (d) 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, and having an established track record of at least three years in undertaking similar activities.

KRAUS CASUALS PRIVATE LIMITED

CIN: U14101MH2024PTC425636

Registered office Address: - Godown No.2, Punjab Foundry Compound, Opp. Classic Studio, Kasimira, Mira Bhayandar Road, Mira Road East, Thane- 401107, Maharashtra,

E-mail:- info@krausjeans.com, Tel No.:- 022-29451226/8433732233,

Website: - www.krausjeans.com

2. Every entity, covered above, who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar, and obtain a unique CSR Registration Number.

3. The Company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per the CSR policy as well as for capacity building of their own personnel for CSR.

4. The Company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules.

5. The Board shall satisfy itself/ or be satisfied that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management, in the absence of the Chief Financial Officer shall certify to the effect.

CSR FUND:-

In every Financial Year, the Company will spend least two per cent 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 years, in pursuance of its Corporate Social Responsibility Policy.

The surplus, if any, during any year arising out of the CSR projects or programs or activities shall not form part of the business profit of the Company and will be ploughed back into the CSR activities.

MONITORING THE CSR PROJECT:-

The Board or any other director as may be authorised by the Board shall periodically monitor the implementation of the projects / programs / activities undertaken by the Company. The board on a regular basis shall review the progress of CSR activities undertaken by the Company.

KRAUS CASUALS PRIVATE LIMITED

CIN: U14101MH2024PTC425636

Registered office Address: - Godown No.2, Punjab Foundry Compound, Opp. Classic Studio, Kasimira, Mira Bhayandar Road, Mira Road East, Thane- 401107, Maharashtra,

E-mail:- info@krausjeans.com, Tel No.:- 022-29451226/8433732233,

Website: - www.krausjeans.com

REPORTING:-

The Board's report shall include the following particulars:

- a. A brief outline of the Company's CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web- link to the CSR policy and projects or programs;
- b. The composition of the CSR Committee;
- c. Average net profit of the company for last three financial years;
- d. Prescribed CSR Expenditure (2% of the amount of the net profit for the last 3 financial years);
- e. Details of CSR spent during the financial year;
- f. In case the company has failed to spend 2% of the average net profit of the last three financial years, reasons thereof;
- g. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company.

WEBSITE DISCLOSURE:-

The Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on Company's website.

REVIEW OF POLICY:-

The CSR Policy will be reviewed by the Board of Directors from time to time or as may be recommended by the CSR Committee of the Company.

Document title	Corporate Social Responsibility Policy
Originally framed	12/05/2025
Last Revision Date	N.A
Authority approving the Policy	Board of Directors in Board meeting held on 12.05.2025