

# POLICY DOCUMENT ON CORPORATE SOCIAL RESPONSIBILITY



## **BIODEAL PHARMACEUTICALS LIMITED**

(formerly known as Biodeal Pharmaceuticals Private Limited)

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# **CORPORATE SOCIAL RESPONSIBILITY** **(CSR) POLICY**

## **I. SHORT TITLE:**

This policy in relation to the Corporate Social Responsibility ("**CSR**") of Biodeal Pharmaceuticals Limited (formerly known as Biodeal Pharmaceuticals Private Limited) is titled as the "**CSR Policy**" and shall include any alterations, amendments or modifications hereto from time to time.

## **II. VISION, STATEMENT, OBJECTIVE AND APPLICABILITY**

1. The CSR Policy sets out our commitment to ensuring that our activities extend beyond business and include initiatives and endeavors for the benefit and development of the community and society. The CSR Policy lays down the guidelines for undertaking programmes geared towards social welfare activities or initiatives.
2. This CSR Policy has been framed in accordance with the applicable provisions of the Companies Act, 2013 ("**Act**") and the rules issued thereunder.
3. Notwithstanding anything to the contrary contained in this CSR Policy but subject to applicable law, in the event that the Company fails to meet the thresholds set out under Section 135(1) of the Act for three consecutive financial years, it shall not be required to:
  - (i) Constitute/maintain the CSR Committee; and
  - (ii) Comply with the provisions of this CSR Policy

till such time as it again meets the criteria specified in Section 135(1) of the Act.

## **III. DEFINITION AND INTERPRETATION**

1. "**Board**" means the Board of Directors of the Company.
2. "**Company**" means Biodeal Pharmaceuticals Limited.
3. "**CSR Activities**" means such programs and projects as may be approved by the Board in terms of this CSR Policy.
4. "**CSR Committee**" means a committee constituted by the Board of Directors in terms of Section 135 of the Act and the CSR Rules.

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5. **"CSR Rules"** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.
  6. **"CSR Expenditure"** means the amount recommended by the CSR Committee to be incurred on the CSR Activities in India in terms of the Act and the CSR Rules as approved by the Board from time to time.
  7. **"Director"** means a member of the Board of the Company.
  8. **"Approved Budget"** shall mean the total budget as approved by the Board of the Company upon the recommendation of the CSR Committee, which is to be utilized for CSR Projects.
  9. **"CSR Annual Plan"** shall mean the annual plan detailing the CSR expenditure for the year.
  10. **"CSR Policy"** shall mean the present Corporate Social Responsibility Policy of the Company, which covers the activities to be undertaken by the Company as specified in Schedule VII to the Act and the CSR Expenditure thereon.
  11. **"CSR Projects" or "Projects"** means Corporate Social Responsibility projects/activities/ programs/ initiatives, instituted in India, either new or ongoing, and include, but is not limited to those undertaken by the Board in pursuance of recommendations of the CSR Committee as per the declared CSR.

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

#### IV. CSR COMMITTEE CONSTITUTION

1. The Committee members shall be appointed by resolution of the Board. Each member shall continue as a member until a successor is appointed.
2. Where a vacancy occurs at any time in the membership of the Committee, it may be filled by the Board, and shall be filled by the Board if the membership of the Committee is less than two (2) members as a result of the vacancy.
3. The Board, or in the event of its failure to do so, the Committee, shall appoint a Chair from among the Committee members. If the Chair of the Committee is not present at any meeting of the Committee, the Chair of the meeting shall be chosen by the Committee from among the members present.
4. The Chair presiding at any meeting of the Committee shall have a vote in all matters considered by the Committee. In the event of a tie the motion is defeated.
5. The Committee shall assist with deliberations required for the fulfillment of the Board's mandate and those specific responsibilities and duties assigned to the Committee; however, unless specifically stated otherwise, the Committee shall

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act in advisory capacity only recommending decisions to the Board for approval.

6. At any point of time, the reconstitution of the corporate social responsibility committee of the company can be done without changing the policies of the committee and no amendment will be required to be done in the same.

#### **ROLE OF THE CSR COMMITTEE**

- i) Draft the CSR policy and recommend the same to the Board for approval which shall indicate the activities to be undertaken by the company.
- ii) Recommend the amount of expenditure to be incurred on the activities mentioned in point no. (i).
- iii) Monitor the Corporate Social Responsibility Policy of the company from time to time.
- iv) Review and recommend any new CSR initiatives to be taken up by the company.
- v) Review the progress of CSR projects already undertaken by the company and the utilization of budgets for each such projects.
- vi) Recommend the CSR Report to be included in the board's report.
- vii) Review and recommend any amendments to be made in the CSR policy of the Company.
- viii) To carry such other functions as may be delegated to it by the board relating to CSR activities of the company.

#### **MEETINGS**

1. A meeting of the Committee may be called by the Chair of the Committee or by any two (2) members of the Committee.
2. A quorum for meetings shall be two (2) directors present in person or by telephone or other telecommunications device that permits all persons participating in the meeting to speak and hear one another.
3. Reasonable notice, preferably (7) days before the meeting, shall be given in writing, by e-mail, by facsimile communication or by hand delivery to each member of the Committee, however if all the members of the committee permit, the meeting of the committee shall be called on shorter notice.
4. The agenda and associated material shall be sent to each member of the Committee prior, preferably seven (7) days, to the time for such meeting.
5. A director may in any manner waive a notice of meeting, and attendance of a director at the meeting is a waiver of notice of the meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not properly called.
6. The Committee shall have the right to determine who shall and shall not be present at any part of the meetings of the Committee, and may hold in camera sessions.

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## **V. CSR EXPENDITURE**

1. The Company shall spend at least 2% (two percent) of average Net Profits of the Company made during the three immediately preceding financial years in accordance with the Act and the Rules and the CSR Policy.
2. The CSR Committee shall recommend the manner in which the CSR Expenditure shall be incurred in a year, in accordance with the Act and the Rules and the CSR Policy.
3. The Board shall be responsible for sanctioning the CSR Expenditure and along with the CSR Committee responsible for taking steps to ensure that the amount for the CSR Expenditure is available to the Implementation Group for application towards the CSR Activities.
4. Any surplus arising out of the CSR Activities shall not form part of the business profit of the Company and may only 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.
5. In order to count towards CSR Expenditure, CSR Activities must be undertaken in compliance with the applicable laws and shall not include the following:
  - (i) activities undertaken in pursuance of normal course of business of the company 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;
  - (ii) contribution of any amount directly or indirectly to any political party under Section 182 of the Act;
  - (iii) activities benefitting employees of the company as defined in clause (k) of Section 2 of the Code on Wages, 2019 (29 of 2019);
  - (iv) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services; and
  - (v) activities carried out for fulfilment of any other statutory obligations under any law in force in India.
6. The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the financial year.

## **VI. CSR ACTIVITIES**

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



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- (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, woman, 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 back ward groups;
  - (iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, 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 arts and handicrafts;
  - (vi) Measures for the benefit of armed forces veterans, war windows 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 recognized 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 Government for social-economic development and relief and welfare of the Scheduled Castes, the Scheduled 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

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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 purpose of this item, the item 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under law for the time being in force;

- (xii) Disaster management including relief, rehabilitation and reconstruction activities; and
- (xiii) Any other project as may be specified under Schedule VII of the Companies Act, 2013, from time to time.

2. The Board shall ensure that appropriate designated staff or personnel provide adequate assistance (viz. data collection, survey, quotations and costs involved etc.) to the CSR Committee to enable it to make necessary recommendations to the Board. For this purpose, the CSR Committee may also approach external consultants for necessary assistance as it may deem fit at such costs as may be approved by the Board.

3. The following details of any CSR Activities to be undertaken by the Company shall be presented to the Board by the CSR Committee along with its recommendations:

- (i) The list of CSR projects or programmes to be undertaken in areas or subjects specified in Schedule VII of the Act;
- (ii) The objectives and expected results of the CSR Activity;
- (iii) The relevant sector and the nature of the CSR Activity;
- (iv) The focus area/ location for implementation of the CSR Activity;
- (v) The modalities of utilisation of funds and amount to be allocated towards the CSR Activity;
- (vi) The implementation schedules for the projects or programmes with indicative timelines for completion of the CSR Activity;
- (vii) The manner of execution - whether the CSR Activity should be undertaken by the Implementation Group or any Implementing Agency or in collaboration with any other company;
- (viii) Monitoring and reporting mechanism;
- (ix) Details of need and impact assessment, if any, for the projects undertaken by the company; and
- (x) Such other details as it may deem necessary.

4. In case any of the CSR Activities to be undertaken are anticipated to be long term i.e. an ongoing project being of a term of 3 (three) years excluding the financial year in which it was commenced, then a detailed estimate on implementation schedule or milestones should be submitted by the CSR Committee to the Board.

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5. On the recommendations of the CSR committee, the Board shall approve the CSR activities of the company for a given financial year.

## **VII. REPORTING AND RECORD KEEPING**

1. The CSR Committee shall maintain proper minutes of all its meetings.
2. The Board's report of the Company shall include an annual report on CSR containing the particulars set out in Annexure A to this CSR Policy and such other details as may be prescribed from time to time under the Act and the CSR Rules.
3. In respect of the reporting, the Board will be responsible to ensure that:
  - (i) The report of the Board includes the annual report on CSR Activities of the Company and sets out the requisite information in terms of the Act and the Rules;
  - (ii) The contents of the CSR Policy along with composition of the CSR committee, and projects approved by the Board are also made available on the website (if any) of the Company.
  - (iii) In case of failure to ensure the minimum CSR Expenditure, detailed reasons for the same are adequately disclosed in the Board Report.

## **VIII. AMENDMENT**

The Board of the Company may, subject to compliance with applicable law, at any time alter, amend or modify the CSR Policy as it deems fit to comply with the statutory obligation of the Company to undertake the CSR Activities.

## **IX. RETENTION OF DOCUMENTS**

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of seven years or as may be approved by the board in their meeting.

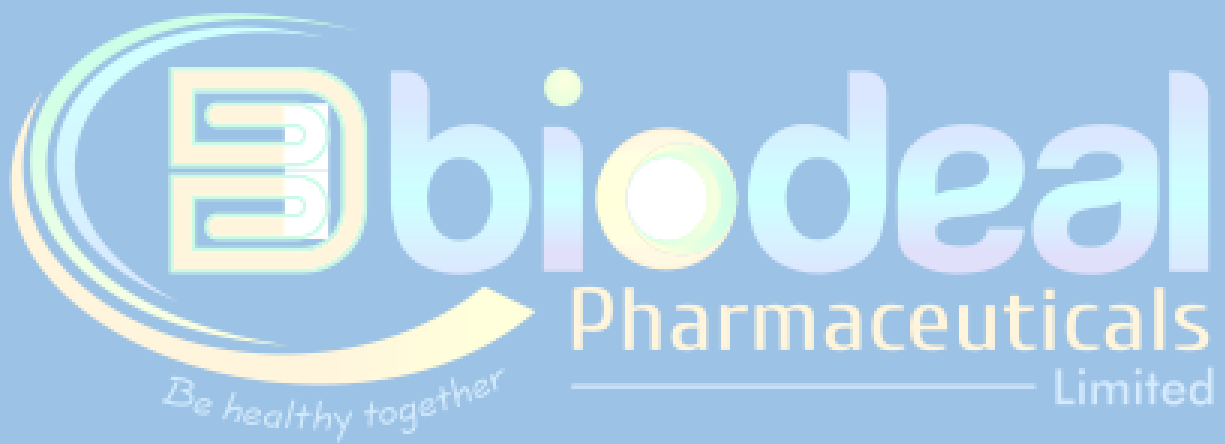
## **X. AMENDMENTS**

The Company reserves its right to amend or modify the committee or Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and directors unless the same is notified to the Employees and directors by replacing the Policy with amended one on website of the Company.



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**Mr. Dev Datt**  
**DIN - 09129131**  
**Chairman**  
**Corporate Social Responsibility Committee**



**[Annexure -A]**

**Format for the Annual Report on CSR Activities to be Included in the Board's Report For Financial Year Commencing on or After 1st Day of April, 2020**

1. Brief outline on CSR Policy of the Company.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1			
2			
3			
	<b>Total</b>		

6. Average net profit of the company as per section 135(5).

7. (a) Two percent of average net profit of the company as per section 135(5)

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.

(c) Amount required to be set off for the financial year, if any

(d) Total CSR obligation for the financial year (7a+7b-7c).

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the	Amount Unspent (in Rs.)	
	Total transferred to CSR Account as per section 135(6).	Amount Unspent as per section 135(6).
		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).



1.								
2.								
3.								
	<b>Total</b>							

(d) Amount spent in Administrative Overheads

(e) Amount spent on Impact Assessment, if applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.							
2.							
3.							
	Total						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting year.	Cumulative amount spent at the end of reporting Financial	Status of the project - Completed /Ongoing.

						Financial Year (in Rs.)	Year. (in Rs.)	
1								
2								
3								
	Total							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

**(asset-wise details).**

- Date of creation or acquisition of the capital asset(s).
- Amount of CSR spent for creation or acquisition of capital asset.
- Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

Sd/- (Chief Executive Officer or Managing Director or Director).	Sd/- (Chairman Committee).	CSR	Sd/- [Person specified under clause (d) of sub-section (1) of section 380 of the Act] (Wherever applicable).
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