

LORD'S MARK INDUSTRIES LIMITED

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

CIN: L35103MH1979PLC021614

1. PREAMBLE

Lord's Mark Industries Limited ("Company") recognises its responsibility towards society and the environment in which it operates. The Company is committed to conducting its business in a responsible, ethical and sustainable manner and to contributing to the well-being of communities and stakeholders.

This Corporate Social Responsibility Policy ("CSR Policy" or "Policy") sets out the framework for the identification, formulation, implementation, monitoring and reporting of CSR activities undertaken by the Company in accordance with Section 135 of the Companies Act, 2013 ("Act"), the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules"), Schedule VII to the Act, and amendments thereto from time to time.

2. OBJECTIVES

- To contribute meaningfully to the social and economic development of communities.
- To support initiatives relating to preventive healthcare, sanitation, community welfare and other eligible activities under Schedule VII to the Act.
- To undertake CSR activities in a transparent, accountable and sustainable manner.
- To create measurable and sustainable social impact through appropriate CSR programmes and projects.

3. CSR VISION

The Company seeks to be a responsible corporate citizen by supporting initiatives that improve the quality of life of communities, promote health and sanitation, and contribute to inclusive and sustainable development.

4. CSR FOCUS AREAS

Subject to the provisions of Schedule VII to the Act and applicable rules, the Company may undertake CSR projects and programmes in areas including:

- Promoting healthcare, including preventive healthcare, medical assistance and health awareness.
- Sanitation, hygiene, safe drinking water and related community infrastructure.
- Community welfare and development programmes for disadvantaged and vulnerable sections of society.
- Education, skill development, livelihood enhancement and other activities falling within Schedule VII.
- Environmental sustainability, ecological balance, conservation of natural resources and other eligible environmental initiatives.
- Any other activity or subject falling within Schedule VII to the Act, as amended from time to time.

5. CSR GOVERNANCE

The Board of Directors shall have overall responsibility for ensuring compliance with the CSR provisions applicable to the Company. The CSR Committee shall assist the Board in formulating, recommending, implementing and monitoring the CSR Policy and CSR projects.

The Company shall maintain appropriate records and disclosures relating to CSR activities and expenditure and shall undertake such reporting as may be required under applicable law.

6. COMPOSITION OF CSR COMMITTEE

The CSR Committee shall be constituted and reconstituted by the Board from time to time in accordance with Section 135 of the Act and the applicable CSR Rules.

Sr. No.	Name of Member	Category / Nature of Directorship	Position
1	Mr. Sachidanand Hariram Upadhyay	Executive Director	Chairperson
2	Mr. Govind Singh Bhati	Independent Director	Member
3	Mr. Vinay Benigopal Sarda	Executive Director	Member

7. ROLE AND RESPONSIBILITIES OF THE CSR COMMITTEE

- Formulate and recommend the CSR Policy and any amendments thereto to the Board.
- Recommend the CSR activities, projects and programmes to be undertaken by the Company.
- Recommend the amount of expenditure to be incurred on CSR activities, in accordance with applicable law.
- Monitor the implementation of CSR projects and programmes approved by the Board.
- Review the progress and utilisation of CSR funds and recommend corrective measures, wherever required.
- Undertake such other functions and responsibilities as may be prescribed under applicable law or assigned by the Board.

8. IMPLEMENTATION OF CSR ACTIVITIES

CSR activities may be undertaken directly by the Company or through eligible implementing agencies permitted under applicable law. The Company shall conduct appropriate due diligence before engaging any implementing agency and shall ensure that projects are implemented in accordance with the approved CSR Policy and applicable statutory requirements.

The Company may enter into arrangements, agreements or other appropriate documentation with implementing agencies, where required, to define the scope, deliverables, monitoring mechanism and reporting requirements of CSR projects.

9. CSR EXPENDITURE

The Company shall endeavour to spend the prescribed CSR amount in accordance with Section 135 of the Act and the applicable CSR Rules. CSR expenditure shall be incurred only on eligible activities and projects falling within the permitted scope of Schedule VII and applicable law.

Any treatment of unspent CSR amounts, excess CSR expenditure, set-off, administrative overheads, impact assessment expenditure or other permitted adjustments shall be undertaken strictly in accordance with applicable provisions.

10. MONITORING AND EVALUATION

The CSR Committee shall monitor the progress of CSR projects on a periodic basis. The Company may use project reports, utilisation certificates, field reviews, outcome indicators and other appropriate mechanisms to assess implementation and impact.

Where considered appropriate, the Company may undertake impact assessment or obtain independent evaluation in accordance with applicable law.

11. ANNUAL ACTION PLAN

The CSR Committee shall formulate and recommend to the Board an annual action plan containing the matters prescribed under applicable law, including the list of CSR projects or programmes, manner of execution, implementation schedule, modalities of utilisation of funds, monitoring and reporting mechanism, and details of need and impact assessment, wherever applicable.

12. REPORTING AND DISCLOSURE

The Company shall make CSR disclosures in the Board's Report and on its website to the extent required under the Act, CSR Rules, SEBI regulations and other applicable laws. The Company shall also disclose the CSR Policy, composition of the CSR Committee and CSR projects approved by the Board as required.

The CSR Policy shall be made available on the Company's website under the appropriate Investor Relations / Corporate Governance / Policies section.

13. EXCLUSIONS

CSR funds shall not be used for activities that are not eligible under Section 135, the CSR Rules or Schedule VII. Activities undertaken in pursuance of the normal course of business, political contributions, activities benefiting employees exclusively, sponsorship activities undertaken for deriving marketing benefits, and activities otherwise excluded by applicable law shall not be treated as CSR expenditure, except to the extent specifically permitted by law.

14. AMENDMENTS

The CSR Policy may be amended, modified or reviewed by the Board on the recommendation of the CSR Committee or otherwise, to ensure continued alignment with applicable law, regulatory requirements and the Company's CSR objectives.

15. EFFECTIVE DATE

This CSR Policy shall be effective from the date approved by the Board of Directors and shall remain in force until amended or superseded by the Board.

16. CSR COMMITTEE - WEBSITE DISCLOSURE

For website disclosure, the following details shall be maintained and updated whenever there is a change in the composition of the CSR Committee:

Name of Member	Category	Position	DIN
Mr. Sachidanand Hariram Upadhyay	Executive Director	Chairperson	01631728
Mr. Govind Singh Bhati	Independent Director	Member	08038296
Mr. Vinay Benigopal Sarda	Executive Director	Member	07586783

Note: The above composition is based on the composition provided for the Company's CSR Committee. Any subsequent appointment, resignation, cessation or change in designation should be reflected on the website and in the relevant statutory disclosures.

For **Lord's Mark Industries Limited**

(Formerly known as **Lords Mark India Limited** and Kratos Energy & Infrastructure Limited)


Mr. Sachidanand Hariram Upadhyay
Managing Director
(DIN No: - 01631728)