



CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

UNISPACEGLOBAL INDIA PRIVATE LIMITED

(CIN: U45309MH2021FTC358755)

Original Effective Date: November 26, 2025

Version: 1.0

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DOCUMENT CONTROL

Version History

Version No.	Date of Approval	Description of Change	Approved By
1.0	26 November 2026	Original Policy Adoption (First Obligation FY 2025)	Board of Directors

Policy Custodian

Role	Responsibility
Author	Compliance / Legal Department
Reviewer	Board of Directors (Acting as CSR Committee)
Approver	Board of Directors

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1. PREAMBLE AND INTRODUCTION

1.1. Context

UnispaceGlobal India Private Limited (hereinafter referred to as "the Company") recognizes that business enterprises are economic organs of society and draw on societal resources. We believe that a company's performance must be measured not only by its financial results but also by its contribution towards building economic, social, and environmental capital.

1.2. Statutory Requirement

This Policy is framed in accordance with Section 135 of the Companies Act, 2013 ("the Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules"), as amended from time to time. The Company has become obligated to comply with these provisions for the first time during the Financial Year 2025.

1.3. Objective

The objective of this Policy is to:

- Lay down guidelines for the proper execution of CSR activities to support the sustainable development of society³.
- Ensure that the Company's social projects are aligned with the activities specified in Schedule VII of the Companies Act, 2013⁴.
- Establish a mechanism for monitoring and reporting CSR activities.

2. DEFINITIONS

In this Policy, unless the context otherwise requires:

- **"Act"** means the Companies Act, 2013.
- **"Corporate Social Responsibility (CSR)"** means the activities undertaken by a Company in pursuance of its statutory obligation laid down in Section 135 of the Act in accordance with the provisions contained in these rules, but shall not include activities undertaken in pursuance of the normal course of business of the company.
- **"Net Profit"** means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include any profit arising from any overseas branch or any dividend received from other companies in India.



- **"Ongoing Project"** means a multi-year project undertaken by the Company in fulfillment of its CSR obligation having a timeline not exceeding three years excluding the financial year in which it was commenced.
- **"Administrative Overheads"** means the expenses incurred by the Company for general management and administration of CSR functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular CSR project or program.

3. GOVERNANCE STRUCTURE

3.1. Exemption from Constitution of CSR Committee

Pursuant to Section 135(9) of the Companies Act, 2013, where the amount to be spent by a Company does not exceed Fifty Lakh Rupees (₹ 50,00,000), the requirement to constitute a Corporate Social Responsibility Committee shall not be applicable.

As UnispaceGlobal India Private Limited's CSR obligation is currently below this threshold, the functions of the CSR Committee shall be discharged by the **Board of Directors** of the Company.

3.2. Roles and Responsibilities of the Board

The Board of Directors ("The Board") shall be responsible for:

- **Policy Approval:** Approving this CSR Policy and ensuring it indicates the activities to be undertaken by the Company in areas specified in Schedule VII of the Act.
- **Budget Approval:** Approving the annual budget and expenditure to be incurred on CSR activities.
- **Implementation:** Ensuring that the activities included in the CSR Policy are undertaken by the Company.
- **Disclosure:** Disclosing the content of the Policy in its Board Report and placing it on the Company's website.
- **Monitoring:** Monitoring the implementation of the CSR projects and ensuring funds are utilized for approved purposes.



4. CSR BUDGET AND RESOURCES

4.1. Annual CSR Spend

For every financial year, the Company shall spend at least two per cent (2%) of the average net profits of the Company made during the three immediately preceding financial years.

4.2. Administrative Overheads

The Company may incur administrative overheads for the general management of CSR functions, provided that such expenses shall not exceed five per cent (5%) of the total CSR expenditure for the financial year.

4.3. Surplus Arising from CSR

Any surplus arising out of the approved CSR projects or programs shall not form part of the business profit of the Company. Such surplus shall be:

- Ploughed back into the same project; or
- Transferred to the Unspent CSR Account; or
- Transferred to a Fund specified in Schedule VII within 6 months of the expiry of the financial year.

4.4. Excess Expenditure (Set-off)

If the Company spends an amount in excess of the requirements provided under the Act, such excess amount may be set off against the requirement to spend up to immediately succeeding three financial years, subject to the approval of the Board.

5. FOCUS AREAS (SCHEDULE VII ACTIVITIES)

The Company shall undertake CSR activities in one or more of the following areas as specified in **Schedule VII** of the Companies Act, 2013 (as amended from time to time):

1. **Eradicating Hunger and Poverty:** Projects for eradicating hunger, poverty, and malnutrition; promoting health care (including preventive health care) and sanitation; and making available safe drinking water.
2. **Education and Livelihood:** Promoting education, including special education and employment-enhancing vocation skills especially among children, women, elderly, and the differently-abled.



3. **Gender Equality:** Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers, and measures for reducing inequalities faced by socially and economically backward groups.
4. **Environmental Sustainability:** Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources, and maintaining the quality of soil, air, and water.
5. **Heritage and Culture:** Protection of national heritage, art, and culture including restoration of buildings/sites of historical importance and works of art; setting up public libraries.
6. **Armed Forces Veterans:** Measures for the benefit of armed forces veterans, war widows, and their dependents.
7. **Sports Promotion:** Training to promote rural sports, nationally recognized sports, Paralympic sports, and Olympic sports.
8. **Contribution to Prime Minister's Relief Fund:** Contribution to the Prime Minister's National Relief Fund (PMNRF) or PM CARES Fund or any other fund set up by the Central Government for socio-economic development.
9. **Technology Incubators:** Contributions to incubators or R&D projects in the field of science, technology, engineering, and medicine funded by the Central or State Government or PSUs.
10. **Rural & Slum Development:** Rural development projects and slum area development.
11. **Disaster Management:** Disaster management, including relief, rehabilitation, and reconstruction activities.

Exclusions:

The following shall not be considered as CSR activities:

- Activities undertaken in the normal course of business.
- Contributions to political parties.
- Activities benefiting only employees of the Company and their families.
- Activities undertaken outside India.



6. IMPLEMENTATION STRATEGY

6.1. Mode of Implementation

The Board may decide to undertake CSR activities through any of the following modes:

- **Direct Implementation:** By the Company itself using its own personnel and resources.
- **Implementing Agencies:** Through a company established under Section 8 of the Act, or a registered public trust or a registered society, registered under Section 12A and 80G of the Income Tax Act, 1961, as amended from time to time.

6.2. Criteria for Implementing Agencies

If the Company decides to use an external Implementing Agency, it must ensure that the agency:

- Has a unique **CSR Registration Number** (Form CSR-1) issued by the Ministry of Corporate Affairs.
- Has an established track record of at least **three years** in undertaking similar activities (unless the entity is established by the Company itself).
- Possesses valid registrations under Section 12A and 80G of the Income Tax Act.

6.3. Collaboration

The Company may collaborate with other companies for undertaking projects or programs in such a manner that the CSR Committees (or Boards) of respective companies are in a position to report separately on such projects.

7. MONITORING AND REPORTING FRAMEWORK

7.1. Monitoring Mechanism

The Board shall institute a transparent monitoring mechanism for the implementation of CSR projects⁴⁴. This includes:

- **Periodic Review:** The Board shall review the progress of CSR activities annually or at such frequency as it deems fit.



- **Utilization of Funds:** The Chief Financial Officer (or person responsible for financial management) shall certify that the funds disbursed have been utilized for the purposes and in the manner approved by the Board.
- **Site Visits:** The Company may carry out site visits to verify the physical progress of projects.

7.2. Reporting

- **Annual Report:** The Board's Report shall include an **Annual Report on CSR** containing particulars specified in the CSR Rules (e.g., average net profit, prescribed expenditure, details of projects).
- **Website Disclosure:** The Company shall disclose the contents of this Policy and the projects approved by the Board on the Company's website, if any.
- **Reason for Non-Compliance:** If the Company fails to spend the prescribed amount, the Board shall specify the reasons for not spending the amount in its report.

8. TREATMENT OF UNSPENT AND SURPLUS FUNDS

8.1. Unspent Amount regarding Ongoing Projects

Any amount remaining unspent pursuant to any ongoing project shall be transferred by the Company within a period of 30 days from the end of the financial year to a special account to be opened in that behalf for that financial year in any scheduled bank to be called the "Unspent Corporate Social Responsibility Account". Such amount shall be spent within a period of three financial years from the date of such transfer.

8.2. Unspent Amount regarding Other Projects

Any unspent amount that does not relate to any ongoing project shall be transferred to a Fund specified in Schedule VII (e.g., PM National Relief Fund, Clean Ganga Fund) within a period of 6 months of the expiry of the financial year.

9. GENERAL PROVISIONS AND AMENDMENTS

9.1. Compliance with Law

In the event of any conflict between the provisions of this Policy and the Companies Act, 2013 or the CSR Rules, the provisions of the Act/Rules shall prevail.



9.2. Amendments

The Board of Directors reserves the right to amend, modify, or cancel this Policy in whole or in part, at any time, to ensure it remains compliant with applicable laws and aligned with the Company's objectives.

Approved by the Board of Directors
UnispaceGlobal India Private Limited

Place: Mumbai
Date: 26-11-2025

