



ROYAL CANIN INDIA PRIVATE LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

[Pursuant to Section 135 of the Companies Act, 2013, read with Schedule VII of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014]

SHORT TITLE AND APPLICABILITY

1. This policy, which encompasses the philosophy of Royal Canin India Private Limited (“**Company**”) for delineating its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare and sustainable development of the community at large.
2. The policy with respect to the Corporate Social Responsibility (“**CSR Policy**”) shall apply to all initiatives and activities under CSR that are to be undertaken by the Company.
3. The CSR Policy shall operate as the guideline of the Company for the purposes of Section 135 of the Companies Act, 2013, and the Rules made thereunder, as shall be amended from time to time.

VISION AND OBJECTIVE

In alignment with its vision, the Company, through its CSR initiatives is committed to continue to enhance value creation in the society and in the community in which it operates, through its services, conduct and initiatives, so as to promote sustained growth for the society and community, in fulfillment of its role as a socially responsible corporate.

The objectives of the CSR Policy are to:

1. Ensure an increased commitment at all levels in the organization, to operate its business in an economically, socially and environmentally sustainable

Royal Canin India Private Limited

Reg. office address :1401 & 1402, “F” Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number (CIN): U52209MH2006PTC165107



manner, while recognizing and addressing the concerns and interests of all its stakeholders.

2. To directly or indirectly take up activities, projects and programs that benefit the communities and the inhabitants in and around its work centers, comprising of rural and tribal India belonging to the weaker section of the society with no access to basic amenities, which would, in a long run, result in enhancing the quality of life and the economic well-being of the local populace.
3. To generate, through its CSR initiatives, goodwill for the Company within the community wherein it operates which would help reinforce a positive image of the Company as a socially responsible corporate entity.

CSR PROJECTS / PROGRAMES

1. The CSR projects and programs to be undertaken by the Company shall include activities falling within the preview of schedule VII of the Companies Act, 2013. These programs will be executed by the Company and where appropriate in partnership with local government, various NGO partners, service providers and others.
2. The Company proposes to serve the society by undertaking CSR projects/ programs by proactively responding to the needs of the community preferably in the economic proximity of the Company's operations.
3. The Board would strive to implement this CSR Policy thus helping realize the aforesaid vision of the Company.

CSR COMMITTEE:

As per the section 135(9) of the Companies Act, 2013, if an amount to be spent by a company on CSR activities under section 135(5) does not exceed Rupees fifty lakh rupees, the requirement under section 135(1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under the section 135 shall be discharged by the Board of Directors of the

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number [CIN]: U52209MH2006PTC165107



company. Currently the CSR expenditure applicable to the Company is less than the threshold limit of Rupees Fifty lakh and the Company does not foresee the same will be breached in coming few years. Hence, in view of this till the time it is not mandatory to constitute a CSR Committee, all the functions related to CSR will be performed by the Board of Directors of the Company.

In case after few years, if the requirement to constitute a CSR committee arises, the quorum, membership and the decision making power of the committee will be subject to the approval of the Board of Directors of the Company and the Committee will have the similar rights as of Board of Directors of the Company with respect to CSR.

ROLE AND RESPONSIBILITY OF THE BOARD:

The Board of Directors will be responsible for CSR initiatives, Annual Action Plan, Supervising the activities and complying such other requirements of Law. The CSR policy and programs shall be implemented, managed and supervised by the Board. The Board shall *inter alia* carry out following functions:

1. Formulate and approve the CSR policy indicating the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013 including such other projects, programs, areas etc. as may be specified by the Ministry of Corporate Affairs or any other government authorities from time to time.
2. Identify the CSR Projects or Programs to be taken up by the Company either directly or through Implementing Agencies as defined under CSR Rules.
3. Approve the CSR projects or programs proposed to be taken up by the Company each year.
4. Define and monitor the Budgets for carrying out the Projects or Programs.
5. Approve the amount of expenditure for the CSR activities.
6. Ensure that the CSR activities / projects do not include activities undertaken in pursuance of normal course of business of the Company.
7. Monitor and Review the implementation of the CSR Policy.

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number (CIN): U52209MH2006PTC165107



8. The Company recognizes that the period of implementation of its multi year / on going CSR projects can extend over several years depending upon the expected outcomes/ impact thereof.
9. The Board shall ensure that the administrative overheads shall not exceed 5% of the total CSR expenditure of the company for the financial year. Administrative overheads means the expenses incurred by the company for general management and administration of CSR functions in the company but does not include expenses directly incurred for designing, implementation, monitoring and evaluation of a particular CSR project or program.
10. Each long-term project will be broken up into annual targets and activities to be implemented sequentially on a yearly basis, and the budget would have to be allocated for the implementation of these activities and achievement of targets set for each successive year, till the final completion of the project.
11. Place the CSR Policy of the Company on the Company's website.
12. Formulating and approving an Annual Action Plan framed in pursuance of this CSR Policy.
13. In case of any change in the Rules, recommend the amendment to the CSR Policy which may be amended vide a Board resolution with the consent of all the Board members.

PROJECT IDENTIFICATION AND IMPLEMENTATION:

1. The Company proposes to serve the society by undertaking CSR projects / programs and proactively responding to the needs of the community preferably in the economic proximity of the Company's operations and majorly in the area of animal welfare. The CSR activities shall be undertaken within the territory of the Republic of India.
2. The Board is encouraged to suggest and implement CSR activities in the targeted fields, with a view to making a meaningful contribution.
3. The Policy will be strictly implemented in compliance and consonance with the Rules, as prescribed under the Companies Act, 2013.
4. The Policy will be effective from 17th September 2021

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number (CIN): U52209MH2006PTC165107



5. The activities enumerated in this Policy in no way limit the scope or ambit of the said policy with regards to projects or activities undertaken by the Company in the present and future.
6. Nothing in this policy shall limit, inhibit or hinder Company's right to enter into a partnership / alliance / collaboration with any Organization / individual / group of individuals/ undertaking social welfare activities and the like. However, any alliance / partnership / collaboration with any party will have to have prior approval of the Board of Directors.
7. The funds allocated for the CSR Activities would comply with the Companies Act, 2013 which currently amount to a minimum 2% of the Average Net Profit of the Company made during the three immediately preceding financial years.
8. The Board will arrange to document the expenditure on CSR Activities.
9. The Board intends to focus on contributing as per below mentioned CSR Activities: -
 - promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
 - 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;
 - 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;
 - 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;
 - 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;

Royal Canin India Private Limited

Reg. office address :1401 & 1402, “F” Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number (CIN): U52209MH2006PTC165107



- 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;
 - training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports;
 - 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;
 - 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;
 - 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 in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).
 - rural development projects; and
 - disaster management, including relief, rehabilitation and reconstruction activities.
10. The above fields are indicative and not exclusive and will be detailed and covered in the annual report. In addition to above the Company may adopt one or more of the CSR projects / programs / activities as prescribed by applicable laws, including Schedule VII of the Act, as amended from time to time.

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number (CIN): U52209MH2006PTC165107



ANNUAL ACTION PLAN:

The Board shall formulate and approve, an Annual Action Plan in pursuance of this CSR policy, which shall include the following, namely:

1. The list of CSR Projects or Programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act and in the manner as more specifically specified in pointer 'implementation' above;
2. In case the CSR activities are carried out through any Implementing Agency the Board shall take necessary confirmation and review reports ensuring activities are carried out as planned and the funds are spent on the areas and activities as committed;
3. The modalities of utilisation of funds and implementation schedules for the Projects or Programs;
4. Monitoring and reporting mechanism for the Projects or Programs; and
5. Details of need and impact assessment, if any, for the Projects undertaken by the Company.
6. Provided that Board may alter such plan at any time during the financial year, based on the reasonable justification to that effect.

FINANCIAL OUTLAY FOR CSR ACTIVITIES:

1. Every year, the Company shall with the approval of its Board of Directors make a budgetary allocation for CSR activities/ projects for the year. The budgetary allocation will be based on the profitability of the Company and the requirements of applicable laws.

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063

Tel No. : 022-61960200 Website : www.royalcanin.in

Corporate Identity Number (CIN): U52209MH2006PTC165107



2. The Company expects to spend the budgeted amount allocated for CSR activities/ projects planned for each financial year, within that year. If for any reason, the budget of a year remains unutilised, the unspent CSR amount shall be transferred by the Company to any fund included in Schedule VII of the Act until a defined fund is specified for the purposes of sub-section (5) and (6) of Section 135 of the Act. The Board of Directors will disclose the reasons for not being able to spend the entire budgeted amount on the CSR activities as planned for that year in the Boards' Report of the Company.
3. Any surplus arising out of the CSR activities, projects or programs shall not form part of the business profits of the Company. It shall be ploughed back into the same project or transfer it to Unspent CSR Account and spent in accordance to this CSR Policy/ Annual Action Plan/ Schedule VII of the Act within a period of six months of the expiry of the financial year.
4. Excess amount spent towards CSR can be carry forwarded/set off upto immediate succeeding three financial years subject to the Board complying with the prescribed conditions under the Act;
5. Any amount remaining unspent pursuant to any ongoing project, undertaken by a company in pursuance of its CSR Policy shall be transferred by the company to the unspent CSR Account as may be set up by the government at the end of the third year.

MONITORING AND REPORTING:

1. The Board of Directors of the Company shall report in the Board's Report a detailed description as per the prescribed format, of the CSR activities undertaken and status update thereof.
2. The Board is responsible for undertaking the CSR activities and ensuring that the CSR Budget is utilized as per the statutory requirement.

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number (CIN): U52209MH2006PTC165107



3. The person responsible for the financial management of the Company shall certify and confirm to the Board that the funds disbursed for CSR activities are utilized in the manner as approved by the Board;
4. During every financial year, the Board will meet at as when required for the purpose of undertaking overview of the CSR activities. The Board shall review and discuss the scope of the activities or programs or projects those were undertaken during the financial year as a part of the company's CSR activities/projects. The Board of Directors of the Company shall from time-to-time review CSR activities of the Company.
5. The Company may engage International Organization for designing, monitoring and evaluation of CSR projects/programs as per its CSR policy as well as for capacity building of their own personnel for CSR.
6. In case of the ongoing project, the Board of a Company shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any for smooth implementation of the project within the overall permissible limit.

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai – 400 063

Tel No. : 022-61960200 Website : www.royalcanin.in

Corporate Identity Number (CIN): U52209MH2006PTC165107



AMENDMENTS TO THE POLICY

The Company is committed to continuously reviewing and updating its policies and procedures. Therefore, said CSR Policy would be subject to modification. Any amendment of any provision of the said Policy shall be approved in writing by the Company's Board and promptly disclosed on the Company's website and in applicable regulatory filings pursuant to applicable laws and regulations, together with details about the nature of the amendment.

CONTACT

For queries related to the CSR Policy, contact:
Mr. Govind Suryawanshi, Director
Royal Canin India Private Limited
1401 & 1402, 14th Floor, F Wing, Lotus Corporate Park,
Graham Firth Compound, Western Express Highway,
Goregaon (East), Mumbai - 400063, Maharashtra, India.
Tel: 022 - 2660 5242
E-mail id: Govind.suryawanshi@royalcanin.com

Royal Canin India Private Limited

Reg. office address :1401 & 1402, "F" Wing, 14th Floor, Lotus Corporate Park, CTS Nos. 185/A,
Graham Firth Compound, Western Express Highway, Goregaon (East), Mumbai - 400 063
Tel No. : 022-61960200 Website : www.royalcanin.in
Corporate Identity Number (CIN): U52209MH2006PTC165107