



OHM DOVETAIL PRIVATE LIMITED

Corporate Social Responsibility Policy

Version: 2025-2026

CSR Project: **Nurturing Minds, Nourishing Futures**

Policy Summary

Policy Name	Corporate Social Responsibility Policy
Date of last review	8 th November, 2024
Periodicity of review	Annual
Responsible Function	Preparer: Compliance Department Reviewer: CSR Committee
Approver	Board of Directors

Version Summary

Version	Updates	Reviewed Date	Next Review Date	Department	Approved by
Version 4 2025-26	Review	9 th January, 2026	Within year	Compliance	Board of Directors
Version 3 2024-25	Review	8 th November, 2024	Within year	Compliance	Board of Directors
Version 2 2023-24	Review	16 th November, 2023	Within year	Compliance	Board of Directors
Version 1 2022-23	First time adoption	4 th November, 2022	Within year	Compliance	Board of Directors

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

OHM Dovetail Private Limited's Corporate Social Responsibility (CSR) Policy reflects the Company's commitment to inclusive growth through education, nutrition, health, and holistic child development. The policy is framed in accordance with Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

KEY HIGHLIGHTS OF THE POLICY:

1. Primary Focus Areas:

Promotion of education, eradication of malnutrition, health and mental well-being, life skills, and career readiness.

2. Project Duration:

All CSR initiatives are structured as single-year projects, implemented and completed within FY 2025-26.

3. Beneficiary Groups:

- Children from slum and economically disadvantaged communities
- Extremely vulnerable children and adolescents
- Underprivileged girl students

4. Implementation Approach:

CSR initiatives shall be executed through eligible and registered implementing agencies with proven experience in education, nutrition, and child development.

5. Governance Structure:

A duly constituted CSR Committee oversees policy formulation, project approval, monitoring, fund utilization, and statutory compliance.

6. Expenditure Commitment:

The Company shall spend at least 2% of the average net profits of the preceding three financial years on CSR activities.

7. Monitoring & Impact:

Periodic monitoring, utilization reporting, and impact assessment (where applicable) ensure transparency, accountability, and measurable social outcomes.

8. Compliance & Disclosure:

Full disclosure of CSR activities through the Board's Report and the Company's website, as prescribed under applicable law.

This policy aims to create sustainable educational outcomes by addressing learning gaps, nutrition deficiencies, mental health needs, and future readiness, enabling beneficiaries to achieve long-term self-reliance and dignity.

1. COMPANY'S PHILOSOPHY:

OHM Dovetail Private Limited ("**the Company**") is SEBI registered Stock-broker under Securities and Exchange Board of India (Stockbrokers) Regulations, 1992 and a registered Trading cum Clearing Member with National Stock Exchange and Multi Commodity Exchange of India and Trading member of BSE Limited. The Company is an instrumental Company of Dovetail Group established in India in the year 2016 having Dovetail Capital Private Limited as its Flagship company. The Company believes that responsible corporate citizenship is integral to sustainable business success and that its long-term growth is deeply interlinked with the socio-economic progress of the communities it serves.

Education and nutrition together form the foundation of human development. Access to quality education without addressing malnutrition and health challenges limits learning outcomes and long-term impact. Accordingly, the Company commits to supporting education-linked nutrition, health, mental well-being, and life-skills initiatives, in alignment with Schedule VII of the Companies Act, 2013.

We also acknowledge the contribution of all our stakeholders, business affiliates, clients and the government and regulatory bodies into our business and we lend our sincere gratitude to them through this CSR Project.

2. COMPANY'S AIM:

The key objectives of the Company's CSR Policy are:

- To contribute to the Society, by complying with CSR obligations in letter and spirit.
- To promote access to quality education for underprivileged children and adolescents.
- To address malnutrition, health, and well-being as enablers of effective education.
- To support holistic development of the child including mental health, life skills, and career readiness.
- To implement transparent, measurable, and high-impact CSR interventions.

3. DEFINITIONS:

All definitions under the Companies Act, 2013 and CSR Rules shall apply.

- "**Administrative overheads**" means the expenses incurred by the Company for 'general management and administration' of Corporate Social Responsibility functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or program.

- **“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 the CSR rules, but shall not include the following, namely:-
 - a) activities undertaken in pursuance of normal course of business of the company.
 - b) 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;
 - c) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
 - d) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
 - e) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
 - f) activities carried out for fulfilment of any other statutory obligations under any law in force in India;

- **“Net Profit”** means the net profit of a Company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:-
 - a) any profit arising from any overseas branch or branches of the Company, whether operated as a separate Company or otherwise; and
 - b) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act

4. FOCUS AREAS OF CSR PROJECTS:

The Company shall focus on Promotion of Education along with Eradication of Malnutrition, including:

- Access to quality and inclusive education
- Remedial education and academic strengthening (Std. VI–X)
- Digital literacy and access to learning resources
- Mental health support, counselling, and emotional well-being
- Nutrition support and awareness to address malnutrition

- Health screening, BMI monitoring, and promotion of balanced diets
- Reduction of micronutrient deficiencies (iron, calcium, vitamins, protein)
- Life skills, social skills, and resilience building
- Career guidance, mentorship, and employability readiness
- Gender-focused education and empowerment of girls

These focus areas align with the activities specified in Schedule VII of the Companies Act, 2013 relating to education, health, nutrition, gender equality, and slum area development.

5. PROJECT DURATION:

All CSR initiatives under this policy shall be single-year projects, implemented and completed within one financial year (FY 2025–26).

No project shall be treated as an ongoing project.

6. IMPLEMENTING AGENCIES & PROJECTS:

All the CSR initiatives shall be implemented through eligible implementing agencies qualifying the criteria laid down by the Company's Act 2013 and CSR rules and holding a valid CSR Registration Number.

Our Implementing Partners:

1. Drona Foundation

Focus: Innovative education, counselling, skill development and nutrition support
Beneficiaries: 120 students from Dharavi slums

2. RA Foundation

Focus: Education continuity, mental health, mentorship, talent exploration, family engagement
Beneficiaries: Extremely vulnerable children (ages 8–21)

3. Society for Human and Environmental Development

Focus: Remedial education, dropout prevention, digital literacy, nutrition awareness, health screening
Beneficiaries: Children aged 6–15 and adolescents

4. Vimukti Sanstha

Focus: Formal education, nutrition support, life skills, career readiness for girls
Beneficiaries: 863 underprivileged girl students

7. IMPLEMENTATION GUIDELINES:

- Due diligence of implementing agencies shall be conducted prior to engagement.
- Projects shall align strictly with approved objectives and Schedule VII of the Companies Act, 2013.
- Periodic monitoring and utilization reporting shall be mandatory.
- The Company reserves the right to suspend or terminate the funding to implementation agencies for any non-compliance.
- Employees may participate as volunteers in mentoring and awareness programs.

8. MONITORING, EVALUATION & IMPACT OF THE PROJECTS:

Impact shall be measured through:

- Academic performance and attendance levels
- Reduction in dropout rates
- Nutrition and health indicators (BMI, awareness)
- Mental well-being and life skills outcomes
- Digital literacy and career readiness indicators

9. CSR GOVERNANCE:

Constitution of CSR Committee

In accordance with Section 135 of the Companies Act, 2013 and applicable CSR Rules, the Company has constituted a **CSR Committee**.

The CSR Committee shall comprise of the following three Directors:

1. Mr. Vivek Singhania
2. Mr. Mahesh Shekdar
3. Mr. Dev Sampat

It shall discharge the following functions:

- Formulate and recommend the CSR Policy and Annual Action Plan to the Board.
- Recommend the amount of expenditure to be incurred on CSR activities.
- Monitor the implementation of CSR projects and utilization of funds.
- Review impact assessment reports, wherever applicable.
- Ensure disclosure of the contents of the CSR Policy on the Company's website.
- Ensure compliance with statutory requirements relating to unspent CSR amounts and disclosures.

The CSR Committee shall meet periodically as required and shall report its findings and recommendations to the Board of Directors.

10. CSR EXPENDITURE:

- The Board shall approve the annual CSR action plan and the budget for CSR.
- The Company shall spend at least 2% of the average net profits of the preceding three financial years and shall not include expenditure on an item or activity not in conformity or in line with the activities listed in Schedule VII of the Companies Act, 2013.
- The Board shall ensure that the administrative overheads shall not exceed 5% (Five percent) of total CSR expenditure of the company for the financial year.
- Any surplus arising from CSR activities shall not form part of business profits.
- Unspent CSR amounts (if any) shall be dealt with in accordance with Section 135(5)

11. DISCLOSURE & REPORTING:

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 their website.

12. REVIEW OF THE POLICY:

This policy may be reviewed and amended by the Board of Directors on the recommendation of the CSR Committee in line with statutory changes or organizational priorities.

For OHM DOVETAIL PRIVATE LIMITED

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Vivek Singhania
Director
DIN: 00325088