CORPORATE SOCIAL RESPONSIBILITY POLICY

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1. PREAMBLE

Pari Washington Investment Managers Private Limited (the "Company") has been an early adopter of corporate social responsibility ("CSR") initiatives. Along with sustained economic performance, environmental and social stewardship is also a key factor for holistic business growth. The Company has formulated and adopted this Corporate Social Responsibility Policy (the "Policy") in terms of Section 135 of the Companies Act, 2013 ("Act") read with Schedule VII of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (including any statutory modifications, amendments, or re-enactments of any of them for the time being in force) ("CSR Rules") (collectively, "Applicable Law").

2. OBJECTIVE

The main objective of this CSR Policy is to lay down guidelines to make CSR a key business process for sustainable development of both the society and the environment in which the Company operates. The Company aims to fulfil its social objectives, and thereby, bring about an overall positive impact on the community and environment where it operates.

3. FOCUS AREAS

The Company shall implement the CSR Policy in accordance with the requirements set out under Section 135 of the Companies Act, 2013 and the rules framed thereunder. The Company may undertake any activities specified in Schedule VII of the Companies Act, 2013, as amended from time to time. The list of CSR activities set out under Applicable Law are as follows:

- 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;

- Promoting education, including special education and employment enhancing vocation skills especially among children, woman, elderly, and the differently abled and livelihood enhancement projects;

- 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;

- Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conversation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund setup 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 arts and handicrafts;

- 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;

- Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;

- Contribution to the Prime Minister’s National Relief Fund or Prime Minister's Central Assistance and Relief in Emergency Situations Fund (PM CARES Fund) any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled 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; 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 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

- Slum area development.

- Disaster management, including relief, rehabilitation and reconstruction activities.

- Such other activities as may be specified under the Act or the CSR Rules from time to time.

Considering the goals and objectives of the Company for CSR, the Company's CSR activities will focus on:

- Economic development;
- Education;
- Environment;
- Health; and
- Hunger, poverty and malnutrition.

The above focus areas are indicative and non-exhaustive. The Company may undertake any CSR activity permitted under Applicable Law.

The CSR activities shall be undertaken within the territory of the Republic of India, and the Company shall give preference to the local and regional areas around where it operates for spending the amount earmarked for CSR activities. Activities undertaken in pursuance of the normal course of business of the Company and any direct or indirect contributions to any political party shall not constitute CSR activities.

Any surplus arising out of the CSR projects, programs, or activities shall not form part of the business profit of the Company and shall be ploughed back into the same project, or shall be transferred to the Unspent CSR Account and spent in pursuance of this CSR Policy and the Annual Action Plan of the Company, or transferred to a Fund specified in Schedule VII within a period of six months of the expiry of the financial year.

4. IMPLEMENTATION OF THE CSR POLICY

(a) The Board may select a person or constitute an implementation group for the purposes of implementation and monitoring of the CSR Activities approved by the board from time to time (the "Implementation Person or Group") and submitting a report of the progress on the CSR activities to the board and as applicable, the CSR Committee.

(b) Mode of Implementation: The CSR activities may be undertaken by the Company directly or through the following eligible Implementing Agencieswith the prior approval of the board:

  - through a Trust, or a Society or a company established by the Company or its holding or subsidiary or associate company under Section 8 of the Act or otherwise;

- through a Trust, or a Society or a company established under section 8 of the Act with an established track record of three years in undertaking similar programs or projects;

- in collaboration with other companies or NGOs;

- in collaboration with any industry body coordinating such activities;

- direct contribution or implementation of any project approved by the Board;

- contribution to PM Relief Fund or any other fund as may be notified by Government;

- voluntary work undertaken by its employees and logged on to Global Volunteer Month web site or monitored in any other way by the company; and/or

▪ (the entities referred to under sub-clause (a) and (b) above, are hereinafter referred to as "Implementing Agencies").

(c) Registration Mandate: The Company shall disburse funds to Implementing Agencies only if such entities are registered with the Ministry of Corporate Affairs and possess a valid Unique CSR Registration Number (generated via Form CSR-1), as required under Rule 4(2) of the Companies (CSR Policy) Rules, 2014.

(d) In accordance with Rule 4(5) of the Companies (CSR Policy) Rules, 2014, the Board shall satisfy itself that the funds disbursed for CSR activities have been utilized for the purposes and in the manner approved by it. The Chief Financial Officer, if any, or the person responsible for financial management of the Company shall certify such utilization to the Board.

(e) The Board may empower the Implementation Person or Group to finalize, approve and execute various agreements, deeds, writings, confirmations, undertakings, or other documents, as may be necessary, under the common seal of the Company or otherwise, with any party including implementing agencies and/or others for the purposes of the CSR Policy and accept modifications, changes and amendments to any such documents or agreements as it may deem fit.

5. CSR COMMITTEE

The Company is currently not required to form a CSR committee since the annual amount to be spent by the Company as per Section 135 of the Companies Act, 2013 does not exceed INR 50,00,000 (Indian Rupees Fifty Lakh Rupees) and, therefore, the functions of the committee are currently discharged by the Board. The Board shall duly constitute a CSR

Committee as and when the amount to be spent by the Company as per Section 135 of the Companies Act, 2013 exceeds Rupees Fifty Lakh. At such time, the following shall apply:

(a) The CSR Committee shall consist of 2 (two) or more directors of which, at least 1 (one) will be an independent director, if required under applicable law.

(b) The CSR Committee of the Company will be responsible for:

- formulating and recommending to the Board, the CSR Policy in compliance with Section 135 of the Companies Act, 2013;

- identifying activities to be undertaken as per Schedule VII of the Companies Act, 2013;

- formulate an Annual Action Plan to the Board every financial year, including the list of CSR projects, execution methods, fund utilization, and timelines as per Rule 5(2) of the CSR Rules;

- ensure that the CSR activities of the Company are carried out in accordance with the CSR Policy read with the Act and CSR Rules.

- recommending to the Board, modifications to the CSR policy, as and when required; and

- monitoring the CSR policy of the Company from time to time.

6. AMENDMENT

The Board shall have the powers to revise, modify or amend this CSR Policy from time to time, as the Board may deem fit, or based on the recommendations to be made by the Implementation Person or Group or the CSR Committee (where applicable), including to confirm to the revision or amendment, if any, to be made to the Act or the rules made thereunder.