



Dovetail

DOVETAIL CAPITAL PRIVATE LIMITED

Corporate Social Responsibility Policy

Version: 2025-2026

CSR Project: **Project AROHA**
(Compassion and care)

Policy Summary

Policy Name	Corporate Social Responsibility Policy
Periodicity of review	Annual
Responsible Function	Preparer & Reviewer: Compliance Department
Approver	Board of Directors

Version Summary

Version	Updates	Reviewed Date	Next Review Date	Department	Approved by
Version 1 2025-2026	First time adoption	24 th December, 2025	Within year	Compliance	Board of Directors

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Dovetail Capital Private Limited's Corporate Social Responsibility (CSR) Policy reflects the Company's commitment to responsible corporate citizenship and sustainable social development. The Company seeks to contribute positively to society by supporting initiatives in education, preventive healthcare, animal welfare, and community well-being, with an emphasis on creating measurable and meaningful impact.

This 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, and shall guide the planning, implementation, monitoring, and reporting of the Company's CSR initiatives.

KEY HIGHLIGHTS OF THE POLICY:

1. Project Duration:

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

2. Focus of CSR Interventions

The Company's CSR initiatives shall focus on:

- Promotion of education and experiential learning
- Preventive healthcare and essential care
- Animal welfare and humane treatment
- Community development and social well-being

3. Beneficiary Groups:

- Children and adolescents from economically disadvantaged communities
- Vulnerable and underserved populations
- Injured, sick, abandoned, and disabled stray animals
- Communities benefiting from improved health, education, and welfare outcomes

4. Implementation Approach:

CSR initiatives shall be executed through eligible and registered implementing agencies with proven experience in line with statutory requirements.

5. Governance Structure:

All CSR governance, approvals, monitoring, reporting, and statutory disclosures shall be handled by the Compliance Department, under the oversight of the Board of Directors.

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.

1. COMPANY'S PHILOSOPHY:

Dovetail Capital Private Limited ("the Company") is the Flagship Company of the Dovetail Group established in the year 2016. It is engaged in providing advisory, management, financial, and operational consultancy services to individuals, entities, and funds in India and abroad.

The Company believes that responsible corporate citizenship is integral to sustainable business operations. Its CSR philosophy is guided by the objective of contributing meaningfully to society by supporting initiatives that enhance education, healthcare, animal welfare, and overall community well-being. Through its CSR initiatives, the Company seeks to create measurable social impact while operating ethically, transparently, and in alignment with statutory obligations.

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 comply with CSR obligations in letter and spirit under applicable laws.
- To support access to quality education and experiential learning for underserved communities.
- To contribute to preventive healthcare, essential care, and welfare initiatives.
- To promote animal welfare and humane treatment of stray and distressed animals.
- To support community development through sustainable and impactful interventions.
- To ensure transparent, well-governed, and compliant CSR execution.

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 undertake CSR activities in the following focus areas, in alignment with Schedule VII of the Companies Act, 2013:

- Promotion of education and learning enhancement initiatives
- Educational exposure, skill-building, and engagement programmes
- Preventive healthcare and essential medical care
- Animal welfare, rescue, treatment, rehabilitation, and humane education
- Community health, safety, and well-being
- Capacity building and strengthening of grassroots implementing organisations

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. Society for Human and Environmental Development (S.H.E.D.)

- **Focus:**
 - Remedial education
 - Educational exposure and engagement programmes
 - Distribution of educational kits
 - Learning environment improvement
- **Beneficiaries:**
 - Children and adolescents from underprivileged communities

2. People For Animals – Agra

- **Focus:**
 - Rescue, treatment, and rehabilitation of injured, sick, abandoned, and disabled stray animals
 - Preventive healthcare and vaccination
- **Beneficiaries:**
 - Stray animals and local communities

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:

The Company shall ensure effective monitoring and evaluation of CSR projects to assess progress, fund utilisation, and social impact. Monitoring shall be undertaken by the **Compliance Department** through periodic reviews, reports, and supporting documentation submitted by the implementing agencies.

Impact of CSR initiatives shall be assessed through qualitative and quantitative indicators, including but not limited to:

- Number of beneficiaries reached and nature of support provided
- Educational exposure, learning participation, and engagement outcomes
- Access to essential educational resources and improvement in learning environments
- Health, safety, and welfare outcomes for beneficiaries

- Rescue, treatment, rehabilitation, and welfare outcomes for stray animals
- Community awareness and sensitisation outcomes where applicable
- Utilisation of funds in accordance with approved project objectives
- Where required, photographs, utilisation certificates, progress reports, and impact narratives shall be obtained from implementing agencies to support transparency, accountability, and statutory reporting.

9. CSR GOVERNANCE:

- **All CSR-related responsibilities shall be vested with the Compliance Department, including:**
 - Drafting and implementation of the CSR Policy
 - Identification and evaluation of CSR projects
 - Due diligence of implementing agencies
 - Monitoring of project progress and fund utilisation
 - Ensuring statutory compliance and disclosures
 - Submission of periodic updates to the Board of Directors
- **The Board of Directors shall:**
 - Approving the CSR Policy and annual CSR expenditure
 - Exercise overall oversight on CSR activities
 - Ensure compliance with Section 135 of the Companies Act, 2013

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 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 in line with statutory changes or organizational priorities.

For Dovetail Capital Private Limited

SD/-

Vivek Singhanian

Director

DIN: 00325088