

# **BIG TREE ENTERTAINMENT PRIVATE LIMITED**

## **Corporate Social Responsibility (CSR) Policy**

**(As approved by the Board of Directors on February 09,  
2018)**

**(As amended and approved by the Board of Directors on  
March 01, 2021)**

**(As amended and approved by the Board of Directors on  
January 28, 2025)**

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## 1. Context

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While **Big Tree Entertainment Private Limited (“Company”)** continues to expand its business operations, it has not lost sight of its commitment to play its role as an enlightened corporate citizen. Corporate Social Responsibility has always been on its agenda. Further pursuant to Section 135 of the Companies Act, 2013, and Companies (Corporate Social Responsibility Policy) Rules, 2014, every company having net worth of Rs. 500 Crores or more or turnover of Rs. 1,000 Crore or more or net profit of Rs. 5 Crores or more as on immediately preceding Financial year shall constitute Corporate Social Responsibility Committee (‘CSR Committee’) and the CSR Committee shall formulate and recommend the CSR Policy.

The CSR Committee so constituted has formulated the Policy on Corporate Social Responsibility (‘CSR Policy’) and recommended the same to the Board of Directors of the Company (‘Board’) for its approval. The Board vide its resolution dated February 09, 2018 has approved and adopted the CSR Policy.

### 1.1 Objectives of the Policy

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This Policy shall be read in line with Section 135 of the Companies Act, 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and such other rules, regulations, circulars, notifications, and clarifications issued thereunder (collectively referred hereinafter as ‘**Regulations**’) as may be applicable and as amended from time to time and will inter- alia provide for the following:

- Establishing a guideline for compliance with the provision of Regulations to dedicate a percentage of Company’s profits for social projects.
- Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedure and reporting.
- Creating opportunities for employees to participate in socially responsible initiatives.

### 1.2 Definitions

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In this policy unless the context otherwise requires:

- (a) ‘Act’ means Companies Act, 2013;
- (b) ‘Board’ means Board of Directors of the Company as constituted from time to time.
- (c) ‘Corporate Social Responsibility’ means Corporate Social Responsibility (CSR) as defined in Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014;
- (d) ‘Ministry’ means the Ministry of Corporate Affairs of India;
- (e) ‘Net profit’ means net profit as defined in Section 135 of the Companies Act 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014 as set out below:

**Net Profit** as per financial statements prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:

- (i) Any profit arising from any overseas branch or branches of the Company, whether operated as a separate company or otherwise; and
  - (ii) Any dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act.
- (f) Words and expressions used in this CSR Policy and not defined herein but defined in the Act shall have the meaning respectively assigned to them in the Act.

### **1.3 CSR Activities**

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The Policy recognises that Corporate Social Responsibility is not merely compliance; it is a commitment to support initiatives that measurably improve the lives of underprivileged by one or more of the focus areas as notified under Section 135 of the Act, Schedule VII and Companies (Corporate Social Responsibility Policy) Rules, 2014 (“CSR Rules”) and set out in detail in Para 2.2. CSR activities may be undertaken as projects, programs of activities (either new or ongoing) excluding activities undertaken in pursuance of the normal course of business of the Company.

### **1.4 The Geographic reach**

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The Act provides that the Company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility. The Company will thus give preference to conducting CSR activities in the state of Maharashtra though CSR activities may also be carried out in other state(s) in India wherein the Company may or may not have its operations. However, the Committee may identify such areas other than stated above, as it may deem fit, and recommend it to the Board for undertaking CSR activities.

### **1.5 Annual spends/Allocation of Funds**

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1.5.1 The Company would spend not less than 2% of the average Net Profits of the Company made during the three immediately preceding financial years. The Surplus arising out of the CSR activity will not be part of business profits of the Company. The Corpus would thus include the 2% of average Net Profits, as aforesaid and any income arising there from and surplus arising out of CSR activities. The treatment for the surplus amount shall be undertaken as per the CSR Rules..

1.5.2 However if the Company ceases to be covered under sub-section (1) of Section 135 of the Act, then it shall not be required to, comply with the provisions laid down under Section 135, till such time it does not meet the criteria specified in sub-section (1) of the Act.

## 2. CSR Committee

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### 2.1 Guiding Principles for Constitution of CSR Committee

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The CSR Committee shall consist of two members pursuant to Section 135 of the Act, and the Rules made thereunder, as amended from time to time.

The Committee shall meet at least twice a year to discuss and review CSR activities and Policy. Two members present in the meeting shall form the quorum for the meeting of the Committee. The Committee members may attend the meeting physically or via audio-visual means. The Committee shall have the authority to call employee(s) and senior official(s) from time to time as may be necessary. The Company Secretary shall act as Secretary to the committee.

The functions of such Committee shall be discharged by the below CSR Committee members as approved by the Board of Directors in their meeting held on December 09, 2024.

Sr. No.	Name of the Committee Members
1.	Mr. Parikshit Vijaya Kumar Dar
2.	Mr. Ashish Omprakash Hemrajani

**Email Id:** - [legal@bookmyshow.com](mailto:legal@bookmyshow.com)

### 2.2 Scope of Functions of CSR Committee

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The functions of CSR Committee will, inter-alia, include the recommendation of the following activities, areas or subjects and the amount of expenditure as prescribed by applicable laws, including Schedule VII of the Act, as amended from time to time:

#### 2.2.1 Notified CSR Activities:

1. 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;
2. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
3. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
4. 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];

5. 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;
6. 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];
7. Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports;
8. 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;
9. Contributions 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;
10. 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);
11. Rural Development Projects;
12. Slum Area Development;
13. Disaster management, including relief, rehabilitation and reconstruction activities;
14. Any other activity as the CSR Committee may deem fit towards betterment of society including upliftment of individual and as amended and notified by Ministry from time to time with the consent of the Board.

### **2.2.2 Ancillary Activities:**

- i. The CSR amount may be spent by a company for creation or acquisition of a capital asset as described under the CSR provisions of the Act.

- ii. To plan and carry out workshops to increase employee awareness on various projects and initiatives.
- iii. Such other activities as directed by the Board of Directors of the Company and/or as deemed appropriate and expedient by the committee for the furtherance of CSR objectives of the Company, in pursuance with the Regulations.

### **2.2.3 Annual Action Plan:**

The CSR Committee shall formulate and recommend to the Board for approval a CSR Annual Action Plan which shall contain all matters including and not limited to following;

- i. the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act.
- ii. the manner of execution of such projects or programmes.
- iii. the modalities of utilisation of funds and implementation schedules for the projects or programmes.
- iv. monitoring and reporting mechanism for the projects or programmes.
- v. details of need and impact assessment, if any, for the projects undertaken by the company.

The Board may choose to alter the annual action plan as per the recommendations of the CSR Committee at any time during the financial year.

### **2.2.4 Transparent Monitoring Mechanism:**

The CSR Committee shall prepare a transparent monitoring mechanism for ensuring implementation of the projects/programmes/activities proposed to be undertaken by the Company.

The CSR Committee shall have the authority to obtain professional advice from external sources and have full access to information contained in the records of the Company as well as the powers to call any employee/ external consultant or such other person(s) and for such purpose as may be deemed expedient for the purpose of accomplishments of overall CSR objectives laid down under the Act.

## **3. Procedures**

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### **3.1 Funding**

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1. As per the Regulations, the Company will set aside, for annual CSR activities, as per the approved CSR Policy and Annual Action Plan, an amount equal to 2% of the average Net Profits of the Company made during the three immediately preceding financial years. Provided that, all reasonable efforts will be made to ensure that the annual CSR allocation is fully utilized in the respective years.

However, if the Company fails to spend such amount, the Board of Directors shall, in its report under Section 134(3)(o) of the Act, specify the reasons for not spending the amount and transfer the unspent amount as laid down under the provisions of Section 135(5) or 135(6) read with the CSR Rules under the Act.

The provisions for excess CSR amount spent by the Company is also laid down under Section 135(5) read with the CSR Rules under the Act.

2. Tax treatment of CSR Spend will be in accordance with the Income Tax Act, 1961 as notified by the Central Board of Direct Taxes (CBDT).

### 3.2 Planning and Implementation

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1. A list of CSR projects/programmes which the Company plans to undertake during the implementation year will be laid down by the Committee and placed before the Board of Directors, specifying modalities of execution in the areas/ sectors chosen and implementation schedules for the same.
2. Identification of projects and the executing agency/NGO may be made, inter-alia by assessing the following:
  - a. Project Objectives.
  - b. Baseline survey - As is and To-be state basis, accordingly the outcome of the project will be measured.
  - c. Implementation schedules- Timelines for milestones of the project will need to be prescribed and agreed upon.
  - d. Responsibilities and authorities.
  - e. Major results expected and measurable - Outcome including the expenses/charges ratio as against the actual CSR spends.
3. If the Company decides to establish a Registered Trust or Section 8 Company or Registered Society operating *within* India to facilitate implementation of its CSR activities in accordance with its stated CSR Policy, the following shall apply:
  - a. The Company would need to specify the projects/programmes to be undertaken by such an organization, for utilizing funds provided by it;
  - b. The Company shall establish a monitoring mechanism to ensure that the allocation is spent for the intended purpose only;
4. The Company may also conduct/implement its CSR programmes through Registered Trusts, Registered Societies or Section 8 Companies *operating* in India, which are not set up by the Company itself, herein collectively referred to as 'CSR Partner' or 'CSR Partner(s)';



5. Such spends may be included as part of its prescribed CSR spend only if such organizations have an established track record of at least three years in carrying on activities in related areas.
6. Company may collaborate or pool resources with other companies to undertake CSR activities within India. Only activities which are not for the benefits of employees of the Company or their family members shall be considered as CSR activity.

### **3.3 Review and Reporting**

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The CSR Committee will review the CSR activities of the Company and will provide progress update to the Board of Directors once in a year/such intervals as deems fit.

The Company will report, in the prescribed format the details of CSR initiatives and activities of the Company in the Directors' Report and on the website of the Company, as required under the Regulations and make the filings with the Ministry, as maybe required.

The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

### **3.4 Impact Assessment**

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The CSR Committee shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study when the Company triggers average CSR obligation of ten crore rupees or more in pursuance of Section 135(5) of the Act, in the three immediately preceding financial years.

The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.

## **4. Monitoring**

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1. Appropriate documentation and amendments of the CSR Policy, annual CSR activities, report on executions by CSR Partner(s) and expenditures will be undertaken on a regular basis and same will be available to the Board of Directors of the Company.
2. Initiatives undertaken on the CSR front will be reported in the Annual Report of the Company.
3. The CSR Committee and persons/entities authorised by it, may conduct due diligence checks on the current projects/partners at such intervals as deems fit and report anomalies, if any, immediately.

4. Based on analysis of current projects, may carry out roadmap planning for allocation of budget and selection of projects. The same will be done at least once in a financial year.
5. In case of ongoing project, the Board 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 time period.

## **5. Amendments to the Policy**

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The Board of Directors on its own and/or as per the recommendations of CSR Committee may amend the CSR Policy, as and when required or deemed fit. Any or all provisions of the CSR Policy would be subject to revision/amendment in accordance with the Regulations on the subject as may be issued by relevant statutory authorities, from time to time.

## **6. Disclosures**

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The Annual Report of the Company shall include a section on CSR outlining the CSR Policy, CSR committee, CSR initiatives undertaken by Company, the CSR spend during the financial year as an annexure to the report and other information as required by the prevailing law and display the same on the website of the Company for public access.