

**AMERICAN INTERNATIONAL HEALTH  
MANAGEMENT LIMITED**

**Corporate Social Responsibility (CSR)  
Policy**

## CORPORATE SOCIAL RESPONSIBILITY POLICY

### **1. PREAMBLE**

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American International Health Management Limited (AIHML), as a healthcare and medical education entity, AIHML recognizes that its responsibility extends beyond providing clinical and academic excellence — it includes contributing to the overall health, well-being, and empowerment of the communities it serves. The Company believes that CSR is not merely a statutory obligation, but a moral commitment to create long-term social value through programs that improve access to quality healthcare, promote education, strengthen community health infrastructure, and encourage environmental sustainability.

### **2. DEFINITIONS**

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In this policy, the following definitions of the terms used shall be applicable unless the context required otherwise.

- i. “Act” means the Companies Act, 2013 and its subsequent amendments, if any.
- ii. “Administrative Overheads” means the expenses incurred by the Company for ‘general management and administration’ of Corporate Social Responsibility functions and it shall not include the expenses that are directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;
- iii. “Annexure” means the Annexure appended to Companies (Corporate Social Responsibility Policy) Rules, 2014;
- iv. “Corporate Social Responsibility (CSR)” means the activities undertaken by the Company, in pursuance of its statutory obligation laid down in Section 135 of the Act in accordance with the provisions contained in these rules.
- v. “CSR Annual Action Plan” means the list of “CSR Programmes” proposed to be undertaken by the Company in a Financial Year as per its CSR Policy in the areas or subject specified in the Schedule VII of the Act and includes but is not limited to the following:
  - The amount of expenditure to be incurred on the CSR Programmes;
  - The implementation schedules and manner of execution of the proposed CSR programmes;
  - The modalities of utilization of the funds of the proposed CSR Programmes;
  - The monitoring and reporting mechanism of the proposed CSR Programmes;
  - Details of any need assessment or any impact assessment studies proposed during the Financial Year.
- vi. “CSR Committee” means the Corporate Social Responsibility Committee of the Board referred to in Section 135 of the Act;
- vii. “CSR Policy” means this policy document containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the ‘CSR Annual Action Plan’
- viii. “CSR Programme” means any CSR projects or programmes or activities, undertaken by the Company as per its CSR Policy, that are in line with the activities in the areas or subjects as specified in the Schedule VII of the Act, as amended.
- ix. “CSR Programme Cost” means the expenditure incurred directly towards the designing, implementation, monitoring and evaluation of a particular CSR project or programme.
- x. “Net Profit” means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:- (i) any dividend received from other companies in India, which are covered under

and complying with the provisions of Section 135 of the Act;

- xi. "Ongoing Project" means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the Board based on reasonable justification;
- xii. "Public Authority" means 'Public Authority' as defined in Clause (h) of Section 2 of the Right to Information Act, 2005 (22 of 2005);
- xiii. "Rules" means the Companies (Corporate Social Responsibility Policy) Rules, 2014 and its subsequent amendments lastly vide the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021.

### **3. OBJECTIVES**

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The Company is progressing steadily in the field of healthcare and medical education, with a clear focus on community well-being, social development, and environmental sustainability for inclusive growth of a healthier and empowered society. This CSR Policy lays down the guiding principles, framework, and mechanism to undertake CSR projects and programs by the Company and to report its CSR activities in accordance with the CSR Rules under the Companies Act, 2013 (the Act).

### **4. CSR COMMITTEE**

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As per the provisions of section 135 (9) of the Companies Act, 2013, where the amount to be spent by a company does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of the company.

The duties and the responsibilities of the CSR Committee in terms of the Companies Act, 2013, rules thereunder and CSR Policy, be and are hereby entrusted with the Board of Directors.

### **5. CSR POLICY**

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This policy has been framed in accordance with the provision of Section 135 of Companies Act, 2013 and in accordance with CSR Rules notified thereof by the ministry of Corporate Affairs, Government of India and shall apply to all CSR Projects to be undertaken by the company in areas or subject, specified in schedule VII of the Act, within the geographical limits of India only, for the benefit of marginalized, disadvantaged, poor or deprived section of the community.

### **6. CSR ACTIVITIES**

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The Company shall undertake its Corporate Social Responsibility (CSR) activities either directly or through eligible implementing agencies such as registered trusts, societies or non-governmental organisations, in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder. The Company may provide financial or other support to initiatives aimed at social development and environmental sustainability, with emphasis on regions in and around its operational locations. All such CSR activities shall be in alignment with the activities specified under Schedule VII of the Companies Act, 2013, as amended from time to time.

### **7. GOVERNANCE OF THE CSR POLICY**

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The Board will constitute a governing mechanism to looking the CSR Policy. The Board shall be responsible for all the decision taken with regards to the company CSR Policy.

### **8. MONITORING**

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Monitoring mechanism shall be prepared by the company to ensure the process & function of CSR as mandated by the Board. The Board will be responsible for the monitoring of various CSR Projects or Programme.

The Board may also assign the task of implementation of the CSR Plan within specified budgets and time frames to such persons or bodies as it may deem fit, and ensure implementation thereof.

The CSR team will provide a report to the Board on the progress of implementation of the approved CSR Activities carried out time to time. The aforesaid report will also include confirmation from the Chief Financial Officer that the funds disbursed for the CSR Activities are being utilised for the stated purpose and in the specified manner.

At the end of every financial year, the Board will consider an Annual Report on CSR activities. The said Report will be disclosed as part of the Report of the Board of Directors of the Company (hereinafter referred to as the 'Board's Report').

**9. IMPACT ASSESSMENT & EVALUATION**

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The Company may take up appropriate evaluation and impact assessment of the projects. The Board shall evaluate as under:

- Expected outcomes, outputs and inputs will be clearly defined for each programme as per stated timelines.
- There shall be clarity about the scope of the programme and the need before evaluations are undertaken.
- Third parties may be engaged to ensure objective assessment across baseline and end line parameters.

**10. CSR EXPENDITURE**

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The Company shall make all reasonable efforts to fulfil the objectives of its Corporate Social Responsibility (CSR) Policy and shall, for each financial year, ensure allocation of an amount not less than two per cent (2%) of the average net profits of the Company made during the three immediately preceding financial years, in accordance with the provisions of the Companies Act, 2013.

Any income, surplus or proceeds generated from CSR activities, projects or programmes shall not be treated as business income of the Company and shall be utilised exclusively for further CSR initiatives.

**11. DOCUMENTATION**

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The CSR Team of the company shall ensure that CSR Project are documented and accountability is fixed at requested level.

**12. DISCLOSURE**

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This Policy will be hosted on the Company's website <https://www.gbhamericanhospital.com> and web link thereto will be disclosed in the Board's Report of the Company.

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