

# INVICTA CAPSERV PRIVATE LIMITED

**Registered Office:** : C-1503 OBEROI SPLENDORS FANTASY LAND JVLR JOGESHWARI EAST MUMBAI  
400060

**Email ID:** admin@invictacap.in ; **Phone No:** 9632018002

**CIN:** U74999MH2022PTC389610

## Corporate Social Responsibility Policy ("CSR Policy") of Invicta Capserv Private Limited

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## **CSR Policy**

### **1. Preamble**

Invicta Capserv Private Limited ("the Company") or ("Invicta cap") is incorporated in the year 2022 under the Companies Act, 2013. The Company is primarily engaged in the business of invest the capital and AIF (Alternate Investment Funds).

Corporate Social Responsibility (CSR) is the way and mean through which corporates can repay the obligations made by the Society by contributing the resources in its various forms as required for the efficient operation of the Business. Corporate Social Responsibility is strongly connected with the principles of sustainability. Organization should make decisions based not only on financial or operational factors, but also on the social and environmental consequences. Therefore, it is the core corporate responsibility of Invicta cap to practice its corporate values through its commitment to grow in a socially and environmentally responsible way, while meeting the interests of its stakeholders.

This policy lays down the guidelines and mechanism for undertaking socially useful programs for welfare and sustainable development of the community at large. The Company's CSR policy has been framed in accordance with Section 135 of the Companies Act, 2013 and the rules framed thereunder. This Policy covers all the internal dimensions of the CSR structure and further captures and sets out the process of implementation of the CSR related activities.

### **2. Applicability of Corporate Social Responsibility (CSR) rules**

The CSR rules are applicable to Indian Companies or subsidiaries of Indian Companies and Foreign Companies operating in India and having net worth of INR 500 Cr or more, turnover of INR 1000 Cr or more, net profit of INR 5 Cr or more during the financial year.

### **3. Definition and Interpretation**

1. **"Board"** means the Board of Directors of the Company.
2. **"Company"** means Morgan Stanley India Company Private Limited.
3. **"CSR Activities"** means such programs and projects as may be approved by the Board in terms of this CSR Policy.
4. **"CSR Committee"** means a committee constituted by the Board of Directors in terms of Section 135 of the Act and the CSR Rules.
5. **"CSR Rules"** means the Companies (Corporate Social Responsibility Policy) Rules, 2014.
6. **"CSR Expenditure"** means the amount recommended by the CSR Committee to be incurred on the CSR Activities in India in terms of the Act and the CSR Rules as approved by the Board from time to time.
7. **"Director"** means a member of the Board of the Company.

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8. **"Net Profits"** means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act (or the provisions of the Companies Act, 2013, if then applicable), but shall not include (i) any profit arising from any overseas branch or branches of the Company (whether operated as a separate company or otherwise); and (ii) any 2 dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act.
9. **"Society"** means a society registered under the Societies Registration Act, 1860 or any other applicable law in India.
10. **"Trust"** means a trust registered under the Indian Trusts Act, 1882 or any other applicable law in India.

## 4. **Objective and Purpose**

The key purposes of this Policy is to:

- Outline the development areas in which the Company shall get involved in;
- Define governance structure for CSR management within the Company;
- Serve as a guiding document aiding in identification, execution and monitoring the CSR projects;
- Describe the treatment of surpluses from CSR activities;
- Define the approach and direction given by the Board of the Company, considering the recommendations of the CSR team;
- Provide guiding principles for selection, implementation, and monitoring of activities;
- Formulate an Annual Action Plan every year as per applicable rules.

## 5. **Alignment with Invicta cap Values**

We believe to drive our CSR policy with the same values which directs Invicta cap. Hence, this CSR Policy absorbs Invicta cap's core values and is aligned in the following manner to its CSR strategy:

- **Being Accountable for what we do:** Invicta cap considers itself accountable for contributing back in a meaningful way to the Nation/ Society.
- **Embrace Diversity:** Invicta cap believes in embracing diverse views and opinions which lead to a better solution. Accordingly, for execution of its CSR objectives Invicta Cap plans to partner, where necessary, with NGOs/ other charitable organizations to meet the CSR objectives.
- **Collaborate to Win:** Collaborating with other NGOs/ charitable organizations, with footprint/ expertise in areas selected, is a key aspect of Invicta Cap's strategy to make a positive impact in its CSR activities.

## 6. **Applicability**

CSR Policy is applicable to Invicta Capserv Private Limited as it has reached a milestone of net profit of more than INR 5 Cr in the FY 2023-24 which are mandated with the CSR expenditure obligations as per Section 135 of the Companies Act, 2013 ('the Act') read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

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## **7. Scope of CSR Policy**

This Policy applies to all CSR projects that will be undertaken by Invicta Cap and shall fulfil all the requirements of Section 135 of the Companies Act, 2013 and rules made thereunder. Invicta Cap shall ensure all these activities are over and above the normal course of business and are in line with Schedule VII of the Companies Act, 2013. This Policy will be periodically reviewed and updated in line with the relevant codes of legislation and best practices that can be adopted by Invicta Cap.

## **8. Areas to Emphasize**

Pursuant to Schedule VII of the Companies Act, 2013, the Company has approved the following activities as "CSR Activities" to be undertake under the CSR policy of the Company. The Board of Directors has reviewed the said activities and express its consent to the CSR Team to pursue the said activities under CSR policy of the Company under section 135 of the Companies Act, 2014, Schedule VII and other applicable rules, regulations, notifications etc., issued/to be issued from time to time. Approved CSR Activities:

- 8.1 Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and
- 8.2 Promoting education, including special education and employment, enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- 8.3 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 backward groups.;
- 8.4 Ensuring environmental sustainability , ecological balance, protection of flora and fauna, animal welfare , agro forestry , conservation of natural resources and maintaining quality of soil, air and water.;
- 8.5 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. Promoting Gender equality and empowerment of women;
- 8.6 Measures for the benefit of Armed Force veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Force (CPMF) veterans, and their dependents including widows.;
- 8.7 Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports
- 8.8 contribution to the prime minister's national relief fund 8[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;
- 8.9 Rural Infrastructure Development- Need based quality infrastructure to improve quality of life.

## **9. Undertaking CSR activities**

Invicta Cap will undertake CSR activities either in partnership with a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961 or such other entities prescribed under the Act, who are engaged in activities or programs which fall within the purview of Invicta Cap's CSR Policy and areas of focus, or

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directly through a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, that may be established by Invicta Cap, either singly or along with any other company, for the purpose or both.

## **10. Governance Structure:**

A governance structure at Invicta cap is responsible for implementing and administering CSR Policy, in compliance with the requirements of Section 135 of the Companies Act, 2013 and rules made thereunder. The Board of Directors of both the Companies who are ultimately accountable for the CSR projects undertaken by Invicta Cap.

Invicta Cap has constituted a CSR Team at the Board level.

### **a. CSR Committee**

Invicta Cap does not need to constitute Corporate Social Responsibility Committee (the "CSR Committee") in line with Section 135 of the Companies Act, 2013 (the "Act") as the amount to be spent for CSR activities does not exceed INR 50 lakhs.

### **b. CSR Team:**

Dedicated CSR team shall be constituted from among the employees at Invicta Cap, for implementing the CSR Policy and shall work under the guidance of Board and will be mainly responsible for:

- Execution of the CSR Policy.
- Identify projects and key initiatives pursuant to CSR Policy.
- Facilitating allocation of funds to the projects as identified for CSR activities.
- Monitoring CSR Projects to establish effectiveness of CSR efforts.
- Compilation of information & preparation of Annual Reports on CSR activities and presenting the same to Board of Directors.
- Any other activity necessary to ensure achievement of CSR objectives.

## **11. CSR Budget**

The total budget for the CSR projects in each financial year will be decided by the Board of Directors in accordance with applicable provisions of the Act and the CSR Rules and will recommend the amount of expenditure to be incurred on the activities for its approval. The Board of Directors shall propose to distribute the budget among the Areas to Emphasize or such of them as the Board may deem fit in each financial year, in such proportion and in a manner that meets the objectives of the CSR Policy.

## **12. Implementation Process**

### **a. CSR Contributions**

The Company will endeavour to contribute and spend at least 2% of the average net profits of the Company made during the three immediately preceding financial years (As the company was incorporated on August 30<sup>th</sup>, 2022 for this year contribution will be at least 2% of the average net

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profits of the Company made during the two immediately preceding financial years) or such amount as may be recommended by the Invicta Cap from time to time in pursuance of this Policy.

The CSR team shall calculate the total fund for the CSR activities and recommend to the Board for the approval. The Board shall approve the total fund to be utilized for CSR activity for respective financial year

## b. Compliance

CSR Team will plan, implement, monitor and manage all CSR projects & activities for Invicta Cap and will work closely with the Board of the company. The CSR Team will formulate implementation plans for the projects specifying the following:

- Activities to be undertaken.
- Budgets proposed.
- Time frame for implementation.
- Responsibilities and authorities for implementation.
- Results expected to be achieved post implementation.

## c. Monitoring

The CSR Team will monitor the implementation and progress of the approved projects through appropriate mechanisms such as site visits, review meetings and progress reports etc. Mechanisms to track data and monitor projects will be established to ensure the transparency and efficiency of the implementation process. The projects will be evaluated against the milestones defined in the implementation plan of the project.

The Board of the Company shall satisfy itself that the CSR funds disbursed have been utilised for the purposes and in the manner as approved by it and the person responsible for financial management shall certify to the effect as per applicable rules in this regard.

## d. Reporting

The Board, based on reports presented by the CSR Team, will annually publish report on the CSR projects as a part of the Director's report. The report will disclose information in the format as prescribed by the Section 135 of the Companies Act 2013 and rules made thereunder. The CSR team shall also submit a responsibility statement to the Board that the implementation and monitoring of the CSR Policy is in compliance with the approved CSR Policy of the Company.

The CSR Policy on being approved by the Board shall be displayed on the website of the Company and any modifications carried out from time to time shall also be updated on the website of the Company respectively.

## 13. Treatment of Surplus

Any surplus arising out of the CSR 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 CSR policy and annual action plan of the Company or transfer such surplus amount to a Fund specified in Schedule VII, within such period and with such terms and conditions as may be prescribed under Section 135 of the Act read with relevant rules applicable.

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## **14. Annual Action Plan**

The CSR team shall formulate and recommend to the Board, an Annual Action Plan in pursuance of the CSR policy, which shall include the following:

- The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
- The manner of execution of such projects or programmes;
- The modalities of utilisation of funds and implementation schedules for the projects or programmes;
- Monitoring and reporting mechanism for the projects or programmes;
- Details of need and impact assessment, if any, for the projects undertaken by the company;

The Board may alter such plan at any time during the financial year, as per the recommendation of the CSR team, based on the reasonable justification to that effect.

## **15. CSR Expenditure**

If the Company spends an amount in excess of the requirements provided under the Act, then the Company may set off such excess amount against the requirement to spend under sub-section 5 of Section 135 for such number of succeeding financial years and in such manner, as may be prescribed under the Act and rules made thereunder.

Any amounts contributed directly or indirectly to any political party under Section 182 of the Act will not count towards CSR Expenditure or considered a part of CSR Activities.

Any amounts expended while undertaking activities in pursuance of normal course of business of a Company or on an item not in conformity or in line with activities set out in Schedule VII of the Act, will not form a part of CSR Expenditure.

## **16. Amendment**

This CSR Policy is subject to such changes and amendments as may be notified by the Ministry of Corporate Affairs under Section 135 of the Companies Act, 2013 and rules made thereunder and the same shall be read in line with the provisions of the Act applicable to the Company from time to time.

**For and on behalf of the Board**

**Hemant Gadodia**  
Director  
DIN: 01373045

**Anushree Gadodia**  
Director  
DIN 09721229

**Place:** Mumbai

**Date:** February 03, 2025