

## **Introduction**

This document outlines the ongoing initiatives being carried out by JCB India as part of its Corporate Social Responsibility (CSR) efforts for the fiscal year 2026-27. These initiatives are carefully crafted in accordance with the provisions of Schedule VII, Section 135 of the Companies Act, 2013, along with any relevant updates or amendments. JCB India remains dedicated to fulfilling its CSR responsibilities through a range of well-thought-out projects and programs that not only reflect the company's commitment to social welfare but also demonstrate its proactive approach in adapting to changing regulatory standards.

## **Guiding Principles**

1. **Community-Centric Focus:** Our CSR initiatives are driven by a deep understanding of community needs and aspirations. We prioritize the well-being and development of the communities we operate in.
2. **Sustainability Commitment:** We are dedicated to projects that have a lasting, positive impact. Our initiatives are designed to be environmentally sustainable, ensuring the preservation of our planet for generations to come.
3. **Inclusive Engagement:** In all our endeavours, we promote inclusivity, ensuring that our initiatives benefit all members of society, regardless of their background or circumstances.
4. **Collaboration:** We recognize that collaboration with stakeholders, including local communities, NGOs, and governmental bodies, is crucial to achieving meaningful and enduring change.

## **Intent and Programme Overview**

Our CSR initiatives are centred around empowering communities, with a focus on sustainability, equality, resilience, and diversity. We aim to create lasting, positive impacts by designing projects that address community needs while ensuring environmental sustainability. Through collaboration with stakeholders, we strive to uplift communities and drive meaningful, long-term change, setting a strong example of responsible corporate engagement.

### **The CSR endeavours will be implemented through the following projects:**

1. *Preserving India's Cultural Legacy through Arts, and Culture Support* – An initiative focused on uplifting, protecting, and promoting India's rich craft and handloom heritage, alongside supporting other cultural expressions. The project is dedicated to preserving traditional craftsmanship, including handwoven textiles, natural fibres, and natural dyes, which are integral to India's cultural identity. With a deep commitment to sustaining these timeless skills, the initiative also seeks to foster broader cultural appreciation,

including support for built heritage, performing arts, and contemporary arts, ensuring a holistic approach to safeguarding the nation's diverse cultural legacy.

- Preserving and honouring traditional Indian crafts with a focus on natural fibres, handmade textile and natural dyes.
- Cultivating support for cultural heritage including built heritage, performing arts, contemporary arts.

2. *Empowering Communities for sustainable and social change* - This initiative aims to empower individuals and communities to attain self-reliance, prosperity, and social well-being through education, sustainable economic growth, and inclusive development. By acknowledging the link between economic opportunities and social welfare, the project takes a comprehensive approach to uplift vulnerable groups, particularly women, while improving their quality of life and fostering environmental sustainability.

- Facilitating equitable education
- Supporting communities for economic empowerment
- Fostering Ecologically conscious communities

### **Implementation**

1. **Budget Allocation:** The CSR budget, determined in compliance with the provisions of the Companies Act, 2013, the associated rules, and the Company's CSR Policy, will be allocated to CSR activities approved by the Board based on the recommendations of the CSR Committee.

#### **Note -**

- Unspent from earlier years to be utilised in this and subsequent financial years.

#### **Proposed CSR Budget for FY 2026-27 (All values in INR Million)**

Particulars	Preserving India's Cultural Legacy through Arts and Culture Support	Empowering Communities for sustainable social change	Total
Unspent from previous FY 25-26	111	126	237
Budget FY 26-27	204	358	562
Expenses in FY 26-27 (Estimated)	195	472	667
<ul style="list-style-type: none"> <li>• Budget is excluding administrative expenses capped at 5% of total expenditure</li> </ul>			

### **2. Manner of Execution of such projects/programmes**

The Company will undertake CSR projects/ programmes w.e.f. April 1, 2026, through

- The Lady Bamford Foundation (Registered as a section 8 Company under the Companies Act 2013)

and other implementing agency(ies), as mentioned in sub-rule 1 of Rule 4 Companies (Corporate Social Responsibility Policy) Rules, 2014 including any re-enactment, modifications, or amendments thereof.

- 3. Project Selection:** The projects are selected through careful needs assessments and alignment with our focus areas. We ensure transparency and community involvement in the selection process.
- 4. Monitoring and Evaluation:** A monitoring and evaluation framework is in place to assess the effectiveness and impact of all projects. The Board shall satisfy that the funds disbursed for CSR have been utilized for the purpose and in the manner as approved by it.

The CSR Committee shall monitor the implementation of the CSR projects/ programs/activities, including any ongoing project, if any, with the approved timelines and year wise allocation as per the CSR Policy and ensure compliance of the provisions related to CSR mentioned in the Companies Act, 2013 and the Rules made thereunder from time to time. Further, the CSR Committee is competent to make modifications, if any for smooth implementation of the project within the overall permissible time period.

The progress of CSR initiatives and activities will be reported by the CSR Committee to the Board on a regular basis. According to the CSR Policy of the Company, Board of Directors of the Company may alter this plan at any time during the financial year as per recommendation of CSR Committee of the Company based on reasonable justification to the effect.