Alpha Alternatives Holdings Private Limited

Corporate Social Responsibility Policy

Version 3.0

Date: August 11, 2026

ALPHA ALTERNATIVES HOLDINGS PRIVATE LIMITED ("AAHPL")

Preamble:

The Ministry of Corporate Affairs has enacted the Companies Act, 2013 replacing the old law Companies Act, 1956, regulating the Companies in India.

As per Section 135 of the Companies Act, 2013 ("the Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014., every Company having net worth of Rs. 500 crore or more or turnover of Rs. 1000 crore or more or a Net Profit of Rs. 5 croreor more during the immediately preceding Financial Year shall constitute a Corporate Social Responsibility (CSR) Committee of the Board.

However, if CSR obligation does not exceed Rs. 50 lakhs, in any year, the functions of CSRCommittee during that year may be discharged by the Board of Directors of the Company. In the case of AAHPL CSR obligation does not exceed Rs. 50 lakhs for the F.Y.2025-26, therefore the Board of Directors of the Company shall discharge the duty of CSR expenditure in the F.Y. 2025 -26.

Section 135 of the Act also requires formulating a CSR Policy, which shall indicate the activities to be undertaken by the Companies as specified in Schedule VII of the Companies Act, 2013.

Further, Section 135 of the Act also requires that the Board of Directors shall ensure that the Company spends, in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy.

Short Title & Applicability:

This policy is titled as the 'CSR Policy' and it shall apply to all CSR initiatives and activities taken up by the Company for the benefit of the Society.

Corporate Social Responsibility Policy:

Alpha Alternatives Holdings Private Limited ("the Company") hasadopted the CSR Policy. The Company recognizes that its business activitieshave wide impact on the societies in which it operates and therefore an effective practice is required giving due consideration to the interests of its stakeholders including shareholders, customers, employees, suppliers, business partners, local communities and other organizations.

The Company is driven by Group's vision to make a difference, specifically to society by contributing to the economic development of the Country and improving the quality of life of the local communities. Towards this vision, the Company, help partners with the communities around the businesses to drive various initiatives in the areas of including but not limited to (i) Education; (ii) Health, Hygiene andsanitation; (iii) Empowerment Livelihood and Community Development.

Scope of the Activities:

(i) 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;

(ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;

(iii) 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;

(iv) 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;

(v) 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;

(vi) 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;

(vii) Training to promote rural sports, nationally recognized sports, paralympic sports and 3lympic sports;

(viii) Contribution to the prime minister's national relief fund and/or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

(ix)

(a) Contribution 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; and

(b) 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 Organization (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);

(x) Rural development projects;

(xi) Slum area development;

(xii) Disaster management, including relief, rehabilitation and reconstruction activities; and

(xiii) To carry out activities through a zero coupon zero principal instrument, within the limits prescribed under Rule 4A of the CSR Policy Rules, 2014.

(xiv) Such other activities included in Schedule VII of the Companies Act, 2013 as may be identified by the Board of Directors from time to time, which are not expressly prohibited.

It may be noted that the above activities are indicative and are activities that the Company may at any point of time engages but all such activities may not be taken up bythe Company during the year. While the activities undertaken in pursuance of the CSR policy must be relatable to Schedule VII of the Companies Act 2013, the entries in the said Schedule VII must be interpreted liberally so as to capture the essence of the subjects enumerated in the said Schedule. The items enlisted in the amended Schedule VII of the Act, are broad-based and are intended to cover a wide range of activities.

It is clarified that all the aforesaid activities or programs shall be undertaken in India only and that such programs and activities shall not include the following, namely:

i. activities undertaken in pursuance of normal course of business of the Company:

ii. 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;

iii. contribution of any amount directly or indirectly to any political party under section 182 of the Companies Act, 2013;

iv. activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);

v. activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services; and

vi. activities carried out for fulfilment of any other statutory obligations under any law in force in India;

The Annual action plan for selection and implementation of the CSR projects covering one or more of the above list of activities will be approved by the Board of Directors from time to time.

Funding & Allocation:

For achieving its CSR objectives, the Company shall allocate such amount of its average Net Profits as may be approved by the Board of Directors, as its Annual CSR Budget in each Financial Year. Allocation of the Annual Budget for CSR activities in any given year shall be as per the provisions of the Act and rules made thereof as amended from time to time. Any unspent/unutilized CSR allocation of a particular financial year for ongoing projects will be transferred to “Unspent CSR Account” within 30 days of the end of the financial year and utilized for the ongoing projects within a period of 3 years. The amount remaining unspent at the end of 3 financial years shall be transferred to a Fund specified in Schedule VII, within a period of thirty days from the

date of completion of the third financial year. Any unspent/unutilized CSR allocation of a particular financial year not relating to ongoing projects shall be transferred to a Fund specified in Schedule VII, within a period of six months of the expiry of such financial year.

It is clarified that, the surplus arising out of CSR projects or activities shall not form part of the business profit of the Company and shall be ploughed back to the CSR 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 a period of six months of the expiry of the financial year.

If the Company spends an amount in excess of requirement provided under sub-section (5) of Section 135 of the Act, such excess amount may be set off against the requirement to spend under sub-section (5) of Section 135 of the Act up to immediate succeeding three financial years, subject to the conditions laid down under the CSR provisions of the Act and the Rules framed thereunder.

Selection and Implementation:

The Company will carry out its CSR activities on its own, or contribute funds to eligible implementing agency, to carry on activities / multiyear projects or programmes indicated below. While the geographic focus of the CSR activities can be in and around the business operational area, the Company can support activities in any part of India with the approval of the Board or as per the Annual Action Plan.

Monitoring of CSR Activities:

(i) To ensure effective implementation of the CSR activities/programmes undertaken by implementing agency, the monitoring shall be done by the Board of Directors of the Company on a periodic basis with regard to the progress on the CSR activities/programmes carried out by the implementing agency.

(ii) CSR initiatives of the Company will also be reported in the Annual Report of the Company.

(iii) In order to ensure transparency and communication with all stakeholders, the CSR Policy will be uploaded on the Company website so that it is available in the public domain.

Impact Assessment:

Impact assessment, when applicable as per the statutory regulations, will be carried out by an independent agency, which shall be selected by the Board of Directors of the Company.

Amendment:

Any amendment or modification in the Companies Act, 2013 and any other applicableregulations relating to the CSR Policy shall automatically be applicable to the Company.

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