



**Jungleee Games India Private Limited**

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**Corporate Social Responsibility  
Policy**

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# 1. Objectives of the Policy

This Policy serves as a guide to Junglee Games' commitment to social and environmental responsibility, contributing to sustainable development and enhancing its reputation. The Policy aims to establish clear guidelines for governance and operations, identifying focus areas and implementation strategies for Junglee Games' Corporate Social Responsibility (CSR) initiatives, ensuring they are monitored effectively and achieve their objectives.

## 2. Introduction

### 2.1. About its CSR obligations

Section 135 of the Companies Act, 2013 states that every company having a net worth of rupees 500 (five hundred) crore or more, or a turnover of rupees 1000 (one thousand) crore or more, or a net profit of rupees 5 (five) crore or more during the immediately preceding financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director (should the Company be needed to appoint one). Where a company is not required to appoint an independent director, it shall have in its Corporate Social Responsibility Committee two or more directors. The Board of every company shall ensure that the company spends, in every financial year, at least two percent of the average net profits of the company made during the three immediately preceding financial years, or where the company has not completed the period of three financial years since its incorporation, during such immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy. The Company shall outline its CSR Obligation for the financial year based on the parameters laid down in Section 135(1) of the Companies Act, 2013 (the Act). In line with the mandates of the CSR regulations, the Company shall allocate its CSR obligation to be spent on CSR Activities that fall under the purview of Schedule VII of the Act.

#### 2.1.1. Expenditure on CSR capabilities

The Company may build CSR capabilities of their own personnel as well as of their Implementing Agencies, and such expenditure shall not exceed 5% of the total CSR spend of the Company as stated in the Rules from time to time. Determination of whether particular expenses fall within this 5% cap can be decided in consultation with the Chief Financial / Compliance Officer of the Company based on the clarification available from time to time in this regard. Surplus arising out of the CSR initiatives shall not form part of the business profits of the Company and shall be ploughed back into the CSR activities of the Company. In case the Company spends in excess of its obligation in any given financial year, the excess amount spent may, at the discretion of the Board on the recommendation of the CSR Committee, be set-off against the obligation of the Company within the succeeding three financial years, failing which such set-off provision shall lapse.

#### 2.1.2. Failure to spend the CSR Money

##### 2.1.2.1 For Ongoing Projects

Any amount remaining unspent pursuant to any ongoing project shall be transferred by the Company within a period of thirty days from the end of the financial year to a special account opened in any scheduled bank, to be called the 'Unspent Corporate Social Responsibility Account'. Such amount shall be spent by the Company towards its CSR obligations within a period of three financial years from the date of such transfer. If the company fails to do so, it shall transfer the remaining unspent amount to a Fund specified in Schedule VII within a period of thirty days from the date of completion of the third financial year.

### **2.1.2.2 For Other than Ongoing Projects**

If the unspent amount does not relate to any ongoing project, the Company shall transfer such unspent amount to a Fund specified in Schedule VII within a period of six months of the expiry of the financial year.

## **3. CSR Philosophy, Mission, and Vision**

### **3.1. Philosophy**

The Company is committed to doing the right thing while aiming for excellence. Junglee Games believes that collaboration drives success. The Company embraces critical thinking, self-reflection, and innovation, and shall take ownership to make a difference through its CSR.

### **3.2. Vision and Mission**

#### **3.2.1 Vision**

To contribute to a digitally aware and responsible India, where individuals are empowered to navigate digital entertainment and technology with confidence, safety, and well-being.

#### **3.2.2 Mission**

To invest in community-driven initiatives that advance digital literacy, cybersecurity awareness, responsible technology use, and environmental sustainability equipping individuals with the knowledge and resources to thrive in an increasing digital world.

## **4. Approach to CSR**

### **4.1. Model of Implementation**

The Company may discharge its CSR obligation for a financial year through the activities route or the contribution route. When discharging its obligation through the activities route, the Company may do so by implementing projects itself, or through eligible implementation agencies as prescribed under the CSR regulations, or in collaboration with one or more companies as prescribed under the CSR regulations.

The Company may engage international organisations for support across areas such as designing, monitoring, and evaluation of CSR projects, capacity building of its personnel involved in CSR activities, but shall not engage an international organisation for the implementation of its CSR activities.

### **4.2. Priorities and Focus Areas**

The Company shall ensure that any activity undertaken in discharge of its CSR obligation in any given financial year shall be in line with the thematic areas listed under [Schedule VII](#) of the Companies Act, 2013.

The Company proposes to give its support and invest his time and funds in achieving the following:

- (a) Cybersecurity
- (b) Digital Literacy in India
- (c) Digital Well Being
- (d) Environment CO<sub>2</sub> reduction

... and other thematic areas listed under [Schedule VII](#) of the Companies Act, 2013.

The Company shall ensure that in line with the CSR regulations, the following activities are not carried out in discharge of its obligation:

- (i) Activities undertaken in pursuance of normal course of business of the Company
- (ii) Activities undertaken 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 Act
- (iv) Activities benefitting employees of the company as defined in section 2(k) of the Code on Wages, 2019
- (v) Sponsorship activities for deriving marketing benefits for products/services (vi) Activities for fulfilling statutory obligations under any law in force in India.

To the extent feasible and required, the Company shall give preference to local areas when it comes to selecting geographies for implementing its CSR projects, however, the Company shall ensure that local area preference is balanced with national priorities.

### 4.3 Definition of 'Ongoing Projects'

An 'Ongoing Project' means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding three years, excluding the financial year in which it was commenced. This shall also include such projects that were initially not approved as a multi-year project but whose duration has been extended beyond one year by the Board based on reasonable justification.

## 5. CSR Governance

### 5.1. Formulation of CSR Committee

The Company shall ensure that it forms a CSR Committee comprising two or more directors or as required under the law.

**Provided that**, where the amount required to be spent by the Company on Corporate Social Responsibility activities **does not exceed INR 50,00,000 (Rupees Fifty Lakh) in a financial year**, the requirement for constitution of the CSR Committee shall not be applicable and the functions of such Committee shall, in such cases, be discharged by the **Board of Directors of the Company**.

**Provided further that**, where the Company has any amount lying in the **“Unspent Corporate Social Responsibility Account”** in respect of an ongoing project, the Company shall constitute a **CSR Committee** and comply with the applicable provisions of Section 135 of the Companies Act, 2013 and the rules made thereunder, **notwithstanding that the CSR obligation for the relevant financial year does not exceed INR 50,00,000 (Rupees Fifty Lakh)**.

### 5.2. Roles and Responsibilities and Frequency of the Meetings of the CSR Committee

The Corporate Social Responsibility (CSR) Committee shall act as the primary governing body for the Company's social initiatives. Its core roles and responsibilities shall include:

- (i) **Policy Formulation and Governance:** Formulating and recommending the CSR Policy to the Board of Directors for approval, and ensuring its strategic alignment and strict enforcement across the organization throughout the financial year.

- (ii) **Budget Recommendation:** Recommending the annual CSR expenditure budget to the Board for approval, ensuring the allocation is adequate to meet statutory obligations and project requirements.
- (iii) **Annual Action Plan (AAP):** Formulating and recommending to the Board an Annual Action Plan (AAP) in pursuance of this Policy, comprehensively detailing the project list, execution manner, fund utilization, and monitoring mechanisms as mandated under Rule 5(2) of the Companies (CSR Policy) Rules, 2014.
- (iv) **Partner Selection and Due Diligence:** Identifying, evaluating, and collaborating with eligible implementing agencies (ensuring they possess mandatory government registrations, such as the CSR-1), and guiding the selection of high-impact CSR projects.
- (v) **Monitoring and Fund Utilisation:** Instituting a robust, transparent monitoring mechanism to track project progress. The Committee must ensure that disbursed funds are utilised efficiently and strictly for their approved purposes to maintain absolute statutory compliance.
- (vi) **Policy Review and Updates:** Continuously monitoring the execution of the CSR Policy and recommending necessary amendments to the Board to adapt to evolving regulatory mandates or organisational objectives.
- (vii) **Impact Assessment Oversight:** Reviewing and overseeing the impact assessment reports for applicable projects to evaluate the tangible social outcomes of the Company's interventions.
- (viii) **Delegated Duties:** Discharging any other responsibilities, functions, or activities as may be assigned by the Board of Directors from time to time.

The CSR Committee shall meet at least 2 (Two) times in a year. Members of the CSR Committee can agree mutually regarding time and place for the said meetings. The quorum for the meeting shall be at least 2 members. The Members of the Committee may participate in the meeting either in person or through video conferencing or other audio-visual means in accordance with the provisions of the Companies Act, 2013 and rules made thereunder from time to time.

### 5.3. Roles and Responsibilities of the Board

The Board holds the ultimate accountability for the governance, compliance, and successful execution of the Company's CSR initiatives. Its core responsibilities include:

- (i) **Policy Approval & Public Disclosure:** Approving the CSR Policy based on the recommendations of the CSR Committee. The Board must also ensure that the contents of this policy are transparently disclosed in the Board's Annual Report and prominently published on the Company's official website.
- (ii) **Strategic Oversight & Execution:** Ensuring that the specific activities and social initiatives outlined in the CSR Policy are actively undertaken by the Company.
- (iii) **Statutory Expenditure Compliance:** Ensuring that the Company spends, in every financial year, a minimum of 2% of its average net profits made during the three immediately preceding financial years (or the applicable operational period) on eligible CSR activities.
- (iv) **Financial Monitoring & Certification:** Satisfying itself that all disbursed CSR funds have been utilized efficiently and strictly for their approved, designated purposes.
- (v) **Addressing Shortfalls & Unspent Funds:** In the event the Company fails to spend the mandated 2% amount, the Board must explicitly state the reasons for this shortfall in its Annual Board Report, pursuant to Section 134(3)(o) of the Companies Act. Furthermore, the Board must ensure that any unspent CSR funds are accurately transferred to the 'Unspent CSR Account' or a Schedule VII Fund in strict accordance with Sections 135(5) and 135(6) of the Act.
- (vi) **Ongoing Projects Governance:** Formally identifying and approving multi-year 'Ongoing Projects', and monitoring their progress to ensure they meet their developmental objectives within the permissible three-year regulatory timeline.

The CSR Committee and the Board may approve any items related to the CSR function of the Company such as its final obligation, annual action plan, modifications to the annual action plan, etc., via circular resolutions in case holding meetings for any purpose is not feasible for any reason.

## 5.4. CSR Steering Committee

The Company may constitute an internal **CSR Steering Committee** comprising senior management personnel and/or functional heads to assist the CSR Committee / Board of Directors in the effective implementation of the Company's CSR initiatives.

The CSR Steering Committee shall, inter alia:

- a) identify and evaluate potential CSR projects and programmes in line with Schedule VII of the Companies Act, 2013 and the CSR Policy of the Company;
- b) assist in planning, implementation and monitoring of CSR activities undertaken by the Company;
- c) coordinate with implementing agencies and other stakeholders for smooth execution of CSR projects;
- d) review progress of ongoing CSR initiatives and submit periodic reports and recommendations to the CSR Committee / Board, as the case may be.

The CSR Steering Committee shall function under the overall supervision and guidance of the **CSR Committee of the Board or the Board of Directors**, as applicable.

## 6. Annual Action Plan

The Annual Action Plan (AAP) serves as the comprehensive yearly roadmap for the Company's CSR initiatives. Formulated and recommended by the CSR Committee, the AAP must be formally placed before the Board for final approval. The AAP shall explicitly outline the following critical parameters for the financial year:

- (i) **Approved Projects and Programmes:** A detailed list of the specific CSR interventions to be undertaken, ensuring they strictly align with the thematic areas specified in Schedule VII of the Companies Act, 2013.
- (ii) **Execution Strategy:** The exact manner of execution for these projects, specifying whether they will be implemented directly by the Company, through certified implementing agencies, or via collaborative partnerships.
- (iii) **Financial Modalities & Timelines:** Clear guidelines on the utilization of funds, disbursement schedules, and precise implementation timelines for each project. (Added Pointer: This should include distinct milestones, especially if the initiative is classified as a multi-year 'Ongoing Project').
- (iv) **Monitoring and Reporting Mechanisms:** The defined frameworks, tracking metrics, and frequency of reporting to evaluate the progress and effectiveness of the funded programs throughout the year.
- (v) **Need and Impact Assessment:** Details of any pre-project need assessments or post-project impact assessments to be conducted, particularly for high-value interventions.

The Board of the Company may, based on reasonable justification provided, at any time during the course of a financial year, alter the AAP as per the recommendations of the CSR Committee.

## 7. Collaboration

The Company may contribute on its own or may collaborate with any other company/ies from time to time for undertaking CSR activities and the Board must report separately on such activities in accordance with the CSR regulations.

## 8. Criteria for Selection, Implementation & Monitoring Process

Criteria prepared as a part of a roadmap in line with the Board Resolution, Objectives, and the Annual Action Plan, which details the various stages in a project lifecycle.

## **8.1. Selection and approval of projects**

The CSR Team (Working Group) shall define a process and matrix to source proposals from potential implementation entities and identify the project to be undertaken and the implementation entity for carrying out the selected project. This shall be a transparent and objective process entailing approval processes based on due diligence conducted on and inputs from implementing entities. These shall be viewed together with the Company's stated objectives, and any potential concerns regarding documentation, disclosure, or disbursement of funding.

## **8.2. Project implementation guidelines, including M&E practices**

The CSR amount may be spent by the Company for the creation or acquisition of a capital asset. However, such capital asset shall be held by:

- (a) a company established under section 8 of the Act, or a Registered Public Trust, or Registered Society, having charitable objects and a valid CSR Registration Number; or
- (b) beneficiaries of the said CSR project, in the form of self-help groups, collectives, or entities; or
- (c) a public authority.

## **8.3. Impact assessment practice**

Wherever mandatory in line with the CSR regulations, Impact assessment shall be carried out a minimum of one year after completion of the CSR project. The Company shall ensure that such mandatory impact assessments, if any, shall be carried out by an independent agency selected by the Board, and the Company shall not spend more than the higher between INR 50,00,000 (Rupees Fifty Lakh / Five Million Only) or 2% of its spends in the financial year on CSR on impact assessment. Impact assessment shall only be undertaken for projects having a cumulative outlay of INR 1,00,00,000 (Rupees One Crore / Ten Million) or more.

## **9. Reporting and Disclosures**

The Chief Financial Officer (CFO) or person responsible for financial management of the Company shall ensure that they certify to the Board that the CSR obligation of the Company for every financial year has been discharged completely in the manner and for the purpose approved by the Board.

The Board shall also prepare an Annual Report on CSR, which shall feed into the annual report of the Company in accordance with the formats prescribed under the CSR regulations and ensure that any other reporting requirements in line with the regulations are complied with.

## **10. Publication of CSR Policy and Programmes**

The Board of the Company shall disclose on the website of the Company, if any, for public access, the composition of its CSR Committee, its CSR Policy, and the project approved by the Board.

## **11. Policy review and future amendments**

The Committee shall review this Policy from time to time and make suitable changes as may be required, and submit the same for the approval of the Board and in accordance with applicable provisions of the **Companies Act, 2013 and the CSR Rules**.