

**CORPORATE SOCIAL RESPONSIBILITY (CSR) AND
SUSTAINABILITY POLICY
OF
SAI LIFE SCIENCES LIMITED**

DATE: 30 MARCH 2026

CSR AND SUSTAINABILITY POLICY

This CSR and Sustainability Policy of Sai Life Sciences Limited (the “Company”) is structured in two parts:

- **Part A – Corporate Social Responsibility (CSR):** The statutory portion of this Policy adopted pursuant to Section 135 of the Companies Act, 2013 read with the applicable CSR Rules, Schedule VII and related circulars/notifications (collectively, “CSR Regulations”).
- **Part B – Sustainability & ESG:** A governance and operations framework for managing environmental, social and governance (ESG) matters and sustainability performance across the Company’s business and operations. Part B is strategic and governance-oriented in nature and does not by itself constitute CSR expenditure under CSR Regulations.

The Corporate Social Responsibility and Sustainability Committee (the “CSR and Sustainability Committee”) shall be the final governing body responsible for overseeing the Company’s CSR agenda, ensuring compliance with the CSR Regulations and overseeing the sustainability activities of the Company at minimum in compliance with the applicable laws of sustainability that apply to the Company.

PART A

CORPORATE SOCIAL RESPONSIBILITY (CSR) (SECTION 135 – STATUTORY)

Corporate Social Responsibility (“CSR”) is the commitment of companies to provide resources and support activities focused on enhancing economic and social development. It is the effort made by companies to improve the living conditions of the local area in which they operate and the society at large. The activities taken up as a part of corporate social responsibility reflect the intent to create a positive impact on society without seeking any commensurate monetary benefits.

CSR has been a long-standing commitment at Sai Life Sciences Limited (“Company”) and forms an integral part of our activities. Being a responsible corporate citizen, the Company is committed to performing its role towards the society at large. In alignment with its vision, the Company always works towards adding value to its stakeholders by going beyond business goals and contributing to the well-being of the community. Its contribution to social sector development includes several pioneering interventions and is implemented through the involvement of stakeholders within the Company and with the broader community.

The Company’s objective is to proactively support meaningful socio-economic development. It works towards developing an enabling environment that will help citizens realize their aspirations towards leading a meaningful life. The Company aims to identify critical areas of development, contributing to the well-being of the community and benefiting them over a period of time.

The Corporate Social Responsibility Policy (“Policy”) of the Company sets out the framework guiding the Company’s CSR activities. The Policy also sets out the rules that need to be adhered to while taking up and implementing CSR activities.

The Policy, composition of the Corporate Social Responsibility Committee (“CSR Committee”) and projects approved by the board of directors of the Company (“Board”) shall be disclosed under a separate section on the website of the Company.

1. SCOPE OF THE POLICY

The Policy would pertain to all activities undertaken by Company towards fulfilling its corporate social responsibility objectives. The Policy would also ensure compliance with section 135 of the Companies Act, 2013 (“Companies Act”), read with Schedule VII of the Companies Act and Companies (Corporate Social

Responsibility Policy) Rules, 2014 (“**CSR Rules**”), each as amended from time to time and the notifications and circulars issued by the Ministry of Corporate Affairs from time to time and the rules framed thereunder (“**CSR Regulations**”). In the event of any inconsistency or discrepancy between this Policy and the CSR Regulations, the provisions of the CSR Regulations shall prevail.

2. GOVERNANCE STRUCTURE (CSR)

The Corporate Social Responsibility and Sustainability Committee (the “**CSR and Sustainability Committee**”) is the governing body responsible for overseeing the Company’s CSR agenda and ensuring compliance with the CSR Regulations.

- (a) The CSR and Sustainability Committee shall:
 - (i) Formulate the Policy and recommend it to the Board and any amendments thereto.
 - (ii) Indicate the activities to be undertaken by Company as specified in the Companies Act.
 - (iii) Review and recommend the amount of expenditure to be incurred on the activities to be undertaken by the Company, and the annual CSR plan to the Board.
 - (iv) Monitor the CSR activities and compliance with the Policy from time to time; and
 - (v) Review and implement, if required, any other matter related to CSR initiatives.
- (b) The Committee shall meet at least twice in every financial year.
- (c) The Board shall:
 - (i) Approve the Policy based on the recommendation of the CSR Committee.
 - (ii) Approve the CSR activities and annual CSR plan based on the recommendation of the CSR Committee; and
 - (iii) Review the Policy and CSR activities.

2. COMPOSITION

The CSR and Sustainability Committee shall consist of 3 or more directors, out of which at least one director must be an independent director. The Board may change the composition of the CSR and Sustainability Committee from time to time in such manner as it thinks fit and as required under the CSR Regulations.

3. OPERATING FRAMEWORK

3.1 CSR activities may be undertaken by the Company.

3.2 CSR activities will be undertaken in areas identified by the CSR Committee. An annual CSR plan shall be presented to the CSR and Sustainability Committee and based on its recommendations, submitted to the Board for approval.

3.3 Activities undertaken by Company may be implemented directly by the Company as well as in partnership with duly selected not-for-profit entities (NGOs). Such entities and projects shall be partnered with after ascertaining the viability and expected impact of the project and the credibility of the NGO and its track record in implementing projects. Conflict checks shall be performed in respect of the management/trustees of the NGO Partners to ensure objectivity and independence with regard to the NGO partner.

3.4 The responsibility for implementation of identified activities/ projects shall be as per the organizational structure approved by the Managing Director.

3.5 The annual plan shall incorporate the following:

- (a) The prescribed outlay on CSR as per the Companies Act and related rules as amended from time to time;
- (b) Key CSR activities proposed to be undertaken during the year, including analysis of their eligibility for classification as CSR under the Companies Act and related rules as amended from time to time, their conformity with the Policy and their implementation schedules;
- (c) Proposed outlay on each activity including expenditure on administrative overheads both directly and indirectly including employee costs;
- (d) Activities to be undertaken by Company directly;
- (e) Activities to be undertaken by other entities and Company's contribution to such entities; and
- (f) Aggregate proposed outlay and reasons for shortfall, if any, compared to the prescribed outlay.

3.6 The authority to incur expenditures under the above plan shall be as per the approved delegation of financial powers in the Company.

3.7 Funds would be disbursed either in tranches or as one-time payment. The terms, conditions and timing of disbursement would be conditional upon the nature and requirement of the CSR project or programme.

4. DECISION MAKING BY THE CSR COMMITTEE

4.1 The CSR and Sustainability Committee shall at all time act in a manner that is consistent with the provisions contained in this Policy and the CSR Regulations.

4.2 The CSR and Sustainability Committee shall endeavor to arrive at all decisions via consensus of all members. However, on occurrence of any event where the CSR and Sustainability Committee is unable to arrive at a consensus, the decision of the Chairman of the CSR and Sustainability Committee shall be final.

5. CSR SPENDING

5.1 The Company may, in every financial year, spend such amounts on its CSR activities as the CSR and Sustainability Committee may authorize from time to time subject to the limits as approved by the Board, provided that the Board shall ensure that the CSR expenditure is compliant with the CSR Regulations.

5.2 The Company shall undertake CSR spending in accordance with the CSR Regulations, as amended from time to time.

6. CSR IMPLEMENTATION

6.1 The Board shall ensure that the CSR activities are undertaken by the Company itself or through-

- (a) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or
- (b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government;
- (c) any entity established under an Act of Parliament or a State legislature; or
- (d) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under

section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.,

Explanation - For the purpose of clause(c), the term “entity” shall mean a statutory body constituted under an Act of Parliament or State legislature to undertake activities covered in Schedule VII of the Act.

In the manner prescribed under the CSR Regulations, as amended from time to time.

6.2 The Company may engage international organizations for designing, monitoring and evaluation of the CSR projects or programmes as per its Policy as well as for capacity building of their own personnel for CSR.

6.3 The Company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules.

6.4 The Board shall satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner as approved by it and the chief financial officer of the Company or the person responsible for financial management shall certify to the effect.

6.5 In case of ongoing project, the Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

6.6 The CSR and Sustainability Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its Policy, which shall include the following, namely:-

- (a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act;
- (b) the manner of execution of such projects or programmes as specified in the CSR Rules;
- (c) the modalities of utilization of funds and implementation schedules for the projects or programmes;
- (d) monitoring and reporting mechanism for the projects or programmes; and
- (e) details of need and impact assessment, if any, for the projects undertaken by the company,

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

7. MONITORING

The CSR and Sustainability Committee shall ensure a transparent monitoring mechanism for CSR activities.

- (a) The progress of the CSR activities shall be reviewed at least twice a year, including the annual review by the CSR Committee.
- (b) The Chief Financial Officer shall be responsible for monitoring expense on CSR activities with respect to the plan and submission of the same to The CSR and Sustainability Committee and the Board.
- (c) The Board of Directors shall review the progress of CSR activities at least annually.

9. DISCLOSURE (CSR)

The particulars specified in the CSR Regulations, as applicable to the Company, shall be disclosed in the Board's Report and the Annual Report and shall also be displayed on the Company's website.

8. CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

The projects or programmes to be undertaken by Company as CSR in India will be considered and approved by the CSR and Sustainability Committee of Company. Any project or programme that is exclusively for the benefit of Company's employees would not be considered as CSR. Company's primary focus areas for CSR activities are listed under the Companies Act 2013

9. EFFECTIVE DATE

The Policy shall be effective from the date of approval of the Board of the Company.

10. AMENDMENTS

The Policy may be reviewed and amended from time to time by the Board based on the recommendation of the CSR Committee.

PART B

SUSTAINABILITY & ESG (GOVERNANCE AND OPERATIONS FRAMEWORK)

1. Purpose and principles

The Company recognizes sustainability as a strategic imperative that enables responsible growth, operational excellence, regulatory compliance and long-term value creation. As a contract research, development and manufacturing organization, sustainability is integral to managing ESG risks inherent to research, development and manufacturing operations and meeting the expectations of clients, regulators, employees and communities.

This Part B is designed to support compliance with applicable sustainability/ESG-related legal and regulatory requirements (including, where applicable, the Companies Act, 2013 (including CSR provisions), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including Business Responsibility and Sustainability Reporting (BRSR) requirements), applicable environmental laws and consents/authorizations (including pollution control-related permissions), occupational health and safety requirements and other applicable labour and corporate governance laws) and to provide a framework to implement additional voluntary/discretionary initiatives adopted by the Company from time to time (e.g. science-based targets/alignments such as SBTi and other sustainability commitments).

Accordingly, this framework integrates such requirements into business processes through (i) defined governance and accountability (Board/CSR Committee/Management roles), (ii) identification of compliance obligations during planning, (iii) operational controls and management systems (including EHS and quality systems), (iv) data governance and documentation for disclosures, and (v) periodic monitoring, audits and corrective actions.

2. Scope and applicability

Part B applies to the Company's operations, sites, functions and controlled entities, and guides sustainability expectations for suppliers, contractors and other business partners through relevant procurement and contracting processes. Where the Company adopts specific functional policies/standards (e.g., Environment, Health & Safety; Quality; Human Rights; Supplier Code), those documents will operate in conjunction with this Part B.

3. Governance, oversight and roles

Sustainability and ESG oversight is exercised through a defined governance structure to ensure accountability and integration with business strategy.

- **Board of Directors** provides overall oversight of sustainability and ESG matters as part of its stewardship and risk governance.
- **CSR and Sustainability Committee (acting as CSR & Sustainability oversight forum):** reviews sustainability strategy, ESG priorities, long-term roadmaps, key risks/opportunities and performance against targets; and reviews sustainability-related disclosures (including BRSR, as applicable).
- **Managing Director/CEO and Executive Leadership:** accountable for implementing sustainability strategy, allocating resources and embedding ESG considerations into decision-making.
- **Sustainability/ESG Lead and working group (management-level):** coordinates implementation, consolidates performance data and prepares updates for the CSR and Sustainability Committee and the Board.
- **Functional owners:** EHS, Quality, HR, Procurement/Supply Chain, Legal/Compliance, Finance and Operations own relevant controls, programmes and KPIs.

CSR and Sustainability Committee meetings (CSR & Sustainability): The CSR and Sustainability Committee shall meet at least twice in a financial year to discharge its CSR and sustainability/ESG oversight responsibilities. The agenda for such meetings shall, as appropriate, include:

- approve/refresh the annual sustainability plan and key priorities; confirm applicable compliance obligations and reporting calendar (including BRSR, as applicable); review progress against ESG targets/KPIs and key EHS metrics; review material ESG risks/incidents and mitigation actions; and review progress on CSR projects/spends.
- review year-end performance against targets and management's corrective action/continual improvement plan; review draft sustainability/ESG disclosures for recommendation to the Board (including BRSR, as applicable) and any key customer/other stakeholder disclosures; review external assurance/assessment outcomes (if any); review the adequacy of governance, resources and training; and review CSR impact assessment (where applicable) and the next year CSR pipeline.

4. Implementation Approach and Management Systems

The Company shall implement sustainability through established management systems and internal controls, aligned with its business operations and risk management framework.

Sustainability shall be integrated into planning and execution through a structured approach, including:

- **Plan:** define Sustainability priorities, applicable compliance obligations and annual sustainability plan (initiatives, owners, timelines, resources).
- **Do:** implement programmes across EHS, operations, people practices, supply chain and governance processes.
- **Check:** monitor KPIs, internal reviews, audits and management reviews.
- **Act:** address gaps through corrective actions and drive continual improvement

The Company may leverage existing policies, procedures, standards and training mechanisms to support effective implementation of sustainability initiatives.

5. Materiality, ESG risk management and compliance

The Company will periodically identify and prioritize material sustainability topics and ESG risks/opportunities relevant to its business model, stakeholder expectations and regulatory landscape. ESG risks shall be considered within the Company's overall risk management framework, including evaluation of potential impacts, controls and mitigation plans.

6. Objectives, targets and performance monitoring

Management may propose, and the CSR Committee/Board may approve, sustainability objectives and targets (quantitative and/or qualitative) and the related KPIs. Performance against targets will be reviewed periodically and reported to the CSR and Sustainability Committee at least twice in a financial year (or at such other frequency as determined by the Board/CSR Committee).

7. Data governance, reporting and disclosures

The Company will establish processes for collecting, validating and retaining sustainability/ESG data used for internal decision-making and external disclosures. Sustainability-related reporting may include disclosures in the annual report, the Business Responsibility and Sustainability Report (BRSR) (as applicable), customer questionnaires and other stakeholder communications, subject to appropriate internal review and approvals.

8. Stakeholder engagement and responsible supply chain

The Company will engage with relevant stakeholders (including employees, communities, customers, investors, regulators and suppliers) to understand expectations, inform strategy and enhance transparency. The Company will also promote responsible supply chain practices through appropriate onboarding, contractual expectations, risk-based due diligence and periodic assessments.

9. Assurance, review and continuous improvement

The Company may undertake internal reviews and, where appropriate, independent assurance of selected sustainability information. Given that sustainability/ESG requirements are evolving, Management shall put in place a process to periodically track changes in applicable laws, rules, standards and stakeholder expectations relevant to the Company (including changes under SEBI, the Companies Act and applicable environmental and labour regulations, as well as requirements arising from voluntary initiatives adopted by the Company). Key updates, implications and required action plans shall be presented to the CSR Committee/Board as appropriate.

The Company shall also undertake periodic capacity building on sustainability/ESG (including regulatory updates) for relevant employees, senior management and the Board/CSR and Sustainability Committee through internal sessions and/or external experts, as considered appropriate, to enable effective oversight and implementation across all applicable requirements and the Company's additional sustainability initiatives.