

DONOR POLICY

FOR CORPORATE SOCIAL RESPONSIBILITY (CSR) PROJECTS

SAMABHAVANA 25+ year is a Registered Not-for-Profit (RNPO) with the Maharashtra Charity Commissioner, NITI Aayog (Darpan), and the Indian Institute of Corporate Affairs (IICA); We hold valid certification under Section 80G and Section 12A of the Income Tax Act, 1961, as well as CSR-1 registration under the Companies Act, 2013- we are 100% compliant.

We work in the areas of Education, Health, Skill Development, Vocational Training, Women Empowerment, and Diversity & Inclusivity.

This Donor Policy sets out the principles and safeguards that govern the acceptance, use, monitoring, and reporting of funds received from corporate donors for CSR projects. It is meant to protect the interests of donors, beneficiaries, and Samabhavana to ensure that every CSR contribution is used lawfully, transparently, and for the purpose for which it was given.

1. Purpose

- 1.1 To comply with the Companies, Act, 2013 (including Section 135 and Schedule VII), the Income Tax Act, 1961, and other relevant laws.
- 1.2 To safeguard the stated charitable purpose of each contribution and prevent diversion of funds.
- 1.3 To provide donors with clear reporting, utilisation certificates, and impact documentation.
- 1.4 To define the rights and responsibilities of both the Organisation and the donor, and to set out grievance, audit, and refund mechanisms.
- 1.5 To ensure that all CSR contributions are accepted from primarily corporate donors and eligible individual donors.

2. Scope and Applicability

- 2.1 This Policy applies to all corporate donors, public sector undertakings, Indian companies, foundations, and CSR implementation partners contributing funds to Samabhavana for CSR projects.
- 2.2 It covers monetary donations, in-kind contributions, sponsorships, and employee-engagement or payroll-giving contributions routed through a corporate CSR budget.
- 2.3 This Policy does not cover individual retail donations, crowdfunding, or grants from government schemes, which are dealt with under our general Fundraising and Grants Management Policy.

3. Legal and Regulatory Framework

- 3.1 We comply with Section 135 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, and Schedule VII of the Companies Act, 2013.
- 3.2 We are compliant with Section 80G, Section 12A/12AB, and related provisions of the Income Tax Act, 1961.
- 3.3 We strictly adhere with all the policies as our board of trustees & listed on our website.

4. Donor Eligibility and Due Diligence

- 4.1 We accept CSR contributions from Indian companies, PSUs, multinational corporations operating in India, and their CSR foundations.

Registered Address: 6, Sumangal Co-op Housing society, Sector 2, Airoli, Navi Mumbai 400708

- 4.2 Before accepting any contribution, we require provision of mandatory documents from our donor partners such as Certificate of Incorporation, CIN, and PAN, GST certificate along with Board or CSR Committee authorisation letter of sanctioned project/Work order/ MoU/Contract.
- 4.3 We reserve the right to decline, return, or discontinue a contribution if it conflicts with our objects or values, if conditions compromise our independence or beneficiary welfare, if the source of funds creates a material conflict of interest which are out of the mandate of section 135, schedule VII.

5. Acceptance of Donations

- 5.1 Every CSR contribution will be formalised through a written Contract/Memorandum of Understanding (MoU) or Grant/Donation Agreement setting out project scope, budget, timelines, deliverables, reporting schedule, and termination/refund terms.
- 5.2 Monetary contributions will be accepted only through traceable banking channels (cheque, demand draft, NEFT/RTGS or other electronic transfer). Cash donations for CSR purposes will not be accepted.
- 5.3 In-kind contributions of goods, materials, equipment or professional services will be recorded at fair market value agreed with the donor and accounted for as per applicable accounting standards.
- 5.4 On receipt of funds, we will issue an official donation receipt and, where eligible, a certificate under Section 80G together with Form 10BE (or its then-applicable equivalent) within the prescribed timelines.

6. Utilisation of Funds

- 6.1 Funds received for a specific CSR project will be earmarked and used only for that project and its stated objectives, unless the donor gives prior written consent for reallocation.
- 6.2 Our Management fee/ NGO administration fee is 10% of the project budget will be applied towards administrative and programme-management overheads. This will be disclosed in the project budget annexed to the MoU and is kept within the limits permitted under the CSR Rules.
- 6.3 Any material variance (typically exceeding 10% of a line item or as specified in the MoU) will require prior written approval from the donor.
- 6.4 Funds remaining unutilised at the end of a project will, at the donor's written instruction, be refunded, carried forward to a subsequent phase of the same project, or reallocated to a mutually agreed alternative project. They will not be applied to an unrelated purpose without donor consent.

7. Monitoring, Reporting and Transparency

- 7.1 We will furnish the donor with periodic progress reports (quarterly, half-yearly, or as agreed in the MoU) covering activities undertaken, beneficiaries reached, and milestones achieved, and financial utilisation against budget.
- 7.2 On completion of a project or financial year (as specified in the MoU) we will issue a signed and, where required, chartered-accountant-certified Utilisation Certificate.
- 7.3 Donors or their authorised representatives may conduct reasonable site visits, project monitoring visits, and financial or process audits upon reasonable prior notice.
- 7.4 We will maintain audited annual accounts, Form 10B/10BB audit reports, and Annual Returns, and will make our registration certificates, 80G/12A certificates, and audited financials available to donors upon request.

- 7.5 The donor partner will have access to all documentation via our Cloud Resource Management (CRM).

8. Vendor Compliance and Third-Party Service Providers

- 8.1 Samabhavana may engage vendors, suppliers, contractors, and other service providers for the execution of CSR projects (for example, supply of goods and equipment, construction or renovation, training delivery, and logistics). Such vendors are independent parties and are responsible for performing their obligations in accordance with their contract or work order, the agreed project specifications, and all applicable laws.
- 8.2 Samabhavana will carry out reasonable due diligence before engaging any vendor, based on past work & deliverables including verification of registration, PAN, GST, and statutory compliance, and will incorporate scope, quality, timeline, and compliance requirements in the vendor's agreement or work order.
- 8.3 Samabhavana will cooperate with the donor and will actively follow up, monitor, and take reasonable steps to ensure vendor compliance with the agreed scope, quality standards, timelines, and statutory requirements, to enable the successful completion of the project.
- 8.4 In the event of any material delay, default, or shortcoming on the part of a vendor, Samabhavana will promptly inform the donor and, in consultation with the donor, take appropriate corrective action, which may include issuing notice, requiring rectification, replacing the vendor, or terminating the vendor's engagement and getting refund for work not completed, in case they are paid.
- 8.5 Samabhavana shall not be liable for any delay, default, or shortcoming that is attributable to a vendor, provided that Samabhavana has exercised due diligence in vendor selection and has complied with the cooperation, monitoring, and intimation obligations set out above.

9. Donor Rights and Recognition

- 9.1 Donors have the right to receive timely and accurate information regarding the use of contributed funds.
- 9.2 Donors may request modification, suspension, or termination of a project in the event of material breach, subject to the terms of the MoU.
- 9.3 Subject to the donor's prior written consent, we may publicly acknowledge the donor's support through our website, social media handles such as LinkedIn, Instagram, Facebook and YouTube, (https://linktr.ee/samabhavana_ngo?utm_source=linktree_profile_share) annual report, press releases, and project signage. A donor may at any time request that such recognition be limited, anonymised, or withdrawn.
- 9.4 Confidential business information of the donor will be protected in accordance with the confidentiality provisions of this Policy.

10. Non-Discrimination, Child Protection and Ethical Conduct

- 10.1 Funds will be applied to beneficiaries without discrimination because of gender, caste, creed, race, age, sexual orientation, disability, ethnicity, religion, language, marital status, or political conviction.
- 10.2 Where a CSR project involves children, we will implement our Child Protection Policy, including background verification of personnel, POCSO-compliant grievance mechanisms, and safe programming environments.

- 10.3 Where a CSR project involves girls/women, we will implement our POSH policy, including background verification of personnel, POSH-compliant grievance mechanisms, and safe programming environments.
- 10.4 Neither the Organisation nor its personnel will solicit or accept any bribe, kickback, or improper inducement in connection with a CSR partnership. Any concern regarding ethical conduct may be raised through the grievance mechanism.

11. Conflict of Interest

- 11.1 Trustees, staff, or committee members who have a personal, familial, or financial interest in a prospective or existing donor entity will disclose such interest in writing and will recuse themselves from decisions relating to that donor's contribution.

12. Confidentiality and Data Protection

- 12.1 Each party will treat the other's non-public business, financial, and beneficiary information as confidential and will not disclose it to third parties without prior written consent, except where disclosure is required by law or by a regulatory authority.
- 12.2 Personal data of beneficiaries will be processed only for project implementation, monitoring, and reporting, stored securely, and shared with the donor only in a manner consistent with applicable data protection law and beneficiary consent, with additional safeguards for minors.

13. Termination and Refund of Contributions

- 13.1 Either party may terminate the MoU/contract on written notice in the event of a material, uncured breach by the other party, including misapplication of funds, material misrepresentation, or failure to deliver agreed project outcomes, subject to any cure period specified in the MoU.
- 13.2 Where a project is terminated prior to completion, or where funds are found to have been applied contrary to the agreed purpose, we will refund the unutilised or misapplied balance to the donor within the timeline specified in the MoU/contract, net of any legitimately incurred and documented expenditure.
- 13.3 Neither party will be liable for delay or failure arising from events beyond its reasonable control (natural disaster, pandemic, regulatory action, etc.), provided the affected party promptly notifies the other and takes reasonable steps to mitigate the impact.

14. Grievance Redressal and Dispute Resolution

- 14.1 Any donor concern regarding fund utilisation, project implementation, or conduct of personnel may be raised in writing with the Organisation's designated grievance officer. The grievance will be acknowledged within 7 working days and a substantive response provided within 30 working days.
- 14.2 Unresolved disputes will first be referred to good-faith negotiation. Failing that, the matter will be referred to mediation or arbitration under the Arbitration and Conciliation Act, 1996, with the seat of arbitration at Mumbai, Maharashtra, and proceedings in English.
- 14.3 This Policy and any MoU/contract executed under it will be governed by the laws of India and will be subject to the exclusive jurisdiction of the competent courts at Navi Mumbai, Maharashtra, subject to the arbitration clause above.

15. Record Retention

- 15.1 We will retain donor agreements, financial records, utilisation certificates, and supporting documentation for a minimum period of eight (8) years from the date of project completion, or

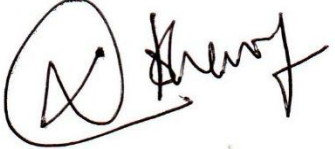
such longer period as may be required under the Income Tax Act, 1961 or the Companies Act, 2013, whichever is applicable.

16. Policy Governance, Review and Amendment

- 16.1 This Policy is owned by the Board of Trustees of Samabhavana and administered by the Chief Functionary / CEO in coordination with the Finance and Programme teams.
- 16.2 The Policy will be reviewed at least once every three years or as and when required, or earlier if warranted by a material change in law, regulation, or organisational structure.
- 16.3 Amendments will be approved by resolution of the Board of Trustees and will take effect from the date specified. No amendment will apply retrospectively to reduce a donor's rights under a MoU already in force without that donor's written consent.

By adopting this Donor Policy, we reaffirm our commitment to transparent, accountable, and purpose-driven use of CSR funds. We will work with our corporate partners to ensure that every contribution creates lasting positive impact for the communities we serve.

APPROVED DATED:1ST APRIL 2025

		
MR.D.K. SHENOY PRESIDENT	MR. JASMIR THAKUR SECRETARY	MRS. TEJASWI SEVEKARI TREASURER