



# CSR Policy

## 1. Objective

The objective of this policy is to define the framework and principles governing SUPL's CSR initiatives. The policy ensures that CSR is not only a compliance requirement but a strategic component of SUPL's values and long-term social impact.

## 2. Scope and Applicability

This policy applies to:

- All CSR projects, programs, and activities undertaken by SUPL in India
- All employees, departments, and third parties involved in CSR execution
- All financial and non-financial contributions to CSR efforts as per the law

## 3. Policy Statement

SUPL is committed to being a responsible corporate citizen by integrating social, environmental, and ethical responsibilities into its core business practices. The company will undertake CSR initiatives that benefit communities, empower individuals, and promote sustainable development.

## 4. Legal Framework

This policy is prepared in accordance with:

- **Section 135** of the **Companies Act, 2013**
- **CSR Rules, 2014** (as amended)
- Schedule VII of the Companies Act – which outlines permissible CSR activities

## 5. CSR Focus Areas

SUPL shall focus on the following areas (but not limited to):

### 5.1. Education & Skill Development

- Scholarships for underprivileged students
- Vocational training and employability enhancement
- Infrastructure development for schools and learning centers

### 5.2. Health & Sanitation

- Organizing free medical camps
- Promoting menstrual hygiene awareness and distribution
- Building sanitation facilities in rural areas

### **5.3. Environment & Sustainability**

- Tree plantation drives and afforestation
- Solid waste management awareness
- Conservation of natural resources

### **5.4. Community Development**

- Safe drinking water initiatives
- Rural electrification and infrastructure support
- Disaster relief and rehabilitation

### **5.5. Women Empowerment**

- Livelihood generation programs
- Self-help group support
- Legal and rights-based awareness campaigns

## **6. CSR Committee**

SUPL shall constitute a CSR Committee of the Board, which will be responsible for:

- Formulating the CSR Policy and recommending projects
- Approving the CSR budget and expenditures
- Monitoring and evaluating the progress of CSR activities
- Reporting CSR performance in the Board's Report and as per MCA guidelines

## **7. Budget Allocation**

- SUPL shall allocate at least 2% of the average net profits of the last three financial years towards CSR activities as per the Act.
- Any surplus arising from CSR projects will be reinvested in CSR activities only.

## **8. Project Implementation**

CSR initiatives may be executed:

- Directly by SUPL through its internal resources
- Through registered non-profit organizations or implementing agencies
- Through collaborative partnerships with government or civil society institutions

## **9. Monitoring and Evaluation**

The CSR Committee shall ensure:

- Regular tracking of project milestones and deliverables
- Site visits, audits, and impact assessments (as applicable)
- Transparent reporting of fund utilization and outcomes

## **10. Documentation and Disclosure**

- CSR Policy and annual activities shall be published on SUPL's official website
- CSR spend and activities shall be disclosed in the Annual Board Report as per the Companies Act

## **11. Policy Review**

This policy will be reviewed annually or as required by law or business context. Amendments will be approved by the CSR Committee and Board of Directors.