CORPORATE SOCIAL RESPONSIBILTY POLICY

Dept CS-34 **Policy no.** SPFSL/Policy No.56/CS-34 **Approval date 04.06.2026**

CORPORATE SOCIAL RESPONSIBILITY (CSR) – POLICY DOCUMENT

[FRAMED UNDER SECTION 135 OF COMPANIES ACT 2013 READ WITH COMPANIES (CORPORATE SOCIAL RESPONSIBILITY POLICY) RULES 2014]

1.OBJECTIVE

The objective of this Policy document is to articulate Supra Pacific Financial Services Limited core philosophy of social responsibility, to define the areas and to indicate activities chosen by Supra Pacific Financial Services Limited to impact the society with its efforts towards Corporate Social Responsibility ("CSR") and to define the governance & monitoring framework for ensuring effectiveness of the Policy.

2.CORPORATE SOCIAL RESPONSIBILITY VISION AND MISSION

To create a social impact nationwide by constantly giving back to the community by identifying and facilitating growth in areas which are less privileged and to create change where it is needed most –among India's less privileged and to demonstrate our beliefs through an integrated social program that seeks social inclusion.

3. IMPLEMENTATION OF CSR PROJECTS / PROGRAMMES

Subject to the provisions of the Act as applicable from time to time, the Company may carry out its CSR activities:
(a) Either by itself; OR
(b) through such Implementing Agencies permitted under the Act; OR
(c) in collaboration with other Companies.

4.BUDGET AND FUND ALLOCATION

In Order to achieve its CSR Objectives through implementation of CSR programs by Supra Pacific Financial Services Limited will allocate 2% of the Average Profit before Tax (PBT) of the previous 3 years to create its Annual CSR Budget. Consequently, Supra Pacific Financial Services Limited will also comply with the new obliging mandatory CSR as described in Section 135 of the Companies Act 2013.

5. GOVERNANCE & MONITORING OF CSR ACTIVITIES

The Board will have an oversight on the adherence to this Policy. The Corporate Social Responsibility Committee ("CSR Committee") of the Board, comprising a minimum of three Directors and one of whom at least will be an Independent Director of the Company, shall assist the Board in the overall governance of the Policy and the CSR Programs pursuant thereto. The CSR Committee shall work under the superintendence and control of the Board.

Company Secretary of the Company shall act as the Secretary to the CSR Committee.

The Corporate Social Responsibility Committee shall-
(a) Formulate and recommend to the Board, a Corporate Social Responsibility Policy which

shall indicate the activities to be undertaken by the company as specified in Schedule VII;
(b) Recommend the amount of expenditure to be incurred on the activities referred to in clause (a);
(c) Monitor the Corporate Social Responsibility Policy of the company from time to time;
(d) Formulate annual action plan including inter alia the recommendation, manner of execution of projects, modalities of utilization of funds and implementation schedules, monitoring and reporting mechanism;
(e) Monitor implementation of the CSR projects and annual action plan;
(f) Approve various disclosures to be made in the Annual Report; and
(g) Identify CSR projects including multiyear ongoing projects.

6.ANNUAL ACTION PLAN

The CSR Committee of the Board of Directors of the Company shall on an annual basis, recommend an Annual Action Plan to the Board for its approval. The Annual Action Plan shall include:

a. the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

b. the manner of execution of such projects or programmes;

c. the modalities of utilisation 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.

Further, the Board may during the year, at the recommendation of the CSR Committee alter such plans.

7. CSR EXPENDITURES

CSR expenditure will include all amounts incurred/contributed by the Company towards its CSR Programs. CSR expenditure shall also include all direct and indirect expenditure incurred towards the CSR Programs as may be admissible under the regulatory framework.
In line with the requirements of the Act, Administrative overheads i.e. all expenses towards 'General Management and Administration' of CSR activities of the Company shall be capped at a maximum of 5%. Further, these would not include expenses incurred by the Company towards designing, implementation, monitoring and evaluation.
The overall amount to be committed towards CSR will be approved by the Board of Directors as a part of its Annual Action Plan. Within the Budget the allocation towards specific CSR initiatives/projects will be approved by the CSR Committee of the Board. All projects undertaken by the Company shall be approved /ratified by the CSR Committee.

8.IMPACT ASSESSMENT & MONITORING

For such projects having an outlay of Rs. 1 crore or more and a period of one year has elapsed

since completion of such project, an Impact Assessment study shall be carried out by an independent agency. The report of such assessment shall be placed before the Board and shall also be annexed to the Annual Report on CSR.
Responsibility for monitoring the utilisation of CSR expenditure shall lie with the Board of Directors of the Company. The Board of a company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it.

9.GENERAL

The CSR Policy would be subject to revision/amendment in accordance with the guidelines as may be issued by Ministry of Corporate Affairs from time to time, on the subject matter.
The power to interpret and administer the Policy shall rest with the Managing Director of the Company under the supervision of CSR Committee of the Board. The Managing Director is also empowered to make any supplementary rules/orders to ensure effective implementation of the Policy. These will, however, be reported to or tabled before the CSR Committee of the Board, from time to time, to ensure CSR Committee's oversight on these issues.