



Formerly known as: SS Retail Private Limited & SS Communication & Services Pvt. Ltd. CIN - U51599PN2016PLC164991

REGD Office : 399, 'E' Basant Bahar Road, Ratikamal Complex, Kolhapur, Maharashtra, India- 416003 Mob: +91 8600 666 111. Email - info@ssmobile.com

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Email: compliance@ssmobile.com

Website: www.ssmobile.com

1. INTRODUCTION

This Corporate Social Responsibility (CSR) Policy has been formulated in accordance with the provisions of **Section 135** of the Companies Act, 2013 and the **Companies (Corporate Social Responsibility Policy) Rules, 2014** (including any amendments thereto). It outlines the guiding principles and framework for undertaking CSR initiatives in a responsible, transparent, and sustainable manner.

2. DEFINITIONS

For the purpose of this Policy:

- **Act:** The Companies Act, 2013, including any modifications or re-enactments thereof.
- **CSR:** Corporate Social Responsibility as defined under Section 135 of the Act and Rules made thereunder, including activities specified in Schedule VII of the Act.
- **Net Profit:** Net profit as calculated in accordance with Section 198 of the Act and the applicable rules.
- **Ongoing Project:** A multi-year project undertaken by the Company in fulfilment of its CSR obligation, having timelines not exceeding three years excluding the year of commencement.
- **CSR Committee:** The Corporate Social Responsibility Committee of the Board constituted under Section 135 of the Act, if applicable.

3. OBJECTIVE

The objective of this Policy is to define the Company's approach to CSR and establish a mechanism to undertake socially beneficial activities that contribute to the development and well-being of the society, while ensuring compliance with statutory obligations.

4. CSR VISION

To positively impact society and the environment by aligning our business values and operations with responsible and inclusive growth, contributing to the overall welfare of communities.





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5. FOCUS AREAS

The Company shall undertake CSR projects and programs in the following areas as listed in **Act**:

- Promoting education, including special education and vocational skills;
- Promoting gender equality and empowering women;
- Ensuring environmental sustainability, ecological balance, and conservation of natural resources;
- Eradicating hunger, poverty, and malnutrition;
- Providing healthcare including preventive healthcare;
- Promoting rural development;
- Contributions to technology incubators within academic institutions;
- Measures for the benefit of armed forces veterans, war widows, and their dependents;
- Disaster management, including relief, rehabilitation, and reconstruction activities;
- Protection of national heritage, art, and culture, including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
- Any other activities as may be allowed under the provisions of the Act and relevant rules thereunder.

6. MODE OF IMPLEMENTATION

CSR activities may be undertaken by the Company:

- Directly by the Company, through its own initiatives and resources; or
- Indirectly through:
 - A registered trust, society, or company established under Section 8 of the Act;
 - Any implementing agency as permitted under the Companies (CSR Policy) Rules;
 - In collaboration with other companies, NGOs, or government-recognized institutions, subject to compliance with prescribed guidelines.

7. CSR BUDGET AND EXPENDITURE

- The Company shall spend, in every financial year, at least 2% of the average **Net Profits** of the preceding three financial years in accordance with Section 135 of the Act.
- Any surplus arising from CSR activities will not form part of the business profit and will be reinvested in CSR initiatives, as per applicable law.





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- Any unspent CSR amount relating to an **Ongoing Project** shall be transferred within 30 days from the end of the financial year to a **Special Account** to be called the "Unspent CSR Account" in any scheduled bank and shall be spent in accordance with the provisions of the Act.
- Any unspent CSR amount not relating to an **Ongoing Project** shall be transferred to a fund specified in Schedule VII within six months of the end of the financial year.

8. CSR COMMITTEE

- The Board shall constitute a CSR Committee **if the CSR obligation exceeds ₹50 lakh** in a financial year.
- The CSR Committee shall perform its role in accordance with Section 135 of the Act and Rule 5(2) of the Companies (CSR Policy) Rules, 2014, which includes:
 - Formulating and recommending to the Board the CSR Policy and Annual Action Plan;
 - Recommending the amount of expenditure to be incurred on CSR activities;
 - Monitoring the implementation of CSR projects or programs;
 - Reviewing and recommending modifications, if any, in the CSR Policy and Annual Action Plan.
- The Company shall ensure compliance with the requirement of filing its financial statements with the Registrar of Companies as per Section 137 of the Act.

9. ANNUAL ACTION PLAN

The CSR Committee shall recommend to the Board an annual action plan, which shall include:

- List of CSR projects or programs approved to be undertaken;
- Manner of execution;
- Modalities of utilization of funds and implementation schedules;
- Monitoring and reporting mechanism;
- Details of need and impact assessment, if any.



10. MONITORING AND REPORTING

- The CSR Committee or the Board (where applicable) shall monitor the progress of CSR initiatives and ensure proper utilization of funds.
 - A report on CSR activities shall form part of the annual Board's Report as mandated by law.
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11. DISCLOSURE

- This Policy and the details of CSR activities shall be disclosed on the Company's website **www.ssmobile.com** and in the Board's Report, as required under the Act and CSR Rules.

12. REVIEW AND AMENDMENT

- This Policy shall be reviewed **annually** or as required, to ensure alignment with applicable laws and business requirements.
- Any changes in the Policy shall be approved by the Board of Directors.
- The Policy and other statutory information shall be displayed on the Company's website, and the web link shall be disclosed in the Board's Report.

Date of Approval by the Board:05/09/2025

Effective Date:05/09/2025

