

SUPER SCREWS (P) LTD.

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

1. Preamble

Super Screws (P) Ltd. ("the Company") is engaged in the manufacture of precision automotive fasteners and is committed to conducting its business in a manner that generates long-term value not only for its shareholders and customers, but also for the communities and environment in which it operates. The Company believes that responsible corporate citizenship is integral to sustainable growth, and this Corporate Social Responsibility ("CSR") Policy sets out the framework within which the Company undertakes its CSR activities.

This Policy has been formulated in accordance with Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, and Schedule VII to the Act.

2. Objective

The objectives of this Policy are to:

- Lay down the guiding principles for selection, implementation and monitoring of CSR activities undertaken by the Company.
- Ensure compliance with the applicable statutory requirements under the Companies Act, 2013 and rules made thereunder.
- Contribute meaningfully towards inclusive and sustainable development of the community, with a focus on the areas in and around the Company's manufacturing operations.
- Promote environmentally sustainable manufacturing practices consistent with the Company's business as an automotive component manufacturer.
- Create a transparent mechanism for monitoring the implementation and impact of CSR projects.

3. Scope and Applicability

This Policy applies to all CSR projects and programmes undertaken by the Company, whether implemented directly, through implementing agencies, or in collaboration with other companies, as permitted under the CSR Rules. It governs the constitution of the CSR Committee, identification of CSR focus areas, the CSR budget, the manner of implementation, and the monitoring and reporting of CSR spend and outcomes.

4. CSR Committee

The Board of Directors has constituted a CSR Committee in accordance with Section 135(1) of the Companies Act, 2013. The Committee is responsible for:

1. Formulating and recommending to the Board the CSR Policy and any modifications thereto.

2. Recommending the amount of expenditure to be incurred on CSR activities for each financial year.
3. Formulating an annual action plan in line with the CSR Policy, including the list of CSR projects, the manner of execution, implementation schedules, and a monitoring and reporting mechanism.
4. Monitoring the CSR Policy and its implementation from time to time.
5. Recommending utilisation of any surplus or unspent amounts arising from CSR activities, in accordance with law.

The composition of the CSR Committee shall be as disclosed in the Company's Board's Report and shall be reconstituted from time to time as required under the Act.

5. CSR Budget

In compliance with Section 135(5) of the Companies Act, 2013, the Company shall, in every financial year in which it is required to constitute a CSR Committee, spend at least two percent (2%) of the average net profits of the Company made during the three immediately preceding financial years (or such period as may be applicable under the Act), in pursuance of this Policy. Any unspent amount shall be dealt with strictly in the manner prescribed under Section 135(5) and 135(6) of the Act, including transfer to a Fund specified in Schedule VII or to an "Unspent CSR Account", as applicable.

6. CSR Focus Areas

Pursuant to Schedule VII of the Companies Act, 2013, the Company shall undertake CSR activities in one or more of the following focus areas, which shall be reviewed and prioritised annually by the CSR Committee having regard to community needs and the Company's operational footprint:

- Promoting education, including special education and employment-enhancing vocational skills, especially among children, women and the differently abled.
- Promoting skill development and livelihood enhancement, including training aligned with the automotive and engineering trades.
- Promoting healthcare, including preventive healthcare, sanitation and access to safe drinking water.
- Ensuring environmental sustainability, ecological balance, conservation of natural resources, and promoting energy and water efficiency in and around manufacturing locations.
- Rural development projects and infrastructure support in communities near the Company's plant(s).
- Contribution to relief and welfare measures for the benefit of armed forces veterans, war widows and their dependents.
- Disaster management, including relief, rehabilitation and reconstruction activities.
- Any other activity as may be specified in Schedule VII of the Act, as amended from time to time, and approved by the Board.

7. Implementation

CSR projects may be undertaken by the Company itself or through:

- A registered trust, registered society, or Section 8 company established by the Company, either singly or with other companies.
- A registered trust, registered society or Section 8 company established by the Central or State Government, or any entity established under an Act of Parliament or State Legislature.
- Any other entity registered under Section 12A and approved under Section 80G of the Income-tax Act, 1961, and registered with the Central Government under the applicable CSR rules, having an established track record of at least three years in undertaking similar programmes.

Collaboration with other companies for undertaking CSR projects is permitted, provided each participating company is able to report separately on such projects in accordance with the CSR Rules.