SiMPL PMS – Corporate Social Responsibility (CSR) Policy

Last updated on 01.04.2025

1. Preamble

This is the **Corporate Social Responsibility (CSR) Policy** of **Securities Investment Management Private Limited (SiMPL)**. The policy has been framed in accordance with Section 135 of the Companies Act, 2013 and the Companies (CSR Policy) Rules.

At SiMPL, our commitments towards Corporate Social Responsibility include but are not limited to, the promotion of education and healthcare, and betterment of the society by eradicating hunger, poverty and malnutrition by promoting employment-enhancing vocational skills and making available safe drinking water and sanitation facilities.

2. Objective

The main objective of the CSR policy is to act as a guideline to the Company to carry out efficiently the Corporate Social Responsibility by engaging in social activities, programs or initiatives on its own or through accepted channels as specified in Schedule VII to the Companies Act, 2013 (as amended from time to time).

3. Applicability

This policy shall be applicable to all CSR activities of the Company, whether carried out by itself or through any implementation agency.

4. Scope

The Company has undertaken to support the various CSR activities as outlined below:

a) **Education:** Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.

b) **Health & Sanitation:** Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.

c) **Equality:** Promoting gender equality, empowering women, setting up homes and hostels for women and orphans and measures for reducing inequalities faced by socially and economically backward groups.

d) **Senior Citizens:** Setting up old age homes, day care centers and such other facilities for senior citizens.

e) **Environment:** Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund setup by the Central Government for rejuvenation of river Ganga.

f) **Heritage & Culture:** Protection of National Heritage, art and culture including restoration of buildings and sites of historical importance and works of art.

g) **Public Facilities:** Setting up public libraries; promotion and development of traditional arts and handicrafts.

h) **Armed Forces:** Measures for the benefit of armed force veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.

i) **Sports:** Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympics sports.

j) **Government Fund:** Contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, Tribes, other backward classes, minorities and women.

k) **Research & Development:** Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

l) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

m) **Development Projects:** Rural development projects, slum area development, and disaster management, including relief, rehabilitation and reconstruction activities.

5. Corporate Social Responsibility (CSR) Committee

5.1 Constitution

In terms of section 135 of the Companies Act, 2013 and the Rules made thereunder, Board of Directors shall constitute a CSR Committee comprising two or more Directors.

Exemption Note: -

Since the CSR Budget of the Company is less than Rs. 50 Lakhs, the Company is not required to constitute a separate CSR Committee under Section 135(9) of the Act.

The Board is directly charged with the responsibility of fulfilling the functions of the CSR Committee.

5.2 Functions of the Board / CSR Committee

a) Formulate the CSR Policy and recommend the same to the Board of Directors of the Company for their approval.
b) Recommend CSR activities to be undertaken by the Company as stated under Schedule VII of the Act.
c) Recommend the amount of expenditure to be incurred on the CSR activities to be undertaken by the Company.

d) Spend the allocated CSR amount on the CSR activities once it is approved by the Board of Directors of the Company in accordance with the Act and the CSR Rules.
e) Create transparent monitoring mechanism for implementation of CSR initiatives.
f) Submit the Reports to the Board in respect of the CSR activities undertaken by the Company.
g) Review the CSR Policy from time to time.
h) To carry out any other function as mandated by the Board from time to time and/or enforced by any statutory notification, amendment or modification, as may be applicable, necessary or appropriate for the performance of its duties.

5.3 Meetings of the CSR Committee

The meetings of the Committee could be held at such periodic intervals as may be required.

6. CSR Funding and Allocation

The Company shall allocate, in every financial year, at least 2% of the average net profits made during the three immediately preceding financial years toward CSR activities. The Board shall prepare an annual planned expenditure as part of the Annual Action Plan Report.

7. Implementation and Monitoring

The implementation and execution of the CSR activities/projects shall be carried out directly or through implementing agencies such as NGOs and non-profit organizations with an established track record.

The Company may collaborate with other Companies or associations formed to implement CSR activities subject to approval and the same shall be a part of the Annual Action Plan Report.

The Board of Directors shall monitor the implementation of the CSR Policy through periodic reviews of the CSR activities and performance of partnering organizations.

8. Reporting and Amendments

The contents of this CSR Policy shall be included in the Directors' Report and displayed on the Company's website (www.simpl.co.in) along with any other information that may be required to be displayed. This policy shall be reviewed and amended from time to time in accordance with the statutory changes.