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Summit Digital Infrastructure Private Limited
(formerly known as Reliance Jio Infratel Private Limited)

Corporate Social Responsibility Policy

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I. INTRODUCTION

Summit Digital Infrastructure Private Limited (formerly known as Reliance Jio Infratel Private Limited) (“Company/SDIPL”) is one of the largest telecom infrastructure providers with over 136,000 operational telecom sites and growing. Our sites have been designed to support 2G, 3G, 4G and 5G standards of the telecom technology. Mobile network operators may also utilise the same infrastructure for emerging applications / network solutions like IoT, AI, Massive MIMO, and Outdoor Small Cells. The site infrastructure is scalable and can be customised as per mobile network operator requirements for any future technologies to provide seamless voice and data services in dense-urban as well as remote rural geographies equally.

II. CSR POLICY

i. Objective

The purpose of this Policy is to articulate what CSR means to the Company, kind of projects to be undertaken, identifying broad areas of intervention, approach to be adopted to achieve the CSR goals and monitoring mechanism. This Policy is aligned with the Company’s objectives and principles for delineating its responsibility as a socially and environmentally responsible corporate citizen. This document is also an attempt to showcase the linkage of our social objectives with business strategy.

ii. Scope & Applicability

This Policy has been developed in consonance with Section 135 of the Companies Act, 2013 (referred to as the “Act” in this Policy) on CSR and in accordance with the Companies (Corporate Social Responsibility) Rules, 2014 (hereby referred to as the “Rules” in this Policy) notified by the Ministry of Corporate Affairs, Government of India in 2014 and as amended from time to time. The Policy shall apply to all CSR projects/programmes undertaken by the Company in India as per Schedule VII of the Act. This Policy is aligned with other SDIPL policies including Code of Conduct and Anti-bribery and Corruption Policy.

iii. CSR Focus Areas

In line with the Company’s vision and approach, the Board of Directors endeavour to support all the following listed activities as per Schedule VII of the Companies Act, 2013 (as amended from time to time) and focus on some of these identified areas from time to time:

- (i) Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation (including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation) and making available safe drinking water;

- (ii) Promotion of education, including special education and employment enhancing vocation skills (especially amongst children, women, elderly and differently-abled) and livelihood enhancement projects;
- (iii) Promotion of gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- (iv) 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 set-up by the Central Government for rejuvenation of river Ganga);
- (v) 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;
- (vi) Measures for the benefit of armed forces veterans, war widows and their dependents and Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;
- (vii) Training to promote rural sports and nationally recognized sports, paralympic sports and Olympic sports;
- (viii) To undertake or to contribute for rural development projects;
- (ix) To undertake or to contribute for slum area development projects (the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force);
- (x) 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 setup by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- (xi) To contribute to other approved Funds undertaking activities and efforts in the aforesaid areas (as may be approved from time-to-time, in this regard);
- (xii) Funds spent for various activities related to COVID-19 under items nos. (i) and (x) above relating to promotion of health care including preventive health care and sanitation, and disaster management.

Based on the available CSR Corpus and the expenditure as applicable under the Act, the Company will focus its efforts on undertaking specific project/ programs/ activities on at least one of the aforesaid areas in each year, as may be identified by the Company to commence its CSR initiatives.

Apart from the above focus areas, the Company endeavours to have a positive impact of its actions on the communities in which it operates by taking up initiatives such as -

Community Engagement - engage with community groups that might be affected by our actions to ensure that their interests, safety and well-being are appropriately integrated into our decision making.

Philanthropy – Empower our employees to participate in – and use our resources to give back to the communities in which we operate.

Environment stewardship – Strive to minimize the environmental impact of our operations and improve our efficient use of resources over time.

iv. CSR Corpus/Fund

The Company is conscious of its CSR responsibilities towards the society and endeavours, if possible, to go beyond the minimum regulatory requirements. The CSR Committee, in consultation with the management, shall determine and recommend to the Board an annual CSR corpus along with project wise annual budgeted expenditure for the purpose of carrying on identified CSR activities at the start of the financial year. As per the Act, the CSR corpus shall not be less than two percent of the average net profits of the Company made during the 3 immediately preceding financial years calculated in accordance with the provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

For this purpose, the net profit and average net profit shall be calculated in accordance with the provisions of Section 198 of the Act read with the Rules.

Any unutilized mandatory CSR budget as per the Act from the 2 per cent of the average net profit will be put back into CSR activities of the succeeding year.

Any income arising from the CSR projects undertaken by the Company and surplus generated there from shall be tracked and channelized into the CSR corpus. These funds shall be further used in development of the CSR projects and shall not be added to the normal business profits.

The amount unspent in relation to a CSR project, if any, shall be treated as mentioned under section 135(6) of the Act.

Any amount spent in excess to the requirement of the provisions of section 135, can be set off against the amount to be spent in the succeeding three financial years with the approval of Board of Directors.

v. Implementation Approach

The Company shall strive to implement the aforesaid CSR activities on its own to the extent possible. At the same time, the Board recognizes the need to work in partnership with other agencies specified under the Rules. This would include:

- Collaborating with various organizations having an established track record of at least 3 years in carrying out a similar activity, which are registered Trusts or Section 25 or Section 8 companies under the Companies Act or registered Societies that specialize in the aforesaid activities.

- Collaborating or pooling resources with other companies to undertake aforesaid CSR activities.
- Registered Entities with the Central Government by filing the form CSR-1 electronically with the Registrar.

The Company will select its activity partners after appropriate due diligence and will follow all applicable guidelines under its Anti-Bribery and Corruption (ABC) program before bringing them on board.

For CSR activities undertaken through other implementing/executing agency, the Company shall specify the projects or programmes to be undertaken through these agencies, the modalities of utilization of funds on such projects or programmes. The implementing/executing agency will be subjected to compliance of all applicable SDIPL policies and ABC audits, as may be required.

The Company may use the services of internal teams, expert agencies, consultancy firms etc., wherever required for carrying out base line surveys, guidance on project design and implementation, due diligence of implementation partners, impact assessment surveys, monitoring the programs, etc, during the implementation of its various CSR activities or programmes.

vi. Monitoring mechanism of CSR activities

The Company will institute a well-defined monitoring and evaluation mechanism to ensure that each CSR program has:

- Defined objectives developed out of the societal needs.
- Defined targets, timelines and measurable parameters, wherever possible
- A progress monitoring and reporting framework including impact assessment that is aligned with the requirements of the section 135 of the Act and the Rules

The administration of the CSR Policy and the execution of identified CSR projects, programs and activities under it shall be carried out under the overall supervision and guidance of the CSR Implementation Group formed for this purpose by the Management.

The CSR implementation group shall endeavour to submit its report on a half-yearly basis to the Board which has the overall responsibility to monitor the CSR Policy of the Company.

This report would indicate:

- Achievement since last progress report in terms of coverage compared to the target and reasons for variance.
- Achievement of the year-to-date in terms of coverage compared to the target, plans to overcome shortfalls if any and support required from the CSR Committee/Board to overcome the shortfalls.
- Actual year-to-date spends compared to the budget and reasons for variance.

- In respect of activities undertaken through outside Trust/Society/NGO's etc. there will be mechanism of monthly reporting of progress on each such activities and the amount incurred thereon.
- Identification of ABC and reputation risk, mitigation and monitoring in respect of all third-party entities engaged by the Company for its CSR activities.

Further, any or all provisions of this Policy shall be subject to revision/amendment by the Board in accordance with the guidelines on the subject as may be issued from time to time.

III. DOCUMENTATION AND REPORTING

The Company shall prepare the annual CSR report for approval of the Board, as per the applicable requirement under the Act. This report shall ensure and confirm that:

- CSR projects and programmes are being properly documented.
- An MIS is maintained on expenditure across sectors and geographies and beneficiaries impacted. The MIS structure will be in alignment with the prescribed reporting format.
- Accountability is fixed at each level of CSR process and implementation.
- Any identified ABC and reputation risk is mitigated and is being monitored.

IV. INFORMATION DISSEMINATION

Contents of this Policy shall be disclosed in the report of the Board of Directors. This Policy shall also be placed on the website of the Company.

V. POLICY GUIDELINES

- All CSR Projects must be aligned as prescribed in Schedule VII of the Act and the Company's ABC Policy
- Preference shall be given to the local areas where it operates, for spending the amount earmarked for the Corporate Social Responsibility Activities.
- CSR projects or programmes or activities must be undertaken by the Company in India alone.
- CSR activities must not include the activities undertaken in pursuance of normal course of business of the Company.
- Projects or programmes or activities that benefit only the employees of the Company and their families shall not be considered as CSR.
- CSR activities should be in project programme mode. One-off events such as marathons/awards/ charitable contribution/ advertisements / sponsorship of TV programmes etc. will not qualify as part of CSR expenditure.
- Contribution of any amount directly or indirectly to any political party shall not be considered as CSR and shall be against the Company's Code of Conduct and ABC Policy.
