



SOBO FILMS HOLDING LIMITED
CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY



This CSR Policy was first adopted by the Board on 25 May 2021 and subsequently updated on September 23, 2025

SOBO FILMS HOLDING LIMITED

(Formerly Known as SOBO FILMS HOLDING PRIVATE LIMITED) CIN NO: U73100MH2012PLC225824
Reg. Office:- 713, 7th Floor, Crystal Paradise Mall, Dattaji Salvi Marg, Off Veera Desai Road, Andheri (W), Mumbai,
MH - 400 053, IN, Tel. No.: +91 22 40227111 / 40327113



**BREWING
BOLD
ENTERTAINMENT**

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

1. Preamble

SOBO Films Holding Limited ("the Company") recognizes its responsibility to contribute to sustainable economic development by working with employees, their families, the local community, and society at large to improve quality of life and the environment.

This Policy is formulated in compliance with the provisions of Section 135 of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, and other applicable amendments or circulars ("CSR Regulations")

2. Objective

The Company firmly believes that CSR is primarily, the responsibility of the Company in relation to the impact of its decisions and activities on the society and also the environment, through a transparent and ethical behavior which is:

- consistent with sustainable development and welfare of society,
- takes into account the expectations of stakeholders,
- is in compliance with applicable laws, and
- is uniformly integrated and practiced throughout the Company

3. Applicability

This Policy applies to all CSR activities undertaken by the Company in accordance with Section 135 of the Act and the CSR Rules, as amended from time to time.

4. CSR Vision & Focus Areas

The Company's CSR vision is to actively contribute to the social and economic development of the communities in which it operates.

The Company shall give preference to the local areas around its operations but is not restricted to them. Activities shall fall within the purview of Schedule VII of the Companies Act, 2013, which presently includes (illustrative but not exhaustive):

- Eradicating hunger, poverty, malnutrition and promoting health care, sanitation and safe drinking water.
- Promoting education, including special education and employment-enhancing vocational skills.
- Promoting gender equality, women empowerment, and senior citizen care.
- Ensuring environmental sustainability and ecological balance.
- Protection of national heritage, art and culture.
- Contribution to Government or approved funds such as the Prime Minister's National Relief Fund or PM CARES Fund.
- Other activities as prescribed under Schedule VII from time to time.



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5. CSR Budget & Expenditure

- The Company shall spend, in every financial year, at least 2% of the average net profits of the three immediately preceding financial years, calculated in accordance with Section 198 of the Companies Act, 2013.
- Surplus arising out of CSR projects shall not form part of business profits and shall be ploughed back into CSR activities.
- Any unspent CSR amount relating to an ongoing project shall be transferred to a special account as per statutory requirements.

6. Governance & Implementation

- The Board of Directors shall have overall responsibility for CSR strategy, approval of the CSR Policy, and monitoring of CSR activities.
- The Board shall ensure that the activities are undertaken in compliance with the Act and Rules and may delegate operational execution to the CSR Committee or senior management, as applicable.
- Projects may be executed directly by the Company or through:
 - Registered trusts, societies, or Section 8 companies with an established track record of at least three years, or
 - Collaboration with other companies for joint CSR projects.

7. Monitoring & Reporting

- The CSR Committee or Board (where a committee is not mandated) shall periodically review the implementation of CSR projects and recommend improvements.
- The Company shall include in its Board's Report the prescribed CSR disclosures, including the composition of the CSR Committee (if applicable), the CSR budget, expenditure, and impact assessments, in the format specified in the CSR Rules.

8. Amendment

The Board of Directors shall have the power to amend any of the provisions of this CSR Policy, substitute any of the provisions with a new provision or replace this CSR Policy entirely with a new Policy. This CSR Policy shall be subject to review/changes as may be deemed necessary and in accordance with regulatory amendments from time to time.

