

A. Background:

VSSL is committed to conducting its business ethically and responsibly, with a strong sense of social accountability and respect for human dignity. As a responsible corporate citizen, the Company consistently strives to create long-term value for all its stakeholders.

Our CSR initiatives focus on key areas such as environmental sustainability, healthcare, education, promotion of sports, rural development, and other socially beneficial causes.

The Company's CSR policy outlines its vision, mission, priority areas, and compliance framework in alignment with Schedule VII read with Section 135 of the Companies Act, 2013. These initiatives are implemented either directly by the Company or through registered trusts and implementing agencies to ensure meaningful and sustainable impact.

B. List of Projects approved for the financial year 2025-26:

1. Environment Sustainability

- Development of new social forests, including afforestation using the Miyawaki technique.
- Recurring expenditure for the maintenance of Miyawaki forests established by the Company in previous years, along with organizing student exposure visits to these forest sites.
- Financial assistance for the upkeep and maintenance of parks and green spaces in various office complexes and residential societies supported by the Company.
- Initiatives aimed at dust suppression and improving ambient air quality in the Focal Point area and surrounding regions in Ludhiana.

2. Health

- Provision of artificial limbs to persons with disabilities.
- Financial support for cataract surgeries for underprivileged individuals across the State of Punjab.
- Organizing medical camps, installing sanitary napkin vending machines in schools and colleges, and distributing sanitary napkins in slum areas to promote menstrual hygiene.
- Donation of an ambulance to the Civil Hospital, Ludhiana, and waste management vehicles to the Municipal Corporation, Ludhiana, to support sanitation drives and awareness campaigns in slum areas.

3. Women Empowerment

- Empowering women micro-entrepreneurs through digital literacy programs across the State of Punjab.
- Support for the establishment of new skill development centres in Punjab, along with other initiatives focused on women empowerment and vocational training, in collaboration with the Punjab State Rural Livelihood Mission and similar organizations.

4. Education

- Development and implementation of e-classrooms in schools in the State of Punjab.
- Sponsorships and educational support for deserving and underprivileged students.
- Organizing educational exposure visits for students to Pushpa Gujral Science City, Jalandhar, and similar institutions to promote experiential learning and scientific curiosity.

5. Promoting Sports

- Promotion of sports activities in collaboration with Casademy (Centre of Sports Excellence), Ludhiana.
- Support to Ludhiana Cares Sports Academy for encouraging basketball among boys and girls in rural areas.

6. Others

- Any other project suggested or provided by the local government