



Annexure II

Corporate Social Responsibility Policy of

OPPO Mobiles India Private Limited

[Pursuant to Section 135 of the Companies Act, 2013 & Companies

(Corporate Social Responsibility Policy) Rules, 2014]

1 Philosophy, Vision & Values

At OPPO Mobiles India Private Limited (hereinafter referred to as “OPPO India”), we believe in contributing to a sustainable community development and facilitating our efforts towards India’s most pressing challenges relating to education, health, equality, and access. Culture of our company, OPPO India is Benfen, that is working with follow up of moral principles, correct rational path for achieving our targets. We are committed to enable people and technology to drive innovation, disseminate knowledge and create shared value to improve lives.

With nationwide network and operations, we at OPPO India are committed to innovative, affordable, and customer friendly services that enable people to connect and communicate with each other in a seamless manner. Being a leading player in the Mobile phone industry, we aim to lead the path not just with our products and services but also through our Social Responsibility and Sustainability initiatives.

The need to engage in responsible practices is led by the desire to contribute positively towards the three pillars of Social Responsibility and Sustainability, Social, Economic and Environmental. These three pillars are an integral way OPPO India manages business and designs policies. The mission, vision and values of the organisation clearly reflects the commitment not only to the direct stakeholders but to the community at large. OPPO India remains committed to act responsibly and ethically to maintain the trust of our customers, employees, and other stakeholders.

2 Objective

The Policy prescribes the broad framework to ensure that all the activities carried out by the Company towards social responsibility and sustainability are in the best interest of the company and guided by the principles of this policy.

The main objective of CSR policy is to make CSR for sustainable development of the society by contributing as societal change makers through our inspiring actions.

3 Scope

This policy shall apply to all CSR initiatives and activities being undertaken by OPPO India across all locations in India.

The initiative and/or activities shall be directed towards the benefit of different segments of the society, specifically covering the deprived, underprivileged, and differently abled. It is aimed at providing equal opportunities and thereby empowering them towards a dignified life.

4 Policy Details and Guidelines

4.1 Concept

4.1.1 Short Title

This policy encompasses the company's philosophy for delineating its responsibilities as a Responsible Corporate Citizen. It lays down the guidelines and mechanism for undertaking socially useful program for welfare and sustainable development of the community at large.

The policy is titled, OPPO INDIA CSR Policy" ("CSR Policy").

4.1.2 CSR Goal Statement, Commitment & Objective

CSR Goal Statement: Enhance our identity and reputation as a Responsible Corporate by mobilizing and contributing with our skills and resources in building a better and harmonized society.

We seek to collaborate intensively and cooperate with our multiple stakeholders including communities, customers, governments, and employees to achieve our goals.

OPPO India continues to enhance value creation in the society and community where it operates for the fulfilment of its role as a Socially Responsible Corporate.

4.1.2.1 CSR Commitments:

The driving force behind our CSR commitment would be partnership and engagement with community. OPPO India believes that a collaborative effort can create and deliver sustainable solutions that would meet the needs of communities and fulfil their aspirations.

As a responsible company, OPPO India stands committed to the causes of education, employability, and environment. OPPO India may also encourage employees to contribute their time and skills towards causes that they feel passionate about.

4.1.2.2 CSR Objectives:

The objectives of the CSR Policy are:

- To ensure increased commitment at all levels in the organisation towards Corporate Social Responsibility.
- To take up programs that benefit the communities in and around OPPO India's nationwide network and operating locations and further result in enhancing the quality of life and economic wellbeing of the local population.
- Establish relevance of potential CSR activities to OPPO India's core business and create an overview of activities to be undertaken, in line with Schedule VII of the Companies Act, 2013.
- To generate community goodwill for OPPO India and help reinforce its image as a positive and socially responsible corporate entity.

4.1.3 CSR Committee Composition, Meetings and Duties and Responsibilities

4.1.3.1 CSR Committee Composition

The CSR Committee of the Board shall be composed of Directors as provided under Section 135 (1) of the Companies Act, 2013

4.1.3.2 CSR Committee Meetings

The CSR Committee shall meet as often as its members deem necessary to perform the duties and responsibilities.

4.1.4 Responsibility of Board

- a. Form the CSR Committee.
- b. Approve the CSR Policy.
- c. Ensure the yearly CSR spending of at least 2% of average net profits made during and immediately preceding 3 financial years, in pursuance with the Policy.
- d. Ensure disclosure of the contents of the CSR Policy on the OPPO India website in a manner as prescribed under the section 135 of the Companies Act 2013 rules
- e. Ensure that it specifies the reasons in its report for not spending the earmarked funds, in cases of failure to spend the amount in the financial year, it will be dealt with as per Clause 7

4.1.5 Responsibility of CSR Committee

- a. Formulate and recommend to the Board the CSR policy.
- b. Recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following:
 - Ensuring that CSR activities included in the CSR Policy are undertaken by OPPO India and that such activities are related to the activities specified in Schedule VII of the Companies Act
 - Modalities of utilisation of funds and implementation schedules for the projects or programmes.
 - Monitoring and Reporting mechanism for the projects or programmes.
 - Details of need and impact assessment, if any, for the projects undertaken by OPPO India.
- c. Recommend the amount of expenditure to be incurred towards the CSR activities.
- d. Review the implementation of the CSR policy and performance.
- e. Review the CSR projects which are undertaken from time to time.
- f. Review the reporting and communication of the CSR activities to stakeholders.
- g. Prepare, revise, and modify the CSR policy.
- h. Review and approve the CSR expenditures plan.
- i. OPPO India shall undertake the CSR activities through Trusts or society or company under section 8 or Contribution to incubators or research and development projects as per provisions of the Act, or through collaborative projects of other companies.

4.2 Resources

4.2.1 Funding

- For achieving its CSR objectives through implementation of meaningful and sustainable CSR programmes, OPPO India will allocate 2% of the average of last

three (3) years net profit, as its annual CSR budget, as per the applicability of provisions and/or any amendments thereto from time to time.

- Depending on the need, OPPO India may also provide additional resources for the fulfilment of its CSR mandate.

4.2.2 Allocation

Allocation of resources to various projects and programs would be done by CSR committee of OPPO India Board.

4.3 Planning

4.3.1 Identification of Thrust Areas and Strategic Initiatives:

In pursuance with the rules laid down under the Companies Act 2013, OPPO India would broadly work in following areas preferably within cities / states in which OPPO India has presence within India:

- Enhancing livelihood and employability skills of the youth.
- Promoting access to and quality of primary, secondary, and tertiary education.
- Ensuring environment sustainability and conservation of natural resources,
- Supporting communities and regions affected by natural disaster/ calamities., and
- Such other activities as prescribed within Schedule VII or any amendments thereto.

The above mentioned thrust areas would be continued for consecutive financial years unless updated in the policy with due approval from Board. For implementation of projects and activities, greater emphasis would be given on the use of digital technologies and inclusion of people with disabilities, women, and persons of disadvantaged sections.

5 Implementation

CSR programs will be undertaken by OPPO India to the best possible extent within the defined ambit of the identified "Thrust Areas".

The time-period/duration over which a particular program will be spread will depend on its nature, extent of coverage and intended impact of the program.

Programs, which involve considerable financial commitment and are undertaken on a timeframe of 2-3 years, will be considered as, 'flagship programs' and will be accorded enhanced significance.

The implementation partner shall have all the prescribed registrations.

Initiatives of state governments, district administration, local administration as well as Central Government departments/ agencies, self-help groups ("SHGs"), etc. would be dovetailed and synergized with the initiatives taken by OPPO India.



Project/programmes/ activities identified under CSR shall be implemented by OPPO India, or implementation partners within India. The CSR board or committee shall ensure that the implementation partner(s) are entities registered as Trusts or society or company under section 8 or Department of Science and Technology (DST) incubator, or through collaborative projects of other companies. The implementation partner shall have a minimum of 3 years of experience in implementing projects. These agencies shall be screened basis OPPO India’s internal screening criteria to ascertain the entity’s credibility and its ability to execute the projects.

The CSR committee shall oversee the implementation and monitoring of the CSR program(s) implementation.

6 Process of Implementation

The process for implementation of CSR programmes will involve the following steps:

6.1 Identification of programs

The CSR Programs will be identified by means of:

- Internal need assessment based on discussions with the cross - functional teams
- Receipt of proposals from implementation partners
- Discussions and request with local representatives/civic bodies/citizen’s forums/other non-governmental organizations (“NGOs”).

6.2 Project based approach

OPPO India will follow a project-based approach to fulfil the CSR objectives and shall emphasis on the long-term sustainability of CSR projects. The action plan will be distinguished as:

Short Term	6 months to 1 year
Medium Term	1 year to 2 years
Long Term	2 years to 3 Years (Flagship programs)

While identifying long-term programs, dedicated efforts will be made to define following:

- Program objectives
- Baseline survey – It would give the basis on which the outcome of program would be measured
- Implementation schedules – Timelines for milestones of the program will be set responsibilities and authorities
- Major results expected and measurable outcome

6.3 Powers for approval

CSR programs, as may be identified by cross functional teams/corporate office, will be consolidated at corporate CSR level, and will be required to put up to the CSR committee for

approvals prior to the program commencement with due recommendations of the corporate CSR Team of OPPO India.

6.4 Executing agency/Partners

OPPO India will seek to identify suitable programs for implementation in line with its CSR objectives. This would ensure optimum benefit to stakeholders and community for which the programs are intended.

6.5 Monitoring and Feedback

- To ensure effective implementation of the CSR programs undertaken, the progress of CSR programs that are under implementation, will be reported to the CSR team monthly for short-term and, quarterly for medium and long-term projects, by the implementation partners.
- The CSR team shall conduct impact studies/social audits on a periodic basis, through independent professional third parties/professional institutions, especially on the strategic and high value programs.
- Appropriate documentation of the CSR Policy, annual CSR activities, implementing partners, and expenditure entailed will be undertaken on a regular basis and the same will be available in public domain, as per the requirements of MCA.
- CSR initiatives will also be reported in the annual report of OPPO India.
- All monitoring and feedback reports shall be submitted to the CSR committee for review and monitoring purposes, periodically.

7 Transfer of unspent CSR amount

- In case of OPPO India fails to spend the amount earmarked for CSR, the Board shall specify the reasons for not spending the amount in the Board report and, unless the unspent amount relates to any ongoing project, transfer such unspent amount to a Fund specified in Schedule VII of the Companies Act, 2013, within a period of six months of the expiry of the financial year.
- Any unspent amount pertaining to any ongoing project, fulfilling conditions prescribed under sub-rule (1)(i) of Rule 2 of CSR Policy Rules 2014, undertaken by the company in pursuance of its CSR Policy, shall be transferred by the company within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account and such amount shall be spent by OPPO India in pursuance of its obligation towards the CSR Policy within a period of three financial years from the date of such transfer, failing which, OPPO India shall transfer the same to a Fund specified in Schedule VII of the Companies Act, 2013, within a period of thirty days from the date of completion of the third financial year.

8 Display of CSR Activities on the website

The Board of Directors shall mandatorily disclose CSR Policy approved by the Board on the website, of the Company and other details as per provisions of the Act.

9 General

- Any surpluses arising out of the CSR activity would not be a part of business profits of OPPO India.
- In all such matters, the interpretation and decision of the CSR committee shall be final and abiding to all.
- Any or all provisions of the CSR Policy would be subject to revision/amendment.
- OPPO India reserves the rights to modify, cancel, add, or amend any of these rules. In the event of inconsistency between the law and this policy, the applicable law shall prevail