

**PNGS REVA DIAMOND JEWELLERY LIMITED**  
**CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY**

**BACKGROUND OF THE COMPANY:**

PNGS Reva Diamond Jewellery Limited is engaged in the business of retail sale of a wide range of jewellery made using natural diamond and precious and semi-precious stones which are studded into precious metals such as gold and platinum.

**VISION:**

We believe in overall development of the Society at large and accordingly would like to mainly consider the following activities and also other activities mentioned in Schedule VII of the Act as amended from time to time, towards contribution to the socio-economic development.

1. Education and Vocational Skills
2. Art and Culture
3. Community Development
4. Healthcare
5. Conservation of natural resources
6. Promotion of Sports
7. Animal welfare, etc.

**DEFINITIONS:**

**“Act”** means the Companies Act, 2013.

**“Corporate Social Responsibility (CSR)”** means and includes but is not limited to:

- the projects or Programs relating to activities specified in Schedule VII to the Act.
- Projects or Programs relating to activities undertaken by the Board of Directors of the Company (Board) in pursuance of recommendation of the CSR Committee of the Board as per declared CSR Policy of the Company subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.

**“Board”** means the Board of Directors of the Company.

**“CSR Committee”** means the Corporate Social Responsibility Committee of the Board of Directors of the Company (the Board) duly constituted/ re-constituted by the Board as and when required from time to time in accordance with the provisions of Section 135 of the Act.

**“CSR Policy”** relates to the activities to be undertaken by the Company as specified in Schedule VII of the Act and the expenditure thereon.

**“Rules”** means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

The use of words and expressions in this document shall be interpreted in accordance with the provisions of the Act and Rules as referred hereinabove.

**AREAS TO BE COVERED UNDER CSR:**

The Company will explore and undertake the CSR activities in any of the fields as mentioned in Schedule VII of the Companies Act, 2013 and particularly with reference to the activities mentioned hereinbelow:

- i. Eradicating hunger, poverty and malnutrition, promoting health care including 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. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- iii. Promoting 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 art and handicrafts
- vi. measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows
- vii. Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports
- viii. 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 govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women
- ix.
  - a. 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
  - b. 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 Defence

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)

- x. rural development projects
- xi. slum area development
- xii. disaster management, including relief, rehabilitation and reconstruction activities
- xiii. Such other activities within the purview of Schedule VII of the Act as may be amended from time to time and as the CSR Committee deems fit.

The Company may also decide to undertake its CSR activities through a Company registered under the provisions of Section 8 of the Act or a registered Trust or registered Society, provided such company or trust or society shall have an established track record of three years in undertaking the activities as mentioned in Schedule VII of the Act.

#### **CSR COMMITTEE OF THE COMPANY:**

- a. In pursuance of the provisions of Section 135 of the Companies Act, 2013 (the Act) and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the Rules), the Board of Directors of the Company may constitute a CSR Committee as may be required for carrying on the following activities:
  - i. To formulate a CSR Policy and recommend to the Board of Directors the activities to be undertaken by the Company in pursuance of the subjects enumerated in Schedule VII of the Act.
  - ii. To take decisions about the amount of expenditure to be incurred on the activities stated in the CSR Policy of the Company.
- b. The CSR Committee of the Company shall consist of minimum 3 members.
- c. The CSR Committee may be constituted/ re-constituted by the Board of Directors of the Company as and when required from time to time.
- d. The CSR Committee shall from time to time decide the CSR activities to be undertaken by the Company in consonance with the CSR Policy of the Company and the provisions of Section 135 of the Act and Rules and spend money on such CSR activities.
- e. The meetings of CSR Committee shall be held as and when necessary to review and decide about the CSR activities undertaken or proposed to be undertaken by the Company and the amount spent or proposed to be spent on such activities and inform the same to the Board of Directors of the Company accordingly.
- f. Minimum two members shall constitute a quorum for the Committee meeting. In the absence of the Chairman, the members of the Committee present at the meeting shall choose one amongst them to act as Chairman.

**ROLE OF BOARD OF DIRECTORS OF THE COMPANY:**

1. On receipt of recommendation of the CSR Committee, if any, the Board shall approve the CSR Policy of the Company and update the same from time to time.
2. The Board shall monitor the implementation of the CSR Policy of the Company on regular basis.
3. The Board shall ensure that in respect of each financial year, the Company spends at least 2% of the average net profits of the Company made during the three immediate preceding financial years, calculated in accordance with Section 198 of the Act, in pursuance of CSR Policy. However, as per the provisions of Section 135 of the Act specify the reasons for underspending or not spending the CSR amount in the Board's Report.

**CSR REPORTING:**

The Directors' Report of the Company shall include an Annual Report on CSR containing particulars specified in Annexure to the Companies (CSR Policy) Rules, 2014, as per the prescribed format.

**MISCELLANEOUS:**

This policy shall be updated/modified from time to time, by the Company in accordance with the amendments, if any, to the Companies Act, 2013 and the Rules framed thereunder or any other applicable enactment for the time being in force.

This policy shall come into effect from March 8, 2026. (Adopted by Resolution passed by circulation dated March 8, 2026).