



Mini Diamonds (India) Ltd.

DW-9020 Bharat Diamond Bourse, Bandra Kurla Complex, Bandra- East, Mumbai – 400051.
Email: accounts@minidiamonds.net Phone: 022 4964 1850, CIN: L36912MH1987PLC042515

CORPORATE SOCIAL RESPONSIBILITY POLICY

1. INTRODUCTION:

We, at Mini Diamonds (India) Limited (the “**Company**”) recognize the importance of taking responsibility for the social, ethical and environmental impact of our business, and of giving back to the society in which we operate.

Our CSR policy has been framed in conformity and in accordance with Section 135 and Schedule VII of the Companies Act, 2013 (the “**Act**”) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, or any other rules made thereunder for the benefit of the community at large and subsequent amendments from time to time. The Policy shall guide the CSR Projects, Programs or Activities undertaken by the Company in the communities in which it operates.

Words and expressions used in the Policy shall have same meanings assigned to them in the Act and rules made thereunder.

2. VISION:

“To be a responsible and sustainable organization that creates long-term value for our stakeholders, empowers communities, and protects the environment.”

3. OBJECTIVES:

The main objective of the Policy is to lay down guidelines for the Company to make CSR a key business process for sustainable development, making a positive impact on society, and enhancing the Company’s image as a credible and reliable business partner for suppliers, customers and society at large.

The key purpose of the Policy is to:

- Define what CSR means to us and the approach adopted to achieve our goals;
- Define the kind of projects that will come under the ambit of CSR;
- Identify broad areas in which the Company will undertake CSR activities;
- Provide guiding principles for selection, implementation and monitoring of CSR activities as well as formulation of annual action plan.

The CSR policy will enable Company:

- to undertake/promote directly or indirectly activities/projects/programs that benefit the society;
- to help fulfilling social responsibilities;
- to maintain an eco-friendly and harmonious environment;



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- for social development including education, skill building, health and social welfare.

The Company's CSR activities will not relate to-

- (i) the business of the Company and
- (ii) welfare/benefits only to its employees and their families.

4. CONSTITUTION AND COMPOSITION OF CSR COMMITTEE:

Pursuant to the provisions of Section 135 of the Act and Companies (Corporate Social Responsibility Policy) Rules, 2014 ("**CSR Rules**"), the Corporate Social Responsibility Committee ("**CSR Committee**"), when required as per the Act, shall be formed. The Board of Directors are hereby authorized to constitute or reconstitute the CSR committee.

Where the amount to be spent by the company does not exceed fifty lakh rupees or any other amount as specified under Section 135 of the Act from time to time, the requirement for constitution of the CSR Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of the Company.

Pursuant to the provisions of Section 135 of the Act and CSR Rules, the CSR Committee, when required as per the Act, shall consist of a minimum of 3 (three) directors, including at least 1 (one) independent director and shall be in accordance with the requirements of the Act and the Rules made thereunder. The Board may change the composition of the CSR Committee from time to time in a manner deemed fit and as required under the applicable rules and regulations.

5. RESPONSIBILITIES OF THE BOARD OF DIRECTORS/ CSR COMMITTEE:

The following are the duties and responsibilities of the Board of Directors/ CSR Committee of the Company:

- i. Approve the CSR Policy and take note of CSR expenditures on periodic bases.
- ii. Ensure the CSR spending every financial year of at least 2% of average net profits made during immediately preceding 3 financial years, in pursuance with the CSR Policy.
- iii. Ensure that CSR activities included in the CSR Policy are undertaken by the Company and that such activities are related to the activities specified in Schedule VII of the Act.
- iv. Ensure appropriate disclosures pursuant to the Act and Amendments thereof in the Annual Reports and Company's Website in prescribed formats.



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6. CSR ACTIVITIES:

The Company shall undertake any project, program and activity in the areas as specified in Schedule VII of the Act. Further, the company would give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.

The areas where the Company shall undertake their CSR activities as specified in Schedule VII of the Act are as follows:

- i. eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach 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



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fund set up by the Central Government for socio economic development and relief and welfare of the Schedule Caste, the Schedule 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.

The Company may undertake any other activity apart from the above, if the same as specified in Schedule VII of the Act, for the time being in force. The Company may also undertake any other activity apart from the above as specified or directed by government from time to time. However, the Company shall never undertake an activity, which is not allowed for CSR activities under the Act or rules made thereunder.

The Board of Directors of the Company may decide to undertake CSR activities as recommended by the CSR Committee, if any, either by the Company itself or through a registered trust, registered society, section 8 company or entity as specified and in compliance with the provisions of the Act and rules made thereunder.

7. CSR FUNDS:

The corpus for the purpose of carrying on the aforesaid activities would include the followings:



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- 2% of the average Net Profit made by the Company during immediately preceding 3 (three) Financial Years.
- any income arising there from.
- surplus arising out of CSR activities carried out by the company and such surplus will not be part of business profit of the company.

The total budget for the CSR projects will be decided by the Board of Directors/CSR Committee in accordance with applicable provisions of the Act and the CSR Rules.

8. IMPLEMENTATION AND MONITORING:

- The specific CSR activities proposed to be undertaken by the Company shall be identified and recommended by the Board of Directors/CSR Committee.
- The Board of Directors may decide to undertake CSR activities as recommended by the CSR Committee, if any, either by the Company itself or through a registered trust, registered society, section 8 company or entity as specified and in compliance with the provisions of the Act and rules made thereunder.
- The Company shall have the right to ask the said trust/society/section 8 company/ entity to provide requisite details to show that the contribution made by the Company have been spent on the earmarked activities/programs/projects.
- The Board of Directors/CSR Committee shall monitor in transparent manner the progress of the CSR activities/projects /programs undertaken by the Company.
- The Board shall satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
- In case of ongoing project, the Board of Directors shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period as provided in the Act and rules made thereunder.

9. SURPLUS OF CSR ACTIVITIES:

Any surplus arising out of the CSR activities shall not form part of the business profit of the Company and shall be dealt as per the provisions of Section 135 of the Act and rules made thereunder.



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10. CSR REPORTING:

The CSR Reporting of the Company will as per the provisions of the Act and rules made thereunder.

11. WEBSITE DISCLOSURES:

The composition of CSR Committee, the Policy, project approved for CSR activities and such other details as may be prescribed under the Act and rules made thereunder shall be disclosed on the website of the Company.

12. AMENDMENT:

This Policy shall be reviewed by the Board as and when any changes are to be incorporated in the Policy due to change in law or as may be felt appropriate by the Board. Any changes/amendment/modification in the Policy will be in writing and approved by Board of Directors of the Company.

Note: This Policy has been approved by the Board of Directors of the Company at their meeting held on September 08, 2025.