



MINERAL INDIA GLOBAL PRIVATE LIMITED

CIN: U23919JH2023PTC020304

GSTIN: 20AAQCM7485E1Z9

Regd. Off.: 9P, Industrial Area, Kokar, Ranchi, Ranchi, Jharkhand, 834001

E-Mail: ceo@mineralindia.in

Telephone- 9431101899

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

1. PREAMBLE:

Mineral India Global Private Limited ("Company") recognises that responsible business practices and contribution towards the social and economic development of communities are integral to sustainable business growth.

The Company is committed to conducting its business in a socially responsible, ethical and environmentally sustainable manner and to contribute towards the welfare and development of society.

This Corporate Social Responsibility Policy ("CSR Policy") has been formulated in accordance with Section 135 of the Companies Act, 2013 ("Act"), Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

2. OBJECTIVES OF THE CSR POLICY:

The objectives of the CSR Policy are:

- a. To undertake CSR activities for the benefit of society and communities;
- b. To contribute towards inclusive and sustainable development;
- c. To support initiatives relating to education, healthcare, sanitation, environmental sustainability, rural development and other activities falling within Schedule VII of the Act;
- d. To undertake CSR activities in a manner that creates sustainable and measurable social impact; and
- e. To establish a transparent framework for identification, implementation, monitoring and reporting of CSR activities.

3. CSR PHILOSOPHY:

The Company shall endeavour to undertake CSR initiatives that are aligned with the needs of communities and areas in which it operates, while also considering the broader social and environmental priorities of the country.

The Company may give preference to projects having a sustainable and measurable impact and, where appropriate, projects benefiting communities in and around its areas of operation.



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4. CSR ACTIVITIES:

The Company shall undertake CSR activities falling within the activities specified in Schedule VII of the Companies Act, 2013, as amended from time to time.

The areas may include, inter alia:

- a. Eradicating hunger, poverty and malnutrition and promoting healthcare and sanitation;
- b. Promoting education, vocational skills and livelihood enhancement;
- c. Promoting gender equality and empowerment of women;
- d. Ensuring environmental sustainability, ecological balance, conservation of natural resources and maintenance of quality of soil, air and water;
- e. Rural development projects;
- f. Promoting sports and other activities specified under Schedule VII;
- g. Disaster management, including relief, rehabilitation and reconstruction activities;
- h. Contributions to specified funds and other activities expressly covered under Schedule VII; and
- i. Such other activities as may be included in Schedule VII from time to time.

The Company may also undertake projects relating to environmental sustainability, water conservation, afforestation, community development and skill development, subject to such activities satisfying the requirements of Schedule VII.

5. CSR IMPLEMENTATION:

CSR activities may be undertaken:

- a. by the Company itself; or
- b. through eligible implementing agencies registered in accordance with the applicable provisions of the CSR Rules; or
- c. in collaboration with other companies, wherever permitted under applicable law.

The Company shall undertake due diligence before appointing any implementing agency and shall ensure that the agency satisfies the eligibility requirements prescribed under applicable law.



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Where applicable, the implementing agency shall possess a valid CSR Registration Number (CSR-1).

6. ANNUAL ACTION PLAN:

The Company shall prepare an Annual Action Plan for each financial year containing such particulars as may be required under the CSR Rules.

The Annual Action Plan may include:

- a. the list of CSR projects and programmes;
- b. the manner of execution of such projects;
- c. modalities of utilisation of CSR funds;
- d. implementation schedules;
- e. monitoring and reporting mechanisms;
- f. details of need and impact assessment, wherever applicable; and
- g. any other matter as may be prescribed.

The Board may alter the Annual Action Plan during the financial year, if recommended by the CSR Committee, where applicable, based on reasonable justification and in accordance with applicable law.

7. CSR EXPENDITURE:

The Company shall endeavour to spend the amount prescribed under Section 135 of the Companies Act, 2013 towards CSR activities during every financial year.

The CSR expenditure shall be incurred only on activities falling within the scope of Schedule VII and in accordance with the applicable provisions of the Act and CSR Rules.

The Company shall ensure that CSR expenditure does not include expenditure incurred in the normal course of business, except where specifically permitted under applicable law.

Administrative overheads and expenditure relating to impact assessment shall be subject to the limits and conditions prescribed under the CSR Rules.



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8. SURPLUS ARISING OUT OF CSR ACTIVITIES:

Any surplus arising out of CSR activities shall not form part of the business profits of the Company and shall be dealt with in accordance with the provisions of the Companies Act, 2013 and the CSR Rules.

Such surplus shall be ploughed back into the same project or transferred to an Unspent CSR Account or a fund specified in Schedule VII, as may be applicable.

9. UNSPENT CSR AMOUNT:

Where the Company is unable to spend the CSR amount required under Section 135, the treatment of the unspent amount shall be governed by the applicable provisions of the Companies Act, 2013 and the CSR Rules.

In case of an amount relating to an ongoing project, the Company shall transfer the unspent amount to the Unspent CSR Account within the prescribed period and utilise the same in accordance with applicable law.

In other cases, the unspent amount shall be dealt with in the manner prescribed under Section 135 and the CSR Rules.

The Board shall ensure appropriate disclosures and statutory compliance in respect of any unspent CSR amount.

10. CSR GOVERNANCE:

The CSR activities of the Company shall be governed by the Board of Directors and, where applicable, the CSR Committee constituted under Section 135 of the Act.

The CSR Committee, where applicable, shall:

- a. formulate and recommend the CSR Policy to the Board;
- b. recommend the amount of expenditure to be incurred on CSR activities;
- c. formulate and recommend the Annual Action Plan;
- d. monitor the CSR Policy and implementation of CSR projects; and
- e. perform such other functions as may be prescribed under applicable law.



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The Board shall:

- a. approve the CSR Policy;
- b. approve the Annual Action Plan;
- c. ensure that the CSR activities included in the CSR Policy are undertaken by the Company;
- d. ensure that the Company spends the prescribed CSR amount in accordance with the Act;
- e. satisfy itself regarding the utilisation of CSR funds; and
- f. disclose the requisite CSR information in the Board's Report and on the Company's website.

11. MONITORING AND EVALUATION:

The Company shall establish appropriate mechanisms for monitoring implementation and utilisation of CSR funds.

The monitoring mechanism may include:

- a. periodic progress reports from implementing agencies;
- b. review of utilisation certificates and supporting documents;
- c. project-wise financial monitoring;
- d. review of achievement against identified objectives; and
- e. site visits or independent evaluation, wherever considered appropriate.

Where impact assessment is applicable under the CSR Rules, the Company shall undertake such assessment in the manner prescribed.

12. CSR COMMITTEE:

The constitution of the CSR Committee shall be in accordance with Section 135 of the Companies Act, 2013 and the rules made thereunder.

Where the amount required to be spent by the Company under Section 135 does not exceed the threshold prescribed under applicable law, the functions of the CSR Committee may be discharged by the Board of Directors in accordance with the Act.



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13. EXCLUSIONS:

The Company shall not undertake or claim as CSR activities:

- a. activities undertaken in pursuance of the normal course of business of the Company, except where specifically permitted under applicable law;
- b. activities undertaken outside India, except activities relating to training of Indian sports personnel representing a State or Union Territory at national level or India at international level, where permitted;
- c. contributions made directly or indirectly to political parties;
- d. activities benefitting only the employees of the Company and their families;
- e. activities supported by sponsorships for deriving marketing benefits for products or services; and
- f. activities carried out for fulfilment of any statutory obligation under any law in force in India.

14. COLLABORATION:

The Company may collaborate with other companies for undertaking CSR projects, wherever permitted under applicable law.

In case of collaborative projects, the Company shall ensure appropriate documentation, allocation of responsibilities and monitoring of expenditure.

15. DISCLOSURE AND REPORTING:

The Company shall make the disclosures relating to CSR as required under the Companies Act, 2013, the CSR Rules and applicable SEBI regulations.

The CSR Policy and other CSR-related information shall be disclosed on the Company's website to the extent required under applicable law.

The Board's Report shall contain the prescribed annual report on CSR activities.

16. REVIEW OF CSR POLICY:

The CSR Policy shall be reviewed periodically to ensure continued compliance with applicable provisions of the Companies Act, 2013, the CSR Rules, Schedule VII and other applicable laws.



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The Board may amend or modify this Policy based on the recommendation of the CSR Committee, where applicable, or otherwise as considered necessary.

17. EFFECTIVE DATE:

This Policy shall become effective from **26th March 2026**, as approved by the Board of Directors of the Company, and shall remain in force until amended or superseded by the Board.

18. INTERPRETATION:

In case of any inconsistency between this Policy and any applicable law, rules, regulations or statutory requirements, the provisions of such law, rules, regulations or statutory requirements shall prevail.

For and on behalf of
MINERAL INDIA GLOBAL PRIVATE LIMITED

Prabhat Tekriwal

Chairman

DIN: 00884751

Date: 26.03.2026

Place: Ranchi

Mineral Group