

DEALMONEY COMMODITIES PRIVATE LIMITED

CSR POLICY

1. Preamble

This CSR Policy (“Policy”) has been formulated in accordance with Section 135 of the Companies Act, 2013 (“the Act”), the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, and other applicable provisions. The Company is committed to conducting its business in a socially responsible, ethical, and sustainable manner while recognizing the interests of all stakeholders.

2. Objectives

- To undertake CSR activities in accordance with Schedule VII of the Companies Act, 2013.
- To contribute towards sustainable development by generating economic, social, and environmental value.
- To align CSR initiatives with national priorities, UN Sustainable Development Goals (SDGs), and community needs.
- To engage in projects that improve the quality of life of underprivileged and marginalized sections of society.

3. Scope & CSR Activities

The Company shall undertake CSR activities as prescribed under Schedule VII of the Act, including (but not limited to):

- a) **Education & Skill Development** – promoting education, employment enhancing vocational skills, livelihood enhancement projects.
- b) **Healthcare** – preventive healthcare, sanitation, safe drinking water facilities.
- c) **Environment Sustainability** – ecological balance, protection of flora and fauna, renewable energy, conservation of natural resources.
- d) **Gender Equality & Women Empowerment** – setting up homes/hostels for women, old-age homes, measures for reducing inequalities.
- e) **Rural Development** – improving infrastructure, livelihood opportunities, and quality of life in rural areas.
- f) **Disaster Relief & Rehabilitation** – providing aid in times of natural calamities, pandemics, or other emergencies.
- g) **Other activities** as permitted under Schedule VII, in line with community development.

4. Implementation Mechanism

- CSR activities may be undertaken directly by the Company or through eligible implementing agencies registered under the Act.
- Preference shall be given to local areas and regions where the Company operates.

- Projects shall be selected and executed with measurable outcomes and impact assessment (as applicable).
- Surplus from CSR activities, if any, shall not form part of business profits of the Company.

5. CSR Expenditure

- The Company shall spend at least **2% of the average net profits** of the preceding three financial years on CSR activities, in line with Section 135(5) of the Act.
- Any unspent amount, other than relating to ongoing projects, shall be transferred to a Fund specified in Schedule VII within six months of the end of the financial year.
- Unspent amounts relating to ongoing projects shall be transferred to a special “Unspent CSR Account” within 30 days from the end of the financial year and spent within three years.