PNGS Reva Diamond Jewellery Limited

CORPORATE SOCIAL RESPONSIBILITY (CSR) ANNUAL ACTION PLAN F.Y. 2026-2027

(As approved by the Board of Directors in its meeting held on July 29, 2026.)

Activity under Schedule VII of the Companies Act, 2013	Project	Amount Approved/ Budgeted (In Rs.) FY 2026-2027	Tenure of the Project
Promotion of traditional art and culture (development, restoration of traditional arts and handicrafts, artifacts etc.)	Financial assistance for preservation and promotion of traditional art and culture	upto Rs.96,32,000/-	Up to 12 months or onetime.
Promotion of education including special education and employment enhancing skills	Financial assistance to students for further education and/ or giving of aid for educational infrastructure	upto Rs.96,32,000/-	Up to 12 months or onetime.
Health care and Sanitation	Financial assistance for ensuring primary and other health care facilities	upto Rs. 96,32,000/-	Up to 12 months.
Community Development	Financial assistance for improving the livelihood of people	upto Rs. 96,32,000/-	Up to 12 months.
Administrative expenses	Allocation of resources	upto 5% of total CSR obligation i.e. up to Rs. 4,81,600/-	Up to 12 months.
Total plan of expenditure to be made during the financial year 2026-27.		**Rs. 96,32,000/-**	

Manner of Execution of CSR Project

The Company shall undertake CSR projects in accordance with Section 135 of the Companies Act, 2013, the CSR Rules, and MCA guidelines. Projects will be executed either directly or through eligible implementing agencies registered with MCA. Implementation will follow the timelines mutually agreed by the Company and the project co-ordinator.

Modalities of utilisation of funds and implementation schedules for the projects

CSR funds will be utilized only for activities recommended by the CSR Committee and approved by the Board. Disbursement will be made in phases or tranches as per project needs. In case of implementation through agencies, the Company will ensure they are MCA-registered with valid CSR registration. Implementation schedules, milestones, and reporting timelines will be defined in the Annual Action Plan.

Monitoring and reporting mechanism for the projects

The company through its CSR committee and the authorised officials continue to monitor project implementation on periodic basis.
The Company shall ensure that CSR projects and fund utilisation certificate are received with necessary supporting documents periodically.

Details of need and impact assessment, if any

As per Rule 8(3)(a) of the Companies (CSR Policy) Rules, 2014, companies with an average CSR obligation of Rs.10 crore or more in the three immediately preceding financial years are required to undertake impact assessments through an independent agency for projects having an outlay of Rs.1 crore or more and which have been completed not less than one year before undertaking the impact study.
While this provision is not applicable to the Company, it may voluntarily undertake impact assessment studies for select projects or contributions made during the year to strengthen accountability and learning.
The annual action plan may be reviewed by the CSR Committee at periodic intervals for recommending any revision/ re-allocation thereat for approval of the Board, for Financial Year 2026-2027.
