CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

VERSION 2.3

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All queries and suggestions may be emailed to mcxcsr@mcxindia.com

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1. MCX & ITS BUSINESS DOMAIN

Multi Commodity Exchange of India Limited (MCX) (also hereinafter referred to as "Company" or "Exchange"), India's first listed exchange, is a state-of-the-art commodity derivatives exchange that facilitates online trading of commodity derivatives transactions, thereby providing a platform for price discovery and risk management. The Exchange, whichstarted operations in November 2003, operates under the regulatory framework of Securities and Exchange Board of India (SEBI).

MCX offers trading in commodity derivative contracts across varied segments including bullion, industrial metals, energy and agricultural commodities, and on indices constituted from these contracts. It is India's first Exchange to offer commodity options contracts and futures contract. The Exchange focuses on providing commodity value chain participants withneutral, secure and transparent trade mechanisms, and formulates quality parameters and trade regulations, in conformity with the regulatory framework.

2. CSR VISION

To improve the quality of life of the underprivileged communities / persons with a focus to create a positive input on the economic, social and environmental issues in alignment to the country's development requirements along with the United Nation's Sustainable Developmental Goals (SDGs).

3. CSR MISSION

To create lasting value for communities in need by promoting and supporting education, livelihood, healthcare, sports, environmental and sustainable development initiatives and others including reducing inequalities faced by socially and economically backward groups, relief andrehabilitation and intervention towards an educated, employed, healthier and a cleaner India with an aim to serve communities at large and to transform their lives in a collaborative mannerby partnering with internal and external stakeholders.

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All CSR engagements are to be conducted in an ethical manner, based on the stakeholder'sneeds that have been identified with great transparency and dialogue.

MCX, in its endeavor to meet high standards of ethical business conduct, continuously adoptsbetter governance standards, commits to fair business practices in its relationship with customers, employees and suppliers and obeys the rule of law. MCX, being a responsible organization, will also take appropriate steps towards conservation of energy, useof renewable sources of energy and building eco-friendly infrastructure.

4. SCOPE OF MCX's CSR POLICY

MCX's CSR Policy, Projects and programs are within the scope of CSR mandate as specified under Sections 134, section 135 read with schedule VII of the Companies Act, 2013 along with Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules, 2014"), as amended from time to time and in line with the Government of India's notificationsissued from time to time. MCX also endeavors to align its CSR projects and programs with Government initiated social development programs, interventions, and the UN's Sustainable Development Goals (SDGs).

MCX will be guided by these permissible activities viz.

i. eradicating hunger, poverty and malnutrition, [promoting health care including preventive health care] and sanitation [including contribution to the Swatch Bharat Koshset-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 centers 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 ofsoil, 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 sitesof 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 Paramilitary Forces (CPMF) veterans, and their dependents including widows].

vii. training to promote rural sports, nationally recognized sports, Paralympic sports andOlympic 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 ofthe 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 Defense Research and Development Organization (DRDO); Indian Council of Agricultural Research (ICAR); Indian Councilof Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR),

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engaged in conducting research in science, technology, engineering and medicine aimedat promoting Sustainable Development Goals (SDGs).

x. rural development projects

xi. slum area development.

Explanation: For the purposes of this item, the term `slum area' shall mean any areadeclared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

xii. disaster management, including relief, rehabilitation and reconstruction activities.

5. KEY FOCUS AREA

At the heart of MCX's CSR endeavors, the following initiatives are focused upon in order to bring about a sustained, positive impact:

Sr No	Thematic Area	Details	Schedule VII
1	**Healthcare**	a) enable government and municipal hospitals to deliver quality healthcare by providing them withupgraded medical equipment, ambulances and other infrastructure support. b) healthcare initiatives for the elderly, abandoned. citizens to improve quality of life. c) installation of drinking water filtration or RO plant / unit at community level	Item (i)
2	**Education**	a) financial support to girls and women from weaker economic backgrounds to support them complete formal education and join formal workforce, enabling employment and self-reliance. b) facilitate government schools (in rural or urban areas) to promote education and improve the	Item (ii)

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Sr No	Thematic Area	Details	Schedule VII
		quality of education by providing infrastructure support.	
3	**Disabilities**	a) support orphanages and old age homes hosting especially able (mentally and physically challenged) children and elderly by providing infrastructural support to improve their quality of life. b) support for training and capacity building in such organizations.	Item (iii)
4	**Environment**	a) support organizations in Research & Development of sustainable products to build solutions for environmental challenges. b) measures to reduce carbon footprint including. afforestation. c) installation of solar panels or any other source of renewable energy	Item (iv) Item (ix) (b)
5	**Livelihoods**	a) support livelihood initiatives to promote and build sustainable, alternate income sources for women, small farmers engaged in agriculture and allied initiatives by building theirknowledge and awareness on best practices and upgrading their technical skills. b) support to war widows and dependents of martyred defense personnel. c) support towards sports	Item (vi)

The Company may change the aforementioned themes based on the evolving environment and needs,in alignment with Schedule VII, Section 135 of the Act.

6. TARGET GROUP & GEOGRAPHIC COVERAGE

To meet its CSR mission, the Company has defined target group and geographical spread wheremost of the Company's efforts will be focused:

i. **Target Group:** people at the bottom of the socio-economic pyramid/underserved communities especially girls, women, intellectually and physically challenged children andyouth, senior citizens and citizens with diagnostic and preventive healthcare needs.

ii. **Geographic Coverage:** MCX will endeavor to implement its projects and programs in and around the geographies where it carries its business and operations, MCX may alsoimplement CSR programs and/or projects in any geography but within India to serve and support the needy people and/or towards nation building. The Company has ageography agnostic and need based approach. However, all CSR activities are to be undertaken within the geographical boundary of the country.

7. ACTIVITIES NOT CONSIDERED MCX AS CSR

The Company chooses not to consider the following activities as its CSR initiative:

i. activities undertaken in pursuance of normal course of business of the Company.

ii. projects, programs, activities or monies spent exclusively that benefit the employees ofthe Company and their families [as defined in clause (k) of section 2 of the Code on Wages,2019) and their families].

iii. activities, if any, undertaken outside India, except for training of Indian sports personnel representing any state or union territory at the national or international level.

iv. activities, if any, supported on "sponsorship basis" for deriving marketing benefits for its products or services for example events such as marathons/awards/ charitable contribution/ advertisements/ sponsorship of TV Programs etc.

v. contribution of any amount directly or indirectly to any political party under section 182 of the Act.

vi. activities carried out for fulfilment of any other statutory obligations other than CSR underany law in force in India.

8. GOVERNANCE STRUCTURE

For the effective functioning of CSR, the Company has aligned itself to the directives laid out by the MCA and elucidates the various roles and responsibilities for each unit as follows:

A. The Board of Directors: The responsibilities of the Board, inter-alia, include the following:

i. approve the CSR policy as formulated by the CSR Committee.

ii. disclose contents of such policy in its report and also place it on the Company's website.

iii. ensure that the activities included in the CSR policy are undertaken by the Company.

iv. ensure that the Company spends, in every financial year, at least 2% of the average net profits of the Company made during the 3 immediately preceding financial years.

v. ensure that the administrative overheads shall not exceed 5% of the total CSR expenditure of the Company for any financial year.

vi. satisfy itself regarding the utilization of the disbursed CSR funds; and

vii. if the Company fails to spend at least 2% of the average net profits of the Company, the Board shall, specify the reasons for not spending the amount and transfer the unspent CSR amount as per provisions of Section 135 of CSR

viii. for "Ongoing projects":

a) identification of the ongoing projects.
b) year wise allocation of funds.
c) transferring the unspent money to a separate bank account.
d) monitoring the implementation of the projects with reference to the approved timelines and year wise allocation, and
e) making modifications, if any, for smooth implementation of the projects within overall permissible time period.

B. Board-level CSR Committee: The CSR governance structure of the Company will be headed by the Board-level CSR Committee Members.

1. **Members of the CSR Committee**:

   This will comprise of three or more Directors out of which at least one shall be an Independent Director & the Committee will report to the Board of the Company.

2. **Responsibilities of the CSR Committee:**

i. formulate and recommend the CSR Policy to the Board.

ii. recommend the annual CSR budget.

iii. monitor the CSR policy of the Company from time to time and ensure that theactivities included in the CSR policy are undertaken by the Company.

iv. formulate and recommend to the Board an Annual Action Plan developed for thecurrent year in pursuance of its CSR policy, which shall include the following:

a) the list of CSR Projects or programs (annual or multiyear) that are approved to be undertaken.
b) the modalities of utilization of funds and implementation schedules for the projects or programs pertaining to budget approvals for the current financial year or multi-year projects.
c) establish monitoring and reporting mechanisms for the projects or programs sanctioned in the Annual Action Plan for the current year and Ongoing projects (if any).
d) review details of need and impact assessment, if any, for the projects undertaken.
e) review the implementation of the CSR projects/ programs and give suitable directions on a periodic basis for successful implementation of the approved projects; and
f) recommend annual projects to be converted to multiyear projects "Ongoing projects" in case of reasonable justification on the delay.

3. **Monitoring Mechanism of the CSR Committee:**

The Corporate Social Responsibility Committee of the Board of Directors of MCX ("CSR Committee") will ensure a transparent monitoring mechanism for ensuring effective implementation of the projects/programs/activities undertaken. The CSR Committee would be responsible for:

i. monitoring the approved projects and/or programs covered under the Annual ActionPlan and Ongoing Projects to ensure that the funds are utilized for the approved purpose to the satisfaction of the Board of Directors of MCX in the manner approved by it.

ii. reviewing on a periodic basis through physical or virtual visits, review meetings with implementation partners and progress / status reports by the CSR team.

While the CSR Committee will be responsible for reviewing and approving the projects/programs under MCX CSR Policy (and the approved Annual Action Plan) MCX's CSR in-charge and team will be responsible for the execution of projects and programs which always willbe within the scope of MCX CSR Policy and Annual Action Plan and the Act.

C. CSR Team:

1. Members of the CSR Team

Resources identified by the Company

2. Responsibilities of the CSR Team:

The CSR Team will be responsible for on-ground implementation of the projects and shall ensure that projects life cycle is adhered to. Responsibilities inter-alia include:

i. Evaluate potential projects in alignment with the CSR Policy.

The CSR Team must assess proposed projects to ensure they fall within the scope defined by the company's CSR Policy. This includes evaluating the relevance, feasibility, impact, budget requirements, and alignment with the company's values and focus areas such as education, health, environment, Livelihood etc.

ii. Identify CSR implementation partners as per Ministry of Corporate Affairs (MCA) guidelines.

The team must select NGOs, trusts, or other implementation agencies that are registered with the Ministry of Corporate Affairs (MCA) and fulfil eligibility criteria under CSR Rules (e.g., Form CSR-1 registration). Due diligence must be conducted to verify their track record, transparency, and capacity.

iii. Implement projects as per defined targets and action plans.

Once projects are approved, the CSR team will coordinate with partners to execute activities as per the predefined timelines, deliverables, and budget. They will ensure resource allocation, logistical planning, and smooth ground-level execution.

iv. Monitor the CSR activities on regular basis.

Regular monitoring is crucial to ensure that projects are progressing as planned. This includes periodic site visits, tracking milestones, collecting reports from partners, and identifying any risks or delays. The team must also ensure that the quality of execution is up to expected standards.
CSR team should also track the past projects through site visits, email updates from partners, current photographs, feedback from beneficiaries etc.

v. Maintain documentation and submit periodic reports.

The team must maintain all necessary records including agreements, invoices, progress reports, beneficiary data, and photographs. They should prepare and submit regular updates to the CSR Committee or senior management for review and decision-making.

vi. Ensure compliance with Companies Act and CSR Rules

All activities must strictly follow the CSR provisions under the Companies Act, 2013, and applicable MCA notifications. This includes ensuring the minimum CSR spend, proper project categorization, utilization of funds, and documentation. Team should prepare an annual operating plan in line with CSR budget.

vii. Coordinate with internal and external stakeholders.

The CSR team will act as a link between company leadership, finance, legal teams, and implementation partners. They must ensure all stakeholders are aligned and informed throughout the project lifecycle.

viii. Facilitate audits and impact assessments.

The team must cooperate during internal or external audits and support third-party agencies conducting impact assessments. They must provide required data and ensure transparency in reporting outcomes and learnings.

ix. Address issues and challenges during project execution.

Any issues such as partner delays, community resistance, environmental barriers, or budget overruns must be identified early and addressed through timely interventions and corrective action plans. Team should recommend ongoing projects which were initially not approved as multiyear projects.

x. Support in CSR reporting and disclosure

The CSR team will help prepare the Annual CSR Report for inclusion in the company's Annual Report and other regulatory disclosures. They must ensure accuracy in reporting figures, outcomes, and project details as required by the MCA.

xi. Evaluate possible collaboration with other organizations on CSR projects.

The Chief Financial Officer will review the CSR expenditure and certify that funds disbursed have been utilized for purposes and in the manner agreed upon by the CSR Committee.

9. BUDGET ALLOCATION

In accordance with Section 135 of the Companies Act, 2013 the total amount to be spent on CSR projects undertaken by the Company will be calculated on the basis of 2% of the averagenet profits of the three immediately preceding financial years. The net profit shall be calculatedin accordance with the provisions of Section 198 of the Companies Act.

On the recommendations of CSR Committee, the Board shall ensure that in every financial year, MCX spends at least two (2) % of its average net profits made during the three (3) immediately preceding financial years in pursuance to the provisions of this CSR Policy andin accordance with Section 135 read with schedule VII of the Act and CSR Rules, 2014 as amended from time to time.

10. TREATMENT OF AMOUNTS: UNSPENT & SURPLUS

The Company shall categorize and treat an amount in CSR in the following manner:

(A) **Excess Amount:** MCX can choose to utilize any excess amount spent in CSR by setting off the amount against the requirement to spend under section 135, succeeding in 3 financial years.

(B) **Unspent Amount:** In the event that any CSR funds remain unspent, the Board in its report made under Section 134(3)(o) of the Act shall specify the reasons for not spending the said amount. However, if such unspent CSR funds do not relate to any Ongoing Projects, as mentioned above, such unspent funds shall be transferred to any fund specified under Schedule VII of the Act, within a period of Six (6) months of theexpiry of the financial year.

In the event that any CSR funds remain unspent pursuant to an Ongoing Project, MCXshall transfer such unspent CSR funds in any scheduled bank in account named as "Unspent Corporate Social Responsibility Account (UCSR A/C) within 30 (thirty) days from the end of the Financial Year. Such unspent CSR funds shall then be spent in accordance with the terms of the CSR Policy within a period of three (3) Financial Years from the date of such transfer, failing which, MCX shall transfer the same to a Fund specified in Schedule VII of the Act, within a period of thirty (30) days from thedate of completion of the third financial year.

(C) **Surplus Amount:** Surplus refers to income generated from the funds spent on CSR activities e.g. interest in income earned by the implementing agency on funds provided under CSR, revenue received from the CSR projects, disposal/sale of materials used inCSR projects, and other similar income sources.

Any surplus arising out of the CSR activities shall be dealt with in the followingmanner:

a. Surplus to be ploughed back either into the same CSR project and/or program or.

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b. Surplus to be transferred to the Unspent CSR Account and spent in pursuance of this CSR Policy and the annual action plan of MCX; or

c. Surplus to be transferred to a Fund specified under Schedule VII of the Act within a period of 6 (six) months of the expiry of the financial year.

11. CAPITAL ASSET: CREATION OR ACQUISITION

CSR amount may be spent by the Company for creation or acquisition of a Capital Asset, whichshall however, be held by either:

a. company established under section 8 of the Act, or a Registered Public Trust orRegistered Society, having charitable objects.

b. beneficiaries of the CSR Project, in the form of self-help groups, collectives, entities.

c. government/ municipal hospitals and schools; and

d. a public authority.

12. ADMINISTRATIVE OVERHEADS

Administrative Overheads means the expenses incurred by the Company for general management and administration of Corporate Social Responsibility functions in the Companysuch as employee cost, utility, office supply, legal expenses etc.

As per the provisions of CSR Rules the Board shall ensure that the administrative overheadsshall not exceed 5% of total CSR expenditure for the financial year.

13. ONGOING PROJECTS

The Company has defined "Ongoing projects" as those projects approved by the Board as multi-year projects with a timeline not exceeding 3 years excluding the year of commencement (basedon reasonable justification to the Board for those projects whose duration has been extended

beyond one year)

14. GUIDING PRINCIPLES FOR IMPLEMENTATION OF CSR ACTIVITIES

MCX will either directly implement its CSR projects and programs, and/or collaborate witheligible organizations meeting the minimum criteria as set out in subsequent paragraphs:

i) Direct, Self-execution CSR projects:

CSR Projects undertaken, executed and implemented by itself (MCX) under its direct CSR projects may include engagement and involvement of all stakeholders including employees,across Indian geography. For the purpose of implementation and monitoring, MCX may engage a third-party organization /consultant etc. However, the onus and responsibility on implementing and monitoring rests with MCX.

ii) CSR projects with Implementing Partner Organizations:

CSR Project with Implementing Partner in the CSR context denotes: MCX partnering/collaborating with Non- Government Organization (NGO) or Not for Profit Organization (NPO) to implement CSR projects where the CSR projects are fully or partiallyfunded by MCX's CSR budget (i.e.; MCX is the funding partner) and project implementationcarried out by the partner organization (through a partner organization like NGOs, NPOs).

Execution of approved Projects:

MCX shall ensure that the CSR activities are undertaken by themselves or through any of the following entities registered with the Central / State / Local Government under the CSR Rules:

a. A Company established under section 8 of the Act, or a registered public Trust or a registered Society, registered under section 12A and 80G of the Income Tax Act 1961 and having an established track record of at least three (3) years in undertaking similar activities.

b. A Company established under Section 8 of the Act or a registered Trust or a registered society established by the central Government or state Government or

c. Any entity established under an Act of the Parliament or a State Legislature.

d. Implementation Through Social Stock Exchange Instruments (SSE)

Pursuant to the Companies (Corporate Social Responsibility Policy) Amendment Rules 2026 (G.S.R. 415(E) dated 27 May 2026), the following provisions are hereby inserted in the Company's CSR Policy:

The Company may undertake its Corporate Social Responsibility (CSR) activities through subscription to Zero Coupon Zero Principal Instruments (ZCZP Instruments) issued by Not-for-Profit Organizations registered with the Social Stock Exchange segment of a recognized stock exchange and in accordance with the regulations prescribed by the Securities and Exchange Board of India (SEBI)

The amount invested by the Company in such instruments shall not exceed ten percent (10%) of the total CSR obligation of the Company for the relevant financial year.

Compliance by Issuing Entity

The Not-for-Profit Organization issuing such instruments shall ensure compliance with applicable SEBI regulations, including;

-Utilization of funds for projects with a maximum duration of three financial years from the date of issuance;
-Transfer of any unutilized funds, upon closure of instrument, to funds specified under Schedule VII of the Companies Act,2013;
- Submission of compliance reports to SEBI.

iii) Engagement of International Organizations:

MCX may engage International Organizations for designing, monitoring and evaluation of the CSR projects or programs as well as for capacity building of its personnel for CSR.

15. PROCESS FOR PROJECT INDENTIFICATION AND EVALUATION

In order to identify projects under CSR the Company will adopt the following process:

i. The Company shall reach out to its employees at regular intervals to suggest CSR initiatives for potential engagement.

ii. The Company shall call for proposals through its social media handles as and when required.

iii. The CSR policy of the Company will be made available on the website for potential beneficiaries and implementation partners to engage with the Company by identifying its key focus areas.

iv. Potential beneficiaries /organization may share proposals with the Company on its dedicated email ID "mcxcsr@mcxindia.com".

v. The Company's CSR Team will internally evaluate proposals received and after detailed due diligence will shortlist potential projects for further recommendation to the CSR Committee for their review and approval.

vi. The approved projects will be updated on the Company's website on an annual basis andreported in the Company's annual report.

16. DISCLOSURES

A. CSR Reporting:

The Board's report pertaining to any Financial Year must contain details of the CSR initiativestaken during such Financial Year in the form and manner prescribed under Section 135 read with Schedule VII of the Act read along with the CSR Rules, 2014 as amended from time to time and in line with the Government of India's notifications issued from time to time.

B. Impact Assessment:

The Company may choose to undertake the impact assessment through an independent agencyfor its CSR projects implemented if:

i. CSR projects have outlays of Rs.10 crores or more in the immediately preceding 3 financial years, and

ii. They have individual CSR project with outlay of minimum Rs.1 crore.

iii. CSR projects that have completed not less than 1 year before undertaking the impact study

iv. Exemption from Impact Assessment: - The Company shall not be required to undertake impact assessment for the CSR projects funded through "Zero Coupon Zero Principal Instruments".

The CSR Committee may choose to undertake impact assessments for various projectsvoluntarily to determine the efficacy of its social interventions.

The applicability for booking impact assessment expenses is capped at 2% of the total CSR expenditure of that financial year or Rs. 50 Lakh (whichever is higher) and is kept separate from administrative overheads.

The impact assessment reports would be placed before the Board and also annexed to the Annual Report on CSR and will be included in the CSR Annual Action Plan for that year.

C. Dissemination of CSR related information:

The following information shall be made available on the Company's website:

i. MCX CSR Policy, Annual Action Plan for CSR activities, details on executing partners and all other information as required to be compiled in the Annual Report asprescribed by Section 135 for information of all stakeholders; and

ii. expenditure entailed on various CSR projects, undertaken on a regular basis will beavailable in the public domain.

17. GENERAL

Words and expressions used but not defined in this Policy shall have the same meaning signed to them in the Companies Act, 2013, the CSR Rules made thereunder or in any amendment thereto. This CSR Policy shall also be subject to such clarifications and FAQs as may be issuedby Ministry of Corporate Affairs from time to time.

In case of any doubt regarding any provision in the Policy and in respect of matters not covered herein, a reference will be made to CSR Committee, and the interpretation & decision ofthe CSR Committee shall be final.

The CSR Policy will be reviewed by the CSR Committee annually and be subject to revision/amendment in accordance with the guidelines as may be issued by the Government, fromtime to time.

The Company reserves the right to modify, add, or amend any of the provisions of this policy, subject to approval of the Board.

In case of any subsequent changes in the provisions of the Act which makes any of the provisionsin this Policy inconsistent with the Act, then the provisions of the Act would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with the Act.

This CSR Policy Statement is effective from 25th June 2026 and supersedes all earlier MCX CSR Policy statements.