



Jio Platforms Limited

Corporate Social Responsibility Policy



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1. Introduction

- 1.1. Jio Platforms Limited (“JPL” or “the Company”) believes that Corporate Social Responsibility (“CSR”) extends beyond the ambit of business and should focus on a broad portfolio of assets - human, physical, environmental and social.
- 1.2. This policy is applicable to JPL in India. The following are the key elements of the policy:
 - a) Vision and framework of CSR and its approach towards the same.
 - b) Key focus areas of inclusive development.
 - c) Overview of the implementation strategy of various CSR initiatives.
 - d) Methodology of measuring and reporting outcomes and impact.
 - e) Governance structure.

JPL endeavors to continuously learn from its experiences and adapt its policies and implementation strategy on an ongoing basis.

- 1.3. This Policy is framed pursuant to the provisions of Section 135 of the Companies Act, 2013 (the “Act”).

2. Policy

2.1. Corporate Social Responsibility Philosophy

JPL seeks to contribute to the society, enhancing lives of people through healthcare, improving quality of living by providing education and enabling livelihoods by creating employment opportunities through the following:

- i. **For the Business-** value created for the society through business (including employment generation, market growth, creating opportunities, etc.).
- ii. **By the Business-** value created through CSR initiatives across different operating facilities with appropriate linkages to local communities in which they operate.
- iii. **Beyond Business-** value created through interventions for the communities in diverse geographies across India.



2.2. Focus Areas of Engagement

JPL has identified 8 focus areas, which are described below. The CSR Committee shall decide, in its sole discretion, how to pursue CSR initiatives within each area of focus. The CSR Committee also may elect, in its sole discretion, to prioritize certain focus areas over others, or not to pursue certain focus areas during a particular time period:

i. Rural Transformation

- a) Supporting farm and non-farm livelihoods
- b) Improving water conservation and rain-water harvesting
- c) Developing community based initiatives like Village Farmers Association and producer companies towards building capacity of the community and ensuring sustainability
- d) Using technology towards delivering need based information for improving quality of life
- e) Improving food security and enhancing nutrition
- f) Developing community infrastructure

ii. Healthcare

- a) Promoting healthcare including preventive health care
- b) Promoting primary, secondary and tertiary care facilities
- c) Conducting need based health camps and providing consultation, medicines, etc.
- d) Working on maternal and child health
- e) Behavioral change for improved mother and child health
- f) Improving healthcare delivery through innovative outreach programs
- g) Working for the visually impaired
- h) Working in the areas of communicable and non-communicable diseases
- i) Using technology for training, competency evaluation and clinical decision support for medical professionals with a view to improve quality of healthcare

iii. Education

- a) Promoting primary and secondary education
- b) Enabling higher education through merit cum means scholarships, including for differently abled across the country
- c) Using sports as a tool for development of students in both urban and rural settings
- d) Promoting higher education, including setting up and supporting universities
- e) Developing skills and vocational training



iv. Environment

- a) Promoting ecological sustainability
- b) Promoting biodiversity
- c) Conserving natural resources
- d) Maintaining quality of soil, air and water
- e) Promoting renewable energy
- f) Developing gardens and river fronts

v. Protection of national heritage, art and culture

- a) Working towards protecting and promoting India's art, culture and heritage through various promotional and developmental projects and programs
- b) Supporting and promoting artists and craftsman
- c) Promoting and preserving traditional art and handicraft
- d) Documenting India's rich heritage for the benefit of future generations

vi. Disaster Response

- a) Building capacities of local communities to respond to disasters
- b) Developing expertise and resources to respond to disaster

vii. Sports for Development

Promoting grassroots sports including training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports

viii. Gender Equality and Other Welfare Activities

- a) Promoting gender equality and empowerment of women
- b) Setting up homes, hostels and day care centers for women and orphans; setting up old age homes and such other facilities for senior citizens and adopting measures for reducing inequalities faced by socially and economically backward groups.

ix. Other Initiatives

Undertaking other need based initiatives in compliance with Schedule VII to the Act.

2.3. Implementation Strategy

JPL is committed towards improving the lives of India's most marginalized and vulnerable communities.



The Social Responsibility initiatives of JPL to be implemented:

- a) Directly or through Reliance Foundation, or a registered trust, society or company established by JPL or its holding, subsidiary or associate company under section 8 of the Act, or
- b) Any other foundations, trusts, or a section 8 company (or erstwhile Section 25 company) or any other form of entity with a track record of at least three years in carrying out activities in related areas. While engaging with partners, JPL to evaluate the credentials of the implementing entity and seek relevant documents and information
- c) JPL may also collaborate with other companies or institutions for undertaking projects or programs for CSR activities.

2.4. Measuring and Reporting Outcomes and Impact

JPL shall continuously strengthen its existing systems and processes to capture the impact (social/economic and developmental) through its various initiatives across multiple mediums. Periodic reports of CSR initiatives to be presented before the CSR Committee and Board of Directors of the Company.

Impact assessment, if applicable, shall also be undertaken in compliance with the provisions of the Act.

2.5. Governance

i. CSR Committee

- a) The Board has formed a CSR Committee, which will be responsible for the decision making with respect to this Policy.
- b) The Board has, in accordance with recommendation of CSR Committee, approved this Policy.
- c) The CSR Committee shall formulate and recommend the annual action plan which shall contain all matters required under applicable laws and any other matter as it may deem fit.
- d) The CSR Committee shall recommend to the Board the projects or programs to be undertaken and the related expenditure to be incurred, the modalities of execution and implementation schedule.
- e) The CSR Committee and the Board of Directors of JPL shall identify, implement and monitor multi-year CSR projects / programs (ongoing projects), as required under the applicable law



- f) The CSR Committee will meet at least twice a year to monitor and review the implementation of CSR projects/ programs. The CSR Committee will prepare a CSR report on an annual basis.
- g) The CSR Committee shall discharge all such responsibilities as required under applicable laws.

ii. Budget

- a) The Board will ensure that minimum of 2% of average net profit* of the last 3 years is spent on CSR initiatives undertaken by JPL.
- b) All expenditure towards the programs shall be diligently documented.
- c) In case at least 2% of average net profit* of the last 3 years is not spent in a financial year, the reasons for the same shall be specified in the CSR report.
- d) Any surplus generated out of the CSR activities shall not be added to the business profits of JPL. Any amount spent in excess of its prescribed CSR expenditure during a financial year, a set-off may be claimed in compliance with the provisions of the Act.

*calculated in accordance with the provisions of Section 198 of the Act

3. Amendment

Any subsequent amendment / modification in the provisions of the Act or any other governing Act / Rules / Regulations or re-enactment, impacting the provisions of this Policy, shall automatically apply to this Policy and the relevant provision(s) of this Policy shall be deemed to be modified and/or amended to that extent, even if not incorporated in this Policy.

4. Review

The CSR Committee shall periodically review the Policy.

(This Policy was approved by the Board of Directors at its meeting held on January 21, 2021 and modified on April 24, 2026)