

CSR Philosophy of Company: "Let us grow together"

CSR Annual Action Plan FY 2025-26

[As per the rule 5, of sub-rule (2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014]

An annual action plan in pursuance of Company's CSR policy, which shall include the following:

- a) The list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act 2013;
- b) The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

Sr. No.	Broader Alignment with Focus areas as per Schedule VII	Project	Mode of Implementation	Location of the project	Brief about the program/ initiative	Execution and Implementation Methodology
a	Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and differently abled and livelihood enhancement projects	Project 'Shiksha' Imparting Quality Education	Direct project through CSR Team/ Through any implementation Partner	Maharashtra Punjab	Supporting government schools by helping in developing infrastructure, improving the conditions of schools and also established mini science centres to encourage hands-on learning.	The Company will implement the CSR projects/ programmes either through itself or through identified suitable implementation agency(ies) as may be permitted under the Act and the rules/circulars framed or issued thereunder from time to time
b.	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Project 'Aarogya': Promoting Healthcare	Direct project through CSR Team/ Through any implementation Partner	Maharashtra Punjab	Organising preventive health care camps, eye camps, blood donation camps, supporting hospitals by contributing medical instruments and devices, women hygiene and health education, providing donations to institutions working for providing meals to underprivileged children to fight chronic malnutrition. To help create more independent and meaningful lives for individuals with disabilities, we donated prosthetic limbs.	All the implementation partners, if any, will be registered with the Central government by filing Form CSR-1 . If any implementation partner is on boarded, it will be done by a duly signed agreement along with the timeline to execute and to execute projects at the ground, wherever applicable there will be mobilization, set eligibility criteria for beneficiary selection, screening, reporting, record-keeping and documentation, monitoring & field visits.
c.	Rural development projects.	Project 'Gramin Vikas': Rural Development	Direct project through CSR Team/ Through any implementation Partner	Maharashtra Punjab	Installing solar lights, renovation and development of old community centres, painting at under pass of national highway, making sheds at different places in villages.	
d.	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water 4 [including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga];	Project 'Paryavaran': Protecting and conserving the environment to sustain our planet	Direct project through CSR Team/ Through any implementation Partner	Maharashtra Punjab	Adoption of pond, trees plantation, animal husbandry.	

c) The modalities of utilization of funds and implementation schedules for the projects or programmes;

- **Modalities of utilization of funds**

- i. The CSR budget will be fixed in accordance with the provisions of the Act, Rules and the Guidelines.
- ii. The budget will not be less than 2% of the average net profits of the company during the three immediately preceding financial years.
- iii. The CSR budget will be spent on CSR activities which will be approved by the Board on the recommendation of the CSR Committee.
- iv. Ensure that CSR activities included in the CSR Policy are undertaken by the Company and that such activities are related to the activities specified in Schedule VII of the Companies Act;
- v. Satisfy that the funds disbursed have been certified by the Chief Financial Officer or the person responsible for the financial management.

- **Project Implementation Schedule:**

- i. All the CSR projects will be implemented as per the scheduled timeline in the respective agreement with partner organization.
- ii. Duration for CSR projects/initiatives will be of maximum one year which will be annually renewed on the basis of the project performance. All CSR projects shall be 'other than ongoing projects'

- **Monitoring and reporting mechanism for the projects or programmes;**

The Monitoring Mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored & evaluated from time to time.

- i. Wherever applicable, the CSR projects will be monitored at different intervals through field visits, monthly calls, reporting, cross reference communication with stakeholders etc.
 - ii. For the purpose of proper monitoring of the CSR projects, wherever applicable each project shall include well-defined timeline & parameters.
 - iii. Wherever applicable Utilization Certificate with a statement of expenditure duly certified will be submitted by the partner organizations.
 - iv. **Reporting & Documentation:**
 - a. Project documentation:
Reports will be collected by the CSR team as per the agreed timeline for each project.
 - b. Financial Tracking:
In order to track the proper utilization of funds, wherever applicable, at different intervals of the project, CSR teams will collect & cross-check financial documents.
 - v. Compliance reporting will be done as per the Section 135 of Companies Act, 2013 (Act) and the rules/circulars/amendments framed therein or as modified from time to time by the Ministry of Corporate Affairs.
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The statutory requirement of CSR spending of the Company for 2025-2026 is Rs.1.41 crores and amount will be bifurcated in the above mentioned projects as per guidance of CSR Committee.