

CSR Annual Action Plan FY 2025-26

As per the Companies (Corporate Social Responsibility Policy) Rules, 2014, in rule 5, for sub-rule (2) an annual action plan in pursuance of its CSR policy, which shall include the following:

a. The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

S.No.	Projects/Programmes to be undertaken	Item from the list of activities in schedule VII to the Act	Location of the project	Name of the Implementing Agency	Implementing schedule
1.	Promoting Healthcare	Eradicating hunger, poverty and malnutrition - Akshaya Chaitanya	Mumbai, Maharashtra	Rotary Club of Bombay Charities Trust No.3 CSR Registration No:CSR00004479	An amount of Rs. 5 lakhs to be spent during the Financial Year 2025-26.
2.	Rural development projects	Integrated Village Development Program	Kasgharpada Village and Savarkhand Village, Wada, Palghar District, Maharashtra	Rotary Club of Bombay Charities Trust No.3 CSR Registration No:CSR00004479	An amount of Rs. 8.35 lakhs to be spent during the Financial Year 2025-26.

Note: The Board may alter the above plan at any time during the financial year, as per the recommendation of the CSR Committee, based on reasonable justification to that effect.

b. The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

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 through eligible implementing agencies registered with MCA.

c. The modalities of utilization of funds for the projects or programmes;

The CSR funds will be utilized only for activities approved by the Board on the recommendation of the CSR Committee. Disbursement will be made as per project needs. In case of implementation through agencies, the Company will ensure they are MCA-registered with valid CSR registration.

d. Monitoring and reporting mechanism for the projects or programmes:

The Monitoring Mechanism of each project will differ based on the nature of the project. The CSR Committee shall review whether the funds disbursed have been properly utilized for the relevant purpose for which the contributions were made. Periodic Utilization Reports will also be obtained by implementing agencies.

e. Details of need and impact assessment, if any, for the projects undertaken by the company:

In terms of Rule 8(3)(a) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the requirement to undertake impact assessment through an independent agency applies only to companies having an average CSR obligation of Rs. 10 crore or more in the three immediately preceding financial years and for projects having an outlay of Rs. 1 crore or more.

Since the Company does not fall within the aforesaid threshold limits, the provisions relating to mandatory impact assessment are **not applicable** to the Company for FY 2025-26.

The CSR Committee may recommend modifications, substitutions or re-allocation of the CSR expenditure among the approved projects within the overall CSR budget for FY 2025-26, subject to the approval of the Board of Directors.