DAI-ICHI
Specialty Chemicals

CSR ANNUAL ACTION PLAN FY 2026-27

Pursuant to Section 135 of the Companies Act, 2013, read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended), the following Annual Action Plan for FY 2026-27 is prepared in pursuance of the Company's CSR Policy for recommendation by the CSR Committee and approval by the Board of Directors:

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;

Sr. 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 & CSR Registration number	Amount Allocated & Implementation Schedule
1.	Food and nutrition support under the Akshaya Chaitanya programme	Schedule VII, item (i): Eradicating hunger, poverty and malnutrition	Mumbai, Maharashtra	Rotary Club Bombay Charities Trust No. 3 CSR Reg. No.: CSR00004479	Rs. 5,00,000. Implementation during FY 2026-27, with disbursement in agreed tranche(s) based on project milestones and utilisation during the financial year.

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 implement the CSR project through the identified agency, subject to verification of its eligibility, applicable registrations and compliance with Rules 4(1) and 4(2) of the Companies (CSR Policy) Rules, 2014.

c. The modalities of utilisation of funds and implementation schedules for the projects or programmes;

The approved amount of Rs. 5 lakhs shall be disbursed to the implementing agency as per project requirements for utilisation during FY 2026–27. The Company shall obtain utilisation statements and supporting records. Unspent amounts, if any, shall be dealt with under Section 135(5) or 135(6) of the Companies Act, 2013, as applicable.

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

The CSR Committee shall monitor project implementation through periodic progress and utilisation reports. The Board shall ensure proper utilisation of funds, supported by certification from the CFO or person responsible for financial management, as required under Rule 4(5). Applicable statutory disclosures shall be made.

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

Under Rule 8(3)(a), mandatory impact assessment applies to companies with an average CSR obligation of Rs. 10 crore or more during the preceding three financial years, for projects with an outlay of Rs.1 crore or more completed at least one year earlier. Accordingly, the proposed Rs. 5 lakhs project does not require mandatory impact assessment.

The CSR Committee may recommend modifications or reallocation of the approved CSR budget during FY 2026-27, subject to Board approval.