

ANNUAL ACTION PLAN OF CSR ACTIVITIES FOR FY 2025-26

As per Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, an annual action plan for FY 2025-26 in pursuance of CSR Policy 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 Act.**

Sr. No.	Focus areas from Schedule VII	Brief of the CSR activities
1	Healthcare [Clause Nos. (i)]	<ul style="list-style-type: none"> Promoting healthcare including preventive healthcare activities by strengthening and supporting public health delivery systems through improved access to cutting edge diagnostic technology. Provide differently abled people with device/solutions that support them to function independently in society and live a full life. Any other activity related to healthcare. Eradicating hunger, poverty and malnutrition. Promoting sanitation and making available safe drinking water.
2	Education / Community Development / Skill Development [Clause No. (ii), (iii) and (ix)]	<ul style="list-style-type: none"> Promoting education including special education and employment enhancing vocational skills especially among children, women, elderly and the differently abled and livelihood enhancement projects. Provide support to underprivileged students. 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. Contributions to public funded Universities as specified in Schedule-VII.

		<ul style="list-style-type: none"> Any other activity related to promotion of education. Promoting gender equality, empowering women and related activities, setting up old age homes, measures for reducing inequalities faced by socially and economically backward groups etc.
3	Environmental Sustainability / Rural development [Clause Nos. (iv) and (x)]	<ul style="list-style-type: none"> Ensuring environmental sustainability, ecological balance, and protection of flora and fauna, animal, welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water. Any projects related to rural development.
4	Disaster Management / Sports [Clause Nos. (vi) and (xii)]	<ul style="list-style-type: none"> All activities relating to disaster management including relief, rehabilitation and reconstruction etc. Project/s relating to imparting training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports
5	Activities for Welfare of Armed Forces [Clause Nos. (vi)]	<ul style="list-style-type: none"> Activities related to or Contribution to the Fund established for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.
6	Unassigned	The amount not assigned in above areas will be utilized or allocated to the CSR Projects during the FY 2025-26 after the approval of the CSR Committee as may be required for suitable CSR Projects covered in Schedule VII and falling within CSR Policy framework.

Allocation of funds for CSR Projects:-

Maximum possible portion of CSR fund to be utilized/prioritized for projects relating to healthcare/infrastructure, promoting education, community development and remaining funds may be utilized for other activities at Sr. Nos. 3 to 6.

b. **The manner of execution of such projects or programs as specified in sub-rule (1) of rule 4:**

The CSR projects will be executed by the Company directly or in collaboration or through implementing agencies in pursuance of CSR Policy and the Rules as are in force from time to time.

c. **The modalities of utilization of funds and implementation schedules for the projects or programs:**

- **Modalities of utilization of funds:-**

1. The Funds will be disbursed upfront or in phased manner/tranche-wise to the Implementing Agency(ies) depending on the nature of the project. On the basis of the terms agreed upon and/or as mentioned in the respective resolution/agreement/MOU, as the case may be, or on the basis of the expenses incurred and upon submission of the relevant supporting documents of the expenses e.g. bills, receipts, invoices, bank statements, etc., the respective amount will be disbursed accordingly and fund utilization certificates will be obtained accordingly.

- **Project implementation schedule:-**

1. All the CSR projects will be implemented as per the approved scheduled timeline in the respective resolution/agreement/MOU.
2. Duration of CSR projects/initiatives will be of maximum period not exceeding three years which will be annually reviewed.

d. **Monitoring and reporting mechanism for the projects or programs;**

1. The monitoring mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored and evaluated as per the objectives & deliverables set for respective projects as per the approvals.
2. As per the directions of the CSR Committee or as per policy framework, the reporting mechanism will be put in place for each project.

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

The Company is presently not fulfilling the criteria of impact assessment as specified in the Rules, hence it is not applicable.