

### CSR Annual Action Plan: 2025-2026

1	Date of formulation and recommendation by CSR Committee	May 27, 2025
2	Date of approval by Board of Directors	May 27, 2025
3	Financial Year (FY)	2025-26

Pursuant to the commencement of Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 dated January 22, 2021, read with Section 135 of Companies Act 2013, the Annual Action Plan for Corporate Social Responsibility (CSR) activities that will be undertaken for FY 2025-26 has been formulated.

#### Approvals

This CSR Annual Action Plan for 2025-26 for the CSR Budgeted amount of Rs. 50.00 Lakhs is formulated in pursuance of its CSR policy and recommended to the Board by the CSR Committee of the Company, which was approved by the Board.

Provided that, the Board may alter such the CSR Annual Action Plan for 2025-26 at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.

### Projects/Activities/ Programmes Approved

The CSR Annual Action Plan includes the following list of CSR projects or programmes that are approved to be undertaken by the Board in areas or subjects specified in Schedule VII of the Act. These projects or programmes are in line with our CSR policy and governed by the CSR committee.

Sr. No	Title of CSR projects or programs	Focus Area from Schedule VII	Brief about the program/ initiative	Mode of Implementation (Direct or through Implementing Agency)	Execution and Implementation Methodology
1	EDUCATION- SKILL DEVELOPMENT /SCHOLARSHIP	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.	<p>Providing skill training programmes for youth to achieve the following outcomes:</p> <ul style="list-style-type: none"> <li>• Financial independence through skill training</li> <li>• Enhancement of skills and knowledge in specific trades</li> </ul> <p>Providing scholarships to needy students from underprivileged sections of society to enable them to complete education up to higher secondary level and pursue higher education in premier institutions, thereby promoting academic excellence.</p>	Direct/ Implementing Agency	<p>The CSR activities/ projects shall be implemented by:</p> <ul style="list-style-type: none"> <li>• the Company directly, or</li> <li>• through Modison Charitable Trust , the registered Public Trust, incorporated by the Company ("The Trust"), or</li> <li>• through an identified implementation agency</li> </ul>

2	COMMUNITY DRINKING WATER PROJECT	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh setup by the Central Government for the promotion of sanitation and making available safe drinking water.	The project aims to ensure access to clean and safe drinking water for drinking, cooking, and other household purposes, including installation of water purification facilities, water stations, and related infrastructure	Direct/Implementing Agency	<p>The CSR activities/projects shall be implemented by:</p> <ul style="list-style-type: none"> <li>the Company directly, or</li> <li>through Modison Charitable Trust , the registered Public Trust, incorporated by the Company ("The Trust"), or</li> <li>through an identified implementation agency</li> </ul>
3	GAUSHALAS (cow shelter)	Animal welfare, including care and protection of animals.	To provide financial assistance for the construction, maintenance, and welfare of cows housed in Gaushalas, including support towards fodder, healthcare, shelter maintenance, veterinary services, and other incidental expenses directly related to animal welfare	Direct/Implementing Agency	<p>The CSR activities/projects shall be implemented by:</p> <ul style="list-style-type: none"> <li>the Company directly, or</li> <li>through Modison Charitable Trust , the registered Public Trust, incorporated by the Company ("The Trust"), or</li> </ul> <p>through an identified implementation agency</p>

**Manner of Execution of such projects/programmes**

The Company shall execute the aforementioned projects directly or through any entity, company, public trust, or society as specified in the Rule 4 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, including any re-enactments, modifications, or amendments thereto.

**Modalities of fund utilization & Implementation schedule:**

- The entire budgeted amount for the FY 2025-26 (not be less than 2% of the average net profits of the company during the three immediately preceding financial years) as approved by the Board based on the recommendation of the CSR Committee shall be spent for one or more of the approved CSR projects or programs as mentioned in this Annual Action Plan.
- Any unspent CSR amount or excess spent CSR amount shall be dealt with as provided in subsection (5) & (6) of section 135 of the Companies Act 2013, read with the Companies (Corporate Social Responsibility) Rules, 2014 and Schedule VII to the Companies Act, 2013, as amended from time to time.
- The entire budgeted amount for the FY 2025-26 as approved by the Board based on the recommendation of the CSR Committee shall be endeavoured to spent in the financial year 2025-26 and if the Company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134 of the Act, specify the reasons for not spending the amount.
- The funds will be directly disbursed to implementing agencies (in the case CSR activities/projects is implemented by them) as per mutually agreed disbursement schedule, ensuring requisite approvals.
- All CSR Initiatives will be implemented as per the mutually agreed timelines with implementing agencies.

**Monitoring and Reporting Mechanism:**

- The Board shall ensure that the funds disbursed for Corporate Social Responsibility (CSR) are utilized for the approved purposes and in the manner specified.
- The Chief Financial Officer shall certify the financial management of these funds.
- The CSR Committee shall oversee the implementation of CSR projects, programs, and activities within the approved timelines and year-wise allocations as per the CSR Policy.
- The Committee shall ensure compliance with the provisions related to CSR in the Companies Act, 2013, and the Rules made thereunder.



- The Committee is authorized to make necessary modifications for smooth project implementation within the overall permissible time period.
- The progress of CSR initiatives and activities shall be regularly reported by the CSR Committee to the Board.

### **Impact Assessment;**

In accordance with the provisions of CSR Amendment Rule 2021, Impact Assessment will be conducted as per the applicability.

### **Other Affirmations:**

- The above list of activities shall also include, exclude, modify such activities may be notified by the Ministry of Corporate Affairs from time to time.
- The above list is broad based/ illustrative and must be interpreted liberally so as to capture the essence.
- Any activity/projects which the proposed Trust wishes to carry out in the FY 2025-26 beyond the above list of focus areas as approved in this Annual Action Plan, the Trust shall submit a proposal to the Company which shall be placed for the approval of the CSR Committee and the Board respectively.
- The Company may also undertake such other activities in the FY 2025-26 as it may consider appropriate with the approval of the CSR Committee and the Board.
- Provided that every implementing agency, who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar.

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