



Annexure A

Proposed Annual Action Plan (AAP) – FY 2025-26

PROPOSED ANNUAL ACTION PLAN FOR THE FINANCIAL YEAR 2025-26

In pursuance of applicable CSR provisions, the proposed Annual Action Plan of the Company will be as follows –

S. No.	Project Name	Areas specified Schedule VII	Project Location	Implementation Schedule	Proposed Budget (INR)
1	Adharshila Renal Care Project	Clause (i) Promoting health care including preventive health and sanitation	Delhi	As per MoU/ agreed terms and by 31 March 2025	90,27,331
2	Project Swachh Sankalp National Institute of TB and Respiratory Diseases - Zero Waste To Landfill	Clause (iv) - Environment Sustainability	Delhi	As per MoU/ agreed terms and by 31 March 2025	44,99,985
3	Others	Refer note 1			7,08,968
	Total				14,236,284

Notes:

1. *The company will allocate the unspent/unallocated budget, after adjusting for administrative expenses (which should not exceed 5% of the overall CSR budget) and other adjustments in the approved programs' budget, to funds specified by the Central Government or any other fund as prescribed under the CSR Act and related rules. This decision will be at the discretion of the Managing Director & CEO.*
2. *Any variance up to 10% of the project budget can be approved and treated as per the direction provided by Managing Director & CEO of the Company. Further, any such modification in the budget or project activities will be placed in subsequent CSR committee and Board meeting for their information.*

A. Modalities of Utilization of Funds:

The modalities of utilization of funds and implementation schedules for the projects or programmes:

- 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. Company's CSR team, set up internally, will collect all the set deliverables, as may be specified in the MoU, from the implementation partners.
- V. In the end of Financial Year, Company will contribute the unspent budget after adjusting admin expenditure (which should not be more than 5% of overall CSR budget) and other adjustment in budget to Funds specified by Central Government, or any other fund as prescribed under CSR Act and related Rules.
- VI. Any variance upto 10% of the project budget can be approved and treated as per the direction provided by Managing Director of the Company. Further, any such modification in the budget or project activities will be placed in subsequent CSR committee and Board meeting for their information.

B. 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 as per the objectives & deliverables set for respective projects.

- i. The CSR team along with partner organization shall carry out the monitoring of CSR activities at different intervals through field visits, monthly calls, reporting, cross reference communication with stakeholders etc.
 - ii. Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor will be submitted by the Organization/ Institution to whom CSR fund is allocated.
- i. Reporting & Documentation:**
- a. **Project documentation:** Reports like quarterly report/ annual report/ closure report, or case studies or progress report etc. will be collected by the CSR team.
 - b. **Financial Tracking:** In order to track the proper utilization of funds, where applicable, at different intervals of the project, CSR team will collect & cross-check financial documents like invoices, bills & receipts, bank statements, Fund Utilization Certificate, etc.
 - c. **CSR Committee** shall submit the report to Board giving status of the CSR Activities undertaken, expenditure incurred, and such other details as may be required by the Board.

C. Details of Impact Assessments, if any:

The company is not obligated to perform an impact assessment in the fiscal year 2025-26. Nonetheless, the company may voluntarily initiate impact assessments for projects executed in the preceding year.