

SAL AUTOMOTIVE LIMITED

CSR Annual Action Plan for FY 2025–26

As per the said rules, 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;
- b) The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;
- c) The Company may undertake CSR activities other than the activities mentioned below in line with the rules/ circulars/ amendments framed therein or as modified from time to time by the Ministry of Corporate Affairs and as approved by the board of director from time to time including any CSR activities or expenditure permitted to be undertaken under or pursuant to any scheme, programme, or initiative introduced by the Central or State Government towards social and economic betterment

As the CSR obligation of the Company for FY 2025–26 does not exceed ₹50 lakhs, the constitution of a CSR Committee is **not applicable**, and the responsibilities are being discharged directly by the **Board of Directors**.

1. List of CSR Activities (Schedule VII Areas)

Sr. No.	Focus Area	Project / Theme	Mode of Implementation	Location
1	Health care & sanitation	Health and hygiene awareness, medical support	Through registered NGO / agency / Directly	Pan India
2	Education	Educational support and learning materials	Through registered NGO / agency / Directly	Pan India
3	Environmental sustainability	Tree plantation and water conservation	Through registered NGO / agency / Directly	Pan India
4	Rural development	Infrastructure and sanitation support	Through registered NGO / agency / Directly	Pan India

2. Execution Methodology

- The activities will be undertaken either directly by the Company or through registered implementing agencies having valid CSR registration.
- Formal arrangements will be made with partners where applicable.

3. Fund Utilisation and Timeline

- Funds will be disbursed in phases as per project milestones.
- All projects are intended to be completed within the financial year.
- Supporting documentation and utilisation reports will be maintained for all disbursements.

4. Monitoring Mechanism

- CSR activities will be monitored by the Company's internal team/ Board of Directors.
- Site visits, reports, and certificates (wherever applicable) will be reviewed periodically.
- Progress will be evaluated based on predefined objectives.

5. Impact Assessment

- Not applicable, as the CSR obligation is below the prescribed limit under Rule 8(3).
- Internal evaluation will be conducted to ensure effectiveness and community benefit.

Note:

The budgeted amounts allocated for the identified projects are indicative and may vary from time to time, as deemed appropriate by the Board, based on project-specific requirements and implementation needs. The Board shall have the authority to review and revise the allocations in accordance with the evolving scope and priorities of the projects.
