

ANNUAL ACTION PLAN : 2026-27

1. The annual action plan for the CSR activities in the company for the year 2026-27 is hereby approved by the 288th Board meeting held on 15 May 2026. The annual action plan is proposed in line with the CSR policy of the company, the statutory provisions under the CSR rules and the guidelines issued by the Department of Public Enterprises.

2. Categorization of projects:

As per the CSR policy of the company, for administrative convenience, the company will continue to operate the projects under the categories of Minor projects, which are urgent in nature having value of Rs.10 lakhs or less with the approval of C&MD, limited to 10% of total spending. All other projects will be continued to be categorized under Major category.

3. Administrative OH

5% will be earmarked towards Administrative OH, as per rule, which will include the salary, expenditure on training and travel by CSR staff working in the Department.

4. Impact Assessment

As per the revised CSR rules of the Ministry of Corporate Affairs, impact assessment of projects valuing more than Rs.1.00 crores for companies have an Annual CSR budget of Rs.10 Crores is mandatory. A Company undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less.

Company proposes to undertake impact assessment of different projects undertaken by the company in the General Hospital, Ernakulam in the year 2024-25

SL NO	NAME OF PROJECT & AGENCY	NAME OF AGENCY TO UNDERTAKE IMPACT ASSESSMENT
1	CSR projects in General Hospital, Ernakulam	SMS,CUSAT

Executive Committee will finalise the fees to be paid to the Agency, within the rules, after consultation.

5. Theme for the year: Towards creation of assets in line with national priorities/ needs of the society, the Department of Public Enterprises publishes themes to be adopted each year by the CPSEs. “Health and Nutrition” has been the theme for the past couple of years. As the new theme is yet to be announced, we may continue with the same theme till a new order is received.

CSL will continue to extend priority to aspirational district – Wayanad

6. CSR budget for 2026-27

As the financial results are not yet declared for the year 2025-26, the calculations are made reckoning the Net Profit for 25-26 same as that of 2024-25. The Budget worked out is around Rs.20.81 Crores. This might vary once the financials for the year 2025-26 is known.

The details of the workings are given below:

Rs.crs

PBT FOR 23-24	1093.62
PBT FOR 24-25	1133.84
PBT FOR 25-26	886.40
TOTAL	3113.86
AVERAGE PBT FOR 3 YRS	1037.95
2% AVERAGE PBT	20.76
AMOUNT SPENT IN EXCESS	1.60
BALANCE AVAILABLE	19.16

7. CSR management

The company will continue the 3-tier system of CSR management - The CSR Executive committee, CSR committee of the Board and the Board. The Executive committee will report to the CSR committee of the Board which thereafter report to the Board for approvals.

The Minutes of meeting of the executive committee will be routed through the functional Directors and obtained approval of C&MD before the agenda is presented before the CSR committee of the Board.

The Head CSR and his team consisting of CSR professionals will identify, execute and report.

8. Project selection:

The Executive Committee shall meet regularly to identify and review progress of projects, payment status and suggest recommendation/ rejection of new applications as presented to them, based on budget availability as per the prescribed Standard Operating Procedure.

9. Project Execution

The company will commence each project with an agreement in place between the company and the executing agency, as has been done, which will have in it the budget, timelines, roles and responsibilities of either parties and payment terms.

10. Project management

The CSR team will work in partnership with the concerned NGO or the implementing / executing agency to complete the project in a time bound manner. The CSR team, in addition to closely monitoring the project, will actively participate in external activities like baseline survey and impact assessment activities. Participation by the officers and employees will also be ensured in the CSR activities.

11. Projects for 2026-27

As the theme has not been made known yet, it is proposed to focus the new project proposals in the following three areas:

- 1) Healthcare/ Nutrition
- 2) Education / Special education
- 3) Environment.

12. Reporting

The Head CSR would be responsible for reporting the information in the prescribed formats in the Annual report and to the government and statutory authorities, as per the requirements.

The company will publish this annual action plan within the CSR window of CSL website. In addition to the above, as the company is taking up projects round the year, the company will publish the list of projects taken up on quarterly basis.
