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ANUH PHARMA LIMITED
CSR ANNUAL ACTION PLAN FOR FY 2026–27

In terms of the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, **ANUH PHARMA LIMITED** the ("Company") is undertaking certain Corporate Social Responsibility (CSR) projects/ programmes. The CSR Committee is required to formulate and recommend an annual action plan for CSR activities to the Board of Directors. The details of each of the CSR activities/ programmes to be undertaken during a financial year is required to be set-out in the Annual Action Plan. Further, the Board may alter the Annual Action Plan at any time during a financial year, as per the recommendation of the CSR Committee, based on the project performance, community needs, regulatory updates or any other reasonable justification to that effect. Words and expressions not defined in this Annual Action Plan shall have the same meaning as contained in the CSR Policy read with provisions of the Companies Act, 2013 read with the rules made thereunder.

As specified in rule 5, for sub-rule (2) the annual action plan is in pursuance of company's CSR policy and details the following

a. The list of CSR projects or programs to be undertaken in areas or subjects specified in Schedule VII of the Companies Act, 2013
b. The manner of execution of such projects or programmes
c. Modalities of fund utilization and Implementation Schedule for such projects or programmes
d. Monitoring & reporting mechanism for projects or programmes
e. Details of need and impact assessment, if any, for the projects undertaken by the company

1. CSR OBJECTIVES

To undertake CSR initiatives in alignment with the CSR Policy of **Anuh Pharma Limited**, and as outlined in **Schedule VII** of the Companies Act, 2013.

2. PRESCRIBED CSR EXPENDITURE FOR FY 2026–27

In line with our CSR Vision, through implementation of our CSR Program, the Board of the company shall ensure that the company utilize allocated funds in each financial year, at least two per cent of the average net profits of the company made during the three immediately preceding financial years

- Average Net Profit (last 3 FYs): ₹ 56,15,49,552
- CSR Obligation (2% of average net profit): ₹ 1,12,30,991

3. BROAD AREAS OF CSR FOCUS – F.Y. 2026-27

The Company proposes to undertake CSR initiatives in the following broad areas as specified under **Schedule VII of the Companies Act, 2013**:

S. No.	Schedule VII Activity	Proposed Activities/ Programme	Proposed Location(s)
1.	Eradicating hunger, poverty, and malnutrition	Organize health camps, provide safe drinking water	To be identified during the year
2.	Promoting education	Vocational training for underprivileged youth	To be identified during the year
3.	Promoting gender equality and empowering women	Set up skill development workshops for women	To be identified during the year
4.	Ensuring environmental sustainability	Tree plantation drives, awareness programs	To be identified during the year
5.	Protection of national heritage, art, and culture	Support restoration of local heritage sites	To be identified during the year
6.	Measures for armed forces veterans, war widows, and dependents	Financial aid and healthcare support	To be identified during the year
7.	Training to promote rural and recognized sports	Sports coaching camps for rural youth	To be identified during the year

S. No.	Schedule VII Activity	Proposed Activities/ Programme	Proposed Location(s)
8.	Contributions to PM National Relief Fund or other govt. welfare funds	Donation towards welfare schemes	To be identified during the year
9.	Contributions to technology incubators within academic institutions	Support innovation hubs and startups	To be identified during the year
10.	Rural development projects	Infrastructure and livelihood projects in villages	To be identified during the year

Note:

This Annual CSR Action Plan outlines the broad thematic areas in which the Company may undertake CSR activities during F.Y. 2026–27, in accordance with Schedule VII of the Companies Act, 2013.

The Company shall, other than being specified above, may undertake CSR activities during F.Y. 2026–27, in accordance with Schedule VII of the Companies Act, 2013.

The specific projects, locations, implementing agencies, and budget allocations will be identified and approved by the CSR Committee and the Board from time to time during the financial year, based on factors such as need assessment, availability of credible implementing partners, alignment with community requirements, and unforeseen events such as natural calamities or emergencies.

This plan is intended to be flexible, and may be revised, modified or supplemented in accordance with the Company's CSR Policy, applicable laws, and evolving CSR priorities of the Company.

4. THE MODALITIES OF UTILISATION OF FUNDS AND IMPLEMENTATION SCHEDULES FOR THE PROJECTS OR PROGRAMMES:

The overall estimated budget allocation for the Financial Year 2026-27 is proposed to be Rs. 1,12,30,991 /-.

The CSR Committee will recommend the budget for disbursement of CSR expenditure prescribed under the provisions of the Companies Act, 2013 to the Board of Directors of the Company and accordingly funds will be allocated for each of the projects during the Financial Year 2026-27 which will be based on the projections and requirements of the project/ programme approved by the Board of the Company.

Further the Board may authorise any Director of the Company to make such contribution on behalf of the Company in accordance to the CSR policy, Annual Action Plan and the provisions of the Companies Act within such limits and manner as may be approved by the CSR Committee and the Board from time to time.

5. IMPACT ASSESSMENT:

Every company having average CSR obligation of ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

The provision of undertaking Impact Assessment is not applicable in our case.

6. MANNER OF EXECUTION:

Projects will be implemented:

- Either directly by Anuh Pharma Limited
- Through registered and eligible implementing agencies in compliance with Rule 4(1) of CSR Rules, registered with MCA by filing Form CSR-1.
- Combination of the above.

7. MONITORING, REPORTING AND EVALUATION 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 as per Board & CSR Committee recommendation.

- The CSR projects will be monitored at different intervals through field visits, monthly calls, reporting, reviews, etc.
- Periodic reviews shall be conducted on project implementation and fund utilization.
- For the purpose of proper monitoring of the CSR projects, each project shall include well defined timeline.

- The Company shall ensure all Implementing Agencies abide by the MOU protocols and strive towards achieving the Project objectives and closures to each Project with agreed deliverables of Reports and Documentations.
- Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor will be submitted by the partner organizations.

8. SURPLUS, UNSPENT, AND CARRY FORWARD AMOUNTS

- Any surplus arising out of CSR activities shall not form part of the business profit of the company and shall be ploughed back into the same project or transferred to the Unspent CSR Account or CSR fund as prescribed.

- Any unspent CSR amount, if not related to ongoing projects, shall be transferred to a fund specified in Schedule VII within 6 months from the end of the financial year.

- Any unspent CSR funds of the ongoing projects will be transferred within a period of 30 days from the end of the financial year to a special account opened by the company in any scheduled bank called the "Unspent Corporate Social Responsibility Account". Such amount shall be spent by the company towards CSR within a period of 3 financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of 30 days from the date of completion of the third financial year.

9. AMENDMENTS TO THE ACTION PLAN

This Action Plan may be amended by the CSR Committee at any time during the financial year based on project performance, community needs, or regulatory updates, subject to approval by the Board.