

ANNUAL ACTION PLAN 2025-26

Introduction

KF Bioplants Private Limited (the ‘Company’) has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2025-26 pursuant to provisions of Section 135 read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and CSR Policy of the Company.

A. The list of CSR projects or programs that are to be undertaken in areas or subjects specified in Schedule VII of the Companies Act 2013 and rules made thereunder:

Sr. No.	Name of the Project	Focus Area of CSR projects from Schedule VII	Location of the project	Brief about the program/initiative	Funds Allocation
1.	Lakshya Institute-Player Management Services	Promoting sports, including rural, national, Paralympic, and Olympic sports.	Pune	To aid athletes in achieving Olympic Glory.	Rs 300,000/- (Rupees Three Lakhs Only)
2.	Shivparvati Sarvajanik Vikas Trust Ayurvedic Medical College & Hostel Development	Promoting education, including special education and vocational skills.	Yashwantnagar, Tal:-Malshiras, District:- Solapur	Establishing an Ayurvedic Medical College with Comprehensive hostel facilities. This initiative addresses the critical shortage of qualified Ayurvedic practitioners in rural Maharashtra, while providing affordable medical education.	Rs 25,00,000/- (Rupees Twenty-Five Lakh Only)

B. The manner of execution of such projects or programmes:

1. The CSR activities/ projects shall be implemented using internal resources by the Company itself or through an identified suitable implementation agency or registered public trust/ society or section 8 Company.
2. Implementation agencies will be selected by conducting detailed due diligence.
3. To execute projects at different levels there will be mobilization, set eligibility criteria for beneficiary selection, screening & assessments, virtual discussions, communication with the beneficiaries, systematic record-keeping/ documentation, monitoring & field visits etc.
4. The implementation agencies shall have mandatory statutory registrations and established under section 8 of the Companies Act 2013, registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and an established track record of at least three years in undertaking similar activities.

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

1. The CSR budget will be fixed in accordance with the provisions of the Act, Rules and the guidelines.
2. The funds will be directly disbursed to implementing agencies as per mutually agreed disbursement schedule, ensuring requisite approvals.
3. All CSR Initiatives will be implemented as per the mutually agreed timelines with implementing agencies.
4. Duration for CSR projects/initiatives will be of maximum two years which will be annually renewed on the basis of the project performance.

D. Monitoring & reporting mechanism for projects:

1. 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 set for respective projects as per CSR Committee/ Board recommendation.
2. The Company will continue to monitor project implementation and performance of the implementing agency/(ies) on periodic basis via field visits or review calls, as the case maybe.
3. The Company shall ensure that the implementing agencies submits project and fund utilization reports with necessary supporting documents periodically, as the case maybe.
4. Utilization Certificate duly certified by a Practicing Company Secretary/ Chartered Accountant/ Authorized person will be submitted by the Organization/ Institution to whom CSR fund is allocated.

E. Details of need of impact assessment, if any, for the projects undertaken by the company:

As per the revised CSR rules of the Ministry of Corporate Affairs, impact assessment of projects valuing more than 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 two percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is higher.

This clause is not applicable to the Company for the financial year 2025-26 as the Company does not have an average CSR obligation of 10 Crore or more in the three immediately preceding financial years.

The Board shall have the power to alter the proposed Annual Action Plan in accordance with the CSR Policy based on reasonable justification.
