

### **CSR ACTION PLAN FOR FY 2025-26**

**Lumino Industries Limited** ('the Company') has formulated this Annual Action Plan for undertaking CSR activities for 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 which shall include the following details:

**a. The list of CSR projects or programs to be undertaken in areas or subjects specified in Schedule VII of the Act**

Sr. No.	Focus Area from Schedule VII and Brief about the initiative	Projects or Programs	Amount outlay (budget)*
1	Social Welfare Activities such as Promoting Health Care including Preventive Health Care through Medical Camps, Medical Checks-ups, running of hospital, providing medical needs of poor people and dumps children and also maintaining of Gaushala for animal welfare.	PAN INDIA	Rs. 1,68,79,820.00
2	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;		
3	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently-abled and livelihood enhancement projects;		

*\*The excess contribution made over and above the statutory CSR obligation will be set-off in immediate succeeding three financial years in compliance with the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014.*

**b. The manner of execution of such projects or programmes**

The Company may decide on manner of execution of the projects or programmes as specified in sub-rule (1) of rule 4 of Companies (Corporate Social Responsibility Policy) Rules, 2014, including the following:

- i) Direct;
- ii) Through Implementing Agency;
- iii) Combination of the above.

**c. The modalities of utilization of funds and implementation schedules for the projects or programmes;**

The CSR budget will be spent on CSR activities which will be approved by the Board on the recommendation of the CSR Committee. Funds will be disbursed in phase/tranche wise depending on the nature of the project, if any. If the CSR activity is carried out through an implementing agency, Company will ensure that the agency have obtained the CSR registration number.

**d. Monitoring and reporting mechanism for the projects or programmes;**

The Board of Directors shall ensure that the funds disbursed for Corporate Social Responsibility (CSR) activities are utilized strictly for the approved purposes and in the manner specified.

The Chief Financial Officer or any other person responsible for financial management shall, based on the Utilization Certificates received from the implementing agencies, certify that the funds disbursed have been utilized for the purposes and in the manner approved by the Board.

The CSR Committee shall oversee the implementation of CSR projects, programmes, and activities in accordance with the approved timelines and year-wise allocations as prescribed under the CSR Policy. The Committee shall also ensure compliance with the provisions of Section 135 of the Companies Act, 2013, and the rules made thereunder.

**e. Details of need and impact assessment, if any, for the projects undertaken by the company**

The same is not applicable, as per the MCA circular Rule 8(3)(a), Companies having average CSR obligation of 10 Crore or more in the 3 immediately preceding financial years is only required to undertake impact assessment through an independent agency for projects exceeding 1 crore.