



ANNEXURE – C

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

For the Financial Year ended 31st March, 2023

1. A BRIEF OUTLINE OF THE COMPANY'S CSR POLICY, INCLUDING OVERVIEW OF PROJECTS OR PROGRAMMES PROPOSED TO BE UNDERTAKEN:

As a corporate entity, the company is committed towards sustainability and to move ahead in this direction in an organized manner, The Company has its duly enacted Corporate Social Responsibility Policy in place.

The company's CSR philosophy is 'Do Good to Do Well and Do Well to Do Good'. ARC's vision is to be a responsible industry leader and demonstrate environmental, transparent and ethical behavioral practices which will contribute to the economic and sustainable development within the company, industry, and society at large.

The Company's CSR activities build an important bridge between business operations and social commitment evolving into an integral part of business functions, goals and strategy.

This Policy shall apply to all CSR projects/ programs / activities undertaken by the Company in India as per Schedule VII of the Act.

Corporate Social Responsibility (CSR) means and includes but is not limited to Projects or programs relating to activities specified in Schedule VII to the Companies Act, 2013 ('Act').

2. COMPOSITION OF THE CSR COMMITTEE

Sl. No.	Name of Director	Designation	No. of CSR Committee Meetings attended during the year
1.	Sri Ram Kumar Goel	Chairman and Managing Director	3
2.	Sri Kailash Chander Chaudhary	Independent Director	3
3.	Sri Ramawatar Joshi	Independent Director	3

3. WEB-LINK WHERE THE COMPOSITION OF THE CSR COMMITTEE, CSR POLICY, AND CSR PROJECTS APPROVED BY THE BOARD ARE DISCLOSED ON THE WEBSITE OF THE COMPANY.

The Composition of CSR Committee, CSR Policy and CSR projects/initiatives are available on the website of the Company at www.arclimited.com

4. THE DETAILS OF IMPACT ASSESSMENT OF CSR PROJECTS

Pursuant to provision of Sub Rule 3 of Rule 8 of Companies (Corporate Social Responsibility Rules), 2014 the provisions with respect to impact assessment of CSR expenditure are **NOT APPLICABLE** to the Company.

5. DETAILS OF THE AMOUNT AVAILABLE FOR SET OFF AND THE AMOUNT REQUIRED FOR SET OFF FOR THE FINANCIAL YEAR, IF ANY - NOT APPLICABLE

S.No.	Financial Year	Amount available for set-off from preceding financial years (₹ in Lakhs)	Amount required to be set-off for the financial year, if any (₹ in Lakhs)
1	2021-22	28.79	28.79

6. AVERAGE NET PROFIT OF THE COMPANY AS PER SECTION 135(5): ₹ 7,776.95 lakhs

7. TOTAL CSR OBLIGATION OF THE COMPANY

- (a) Two percent of the average net profit of the company as per section 135(5): ₹ 155.54 lakhs
- (b) Surplus arising out of the CSR projects or programs or activities of the previous financial years: -NIL-
- (c) Amount required to be set off for the financial year 2021-22, if any: ₹ 28.79 lakhs
- (d) Total CSR obligation for the financial year (7a + 7b – 7c): ₹ 126.75 lakhs

8. a) CSR Amount Spent Or Unspent For The Financial Year:

- i) Total CSR amount spent for the financial year under section 135(5): **₹ 135.11 lakhs**
- ii) The amount remaining to be spent and transferred to Unspent CSR Account as per Section 135(6) or Amount transferred to any fund specified under Schedule VII as per the second proviso to section 135(5): -NIL-

Total amount spent for the Financial Year	Amount Unspent				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
(₹) 135.11 lakhs	Amount	Date of Transfer	Name of Fund	Amount(₹)	Date of transfer
	-	-	-	-	-

b) Details of CSR amount spent against ongoing projects for the financial year:

***No ongoing projects, hence not applicable**

c) Details of CSR amount other than ongoing projects for the financial year:

Sl. No.	Name of the Project	Item from the list of activities in schedule VII of the Act	Local Area (Yes/No)	Location of the project		Amount allocated for the project (₹)	Amount spent in the current financial year (₹)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (₹)	Mode of implementation direct (Yes/No)	CSR		Mode of implementation through implementing agency
				State	District					Regn No	Name	
1	Animal Welfare	Animal Welfare	Yes	Telangana	Hyderabad	6,00,000	6,00,000	Nil	No	CSR00013993	Sri Krishna Goseva Mandal	
2			Yes	West Bengal	Kolkata	7,50,000	7,50,000	Nil	No	CSR00008927	Churu Pinjrapole Society	
3			Yes	West Bengal	Kolkata	1,50,000	1,50,000	Nil	No	CSR00007320	Calcutta Pinjrapole Society	
4			Yes	West Bengal	Kolkata	2,00,000	2,00,000	Nil	No	CSR00025352	Akhil Bharat Goseva Sansthan	
5			Yes	Rajasthan	Churu	11,00,000	11,00,000	Nil	No	CSR00017655	Goseva Shivir Goshala Samiti	
6			Yes	Tamil Nadu	Vellore	5,00,000	5,00,000	Nil	No	CSR00013650	Sri Narayani Peedam	
7			Yes	Gujrat	Ahmedabad	2,51,000	2,51,000	Nil	No	CSR00008806	Shri Goa dham Maha Thirh Path Meda	
8			Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00007434	Rajasthan Gokalyan	
9			Yes	Maharastra	Mumbai	7,62,000	7,62,000	Nil	No	CSR00005241	ISCON	
10			Yes	Delhi	New Delhi	5,00,000	5,00,000	Nil	No	CSR00003498	Dhyan Foundation	
11			Yes	Delhi	New Delhi	1,00,000	1,00,000	Nil	No	CSR00008984	Kamdhenu Mangal Parivar	
12	Promoting education	Promoting education	Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00002874	Help us Help Them	
13			Yes	West Bengal	Kolkata	10,77,000	10,77,000	Nil	No	CSR00003390	Voice of India	
14			Yes	West Bengal	Kolkata	15,00,000	15,00,000	Nil	No	CSR00009542	Shree Swaminarayan Gurukul	
15	Ekal Abhiyan & Ekal Vidhyalaya			West Bengal	Kolkata	11,00,000	11,00,000	Nil	No	CSR00001898	Friends of Tribal Society	



Sl. No.	Name of the Project	Item from the list of activities in schedule VII of the Act	Local Area (Yes/No)	Location of the project		Amount allocated for the project (₹)	Amount spent in the current financial year (₹)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (₹)	Mode of implementation direct (Yes/No)	CSR	Mode of implementation through implementing agency
				State	District					Regn No	Name
16	Promoting health care	Promoting health care	Yes	West Bengal	Kolkata	1,50,000	1,50,000	Nil	No	CSR00002886	Nagrik Swasth Sangh
17			Yes	Tamil Nadu	chennai	11,00,000	11,00,000	Nil	No	CSR00002623	Medical Research Foundation
18			Yes	West Bengal	Kolkata	7,50,000	7,50,000	Nil	No	CSR0003771	Shree Vishudhanand Hospital
19			Yes	West Bengal	Kolkata	21,000	21,000	Nil	No	CSR00001804	S.V.S.Marwari Hospital
20			Yes	Telangana	Hyderabad	5,00,000	5,00,000	Nil	No	CSR00001738	HKM Charitable Foundation
21			Yes	West Bengal	Kolkata	4,00,000	4,00,000	Nil	No	CSR00006109	Marwari Relief Society
22				Delhi	New Delhi	8,00,000	8,00,000	Nil	No	CSR00023776	Maharaja Agarsen Naturopathy & Yoga Sashna Research Trust
23			Yes	Delhi	New Delhi	2,00,000	2,00,000	Nil	No	CSR00029632	Swarg Vridh Ashram Partima Devi Manav Seva Trust
Total (₹)						1,35,11,000	1,35,11,000				



- d) Amount spent in Administrative Overhead: **-NIL-**
e) Amount spent on Impact Assessment, if applicable: **Not applicable**
f) Total amount spent for the Financial Year (8b + 8c + 8d + 8e): **₹ 135.11 lakhs**
g) Excess amount for set off, if any:

Sl. No.	Particulars	Amount (₹ in Lakhs)
i	Two percent of average net profit of the company as per section 135(5)	155.54
ii	Total amount spent for the Financial Year	163.90
iii	Excess amount spent for the financial year [(ii) - (i)]	8.36
iv	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	-
v	Amount available for set off in succeeding financial years [(iii) - (iv)]	8.36

Notes: ₹ 163.90 lakhs include set off of previous year excess spent of ₹ 28.79 lakhs (28.79 + 135.11= 163.90)

9. a) DETAILS OF UNSPENT CSR AMOUNT FOR THE PRECEDING THREE FINANCIAL YEARS:

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135 (6) (₹ in Lakhs)	Amount spent in the reporting Financial Year (₹ in Lakhs)	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any			Amount remaining to be spent in succeeding financial years (₹ in Lakhs)
				Name of the Fund	Amount	Date of Transfer	
1	2019-20	NIL	131.82	NIL	NIL	NIL	228.69
2	2020-21	NIL	165.07	PM Care Fund	150.00 66.50 0.50	14th Oct 2021 22nd Oct 2021 20th Dec 2021	217.00
3	2021-22	NIL	176.25	NIL	NIL	NIL	NIL

Notes: ₹ 217 lakhs balance of CSR unspent amount transferred to PM Care Funds during the year.

- b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial years: **Not Applicable.**

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details):

- a) Date of creation or acquisition of the capital asset(s): **Not Applicable**
b) Amount of CSR spent for creation or acquisition of capital asset: **Not Applicable**
c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: **Not Applicable**
d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): **Not Applicable**

11. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per section 135(5): Not Applicable

For and on behalf of the Board

RAM KUMAR GOEL
(DIN 00381703)

Chairman & Managing Director
Chairman & Member of CSR Committee

Place: Kolkata
Date: 5th September 2023