

**“ANNEXURE – D”**

**ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES**

**For the Financial Year ended 31<sup>st</sup> March, 2025**

**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**

Sr No.	Name of Director	Designation	No. of CSR Committee Meetings attended during the year
1.	Shri Ram Kumar Goel	Chairman and Managing Director	3
2.	Shri Kailash Chander Chaudhary	Independent Director	3
3.	Shri 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](http://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,**

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.	2023-24	0.21	0.21

**6. AVERAGE NET PROFIT OF THE COMPANY AS PER SECTION 135(5).** : Rs.12399.47 lakhs

**7. TOTAL CSR OBLIGATION OF THE COMPANY**

- (a) Two percent of the average net profit of the company as per section 135(5) : Rs.247.99 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 2023-24, if any : Rs. 0.21 Lakhs
- (d) Total CSR obligation for the financial year (7a+7b-7c) : Rs.247.78 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): **Rs. 261.27 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)		
Rs. 261.27 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:

Sr. 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 (in Rs.)	Amount spent in the current financial year (in Rs.)	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	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00007434	Rajasthan Gokalyan
2			Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00007320	Calcutta Pinjrapole Society
3			Yes	Delhi	Delhi	2,00,000	2,00,000	Nil	No	CSR00018282	Shri Krishan Gaushala
4			Yes	Rajasthan	Bharatpur	5,00,000	5,00,000	Nil	No	CSR00003765	Shree Brij Kamad Surbhivan avam sodh Sansthan
5			Yes	Delhi	Delhi	2,51,000	2,51,000	Nil	No	CSR00003498	Dhyan Foundation
6			Yes	Telangana	Hyderabad	7,00,000	7,00,000	Nil	No	CSR00043182	Akshya Pashu Pakshi Trust
7			Yes	Maharastra	Mumbai	11,91,000	11,91,000	Nil	No	CSR00005241	International society Krishna Conciousness
8			Yes	Gujrat	Ahmedabad	6,00,000	6,00,000	Nil	No	CSR00008806	Shri Goa dham Maha Thirh Path Meda
9	Promoting education	Promoting education	Yes	Telangana	Hyderabad	6,00,000	6,00,000	Nil	No	CSR00003539	Devnar Foundation of the Blind
10			Yes	Delhi	Delhi	2,11,000	2,11,000	Nil	No	CSR00000667	Bharat Lok Shiksha Parisad
11			Yes	Telangana	Hyderabad	50,000	50,000	Nil	No	CSR00066827	NV Laxmi Foundation
12			Yes	West Bengal	Kolkata	3,00,000	3,00,000	Nil	No	CSR00009058	Sanmarg Foundation
13			Yes	West Bengal	Kolkata	22,50,000	22,50,000	Nil	No	CSR00006626	Vipra Foundation
14			Yes	Telangana	Hyderabad	15,00,000	15,00,000	Nil	No	CSR00009542	Shree Swaminarayan Gurukul International School
15			Yes	Maharastra	Mumbai	40,00,000	40,00,000	Nil	No	CSR00000156	Light for Life Trust
16			Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00027868	Shree Maheshwari Vidyalaya

17			Yes	Tamil Nadu	Vellore	11,00,000	11,00,000	Nil	No	CSR00013650	Sri Narayani Peedam
18			Yes	Telangana	Hyderabad	3,00,000	3,00,000	Nil	No	CSR00016866	Home for Disabled
19			Yes	Gujrat	Ahmedabad	5,40,000	5,40,000	Nil	No	CSR00001898	Friends of Tribal Society
20	Ekal Abhiyan & Ekal Vidhyalaya			West Bengal	Kolkata	12,00,000	12,00,000	Nil	No	CSR00001898	Friends of Tribal Society
21			Yes	Telangana	Hyderabad	21,53,000	21,53,000	Nil	No	CSR00002623	Medical Reaserch Foundation
22			Yes	West Bengal	Kolkata	40,00,000	40,00,000	Nil	No	CSR00003771	Shree Vishudhanand Hospital
23			Yes	West Bengal	Kolkata	1,71,360	1,71,360	Nil	No	CSR0073800	Prem Milan
24	Promoting health care	Promoting health care	Yes	West Bengal	Kolkata	2,00,000	2,00,000	Nil	No	CSR00006109	Marwari Relief Society
25			Yes	West Bengal	Kolkata	18,60,000	18,60,000	Nil	No	CSR000580287	Prerna Foundation
26			Yes	West Bengal	Kolkata	2,50,000	2,50,000	Nil	No	CSR00014554	Seva Bharti Trust
27			Yes	Rajasthan	Jaipur	5,00,000	5,00,000	Nil	No	CSR00009638	Shri ShankarSeva Dham Sansthan
	Total					2,61,27,360	2,61,27,360				

- 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): **Rs. 261.27 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)	247.99
ii	Total amount spent for the Financial Year *	261.48
iii	Excess amount spent for the financial year [(ii)-(i)]	13.49
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)]	13.49

Notes: - \* Rs. 261.48 lakhs include set off of previous year excess spent of Rs. 0.21 lakhs (261.27 + 0.21= 261.48)

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) (Rs. in Lakhs)	Amount spent in the reporting Financial Year (Rs. 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 (Rs. in Lakhs)
				Name of the Fund	Amount	Date of Transfer	
1	2021-22	NIL	176.25	NIL	NIL	NIL	NIL
2	2022-23	NIL	135.11	NIL	NIL	NIL	NIL
3	2023-24	NIL	190.37	NIL	NIL	NIL	NIL

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

**Date: 5<sup>th</sup> Sept 2025**

**Place: Kolkata**

**For and on behalf of the Board**

**RAM KUMAR GOEL**

**(DIN 00381703)**

**Chairman & Managing Director**

**Chairman & Member of CSR Committee**