

“ANNEXURE – D”

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

For the Financial Year ended 31st March, 2026

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 Anand Sharma	Independent Director	3
3.	Smt. Shruti Agarwalla	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,

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	2024-25	13.49	13.49

6. AVERAGE NET PROFIT OF THE COMPANY AS PER SECTION 135(5).

: ₹ 13,862.17 lakhs

7. TOTAL CSR OBLIGATION OF THE COMPANY

- (a) Two percent of the average net profit of the company as per section 135(5) : ₹ 277.24 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 2024-25, if any : ₹ 13.49 lakhs
- (d) Total CSR obligation for the financial year (7a+7b-7c) : ₹ 263.75 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): **₹ 209.86 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): **₹ 53.90 lakhs**

Total amount spent for the Financial Year	Amount Unspent				
₹ 209.86 lakhs	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)		
	Amount	Date of Transfer	Name of Fund	Amount	Date of transfer
	-	-	Prime Minister's National Relief Fund (PMNRF)	₹ 53.90 Lakhs	8 th July 2026

- 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 (₹)	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	Delhi	New Delhi	1,00,000	1,00,000	Nil	No	CSR00008984	Kamdheni Mangal Parivar
2			Yes	Hissar	Haryana	2,00,000	2,00,000	Nil	No	CSR00005409	Shree Vaishnav Aggarsain Gaushala
3			Yes	Telangana	Hyderabad	3,00,000	3,00,000	Nil	No	CSR00013993	Sri Krishna Goseva Mandal
4			Yes	Telangana	Hyderabad	5,00,000	5,00,000	Nil	No	CSR00043182	Akshya Pashu Pakshi Trust
5			Yes	Rajasthan	Bharatpur	5,00,000	5,00,000	Nil	No	CSR00003765	Shree Brij Kamad Surbhi van avam sodh Sansthan
6			Yes	Haryana	Fatehabad	5,00,000	5,00,000	Nil	No	CSR00092656	Shri Krishan Gaushala
7			Yes	West Bengal	Kolkata	6,50,000	6,50,000	Nil	No	CSR00007320	Calcutta Pinjrapole Society
8			Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00008927	Churu Pinjrapole Society
9	Ekal Abhiyan & Ekal Vidhyalaya	Ekal Abhiyan & Ekal Vidhyalaya	Yes	West Bengal	Kolkata	12,30,000	12,30,000	Nil	No	CSR00001898	Friends of Tribals Society
10	Promoting education	Promoting education	Yes	Telangana	Hyderabad	2,00,000	2,00,000	Nil	No	CSR00003539	Devnar Foundation of the Blind
11			Yes	Telangana	Hyderabad	2,00,000	2,00,000	Nil	No	CSR00016866	Home for the disabled
12			Yes	Tamil Nadu	Vellore	5,00,000	5,00,000	Nil	No	CSR00013650	Sri Narayani Peedam
13			Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00008911	Churu Charitable Trust
14			Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00006626	Vipra Foundation

15			Yes	Telangana	Hyderabad	6,00,000	6,00,000	Nil	No	CSR00001898	Friends of Tribal Society
16			Yes	Telangana	Hyderabad	6,00,000	6,00,000	Nil	No	CSR00001898	Friends of Tribal Society
17			Yes	Telangana	Hyderabad	25,10,000	25,10,000	Nil	No	CSR00009542	Shree Swaminarayan Gurukul International School
18			Yes	Telangana	Hyderabad	2,00,000	2,00,000	Nil	No	CSR00054967	Sankara Vidyalaya
19			Yes	West Bengal	Kolkata	2,30,000	2,30,000	Nil	No	CSR00006109	Marwari Relief Society
20			Yes	Telangana	Hyderabad	2,30,000	2,30,000	Nil	No	CSR00059986	Intergrated Welfare Society
21			Yes	Telangana	Hyderabad	5,00,000	5,00,000	Nil	No	CSR00001738	HKM Charitable Foundation
22			Yes	West Bengal	Kolkata	5,00,000	5,00,000	Nil	No	CSR00003397	Mitra Sangh Trust
23			Yes	Karnataka	Bengaluru	5,00,000	5,00,000	Nil	No	CSR00014554	Seva Bharti (New Alipore) Trust
24			Yes	Delhi	Delhi	5,00,000	5,00,000	Nil	No	CSR00014554	Seva Bharti (New Alipore) Trust
25			Yes	Maharastra	Mumbai	10,00,000	10,00,000	Nil	No	CSR00014554	Seva Bharti (New Alipore) Trust
26			Yes	Telangana	Hyderabad	12,50,000	12,50,000	Nil	No	CSR00001698	Hyderabad Eye Institute (Trust of L.V.Prasad Eye Institute)
27			Yes	West Bengal	Kolkata	18,60,000	18,60,000	Nil	No	CSR00058087	Prerna Foundation
28			Yes	Delhi	New Delhi	20,00,000	20,00,000	Nil	No	CSR00001343	Maharaja Agrasen Hospital Charitable Trust
28			Yes	Telangana	Hyderabad	20,00,000	20,00,000	Nil	No	CSR00007803	Smt. Nandamuri Basava Taraka Rama Rao Memorial Cancer Foundation
30	Spiritual Discourse	Spiritual Discourse	Yes	Maharastra	Mumbai	1,01,000	1,01,000	Nil	No	CSR00005241	International Society for Krishna Consciousness (ISKCON)
31			Yes	West Bengal	Kolkata	25,000	25,000	Nil	No	CSR00013480	Shree Hari Satsanga Samity
	Total					2,09,86,000	2,09,86,000				

Note: CSR Amount Rs.53,90,000/- paid on dated: 8.7.2026 towards payment related to FY: 2025-26.

Receipt No.	Date	Amount	Paid to
202607081000033	08-07-2026	10,00,000	PRIME MINISTER'S NATIONAL RELIEF FUND
202607081000032	08-07-2026	10,00,000	PRIME MINISTER'S NATIONAL RELIEF FUND
202607081000030	08-07-2026	10,00,000	PRIME MINISTER'S NATIONAL RELIEF FUND
202607081000029	08-07-2026	10,00,000	PRIME MINISTER'S NATIONAL RELIEF FUND
202607081000028	08-07-2026	10,00,000	PRIME MINISTER'S NATIONAL RELIEF FUND
202607081000027	08-07-2026	3,89,000	PRIME MINISTER'S NATIONAL RELIEF FUND
202607081000021	08-07-2026	1,000	PRIME MINISTER'S NATIONAL RELIEF FUND
	Total (₹)	53,90,000	

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	2022-23	NIL	135.11	NIL	NIL	NIL	NIL
2	2023-24	NIL	190.37	NIL	NIL	NIL	NIL
3	2024-25	NIL	261.48	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: 16th July 2026

Place: Kolkata

For and on behalf of the Board

RAM KUMAR GOEL

(DIN 00381703)

Chairman & Managing Director

Chairman & Member of CSR Committee