

Annual Action Plan for the FY 2026-27

CSR ACTIVITIES / PROGRAMS / PROJECTS APPROVED BY THE BOARD FOR THE FINANCIAL YEAR 2026-27.

A. Background: Mantra Softech (India) Private Limited (“the **Company**”) understands its responsibility towards the society in which it operates and is initiating small but significant steps in bringing positive changes in the Environment for sustainable development taking into consideration the interest of various Stakeholders.

The CSR initiatives of the Company focus on Health, Education, Women Empowerment, the Environment, Promoting Nutrition & Hygiene and Relief against Poverty, etc.

During the financial year 2025-26, the Company spent INR 1,12,30,000/- on various CSR initiatives against the Net CSR Obligation of INR 1,11,27,999.22/-. Hence, the company has overspent INR 1,02,000.78/- against the CSR obligation suggesting commitment not only in letter but in spirit towards the CSR activities. The Company has spent directly as well as through implementing agencies namely Jivan Jyot Foundation and Mantra Initiative CSR Foundation etc. The Company has spent mainly on Healthcare, Education, Skill Development, Environment, Poverty etc.

In the current fiscal year, the Company is supposed to spend CSR Budget amount of INR 1,66,09,548/- towards CSR activities.

The Company’s CSR policy and initiatives outline the vision, objective, focus area of engagement, goals, governance and key requirements as per Schedule VII read with Section 135 of the Companies Act, 2013. These initiatives will be implemented by the Company either directly or through implementing agencies.

B. List of Activities / Programs / Projects approved for the financial year 2026-27:

1. Education

- ❖ School education
- ❖ Financial Assistant for the Development of Students
- ❖ Scholarship
- ❖ Building of school or Students’ Hostels
- ❖ Financial Support to needy students to pay the school/college / institute fees

2. Promoting Healthcare, Nutrition & Hygiene

- ❖ Distribution of meals
- ❖ School Kitchen
- ❖ Promoting health care including preventive health care and sanitation, etc.
- ❖ Support at Old Age Homes
- ❖ Construction of Old Age Homes
- ❖ Purchase of Ambulance(s) and other Medical supporting equipment

3. Environment

- ❖ Sustainable development and environmental protection related activities
- ❖ Plantation at and around the manufacturing units and office of the Company
- ❖ To provide monetary support in the purchase of agro forestry plants by farmers
- ❖ To educate the farmers through proper staff regarding cultivation, harvesting, marketing etc.
- ❖ To create infrastructure by recruitment of staff for promotion of plantation activities

4. Relief against poverty

- ❖ Eradicating Hunger, poverty and malnutrition

5. Women Empowerment

- ❖ Women Empowerment / Daughters Empowerment related activities

6. Animal Welfare

- ❖ Protection and Welfare of Animals

C. The manner of execution of above projects or programmes :

List of Activities/Programs/Projects as mentioned in Clause (B) of this Annual Action Plan will be implemented by the Company either directly or through implementing agencies.

D. The modalities of utilisation of funds and implementation schedules for the projects or programme :

- The entire budgeted amount of INR 1,66,09,548/- for the FY 2026-27 (not be less than 2% of the average net profits of the company during the three immediately preceding financial years) as approved by the Board based on the recommendation of the CSR Committee shall be spent for one or more of the following approved CSR projects or programs as mentioned in Clause (B) of this Annual Action Plan.
- Any unspent CSR amount or excess spent CSR amount shall be dealt with as provided in sub-section (5) & (6) of section 135 of the Companies Act 2013, read with the Companies (Corporate Social Responsibility) Rules, 2014 and Schedule VII to the Companies Act, 2013, as amended from time to time.

Implementation schedule: The entire budgeted amount of INR 1,66,09,548/- for the FY 2026-27 as approved by the Board based on the recommendation of the CSR Committee shall be endeavoured to spend in the financial year 2026-27 and if the company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134 of the Act, specify the reasons for not spending the amount.

E. Monitoring and reporting mechanism for the projects or programmes

1. CSR Committee:

The CSR Committee oversees the implementation of the CSR policy of the company in accordance with the requirements of Section 135 of the Companies Act.

An annual report on CSR with such information and particulars as may be required by the Act shall be prepared by the management which shall be approved by the CSR Committee and such report shall be included in the Board's report annexed to the financial statements.

2. Board of Directors :

The Board will be responsible to ensure that the statutory requirements as may be prescribed from time to time under the Act and the CSR Rules are complied with.

The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the person responsible for financial management of the Company shall certify to the effect.

The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the company for the financial year.

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

Mantra Softech (India) Private Limited does not have an average CSR obligation of ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years or CSR projects having outlays of one crore rupees or more, therefore the same is not applicable.

However, if any project with an outlay of one crore rupees or more is initiated by the Company, the need and impact assessment shall be duly undertaken at that point of time.