

**ANNUAL ACTION PLAN FOR CORPORATE SOCIAL RESPONSIBILITY (CSR)
ACTIVITIES FOR THE FINANCIAL YEAR 2025-26**

Name of the Company: K2 Infragen Limited
CIN: L74110HR2015PLC076796
Financial Year: 2025-26
Date of CSR Committee Meeting: March 21, 2026

1. Background

Pursuant to Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the CSR Committee is required to formulate and recommend to the Board of Directors the Annual Action Plan (AAP) for the CSR activities of the Company.

Accordingly, the CSR Committee has reviewed the proposed CSR projects, implementation framework and budget allocation for the Financial Year 2025-26 and hereby submits its recommendations to the Board of Directors for approval.

2. Recommended CSR Focus Areas

The Committee recommends that the Company undertake CSR activities in the following areas in accordance with Schedule VII of the Companies Act, 2013:

- Eradicating hunger, poverty and malnutrition
- Promoting education
- Promoting healthcare including preventive healthcare
- Environmental sustainability
- Rural development projects
- Skill development and livelihood enhancement
- Women empowerment

3. CSR Obligation and Budget for FY 2025-26

Particulars	Amount (Rs.)
Average Net Profit (last 3 financial years)	15,60,10,194.67
2% CSR Obligation	31,20,204
Recommended CSR Allocation for FY	31,20,204
Unspent CSR (if any, previous year)	NA

Note: The excess CSR expenditure of Rs.2,913.33 pertaining to FY 2024-25 is proposed to be set-off against the CSR obligation of the Company for FY 2025-26, in accordance with Rule 7(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, subject to approval of the Board of Directors.

The Committee recommends that the Board approve the above CSR budget for implementation of CSR activities during the year.

4. Recommended CSR Projects

The Annual Action Plan for CSR activities for the Financial Year 2025–26 as recommended by the CSR Committee pursuant to Section 135 of the Companies Act, 2013 read with Rule 5 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is set out below:

Sr. No.	Name of Project	Location	Schedule VII Activity	Mode of Implementation*	Implementing Agency	Budget (₹)	Implementation Schedule	Monitoring mechanism
1	Education, Healthcare and Sports Support Programmes	India	Clause (ii) - Promoting education and healthcare including preventive healthcare	Through Implementing Agency	E-Minds Foundation	₹1,50,000 - ₹2,00,000	FY 2025-26	Monitoring through project reports and utilisation certificates
2	Youth Skill Development and Employment Training Program	India	Clause (ii) - Employment enhancing vocational skills	Through Implementing Agency	Think Positive	₹5,00,000 - ₹10,00,000	FY 2025-26	Monitoring through project reports and utilisation certificates
3	Healthcare, Skill Development and Women Empowerment Initiatives	India	Clause (ii) - Promoting healthcare including preventive healthcare and employment enhancing vocational skills	Through Implementing Agency	Jivan Jyot Foundation	₹5,00,000 - ₹10,00,000	FY 2025-26	Monitoring through project reports and utilisation certificates
4	Disaster Relief and Rehabilitation Activities	India	Clause (xii) - Disaster management, including relief, rehabilitation and reconstruction activities	Through Implementing Agency	Saraswati Foundation	₹5,00,000 - ₹10,00,000	FY 2025-26	Monitoring through project reports and utilisation certificates
5	Eye Care/Healthcare Initiative	India	Clause (i)/(ii) - Preventive healthcare	Through Implementing Agency	Under exploration	₹1,50,000 - ₹2,00,000	FY 2025-26	Monitoring through project reports and utilisation certificates

* Mode of Implementation:

- Direct by Company, or
- Through Section 8 Company / Registered Trust / Registered Society / Implementing Agency.

5. Modalities of Utilisation of Funds

The CSR funds for the above projects shall be released to the implementing agencies either in tranches or as a lump sum, based on project requirements. The utilisation of funds shall be monitored through utilisation certificates and periodic progress reports, in accordance with the CSR Policy of the Company and the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014.

6. Recommendation to the Board

The CSR Committee recommends that the Board:

1. Approve the Annual Action Plan for CSR Activities for FY 2025-26 as placed before the Committee.
2. Approve the CSR expenditure in accordance with the said Plan.
3. Authorize any Director and/or the Chief Financial Officer and/or the Company Secretary to take necessary steps for implementation and monitoring of CSR projects.

7. Flexibility in the Annual Action Plan

On the recommendation of the CSR Committee, the Board of Directors may alter the Annual Action Plan at any time during the financial year, based on reasonable justification, in accordance with the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

For and on behalf of the CSR Committee

Sd/-

Chairperson - CSR Committee

K2 Infragen Limited