

**AREION ASSETS MANAGEMENT PRIVATE LIMITED**

**CIN: U74999MH2018PTC313283**

**CORPORATE SOCIAL RESPONSIBILITY (CSR) ANNUAL ACTION PLAN FOR FY 2026-27**

**1. Introduction:**

We at Areion Assets Management Private Limited (“the Company”) recognize that integrating social, environmental, and ethical responsibilities into the governance of businesses ensures the long-term success, competitiveness, and sustainability.

Further, Corporate Social Responsibility (“CSR”) makes a business sense as companies with effective CSR, have image of socially responsible companies, achieve sustainable growth in their operations in the long run and their services as preferred by the customers.

The Company’s CSR activities are largely focused in the areas of Environment and Social themes.

**2. Regulatory Framework:**

This CSR Annual Action Plan is pursuant to Section 135 of the Companies Act, 2013(“the Act”) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014(“the rules”) and as amended from time to time, other applicable provisions of the Act including statutory modifications, if any, from time to time.

**3. Approval:**

The CSR Budget for FY 2026-27 is estimated to be approximately Rs. 10,60,000/- .The CSR Annual Action Plan for FY 2026-27 is formulated in pursuance of its CSR policy and as approved by the Board of the Company.

Provided that the Board may alter such the CSR Annual Action Plan for FY 2026-27 at any time during the financial year, based on the reasonable justification to that effect.

Words and expressions used and not defined in this Annual Action Plan but defined in the Act and/or the rules shall have the same meanings respectively assigned to them in the Act and/or the rules.

**4. Annual Action Plan for FY 2026-27:**

**(a) the list of CSR projects or programmes that are approved and to be undertaken by the company:**

The following is the list of CSR projects or programs which the Company plans to undertake pursuant to Schedule VII of the Companies Act, 2013, for FY 2026-27:

| Sr. No. | Name of Theme/ Project                                                                                      | Activities Under Schedule VII | Mode of Implementation (Direct or through Implementing Agency) | Percentage of Contribution |
|---------|-------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------|----------------------------|
| 1       | Environment (projects including conservation, waste management, animal welfare & climate change mitigation) | (iv)                          | Direct or through Implementing Agency                          | 33%                        |
| 2       | Social                                                                                                      |                               |                                                                |                            |
| (a).    | Education (Social Welfare and Social Infrastructure)                                                        | (ii), (ix)                    | Direct or through Implementing Agency                          | 33%                        |
| (b).    | Healthcare (Social Welfare, Social Infrastructure, People with Disabilities, Sanitation)                    | (i), (iii)                    | Direct or through Implementing Agency                          | 34%                        |

**(b) manner of execution of such projects or programmes:**

The CSR Activities shall be executed through various Implementing Agency in one or more of the activities/programmes focused on areas as mentioned in Schedule VII of the Companies Act, 2013.

Based on the proposals from Implementing Agencies, the CSR budget may be transferred to the Agencies on approval of the Board to undertake the CSR activities.

Of the CSR budget, the balance after transferring to Agencies, if any, may be utilised by the Company directly towards CSR activities subject to the approval of the Board.

**(c) the modalities of utilisation of funds and implementation schedules for the projects or programmes:**

The entire budgeted amount of Rs. 10,60,000/- 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 shall be spent for one or more of the approved CSR projects or programs as mentioned in Clause 4(a) 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 Rs. 10,60,000/- for the FY 2026-27 as approved by the Board shall be endeavoured to be spent 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.

**(d) monitoring and reporting mechanism for the projects or programmes:**

The above projects will be monitored and reported based on:

1. Conducting comprehensive, yearly assessments of the program or project, often involving beneficiary meetings to discuss performance and lessons learned.
2. Verification of invoices, bills, receipts, and bank statements to ensure proper utilization of funds.
3. Detailed disclosure of CSR activities in the Board Report.
4. Annual reporting on CSR (E-form CSR-2) is required within six months of the end of the financial year.

**(e) details of need and impact assessment, if any, for the projects undertaken by the Company:**

The Company 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.