

Annual Action Plan for the FY 2026-27

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

A. Background: Sahaj Solar 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 the consideration the interest of various Stakeholders.

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

During the financial year 2025-26, the Company spent Rs. 41,00,000.00/- on various CSR initiatives against the Net CSR Obligation of Rs. 40,36,753.00/-. Hence, the Company has overspent Rs. 63,247/- against the CSR obligation suggesting commitment not only in letter but in spirit towards the CSR activities.

In past years and immediately preceding FY, the Company has available set off out of CSR activities as tabled below:

Sr. No.	Particular	Amount (in Rs.)
I	Two percent of average net profit of the Company as per sub-section (5) of Section 135	40,36,753
II	Amount available for set off from FY 2023-24 and FY 2024-25 which was carried forward	2,60,361
III	Total CSR Obligation for the Financial Year 2025-26	40,36,753
IV	Total amount spent for the Financial Year 2025-26	41,00,000
V	Excess amount spent for the Financial Year (III-IV)	63,247
VI	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
VII	Amount available for set off in succeeding Financial Years from FY 2023-24, 2024-25 and 2025-26 [II+V]	3,23,608

The Company has spent mainly on Education, Environment, Health, Food, Women Empowerment etc.

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 / institutes 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
- To provide Agro Forestry baby plants to the farmers nearest to factory area for enhancing their livelihood and environment protection

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

7. Capital Project

- The Company conducts CSR programs or activities on its own or through one or more implementing agencies to carry out work as mentioned in Schedule VII of the Companies Act, 2013
- The implementing agency will support and identify various implementing agency through which the very purpose of CSR will be carried out.
- Primary focus shall be on education and betterment of marginal and relatively poor community in surrounding villages and area for the states.

C. The modalities of utilisation of funds and implementation schedules for the projects or programs:

- Company may carry out the **capital projects** only through implementing agency
- Company may carry out the CSR Programs or CSR Activities directly and/or through implementing agency
- "Jayabaa Trust" which is also registered with MCA to carry out CSR activities, has been identified as implementing agency to carry out CSR activities in the current FY 2026-27 and so on apart from others.
- CSR Programs and CSR Activities are ongoing activities. However, the CSR Projects which is of capital nature will have the implementation schedule of one or more years.

D. Monitoring and Reporting mechanism for the projects or programs: The board members may review the progress as well as amount spent for the respective projects or programs in their meeting on periodical basis.

E. Details of need and impact assessment, if any, for the projects undertaken by the company: It is not applicable

AT "SAHAJ", 'CSR IS NOT JUST COMPLIANCE, ITS CULTURE'

Pramit Brahmabhatt
Chairman