

## CSR ANNUAL ACTION PLAN FY 2025-26

**Introduction:** Gaudium IVF and Women Health Limited ('the Company') has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2025-26 pursuant to provisions of Section 135 read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and CSR Policy of the Company.

As specified in Rule 5, sub-rule (2), the annual action plan is in pursuance of company's CSR policy and details the following:

- a) The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
- b) The manner of execution of such projects or programmes
- c) The modalities of utilization of funds and implementation schedules for the projects or programmes;
- d) Monitoring and reporting mechanism for the projects or programmes;
- e) Details of need and impact assessment, if any, for the projects undertaken by the Company.

### CSR PROJECT(S) TO BE UNDERTAKEN IN FY 2025-26

#### a. List of CSR Projects or Programs (Schedule VII Activities)

Sl. No.	Name of the Project	Activity under Schedule VII	Mode of Implementation
1.	“Ladli Shiksha & Swasthya Initiative”	VII (ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.	Through Implementing agency - Ladli Foundation Trust

#### b. Manner of Execution of Projects or Programmes

All CSR initiatives will be implemented through registered and reputed implementing agencies having necessary expertise and track record in the respective areas. The Company to ensure the:

- Project scope, objectives, and deliverables
- Fund disbursement schedule and milestones
- Monitoring and reporting requirements
- Compliance with applicable laws and regulations

#### c. Modalities of Fund Utilization and Implementation Schedule

- The funds will be directly disbursed to implementing agencies as per mutually agreed disbursement schedule, ensuring requisite approvals

- All CSR Initiatives will be implemented as per the mutually agreed timelines with implementing agencies
- Projects will commence from April 2025 and continue through March 2026
- Phased fund release mechanism based on project milestones and progress reports

#### **d. Monitoring and Reporting Mechanism for Projects**

- The Company will continue to monitor project implementation and performance of the implementing agency/(ies) on periodic basis via field visits or review calls, as the case may be
- The Company to ensure that the implementing agencies submit project and fund utilization reports with necessary supporting documents periodically, as the case may be
- Verification of compliance with Schedule VII activities and CSR Rules

#### **e. Impact Assessment**

In accordance with the provisions of CSR Amendment Rule 2021, Impact Assessment will be conducted as per the applicability.

As per Section 135(8) and Rule 8(3), impact assessment is mandatory if:

- Company has average CSR obligation of Rs. 10 crore or more in the three immediately preceding financial years, AND
- CSR project has outlay of Rs. 1 crore or more, AND
- Project has been completed not less than one year before undertaking the impact study

Impact Assessment shall be undertaken through independent third-party agencies and the report shall be placed before the Board and disclosed in the Annual Report on CSR activities.

**Note:** This CSR Annual Action Plan is prepared in compliance with Section 135 of the Companies Act, 2013 and Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.