

DMCC SPECIALITY CHEMICALS LIMITED
(Formerly known as The Dharamsi Morarji Chemical Company Limited)

Annual Action Plan for expenditure on Corporate Social Responsibility
FY 2025-26

The Annual Action plan for Corporate Social Responsibility (CSR) prepared in compliance with Rule 5 (2) of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 read with The Companies (Corporate Social Responsibility Policy) Rules, 2014.

- I. Average net profit as per section 135(5) of the Companies Act, 2013: Rs 1812.48 Lakhs**
- II. Total CSR Obligation for the FY 2025-26 (2% percent of average net profit of the company as per section 135(5) of the Companies Act, 2013: Rs.36.24 Lakhs**
- III. Amount recommended by the Board for CSR: Rs 38 Lakhs**
- IV. List of CSR Projects/ Programs to be undertaken as per Schedule VII of the Companies Act, 2013:**

Sl.	Name.	CSR registration No. with MCA	Name of the Project	Item from the list of activities in schedule VII to the Act.	Location	Proposed for FY 2025-26 (Rs. In Lakhs)	Mode of Implementation
1	Corbett Foundation	CSR00000183	Conservations of Tigers and rich biodiversity of the Corbett Landscape	Protection of Flora and Fauna	Uttarakhand	15.00	Through Agency
2	Direct/ /Through Govt/ Semi Govt and other agencies at ROHA	Not Applicable	Roha Plant has Identified the following Activities for nearby villages i.e. Dhatav, Varse, Roha, Vashi etc. 1) Education, 2) Women Empowerment, 3) Social Empowerment, 4) Rural Infrastructure 5) Healthcare	Education, Healthcare, Women Empowerment, Rural Infrastructure, Sanitation	At and Around Roha Plant	9.00	Direct / Through Agency

Sl.	Name.	CSR registration No. with MCA	Name of the Project	Item from the list of activities in schedule VII to the Act.	Location	Proposed for FY 2025-26 (Rs. In Lakhs)	Mode of Implementation
3	Direct/ /Through Govt/ Semi Govt and other agencies at Dahej	Not Applicable	Dahej Plant has Identified the following Activities for nearby villages i.e. 1) Education, 2) Women Empowerment, 3) Social Empowerment, 4) Rural Infrastructure 5) Healthcare	Education, Healthcare, Women Empowerment, Rural Infrastructure, Sanitation	At and Around Dahej Plant	9.00	Direct / Through Agency
4	Snakebite Healing and Education Society	CSR00029241	Creating awareness in communities via snakebite prevention and first-aid workshops. Capacity building of medical staff, community workers, Forest Department staff, village leaders, volunteers and snake rescuers and educational institutions.	Healthcare	Pan India	1.00	Through Agency
5	Sahyadri Nisarga Mitra	CSR00003054	Plastic and Solid Waste Management in Chiplun and surrounding region.	Environment, Education	Kokan, Raigad, Maharashtra	1.00	Through Agency
6	Marathi Vidnyan Parishad	CSR00021972	Awareness about Science	Education	Mumbai, Maharashtra	1.00	Through Agency
8	Welfare of Stray Dogs	CSR00002417	Sterilization and immunization of stray dogs, Awareness about Rabies and issues w.r.t. Dogs and facilitating adoption of abandoned and stray dogs	Animal Welfare	Mumbai	1.00	Through Agency
9	Sense International India	CSR0000557	Education and Rehabilitation Services for Children and Young Adults with Deaf blindness and Multiple Disabilities	Promoting Education, including special education and employment enhancing among differently abled	Porbandar & Surendranagar	1.00	Through Agency
					Total	38.00	

Note: The Board has authorized Executive Management to reallocate the CSR Donation in case any Agency/project in case the proposed Agency does not fulfill the eligibility criteria as and when necessary as per the circumstances permit. The Board may alter this plan at any time during the financial year, as per recommendation of CSR Committee of the Company, based on the reasonable justification for such alternation to the effect.

V. Modalities of utilization of funds

1. The CSR budget will be spent on CSR activities as approved by the Board on the recommendation of the CSR Committee.
2. Fund will be disbursed in phase/tranche wise depending on the nature of the project directly to the vendors / beneficiaries /implementing agencies.
3. For certain projects reimbursement model may be followed. The funds will be disbursed after a financial assessment of the expenses incurred.
4. For certain projects or programmes, the Company may make contribution to the implementing agencies for incurring the expenses for fulfilment of the project while for few projects, the Company directly disburses makes payment to the beneficiaries with the approval of person/(s) authorised for this purpose.
5. In order to track the proper utilization of funds, where applicable designated staff or personnel will collect & cross-check financial documents like invoices, bills & receipts, bank statements, fund utilization certificate, etc.

VI. Offsetting the excess CSR spent for financial year 2024-25

As per the provisions of section 135(5) of the Companies Act, 2013, the Company is required to spend a minimum amount of Rs. 38 Lakhs on CSR Activities during the financial year 2024-25. The excess amount shall be set off against the requirement to spend under section 135(5) of the Companies Act, 2013 for the next immediate 3 financial years beginning from 2025-26.

It is further confirmed that:

- i. the excess amount available for set off shall not include the surplus arising out of the CSR Activities in pursuance of Rule 7(2) of the CSR Rules and
- ii. the Board of the Company has passed a resolution for setoff of excess CSR Spend.

VII. Monitoring and Reporting Mechanism

The monitoring mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored & evaluated as per the objectives set for respective projects by the Board & CSR Committee.

1. Designated staff or personnel shall monitor CSR activities on periodic basis via field visits, review calls etc., as the case maybe.
2. The Company to ensure that the implementing agencies submits project related images, films, film footage, case studies, data cases and related content periodically, as the case maybe.
3. To ensure that the objectives of CSR Policy are being met in an efficient and effective manner, the utilization of the amount sanctioned towards CSR Activities shall be reported to the Board on a quarterly basis by the Chairman of the CSR Committee.

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

Not Applicable. The Company does not have an average CSR obligation of Rs. 10 Crore or more in the 3 immediately preceding financial years as specified in Rule 8(3) of CSR Rules.