

**CSR ANNUAL ACTION PLAN 2025-26 AND
CSR PERFORMANCE REPORT FINANCIAL YEAR 2024-25**

1. Introduction

The annual action plan for the CSR activities in the company for the year 2025-26 is proposed in line with the CSR policy of the company, the statutory provisions under the Companies Act, 2013, CSR rules and the guidelines issued by the Department of Public Enterprises. FACT has to spend 2% of the average net profit of the last three financial years for CSR activities as per CSR Policy of the Company and for 2025-26 INR472.28 lakh is to be spent as per the guidelines.

2. Categorization of projects

As per the CSR policy of the company, for administrative convenience, the company will continue to implement projects upto a fund limited to 10% of the total CSR budget as minor projects, having value of INR10 lakh or less, with the approval of Chairman & Managing Director. All other projects will be subject to approval of the Board of Directors based on recommendation of the CSR Committee.

3. Administrative OH

5% of total CSR expenditure of the company for the financial year will be earmarked towards Administrative OH, as per rule.

4. Theme for the year

DPE had not announced any common theme for the year 2025-26. Once the theme is announced, CSR expenditure for thematic programme should be around 60% of annual CSR expenditure as per the guidelines.

Aspirational Districts may be given priority while implementing the CSR Projects.

5. Expenditure during the previous three years are as follows:

Financial Year	Total CSR obligation for the year	Total Amount Spent for the year	Amount available for set off in next 3 years	Amount set off	INR In Lakh
					Amount transferred to unspent
2022-23	471.39	35.31	Nil	50.21	385.87
2023-24	873.22	1662.46	789.24	Nil	Nil
2024-25	668.47	125.12	Nil	543.35	Nil

6. Ongoing projects and the details of the amount spent

On-going Projects of 2022-23 is attached as **Annexure 1**, details of amount spent for the 12 projects of 2023-24 are as given as **Annexure 2**, and details of amount spent for the 12 projects of 2024-25 are as given as **Annexure 3**

7. CSR 2025-26:

(A) CSR Obligation for 2025-26:

INR In Lakh					
Financial Year	Profit After Tax	Average Profit of previous 3 Years	CSR Liability @2% of the Average profit	Amount available set off	Amount to be spent for 2025-26
2022-23	61283.21	23614.12	472.28	245.89	226.39
2023-24	4185.08				
2024-25	5374.06				

(B) CSR budget for 2025-26: Annexure 4 attached

9. CSR Management:

The company will continue the 3 tier system of CSR management – The CSR Council (Below Board Level), the CSR committee of the Board and the Board.

10. Project selection:

As per policy, the CSR Council (Below Board Level) shall suggest activities which align with the corporate vision and CSR Objectives of the Company.

11. Project Execution:

The company will generally commence all major projects with an agreement in place between the company and the executing agency, which will have in it the budget, timelines, roles and responsibilities of either parties and payment terms.

12. Payments, Modalities of utilisation of funds, implementation schedule, monitoring and reporting will be decided on a case to case basis as per the nature of each CSR project.

13. Need assessment:

Need and justification of all CSR projects/activities shall be ascertained. Need assessment shall be based on already conducted web surveys, indices, research papers & reports, census reports, demographic & development study reports, surveys, various Ministry/ Govt. reports & publications etc. and scrutiny & analysis of information on project need submitted by implementing agencies. In case of projects submitted by Govt. authorities, need/requirement furnished in the proposal will be taken as a basis for need assessment.

Additional information/ justification on need/ requirement may be sought from the entity proposing the project.

14. Monitoring & reporting mechanism for projects:

Monitoring of project implementation and performance of the implementing agency/(ies) on periodic basis will be conducted through field visits or review calls, as the case maybe.

The implementing agencies are to submit project progress reports and fund utilization reports with necessary supporting documents periodically, as the case maybe.

15. Impact Assessment:

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

Sl. No.	Name of the Project for FY 2022 23	CSR Obligation (in Lakhs)	Status of Project	Amount Spent during 23-24	Amount Spent during 24-25	Amount Spent during 25-26	Total Paid	Excess spent	Balance to be spent	Donation to PMCARES out of unspent funds in FY 2022 23
1	Water Charges Paid To KWA for Supply of Water To Manjummel	8.29								
2	Supply Of National Flags in relation To Har Ghar Tiranga	0.74								
3	CSR Support To Asian Blind Football	7								
4	Expenses incurred in connection with Blood Donation Camp, Udyogamandal Club	0.28								
5	Param Innovation Project	9.5								
6	Super Speciality Medical Camp- SAUKHYAM CHARITABLE TRUST	9.5								
	Total Expenditure	35.31								
	Ongoing Projects									
1	Development of Govt. LP School Kummanode	3.78	Completed	3.85			3.85	-0.07		
2	Development of Govt High School Muppathadam	260	In Progress	0.00	35.86		35.86		224.14	
3	Bus for Buds School	15.56	Completed	20.59			20.59	-5.03		
4	Bus for Govt. LP School, Eloor	22	Completed	20.68			20.68	1.32		
5	Mobile health unit in Kochi	25.12	Completed	13.34	11.90		25.24	-0.12		
6	Vaibhav Upskilling Programme	6.41	In Progress	1.28	2.56		3.84		2.57	
7	Ekal Vidyalayas	22	In Progress	3.30	13.20		16.50		5.50	
8	3 Wheeler for waste Collection in Eloor Municipality	3	Completed	3.40			3.40	-0.40		
9	Generator for Govt. CHC, Vadavukode	12	Completed	7.00	5.83		12.83	-0.83		
10	Wheel Chair for Southern Railway	1	Completed	0.34			0.34	0.66		
11	Sponsoring Students with Disabilities	5	Completed	5.00			5.00	0.00		
12	Scholarships To Students	10	Completed	10.00			10.00	0.00		
	Amount transferred to / Balance in unspent CSR A/c	385.87		88.78	69.35	0.00	158.13	-4.47	232.21	
	Amount set off from previous year	50.21								
	Excess Amount Spent carried forward									
	Total Obligation/Expenditure	471.39								

Sl No	Name of the Project for FY 2023 24	CSR Obligation (in Lakhs)	Status of Project	Amount Spent during 23-24	Amount Spent during 24-25	Amount Spent during 25-26	Total Paid	Excess spent	Balance to be spent	Donation to PMCARES out of unspent funds in FY 2023 24
1	Supply of drinking Water at Manjummel		Completed	6.77			6.77			
2	Distribution of Computer Tablets to students		Completed	6.00			6.00			
5	Medicated Mosquito Nets for distribution among farmers		Completed	142.80			142.80			
6	CUSAT- Public Quiz Programme For School & Collage		Completed	2.25			2.25			
7	Cleanliness drive at Muppathadam		Completed	0.34			0.34			
8	KMA Scholarship, sponsorship and infrastructure		Completed	10.00			10.00			
9	Hiring of Kisan drones and drone pilots		Completed	964.19			964.19			
10	Providing drones under PM-MKDK Scheme and training Mahila drone pilots		Completed	366.20	7.43		373.63			
11	Purchase of Books for PMKSK		Completed	82.38	0.39		82.77			
	Spill over Projects									
1	Setting up of Community Fitness Centre in Bidar, Karnataka		In progress	73.99	35.68		109.67			
2	Setting up of 3 Smart Anganwadi in Ernakulam		In progress	7.54	62.83		70.37			
3	CUSAT, establishment of Chair professor in Safety Dept. of School of Engineering		In progress	0.00	10.00		10.00			
	TOTAL			1662.46	116.33	0.00	1778.79	0.00	0.00	0.00
	Amount transferred to / Balance in unspent CSR A/c	0.00								
	Amount set off from previous year	0.00								
	Excess Amount Spent carried forward			-789.24						
	Total Obligation/Expenditure			873.22						

Sl No	Name of the Project for FY 2024 25	CSR Obligation (in Lakhs)	Status of Project	Amount Spent during 24-25	Amount Spent during 25-26	Amount Spent during 26-27	Total Paid	Excess spent	Balance to be spent	Donation to PM CARES out of unspent funds in FY 2024 25
1	Supply of drinking Water at Manjummel		Completed	7.21			7.21			
2	Expenses in connection with NAMO Drone Didi event at Dharward		Completed	7.43			7.43			
3	Financial Assistance to Government School Eloor		Completed	1.58			1.58			
4	Purchase of Books for PMKSK		Completed	0.39			0.39			
5	Community Fitness centre by Sarvodaya IRDS Bidar Karnataka		In Progress	35.68			35.68			
6	Smart Anganwadi by Soukhyam Charitable Trust		In Progress	62.83			62.83			
7	CUSAT, establishment of Chair professor in Safety Dept. of School of Engineering		Completed	10.00			10.00			
	Amount transferred to / Balance in unspent CSR A/c	0.00								
	Amount set off from previous year	0.00	543.35							
	Excess Amount Spent carried forward									
	Total Obligation/Expenditure		668.47	125.12			125.12			

(B) CSR budget for 2025-26:

Sl. No.	Name of the Project	Amount Spent
	TOTAL COMMITMENT / CSR OBLIGATION OF 2024-25 (A)	472.28
	Amount available to be adjusted from excess spent in 2023-24 (789.24 – 543.35)	245.89
	Amount to be spent in 2025-26	226.39
1	Supply of drinking Water at Manjummel (Item i of Schedule VII)	7
2	Project in Aspirational District – Wyanad (Item ii of Schedule VII)	10
3	Financial Assistance to Schools in Local Area (Item ii of Schedule VII)	25
4	School Bus to Govt. school Eloor (Item ii of Schedule VII)	20
5	Sports Activity in the Local Area Training of Nationally recognised sport (Item vii of Schedule VII)	7
6	Ensuring Enviornmental Sustainablity and ecological balance (Schedule iv)	5
7	CUSAT, establishment of Chair professor in Safety Dept. of School of Engineering	10
8	Smart Anganwadi by Soukhyam Charitable Trust (Spill Over)	5.02
9	Financial assistance in Marketing Areas	40
	Sub-total	129.02
11	Projects to be identified by CSR Council during the course of the year (to be placed before the Board for approval / ratification)	97.37
	TOTAL	226.39