



CSR ANNUAL ACTION PLAN (CAAP)

FINANCIAL YEAR 2024-25

BIKAJI FOODS INTERNATIONAL LIMITED

CSR ANNUAL ACTION PLAN F.Y. 2024-25

1. Bikaji's Corporate Social Responsibility Policy:

Bikaji's Corporate Social Responsibility (CSR) Policy is a well-rounded approach that addresses a wider range of social issues. It exhibits the Company's aspiration to be a positive influence, not just on people's livelihoods, but also on their cultural enrichment, well-being and security. The Policy intends to:

- i. Eradicating hunger, poverty and malnutrition, promoting health care, including preventive health care and sanitation;
- ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
- iii. Ensuring environmental sustainability, protection of flora and fauna and animal welfare;
- iv. Protection of national heritage, art and culture, promotion and development of traditional art and handicrafts;
- v. Measures for the benefit of armed forces;
- vi. Training to Promote rural sports, nationally recognised sports, paralympic sports and olympic sports; and
- vii. Rural development projects, slum area development and disaster management, including relief, rehabilitation and reconstruction activities.

Overall, the CSR Policy positions the company as a leader in social responsibility, striving to make a positive difference across various social and environmental aspects.

2. Approval of CSR Annual Action Plan:

This CSR Annual Action Plan has been recommended by the Corporate Social Responsibility Committee ("CSR Committee") of the Company and approved by the Board of Directors on May 23, 2024.

3. Average Net Profit of the Company:

The average net profit of the Company as per Section 135(5) of the Companies Act, 2013 is **₹ 2,17,29,60,285.**

4. CSR budget for the financial year 2024-25:

As per section 135(5) of the Companies Act, 2013 ("Act"), the Company shall spend at least 2% (Two percent) of the average net profits of the Company made during the three immediately preceding financial years. Accordingly, the CSR budget for the financial year 2024-25 is **₹ 4,34,59,206.**

5. Significant focus area for CSR activities:

In accordance with the requirements specified in the Act, read with the rules and regulations framed thereunder and various circulars, clarifications issued in this regard (“Applicable Law”), Bikaji’s CSR focus area includes:

- Activities mentioned in Schedule VII of the Companies Act, 2013
- Activities undertaken in the locality of the Company's operations

| Sr. No. | Name of the CSR Projects/ Programmes | Activity under Schedule VII | Allocated Budget | Manner of Execution (Direct/ Through Implementing Agency) | Implementation Schedule | Monitoring and Reporting | Details of Need and Impact Assessment, if any |
|---------|---|-----------------------------|---|---|-----------------------------|--|---|
| 1. | Eradicating hunger, poverty and malnutrition, promoting health care, including preventive health care and sanitation | Clause I | As and when required, in accordance with the total allocated budget | Direct or through implementing agency, as defined in Rule 4(1)(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time | On or before March 31, 2025 | As per the mechanism prescribed under the CSR Policy | Not Applicable |
| 2. | Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects | Clause II | As and when required, in accordance with the total allocated budget | Direct or through implementing agency as defined in Rule 4(1)(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time | On or before March 31, 2025 | As per the mechanism prescribed under the CSR Policy | Not Applicable |
| 3. | Ensuring environmental sustainability, protection of flora and fauna and animal welfare | Clause IV | As and when required, in accordance with the total allocated budget | Direct or through implementing agency as defined in Rule 4(1)(d) of the Companies (Corporate Social Responsibility Policy) Rules, | On or before March 31, 2025 | As per the mechanism prescribed under the CSR Policy | Not Applicable |

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|----|--|-----------------------|---|--|-----------------------------|--|----------------|
| | | | | 2014, as amended from time to time | | | |
| 4. | Protection of national heritage, art and culture, promotion and development of traditional art and handicrafts | Clause V | As and when required, in accordance with the total allocated budget | Direct or through implementing agency as defined in Rule 4(1)(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time | On or before March 31, 2025 | As per the mechanism prescribed under the CSR Policy | Not Applicable |
| 5. | Measures for the benefit of armed forces | Clause VI | As and when required, in accordance with the total allocated budget | Direct or through implementing agency as defined in Rule 4(1)(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time | On or before March 31, 2025 | As per the mechanism prescribed under the CSR Policy | Not Applicable |
| 6. | Training to Promote rural sports, nationally recognised sports, paralympic sports and olympic sports | Clause VII | As and when required, in accordance with the total allocated budget | Direct or through implementing agency as defined in Rule 4(1)(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time | On or before March 31, 2025 | As per the mechanism prescribed under the CSR Policy | Not Applicable |
| 7. | Activities related to rural development projects, slum area development, and disaster management, including relief, rehabilitation and reconstruction activities | Clause X – Clause XII | As and when required, in accordance with the total allocated budget | Direct or through implementing agency as defined in Rule 4(1)(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time | On or before March 31, 2025 | As per the mechanism prescribed under the CSR Policy | Not Applicable |

6. Utilization of funds for the projects or programmes:

The CSR budget will be spent on the above-mentioned CSR activities which will be approved by the Board of Directors, following the recommendations of the CSR Committee of the Company. The funds shall be disbursed in phased manner, depending upon the nature of the projects or programmes.

7. Monitoring and Reporting:

The monitoring mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored and evaluated as per the objectives of the respective projects.

The implementing agencies will share the report on their respective projects/ programmes, including a description of activities undertaken, images of the transformative impact on the lives of the beneficiaries, who have benefitted from the respective CSR projects/ programmes. Also, they will provide the utilization certificates of the same, on a timely basis.

8. Need of Impact Assessment, if any, for projects undertaken by the Company:

The requirement of impact assessment is not applicable, as the Company does not have an average CSR obligation of Ten Crore or more in pursuance of Section 135(5) of the Companies Act, 2013, in the three immediately preceding financial years as specified in Rule 8(3)(a) of the Companies (Corporate Social Responsibility Policy) Rules, 2014.

9. Alteration of CSR Annual Action Plan:

The Board hereby reserves all rights to alter this plan at any time during the financial year, as per the recommendations of CSR Committee of the Company, based on the reasonable justification for such alteration to this effect.