



**Brakes India**

**CSR Annual Action Plan 2026-27**

As per the said rules, in rule 5, for sub-rule (2) an annual action plan in pursuance of its CSR Policy, which shall include the following.

**a) The list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;**

<b>S.No</b>	<b>Areas specified under Schedule VII of the Act</b>	<b>Description of the project</b>	<b>Location of the project</b>	<b>Funds Allocation(Rs in lakhs)</b>
1	Promoting healthcare including preventive healthcare	<ul style="list-style-type: none"><li>• Construction of Nurses Hostel</li><li>• For Community hospitals including running and maintenance expenses</li><li>• Upgradation of equipment</li><li>• Expansions of hospitals</li></ul>	PAN-India	500
2	Promoting education including special education and employment enhancing vocation skills and livelihood enhancement projects & Disaster Relief/Rehabilitation	<ul style="list-style-type: none"><li>• Education for differently abled/ economically backward students</li><li>• Counselling students</li><li>• Support research activities</li><li>• Construction of classrooms</li><li>• Running &amp; Maintenance expenses</li></ul>	PAN-India	625
3	Environmental sustainability, ecological balance and rural development	<ul style="list-style-type: none"><li>• Tree plantation and soil rejuvenation</li><li>• Conservation of natural resources including ecological balance</li><li>• Supporting rural areas and undertaking development related activities</li><li>• Rejuvenation of lakes</li></ul>	PAN-India	400
4	Protection of National heritage , Arts and Culture	<ul style="list-style-type: none"><li>• Preservation of old scriptures</li><li>• Promotion of vedic studies</li><li>• Developing traditional form of arts</li></ul>	PAN-India	125
				<b>1650</b>



**Brakes India**

**b) The manner of execution of such projects or programs as specified in sub-rule (1) of rule 4;**

The company will execute the projects indicated in the action plan by doing the project directly or by making contribution to the implementing agencies, which are undertaking various CSR activities mentioned in Schedule VII of the Companies Act, 2013. Preference will be given to the local communities/ areas where the Company's facilities are situated.

**c) The modalities of utilization of funds and implementation schedules for the projects or programs;**

The CSR budget will be spent on CSR activities which will be approved by the Board on the recommendation of the CSR Committee. Funds will be disbursed in phase/tranche wise depending on the nature of the project. If the CSR activity is carried out through an implementing agency, Company will ensure that the agency have obtained the CSR Registration number.

**d) Monitoring and reporting mechanism for the projects or programs;**

The monitoring Mechanism of each project will differ on the basis of the nature of the project.

The person responsible for the financial management of the company shall issue a certificate to the effect that the funds disbursed have been properly utilized for the relevant purpose for which the contributions were made.

For ongoing projects, the Board will monitor the implementation/progress of the projects with reference to the approved timelines and year-wise allocation.

**e) Details of Impact Assessment**

As per the MCA circular Rule 8(3)(a), Companies having average CSR obligation of 10 crore or more in the 3 immediately preceding financial years shall undertake the impact assessment through an independent agency for projects exceeding 1 crore. In respect of projects which require impact assessment, the Company will comply with the procedures prescribed under the CSR Rules, including submission of prescribed report on projects.

The amounts proposed to be spent towards various projects are flexible and the plan will be reviewed by the CSR committee to modify the same where required and recommended contributions towards various projects within the overall approved CSR limits for the year 2026-27.

The Annual Action plan is approved by the Board of Directors on 17<sup>th</sup> April 2026