



POCL ENTERPRISES LIMITED

CORPORATE SOCIAL RESPONSIBILITY

ANNUAL ACTION PLAN

2023-24

CORPORATE SOCIAL RESPONSIBILITY (CSR) ANNUAL ACTION PLAN FOR THE FINANCIAL YEAR 2023-24

The Annual Action Plan for the CSR expenditure of the Company for the Financial Year 2023-24 is prepared in line with the CSR policy of the company and the statutory provisions under the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014.

(A) Details of CSR obligation for FY 2023-24

Particulars	Amount (in INR)
CSR obligation for the FY 2023-24 (i.e., 2% of the average of the net profits earned during the three immediate preceding FY, calculated in accordance with the provisions of Section 198 of the Companies Act, 2013)	9,43,977/-
Less: Excess CSR Expenditure spent during FY 2022-23 set off against the CSR Obligation to be met for FY 2023-24	-NA-
Net amount to be spent towards CSR activities in FY 2023-24	9,43,977/-



(B) CSR Annual plan for FY 2023-24

Particulars						Amount (in INR)
Amount allocated to new projects for CSR obligation of FY 2023-24						
Sl. No.	Names of CSR Projects/ Programme	Activity under Schedule VII	Manner of Execution	Implementation Schedule	Modalities of utilization of funds in FY 2023-24	
1.	Eradicating hunger, poverty and malnutrition	Eradicating hunger, poverty and malnutrition	Direct on its own by the Company (or) through implementation agency/ Third parties	On or before March 31, 2024	As per the mechanism prescribed under CSR Policy.	5,05,000/-
2.	Promotion of Education	Promotion of Education		On or before March 31, 2024	As per the mechanism prescribed under CSR Policy.	2,00,000/-
3.	Promoting Healthcare	Promoting Healthcare		On or before March 31, 2024	As per the mechanism prescribed under CSR Policy.	4,78,240/-
4.	Disaster relief measures	Disaster management, including relief measures		On or before March 31, 2024	As per the mechanism prescribed under CSR Policy.	1,30,802/-
					TOTAL	13,14,042/-



(C) Set off of excess CSR Expenditure

The Ministry of Corporate Affairs (MCA) has notified the Companies (CSR Policy) Amendment Rules, 2021 ('Rules') vide notification dated 22nd January, 2021 and has allowed Companies to set off excess expenditure made against the required 2% (two percentage) CSR expenditure up to the immediately succeeding 3 (three) financial years' subject to compliance with the conditions stipulated under Rule 7(3) of the Companies (CSR Policy) Rules, 2014.

The provisions of CSR were not applicable to the Company in the previous FY 2022-23. Hence the set off from the CSR obligation for the FY 2023-24 did not arise.

(D) Monitoring and Reporting Mechanism

The progress of CSR initiatives and activities will be reported at the Board Meetings on a regular basis. The Board shall monitor the implementation of the CSR projects/programs/activities, including any ongoing project, if any, with the approved timelines and year wise allocation as per the CSR Policy and ensure compliance of the provisions related to CSR mentioned in the Companies Act, 2013 and the Rules made thereunder from time to time. The Board shall satisfy that the funds disbursed for CSR have been utilized for the purpose and in the manner as approved by it and Chief Financial Officer (CFO) will certify the same.

(E) Details of need and impact assessment, if any, for the projects undertaken by the company: Not Applicable

According to the CSR Policy of the Company, the Board may alter this plan at any time during the financial year, as deemed fit and necessary and on the reasonable justification for such alternation. The aforesaid plan is considered, amended and approved by the Board of Directors of the Company, from time to time.

For POCL Enterprises Limited

Sd/-

Aashish Kumar K Jain

Company Secretary & Finance Head

