



CSR ANNUAL ACTION PLAN FOR FY 2026-27

The Corporate Social Responsibility (“**CSR**”) Annual Action Plan for FY 2026–27, as recommended by the CSR Committee and approved by the Board of Directors of Gujarat Ambuja Exports Limited (“**the Company**”), is set out below.

1. LIST OF APPROVED CSR PROJECTS / PROGRAMMES

The CSR projects and programmes proposed to be undertaken during FY 2026–27 fall within the areas specified under Schedule VII of the Companies Act, 2013, as detailed in **Annexure–1**.

2. MANNER OF EXECUTION

The CSR projects/programmes shall be implemented:

- Directly by the Company, or
- Through eligible implementation agencies, in accordance with applicable CSR Rules.

3. MODALITIES OF UTILISATION OF FUNDS AND IMPLEMENTATION SCHEDULE

The modalities for utilisation of funds and the implementation schedules of CSR projects shall be:

- Determined and approved by the CSR Committee and/or the Board of Directors, from time to time,
- Based on the nature, scope, and requirements of each project/programme.

4. MONITORING AND REPORTING MECHANISM

Monitoring mechanisms shall vary depending on the nature of each project.

The Company will ensure continuous monitoring through:

- Stakeholder meetings
- Review of documentation
- Periodic reports



- Site visits, wherever necessary

Oversight shall be exercised by the CSR Committee to track progress and effectiveness.

5. IMPACT ASSESSMENT

Where applicable, impact assessments shall be carried out in accordance with:

Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014 (as amended), and Section 135 of the Companies Act, 2013.

6. CSR BUDGET

The Board of Directors of the Company, at its meeting held on 09th May, 2026, approved CSR funds amounting to Rs. 7.41 Crore for undertaking CSR projects and programmes for the financial year 2026-27

7. FLEXIBILITY OF THE PLAN

The Board may alter or modify this Annual Action Plan anytime during the financial year, based on the recommendations of the CSR Committee, and subject to compliance with the provisions of the Companies Act, 2013 and the Company's CSR Policy.



Annexure – 1

The Company proposes to undertake CSR activities in the following areas:

Healthcare Initiatives	Promoting health care including preventive health care, sanitation including safe drinking water, eradication of hunger, poverty, and malnutrition etc. Construction / Supporting hospitals, dispensaries, clinics; providing medical equipment (beds, ambulances, etc.), Mobile healthcare units for rural areas, Maternal and child healthcare initiatives, Drinking water projects (RO plants, hand pumps, pipelines), Nutrition programs for children and women
Education	Promoting education, including special education and employment enhancing vocation skills, especially among children, women, elderly and the differently abled. Supporting schools, including infrastructure, development (classrooms, toilets, etc.), Scholarships for students, Distribution of books, uniforms, digital devices; Teacher training and educational quality improvement initiatives, Smart classrooms / e-learning tools, vocational education programs.
Livelihood & Skill Development	Employment enhancing vocational skills and livelihood enhancement projects, especially among children, women, elderly and the differently abled.
Women Empowerment & Social Welfare	Promoting gender equality; empowering women through skill development programmes for women, setting up homes and hostels for women and orphans, Health & hygiene awareness (including menstrual hygiene), Financial literacy and Entrepreneurship training, Livelihood generation (tailoring, micro-enterprises).



	Setting up old age homes, day care centres and such other facilities for senior citizens; and measures for reducing inequalities faced by socially and economically backward groups. Livelihood support in rural/semi-urban areas, Basic infrastructure for underserved communities, Rural development initiatives, Poverty alleviation programs and Support to Self-help Groups.
Environmental Sustainability	Ensuring environmental sustainability, ecological balance, and protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water. Afforestation / plantation drives, Development and Maintenance of Gardens. Water Conservation & Management, Pollution Control & Waste Management, Sustainable Agriculture & Natural Resource Conservation.
Heritage, Culture & Sports	Protection of national heritage, art and culture including restoration of buildings and sites of historical importance, promotion and development of traditional arts and handicrafts. Promotion and development of Rural and National sports, including sports training and activities at the grassroots and National levels.
Community Development	Rural, slum, urban development projects and social and economic well-being of local populations near Plant Locations.
Other Activities	Miscellaneous expenditure relating to above activities and any other permissible activities under Schedule VII