ANNEXURE – B TO THE DIRECTORS' REPORT

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

1. Brief outline on CSR Policy of the Company:

The Company's Corporate Social Responsibility (CSR) Policy reflects its commitment to contributing meaningfully to society as a responsible corporate citizen. Rooted in the core values of quality, reliability and trust, the Policy provides a framework for undertaking socially beneficial initiatives aimed at the welfare and sustainable development of communities. It serves as a strategic roadmap for the Company's CSR activities and is aligned with its overall business objectives and values. The Policy is driven by the objective of creating a measurable, visible and lasting positive impact on the lives of disadvantaged and underserved sections of society through sustainable and inclusive development initiatives. The Company remains committed to addressing social needs through focused interventions, fostering community goodwill and ensuring compliance with the provisions of Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and Schedule VII thereto, as amended from time to time.

2. The Composition of the CSR Committee:

Pursuant to Section 135(9) of the Companies Act, 2013, as inserted by the Companies (Amendment) Act, 2020 with effect from 22 February 2021, a company whose CSR obligation does not exceed Rs.50 lakhs in a financial year is not required to constitute a Corporate Social Responsibility (CSR) Committee, and the functions of such Committee may be discharged by the Board of Directors. Accordingly, the Board of Directors, at its meeting held on 26 May 2023, dissolved the CSR Committee with effect from the said date. Since then, the functions and responsibilities of the CSR Committee have been discharged by the Board of Directors.

3. Web-link of the CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company:

The details of the CSR Committee are not available on the Company's website since the Committee was dissolved with effect from 26 May 2023 pursuant to Section 135(9) of the Companies Act, 2013, and the functions of the Committee are presently being discharged by the Board of Directors. The CSR Policy of the Company is available on its website and can be accessed at:

https://www.nagamills.com/semi%20pdf/6.%20Policies/6.%20COPRATE%20SOCIAL%20RESPONSIBILITY%20POLICY.pdf.

4. The details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014: Not Applicable.

5. (a) Average net profit of the company as per sub-section (5) of section 135. : **Rs. 10.63 Cr.**

(b) Two percent of average net profit of the company as per sub-section (5) of section 135. : **Rs. 0.21 Cr.**

(c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years. : **Nil.**

(d) Amount required to be set-off for the financial year, if any. [Excess Amount Spent over the obligation for the FY 2024-25, carried forward to FY 2025-26 (1st year of carry forward)]. : **Rs. 0.06 Cr.**

(e) Total CSR obligation for the financial year [(b)+(c)-(d)] : **Rs. 0.15 Cr.**

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project). : **Rs. 0.16 Cr.**

(b) Amount spent in Administrative Overheads. : **Nil.**

(c) Amount spent on Impact Assessment, if applicable. : **Not Applicable.**

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]. : **Rs. 0.16 Cr.**

(e) CSR Amount Spent or Unspent for the financial year:

Total Amount Spent for the financial year 2025-26 (Rs. In cr)	Amount Unspent (Rs. In cr)				
	Total Amount transferred to Unspent CSR Account as per Sec 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Sec 135(5)		
	Amount	Date of Tranfer	Name of Fund	Amount	Date of Tranfer
0.16	Nil		Nil		

(f) Excess Amount for set off, if any:

Sl.No	Particulars	Amount (Rs. in cr)
(i)	Two percentage of average net profit of the company as per section 135(5)	0.21
(ii)	Excess amount available for set-off from preceding financial years	0.06
(iii)	Amount required to be spent for FY 2025-26 after set-off [(i) – (ii)]	0.15
(iv)	Total amount spent during FY 2025-26	0.16
(v)	Excess amount spent during FY 2025-26 available for set-off in succeeding financial years [(iv) – (iii)]	0.01

7. Details of Unspent CSR Amount for the preceding three financial years: **Nil.**

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **No Capital assets have been created or acquired through CSR amount spent in the Financial year.**

9. Specify the reason(s), if the Company has failed to spend two per cent of the average Net Profit as per Section 135(5) of the Act: **Not Applicable.**

For and on Behalf of the Board of Directors

K.S.KAMALAKANNAN
Chairman and Managing Director
DIN: 01601589

Place: Dindigul
Date : 10.06.2026