

ANNEXURE – IV TO DIRECTORS' REPORT

1. A brief outline of the Company's Corporate Social Responsibility (CSR) policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.

Company operates CSR Policy in the areas education, healthcare, sanitation and hygiene. Arising from this the focus areas that have emerged are Education, Health care, Sustainable livelihood and espousing social causes. The projects shall be identified and adopted as per the activities included and amended from time to time in Schedule VII of the Companies Act, 2013. The company endeavors to make CSR a key business process for sustainable development.

The Corporate Responsibility Policy is disclosed on the Company's website <https://smruthiorganics.com/investor-relation/>.

2. The Composition of the CSR Committee

Name	Designation	Category	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Mr. Eaga Purushotham	Managing Director	Executive	2	2
Mr. Jayant Hari Ranade	Independent Director	Non-Executive	2	2
Dr. K. Ramaswamy	Independent Director	Non-Executive	2	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company

Composition of the CSR committee shared above and is available on the Company's website on <https://smruthiorganics.com/investor-relation/>

CSR policy - <https://smruthiorganics.com/investor-relation/>

CSR projects - https://smruthiorganics.com/investor-relation/#Investor_Relation_CSR

4. Provide 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, if applicable : Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

Sr. No.	Financial Year	Amount available for set-off from preceding financial years (in ₹)	Amount required to be setoff for the financial year, if any (in ₹)
-		Nil	Nil

6. Average Net Profit (loss) of the company as per section 135(5): ₹1663.94/- lakhs

7. (a) Two percent of average net profit of the Company as per section 135(5) : ₹ 33.27/- lakhs
 (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years : NIL
 (c) Amount required to be set off for the financial year, if any : NIL
 (d) Total CSR obligation for the financial year (7a+7b-7c) : ₹ 33.27/- lakhs

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (₹ in lakhs)	Amount Unspent (₹ in lakhs)				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount (₹ in lakhs)	Date of transfer	Name of the Fund	Amount	Date of transfer
26.36	6.91	27/04/2023 & 29/04/2023	--	NIL	--

(b) Details of CSR amount spent against ongoing projects for the financial year:

Sr. No.	Name of the Project	Item from the list of activities in schedule VII to the Act	Local area (Yes/No).	Location of the project		Amount spent for the project (in ₹).	Mode of implementation - Direct (Yes /No).	Mode of implementation - Through implementing agency	
				State	District			Name	CSR registration number
Nil									

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

S r. No.	Name of the Project	Item from the list of activities in schedule VII to the Act	Local area (Yes/No).	Location of the project		Amount spent for the project (₹ in lakhs)	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency	
				State	District			Name	CSR registration number
1	Travelling Exps to attend Int Karate Chanmpionship at Nepal	Promote sports	Yes	MH	Solapur	0.50	Yes	--	--
2	Z P School, Majarewadi	Promote Education & Sports	Yes	MH	Solapur	3.26	Yes	--	--
3	Burla Primary School Solapur	Promote Education	Yes	MH	Solapur	1.07	Yes	--	--
4	Basaveshwar Samajik Sanghatan	Community Development	Yes	MH	Solapur	0.11	Yes	--	--
5	Mohol Panchayat Samiti	Community Development	Yes	MH	Solapur	0.105	Yes	--	--
6	A. R. Burla Mahila Varishtha Mahavidyalaya	Promoting Education	Yes	MH	Solapur	3.59	Yes	--	--
7	Janabai Bitla Prashala,Vidi Gharkul	Promoting Education	Yes	MH	Solapur	1.30	Yes	--	--
8	Donation to a student	Promoting Education	Yes	MH	Solapur	0.29	Yes	--	--
9	Padmanagar Sanskuti Seva Krida Mandal	Community Development	Yes	MH	Solapur	1.00	Yes	--	--
10	Baburao Patil Vidyalyaya	Promoting Education	Yes	MH	Solapur	1.51	Yes	--	--
11	Naitik Signboard & Interior Works-Gopikabai Patil Vidyalyaya Computer Lab	Promoting Education	Yes	MH	Solapur	0.05	Yes	--	--
12	Akhand Harinam Sapthah -Meals distribution at Chincholi villager at Temple	Community Development	Yes	MH	Solapur	0.10	Yes	--	--
13	Anemia Project	Promoting Healthcare	Yes	MH	Solapur	2.59	Yes	--	--
14	Aganwadi School	Promoting Education	Yes	MH	Solapur	0.10	Yes	--	--
15	Laptop Donated to a Student	Promoting Education	Yes	MH	Solapur	0.30	Yes	--	--

Sr. No.	Name of the Project	Item from the list of activities in schedule VII to the Act	Local area (Yes/No).	Location of the project		Amount spent for the project (₹ in lakhs)	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency	
				State	District			Name	CSR registration number
16	B M Pulli Kanya Prashala	Promoting Education	Yes	MH	Solapur	1.19	Yes	--	--
17	Shree Siddheshwar Womens College of Engineering	Promoting Education	Yes	MH	Solapur	1.70	Yes	--	--
18	Gopikabai Patil Vidyalaya	Promoting Education	Yes	MH	Solapur	1.48	Yes	--	--
19	Rajiv Prathmik Shala	Promoting Education	Yes	MH	Solapur	1.85	Yes	--	--
20	Waluj Prashala	Promoting Education	Yes	MH	Solapur	1.05	Yes	--	--
21	Vidyaniketan Highschool	Promoting Education	Yes	MH	Solapur	0.01	Yes	--	--
22	Radium Sticker charges paid to Chandra Digital for preparation of Company name & Logo to display on Smart TV & School Benches	Promoting Education	Yes	MH	Solapur	0.06	Yes	--	--
23	Arun Prathmik Shala	Promoting Education	Yes	MH	Solapur	1.25	Yes	--	--
24	Sachin Wooden Furniture-Gopikabai Patil Vidyalaya Computer Lab Set-up	Promoting Education	Yes	MH	Solapur	0.18	Yes	--	--
25	L T Dasari Primary School	Promoting Education	Yes	MH	Solapur	1.63	Yes	--	--
Total						26.36			

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): ₹ 26.36/- lakhs

(g) Excess amount for set off, if any:

Sr. No.	Particular	(₹ in lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	33.27
(ii)	Total amount spent for the Financial Year	26.36
(iii)	Excess amount spent for the financial year [(ii)-(i)]	--
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	--
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	--

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sr. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135 (6) (₹ in lakhs)	Amount spent in the reporting Financial Year	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any			Amount remaining to be spent in succeeding financial years (₹ in lakhs)
				Name of the Fund	Amount	Date of transfer	
1.	FY 2021-22	20.13	Nil	Nil	Nil	Nil	20.13

- (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Sr. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project	Amount spent on the project in the reporting Financial Year	Cumulative amount spent at the end of reporting Financial Year	Status of the project - Completed / Ongoing
-	-	-	-	-	Nil	Nil	Nil	-

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details):
- (a) Date of creation or acquisition of the capital asset(s) : None
- (b) Amount of CSR spent for creation or acquisition of capital asset : NIL
- (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. : Not Applicable
- (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset) : Not Applicable
11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per Section 135(5) : Not Applicable

For & on behalf of the Board

Eaga Purushotham
Chairman & Managing Director
DIN:00033583

Place: Solapur
Date: 20th May, 2023