CSR ANNUAL ACTION PLAN – FY 2025-26

Accretion Pharmaceuticals Limited is committed to creating sustainable and measurable social impact through its Corporate Social Responsibility ("CSR") initiatives. The Company's CSR approach goes beyond statutory compliance and focuses on improving healthcare accessibility, affordability, and availability of quality healthcare. We aim to bridge the healthcare gap, promote preventive health, to improve healthcare infrastructure through strategic partnerships or contribution in various projects and to create sustainable and measurable social impact through healthcare interventions.

The Company's CSR programs are aligned with Schedule VII of the Companies Act, 2013 and are designed to improve healthcare accessibility, promote preventive healthcare, support public health infrastructure, and contribute toward healthier communities.

In pursuance of the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, Accretion Pharmaceuticals Limited undertakes Corporate Social Responsibility projects/ programmes. The CSR Annual Action Plan approved by the Board of Directors of the Company for FY 2025-26 is as follows:

CSR Activities	**Area as per Sch VII of the Act**	**Location**	**Appr. Amount in %**
Contribution towards a Clinic & Wellness Healthcare Centre	Promoting health care including preventive health care and sanitation	Gujarat	90% - 100%
To provide educational facilities -E-classrooms / Smart classrooms, Focusing on Digital education	Promoting education	Gujarat	2% - 5%

Note:

1. The above list of activities shall also include, exclude, modify such activities may be notified by the Ministry of Corporate Affairs from time to time.
2. The above list is broad based/ illustrative and must be interpreted liberally so as to capture the essence.
3. The Company may also undertake such other activities in the FY 2025-26 as it may consider appropriate with the approval of the CSR Committee and the Board.
4. Provided that every implementing agency, who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar.
5. Modalities of utilization of funds in 2025-26 will be as per the mechanism prescribed under CSR policy. It may be direct or through implementing agency.

Reporting Mechanism:

CSR Committee:
The CSR Committee oversees the implementation of the CSR policy of the Company in accordance with the requirements of Section 135 of the Companies Act. An Annual Report on CSR with such information and particulars as may be required by the Act shall be prepared by the management which shall be approved by the CSR Committee and such report shall be included in the Board's report annexed to the Financial Statements.

Board's Responsibility:
The Board will be responsible to ensure that the statutory requirements as may be prescribed from time to time under the Act and the CSR Rules are complied with. The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Managing Director or Chief Financial Officer or the person responsible for financial management of the Company shall certify to the effect. The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the financial year.

Details of need and impact assessment:
The Company does not have an average CSR obligation of ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years or CSR projects having outlays of one crore rupees or more, therefore details of need and impact assessment is not applicable.

Conclusion:
Through this comprehensive Annual Action Plan for FY 2025-26, Accretion Pharmaceuticals Limited reaffirms its role as a socially conscious leader in the pharmaceutical CDMO sector. By harmonizing statutory compliance with a deep, purpose-driven commitment to public wellness and environmental stewardship, the Company is poised to make a lasting, sustainable contribution together toward building healthier, more equitable, and resilient communities.