

# DIRECTORS' REPORT

## ANNEXURE – D

### ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 8 of the Companies (Corporate Social Responsibility) Policy Rules, 2014]

#### 1) Brief outline on CSR policy of the Company:

In compliance with the provisions of Section 135 of the Companies Act, 2013 and rules made thereunder, the Company has framed a CSR Policy which is uploaded on the website of the Company at <https://www.abdindia.com/investor-relations/corporate-social-responsibility/policies/>

The guidelines for the Corporate Social Responsibility are outlined in the Policy.

#### 2) Composition of the CSR Committee:

Sl. No.	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mrs. Resham Chhabria J Hemdev	Executive Director	1	1
2	Mr. Vivek Sett	Non-Executive - Independent Director	1	1
3	Mr. Maneck Navel Mulla	Non-Executive - Non Independent Director	1	1

#### 3) Web-link(s) where Composition of CSR Committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: <https://www.abdindia.com/investor-relations/corporate-social-responsibility/committee-member-details/>

#### 4) Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable: Not Applicable

(₹ in lakhs)

5)	(a) Average net profit of the company as per section 135(5)	1,878.19
	(b) Two percent of average net profit of the company as per section 135(5)	37.56
	(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	(133.99)
	(e) Total CSR obligation for the financial year (b + c – d).	(96.43)

6)	(a) Amount spent on CSR Projects:	
	• Ongoing Project	Nil
	• Other than Ongoing Project	INR 51.83
	(b) Amount spent in Administrative Overheads.	Nil
	(c) Amount spent on Impact Assessment, if applicable.	Nil
	(d) Total amount spent for the Financial Year [ (a) + (b) + (c) ]	INR 51.83

#### (e) CSR amount spent or unspent for the Financial Year 2023-24

(₹ in lakhs)

Total Amount Spent for the Financial Year (in ₹)	Amount Unspent (in ₹)				
	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	Date of transfer	Name of the Fund	Amount	Date of transfer
51.83	Nil	-	NA		

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**(f) Excess amount for set off, if any**

(₹ in lakhs)

Sl. No.	Particular	Amount
(i)	Two percent of average net profit of the company as per section 135(5)	37.56
(ii)	Total amount spent for the Financial Year	51.83
(iii)	Excess amount spent for the financial year ((ii)-(i))	14.27
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years ((iii)-(iv))	14.27

**7) Details of Unspent CSR amount for the preceding three financial years:**

(₹ in lakhs)

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under section 135 (6)	Balance amount in unspent CSR amount under section 135(6)	Amount spent in the Financial Year	Amount transferred to a fund as specified under Schedule VII as per section 135(5), if any		Amount remaining to be spent in succeeding financial years	Deficiency, if any
					Amount	Date of transfer		
1	2022-23	Nil	Nil	30.00	Nil	Nil	(119.72)	NA
2	2021-22	Nil	Nil	34.87	Nil	Nil	(123.30)	NA
3	2020-21	Nil	Nil	183.63	Nil	Nil	(136.75)	NA
<b>TOTAL</b>		<b>Nil</b>	<b>Nil</b>	<b>248.50</b>	<b>Nil</b>	<b>Nil</b>	<b>(379.77)</b>	<b>NA</b>

**8) Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:**

Not Applicable

If yes, enter the number of Capital assets created / acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
1	2	3	4	5	6		
					CSR Registration Number, if applicable	Name	Registered address
Not Applicable							

**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).**

Not Applicable.

For **Allied Blenders and Distillers Limited**

**Alok Gupta**  
Managing Director  
DIN: 02330045

**Arun Barik**  
Executive Director  
DIN:07130542