

ANNEXURE - 4 TO BOARD'S REPORT

Annual Report on CSR Activities
[Section 135 of the Companies Act, 2013 and Rule 8 of the Companies
(Corporate Social Responsibility Policy) Rules, 2014]

1. Brief outline on CSR Policy of the Company


The Corporate Social Responsibility (CSR) mandate under Section 135 is applicable to the Company. During FY 2024 – 25, the Company had pursued objectives in various avenues envisaged under Schedule VII of the Companies Act, 2013, the details which are described in clause 7 (c) of this report. We have also included the relevant Sustainability Development Goals (SDG) of the United Nations comparable to our CSR activities.

a. Healthcare

UNITED NATIONS SDG NO:3



In order to promote health care, the Company contributed by providing medical equipments and infrastructural facility as follows:

Sl. No.	Beneficiary Details	Particulars	Photo
1.	The Leprosy Trust (Manamadurai)	Provision of Anesthesia Workstation – Amount spent ₹ 5.88 Lakhs	

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Sl. No.	Beneficiary Details	Particulars	Photo
2.	Government Primary Health Centre in Mandaiyur Village	Provision of Labor Ward Gyno Table and other Medical Equipments (Total 40 Items) – Amount spent for these items ₹ 5.70 Lakhs	
3.	Government Primary Health Centre in Kodumbaloor (Near Neerpazhani Village)	Provision of Auto Clave Vertical Machine and other medical accessories (Total 51 Items) – Amount spent for these items ₹ 3.51 Lakhs	
4.	Mount Tabor Hospital, Mathur Village.	Strengthening the access road for ambulance movement – ₹ 6.04 Lakhs	

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b. Education

UNITED NATIONS SDG NO:4



**ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND
PROMOTE LIFELONG LEARNING OPPORTUNITIES FOR ALL**

The Company identified Government School near the location of the factory i.e., Mandaiyur Village, Pudukkottai District and contributed by way of constructing a classroom.

Sl. No.	Beneficiary Details	P articulars	Photo
1.	Government High School, Mandaiyur	Construction of Classroom – ₹ 16.02 Lakhs	 

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c. Rural Development activities – Clean Water and Sanitation

UNITED NATIONS SDG NO:6



**ENSURE AVAILABILITY AND SUSTAINABLE
MANAGEMENT OF WATER AND SANITATION FOR ALL**

During FY 2023 – 24, the Company undertook CSR activities on Water Pruning and sustainable water management. Though the activity does not pertain to FY 2024 – 25, the same has been provided to elucidate the company's commitment to UN's SDG.

Sl. No.	Beneficiary Details	Particulars	Photo
1.	Mathur Village	Provision of Solar Pump and provision of Storage tank	
2.	Mathur Village	Strengthening Lake Bund	


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d. Rural Development activities – Affordable and Clean Energy

UNITED NATIONS SDG NO:7



The Company under Sustainable and inclusive development, installed Lithium-Ion Secondary Battery Solar Power lights under Rural Development activity.

Sl. No.	Beneficiary Details	Particulars	Photo
1.	Mathur Village	Provision of Li Ion Secondary Battery Solar Power lights (30 Nos) – ₹ 8.76 Lakhs	

e. Contribution to war veterans

The Company being a Defense equipment manufacturer, contributed ₹ 3 Lakhs to the welfare of War veterans. The said contribution was made to War Veterans Headquarters Dakshin Bharat Area, Chennai.

2. Composition of CSR Committee

The CSR Committee has been constituted as under:

- Dr. Vijayamohan K Pillai - Chairman of the Committee
- Dr. G A Pathanjali - Member
- Mr. N P Sinha - Member
- Cmde Saroj Kumar Patel - Member
- Dr. R Subrahmaniya Sivam - Member

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.

<https://www.highenergy.co.in/wp-content/uploads/2025/05/CSR-Policy-1.pdf>

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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 (attach the report).
The Impact Assessment is applicable for those companies having average CSR obligation of ₹ 10/- Crore or more in pursuance of subsection (5) of section 135 of the Act. Hence, the Impact Assessment is **not applicable** to our Company.

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.

Sl. No.	Financial Year	Amount available for set – off from preceding financial years (₹ in lakhs)	Amount required to be set – off for the financial year, if any (₹ in Lakhs)
1.	2021 – 22	6.63	6.63
2.	2022 – 23	1.10	1.10
3.	2023 – 24	3.57	3.57

6. (a) Average net profit of the Company as per Section 135(5): ₹ 2,634.00 lakhs.
(b) Two percent of average net profit of the Company as per Section 135(5): ₹ 52.68 lakhs.
(c) Surplus arising out of the CSR Projects or Programs or Activities of the previous Financial Years: Nil
(d) Amount required to be set – off for the Financial Year, if any: 3.57 Lakhs
(e) Total CSR obligation for the Financial Year 2024 – 25 (6b+6c-6d): ₹ 49.11 lakhs
7. (a) CSR amount spent or unspent for the Financial Year 2024 – 25:

Total Amount spent for the FY 2024 – 25 (₹ 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	Date of transfer	Name of the Fund	Amount	Date of Transfer
50.17	Nil		Nil		

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

Sl. no.	Description	Beneficiary Details	Break up of Items	Actual Amount Spent (₹ in Lakhs)	Location	Mode of Implementation Direct (Yes/No)	Mode of Implementation Through	
							CSR Regn No	Name
1	Promoting Education	Govt School	Construction of Classroom	16.02	Mandaiyur Village	Yes	-	-
		TOTAL – A		16.02				
2	Promoting Health care	Leprosy Trust	Provision of Medical Equipments	5.88	Manamadurai	Yes		
		Govt. Primary Healthcare	Provision of Medical Equipments	5.70	Mandaiyur Village			
		Govt. Primary Healthcare	Provision of Medical Equipments	3.51	Kodumbaloor (NeerPazhani Village)			
		Mount Tabor Hospital	Infrastructure facilities	6.04	Mathur Village			
		TOTAL – B		21.13				

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Sl. no.	Description	Beneficiary Details	Break up of Items	Actual Amount Spent (₹ in Lakhs)	Location	Mode of Implementation Direct (Yes/No)	Mode of Implementation Through	
							CSR Regn No	Name
3	War Veterans	Contribution for War Veterans welfare	Contribution to the welfare fund	3.00	Chennai	Yes		
		TOTAL – C		3.00				
4	Rural development activities	Mathur Panchayat	Provision of Solar Powered Street Lights	8.76	Mathur Village	Yes		
			Construction of Platform to strengthen Lake Bund	1.26				
		TOTAL – D		10.02				
GRAND TOTAL (A+B+C+D)				50.17				

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Not Applicable

(f) Total amount spent for the Financial Year FY 2024 – 25 (7b+7c+7d+7e): ₹ 50.17 lakhs

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

Sl. No.	Particular	Amount (₹ in Lakhs)
(i)	Two percent of average net profit of the Company as per Section 135 (5)	49.11
(ii)	Total amount spent for the Financial Year	50.17
(iii)	Excess amount spent for the Financial Year [(ii) – (i)]	1.06
(iv)	Surplus arising out of the CSR Projects or programs or activities of the previous financial years, if any	-
(v)	Amount available for set – off in succeeding financial years [(iii) – (iv)]	1.06

8. (a) Details of Unspent CSR amount for the preceding three Financial Years: Nil.

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

9. 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): Refer Sl. No 7(c) of this Report.

10. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per Section 135(5): Not Applicable.

Place : Chennai
Date : 10.05.2025

Sd/-
Dr. G.A. Pathanjali
Managing Director
(DIN: 05297665)

Sd/-
Dr. Vijayamohanan K Pillai
Chairman - CSR Committee
(DIN: 07308120)