ANNEXURE – 5 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 2025 – 26, 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 & Well Being

UNITED NATIONS SDG NO:3



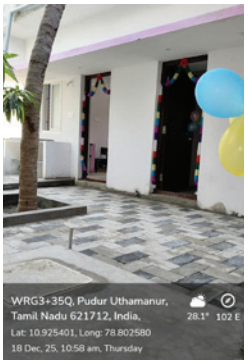
In order to promote health care, the Company contributed by providing medical equipments and infrastructural facility as follows:

Sl. No.	Beneficiary Details	Particulars	Photo
1.	Govt Primary Health Centre, Kalamavur Village, Pudukkottai District	Provision of RO Water facility, Crash Guard, Stretcher, Doctor Table and Examination table – Amount spent ₹ 2.34 Lakhs.	  

ANNEXURE – 5 TO BOARD'S REPORT

Sl. No.	Beneficiary Details	Particulars	Photo
2.	Govt. Primary Health Centre, Mandaiyur Village, Pudukkottai District	Provision of Medical Equipments and construction of Ramp for Wheel chair movement and Wash Basin at OP Unit– Amount spent ₹ 2.39 Lakhs.	 
3.	Govt Primary Health Centre, NeerPazhani Village, Pudukkottai District	Provision of RO Water facility, Medical Equipments and shed with flooring at the entrance for patient waiting area – Amount spent ₹ 4.77 Lakhs.	 

ANNEXURE – 5 TO BOARD'S REPORT

Sl. No.	Beneficiary Details	Particulars	Photo
4.	Old Age home - Pudur, Uthamanur Village, Trichy District	Providing infrastructure facilities to nearby old age home – Amount spent ₹ 3.04 Lakhs.	 
5.	Govt. Secondary Health Centre, Mathur Village, Pudukkottai District	Construction of shed at the entrance for patient waiting area – Amount spent ₹ 0.88 Lakhs.	

b. Education

UNITED NATIONS SDG NO:4



ANNEXURE – 5 TO BOARD'S REPORT

The Company identified education institutions that are located near the factory and provided Computers and Infrastructure facilities to enhance the quality of education.

Sl. No.	Beneficiary Details	Particulars	Photo
1.	Seshasayee Educational Society, Trichy District	Establishment of English Communication Lab with computers, server and provision of RO water facility – Amount spent ₹ 6.33 Lakhs.	  
2.	Govt. Higher Secondary School, Aavoor Village, Pudukkottai District	Provision of Classroom Tables and Chairs (25 Nos. each) and Construction of Toilets for Girls - Amount spent ₹ 4.59 Lakhs.	  
3.	Govt. Higher Secondary School, Mathur Village, Pudukkottai District	Provision of shed for Students study purpose - Amount spent ₹ 5.28 Lakhs.	

ANNEXURE – 5 TO BOARD'S REPORT

(c) Rural Development activities – Clean Water and Sanitation

UNITED NATIONS SDG NO:6



During FY 2025 – 26, the Company undertook CSR activities on providing potable drinking water to nearby villages which does not require electricity to purify the water. Thus, this project is a sustainable method of providing clean water to common public.

Sl. No.	Beneficiary Details	Particulars	Photo
1.	Mathur Village, Pudukkottai District	Provision of Water Purifyer machines to the following five (5) locations at Mathur: (a) Anna Nagar (b) Chidambaram Nagar (c) Kainankarai (d) Mathur Village Panchayat (e) Rasipuram Amount spent ₹ 12.58 Lakhs.	 

ANNEXURE – 5 TO BOARD'S REPORT

(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, Pudukkottai District	Provision of Li Ion Secondary Battery Solar Power Street lights (22 Nos) - Amount spent ₹ 3.34 Lakhs	  

(e) Tree plantation for increased green cover

UNITED NATIONS SDG NO:13



The Company undertook the activity of planting trees during FY 2025 – 26 as an effort to increase the green cover near the factory location.

Sl. No.	Beneficiary Details	Particulars	Photo
1.	Mathur Village, Pudukkottai District	Tree plantation activities - Amount spent ₹ 3.73 Lakhs.	  Rural Development Activities - Tree Plantation Activities

ANNEXURE – 5 TO BOARD'S REPORT

(f) 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. Vijayamohanan K Pillai	-	Chairman of the Committee
Dr. G A Pathanjali	-	Member
Mr. N P Sinha	-	Member (upto 31.01.2026)
Cmde Saroj Kumar Patel (Retd.)	-	Member
Dr. R Subrahmaniya Sivam	-	Member

Effective from 01.04.2026, the CSR Committee has been reconstituted as follows:

Dr. Vijayamohanan K Pillai	-	Chairman of the Committee
Dr. G A Pathanjali	-	Member
Cmde Saroj Kumar Patel (Retd.)	-	Member
Dr. R Subrahmaniya Sivam	-	Member
Mr. C V Ramana	-	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

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 ₹ Ten Crore or more in pursuance of subsection (5) of section 135 of the Act. Hence, the Impact Assessment is **not applicable** to our Company.

ANNEXURE – 5 TO BOARD'S REPORT

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.	2022 – 23	1.10	1.10
2.	2023 – 24	3.57	3.57
3.	2024 – 25	1.06	1.06

6. (a) Average net profit of the Company as per Section 135(5): ₹ 2,538.37 lakhs.

   (b) Two percent of average net profit of the Company as per Section 135(5): ₹ 50.77 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: 1.06 Lakhs

   (e) Total CSR obligation for the Financial Year 2025-26 (6b+6c-6d): ₹ 49.71 lakhs

7. (a) CSR amount spent or unspent for the Financial Year 2025-26:

Total Amount spent for the FY 2025 – 26 (₹ 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
52.27	Nil		Nil		

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

ANNEXURE – 5 TO BOARD'S REPORT

(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 IMPLE-MENTATION DIRECT (YES/NO)	MODE OF IMPLEMENTATION THROUGH	
							CSR Regn No	Name
1	Promoting Education	Seshasayee Educational Society	Establishment of English Communication Lab with computers, server & RO Water facility	6.33	Trichy	Yes	-	-
		Govt Higher Secondary School	Classroom Tables and Chairs & Construction of Toilets for Girls	4.59	Aavoor Village		-	-
		Govt Higher Secondary School	Construction of shed for Students study purpose	5.28	Mathur Village		-	-
		TOTAL – A		**16.20**				
2	Promoting Health care & Well being	Govt. Primary Health Centre	RO Water facility, Crash Cart, Stretcher, Doctor Table and Examination Table	2.34	Kalamavur Village	Yes	-	-
		Govt. Primary Health Centre	Provision of Medical Equipments & Construction of Ramp for Wheel chair movement & wash basin at OP Unit	2.39	Mandaiyur Village		-	-
		Govt. Primary Health Centre	Provision of Medical Equipments, RO water facility & shed with flooring at the entrance for patient waiting area	4.77	Neer Pazhani Village		-	-
		Govt. Secondary Health Centre	Construction of shed at the entrance for paitent waiting area	0.88	Mathur Village		-	-
		TOTAL – B		**10.38**				
3	War Veterans	Contribution for War Veterans welfare	Contribution to the War Veterans welfare fund	3.00	Chennai	Yes		
		TOTAL – C		**3.00**				

ANNEXURE – 5 TO BOARD'S REPORT

SL. NO.	DESCRIPTION	BENEFICIARY DETAILS	BREAK UP OF ITEMS	ACTUAL AMOUNT SPENT (₹ IN LAKHS)	LOCATION	MODE OF IMPLE-MENTATION DIRECT (YES/NO)	MODE OF IMPLEMENTATION THROUGH	
							CSR Regn No	Name
4	Rural development activities	Mathur Panchayat	Provision of Solar Power Street Lights	3.34	Mathur Village	Yes	-	-
			Provision of Water Purifier machines for 5 locations at Mathur Village	12.58	Mathur Village			
			Tree Plantation activities	3.73	Mathur Village			
		Old Age Home	Providing of Infrastructure facilities to old age home	3.04	Pudhur Uthamanur Village			
		TOTAL – D		22.69				
GRAND TOTAL				52.27				

(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 2025-26 (7b+7c+7d+7e): ₹ 52.27 lakhs

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

Sl. No.	Particular	Amount (₹ in Lakhs)
(i)	Two percent of average net profit of the Company as per Section 135 (5)	50.77
(ii)	Total amount spent for the Financial Year	52.27
(iii)	Excess amount spent for the Financial Year [(ii) – (i)]	1.50
(iv)	Excess amount spent in the previous year brought forward	1.06
(v)	Surplus arising out of the CSR Projects or programs or activities of the previous financial years, if any	-
(vi)	Amount available for set – off in succeeding financial years [(iii) + (iv) – (vi)]	2.56

ANNEXURE – 5 TO BOARD'S REPORT

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**

	Sd/-	Sd/-
	Dr. G.A. Pathanjali	**Dr. Vijayamohanan K Pillai**
Place : Chennai	Managing Director	Chairman – CSR Committee
Date : 12th May, 2026	(DIN: 05297665)	(DIN: 07308120)