

CSR ANNUAL ACTION PLAN: FY 2026-27

Aye Finance Limited (the ‘Company’) has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2026-27 pursuant to provisions of Section 135 of the Companies Act, 2013 (‘Act’) read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and CSR Policy of the Company.

As specified in rule 5, for sub-rule (2) the annual action plan is in pursuance of Company’s CSR policy and details the following:

- a) The list of CSR projects or programs to be undertaken in areas or subjects specified in Schedule VII of the Act
- b) The manner of execution of such projects or programmes
- c) Modalities of fund utilization and Implementation Schedule
- d) Monitoring & reporting mechanism for projects
- e) Details of need and impact assessment

S. N.	NAME OF THE PROJECT	ACTIVITY UNDER SCHEDULE - VII	MODE OF IMPLEMENTATION
1.	Dairy Cluster Plan – Providing healthcare support	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	Through Foundation for Advancement of Micro Enterprises (“FAME”). <i>Wholly owned Subsidiary of the Company. (A ‘Not for Profit’ arm)</i>
2	Agra Footwear Cluster Plan – providing skilling and livelihood opportunities to the women shoe artisans of Agra		
3	Sports Goods Cluster Plan –Upskills of women job workers of sports cluster and enhancing their incomes		
4.	Development Initiatives for Women Association (DIWA) Savouries Cluster Plan – training women belonging to marginalised communities on manufacturing savories and supporting them set up their own enterprise		
5	Pilot Cluster Plan in Eastern region – Promote Goat Breed and Fishery along with their Growth Program	(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund setup by the Central Government for rejuvenation of river Ganga;	

MODALITIES OF FUND UTILIZATION & IMPLEMENTATION SCHEDULE:

- The funds will be directly disbursed to FAME as per mutually agreed disbursement schedule, ensuring requisite approvals.
- All CSR Initiatives will be implemented as per the mutually agreed timelines with FAME.

MONITORING & REPORTING MECHANISM FOR PROJECTS

- The Company will continue to monitor project implementation and performance of the FAME on periodic basis in the CSR Committee Meeting
- The Company to ensure that the FAME submit project and fund utilization reports with necessary supporting documents periodically.

IMPACT ASSESSMENT**Not Applicable.**

[As per the Rule 8(3)(a) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended), Company does not have an average CSR obligation of INR 10 Crore or more in the three immediately preceding financial years.]