Medi Assist

MEDI ASSIST HEALTHCARE SERVICES LIMITED
CSR ANNUAL ACTION PLAN & EXPENDITURE FOR FY 2026-27

Medi Assist Healthcare Services Limited ('the Company') has formulated this CSR Annual Action Plan for undertaking CSR activities from the Company during the financial year 2026-27 pursuant to the provisions of Section 135 read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and the CSR Policy of the Company, which sets the target to make contribution in areas or subjects, specified in the Company's CSR Policy read with Schedule VII of the Companies Act, 2013. Based on the recommendation of the CSR committee, the Board of Directors of the Company have approved the Annual Action Plan on May 09, 2026.

(a) Focus areas for FY 2026-27 for CSR spend

- Women's health - healthcare services to low income communities
- Wellness & Preventive Healthcare for the needy
- Special focus on educating underprivileged Children
- Higher education or job oriented skilled training programme
- Involvement of employees (MAvens) in CSR Activities

(b) Overall CSR Plan and Expenditure for Medi Assist Group for FY 2026-27

(Amount in Rs.)

Sl. No.	Particulars	MAHS	MAITPA	Total (Group Level)
1	Total CSR spend for the financial year 2025-26 (Previous year)	48,47,243	1,48,31,720	**1,96,78,963**
2	Total CSR spend utilisation for the financial year 2025-26 (Previous year)	48,47,243	1,48,31,720	**1,96,78,963**
3	Profit for the year as per Section 198: 2025-26	69,55,29,640	27,84,01,950	
	2024-25	45,42,66,833	63,03,53,943	
	2023-24	29,39,22,276	52,34,19,236	
4	The average net profit of the Company for the preceding three financial years	48,12,39,583	47,73,91,710	
5	Two percent of average net profit of the company as per section 135(5)	96,24,792	95,47,834	**1,91,72,626**
6	Surplus arising out of the CSR projects or programmes or activities of the previous financial years	0.00	0.00	
7	Amount required to be set off in this financial year, if any	0.00	0.00	
	Total CSR obligation for the financial year 2026-27	**96,24,792**	**95,47,834**	**1,91,72,626**

(c) Proposed CSR Plan for Medi Assist Group for FY 2026-27

Projects	Recommended Option	Expenditure (in Rs.)	Entity	Recommended allocation for CSR expenditure
Education, Nutrition, Healthcare and Family care	Parikrma Humanity Foundation	**50,00,000**	MAHS	An amount of Rs. 50,00,000 from the total CSR obligation of Rs. 96,25,000 of MAHS for FY27
Skilled Training Programme	Unnati Foundation	**46,25,000**		An amount of Rs. 46,25,000 from the total CSR obligation of Rs. 96,25,000 of MAHS for FY27
Education, Nutrition, Healthcare and Family care	Parikrma Humanity Foundation	**35,00,000**	MAITPA	An amount of Rs. 35,00,000 from the total CSR obligation of Rs. 95,48,000 of MAITPA for FY27
Skilled Training Programme	Unnati Foundation	**60,48,000**		An amount of Rs. 60,48,000 from the total CSR obligation of Rs. 95,48,000 of MAITPA for FY27
	Total	**1,91,73,000**		

About Parikrma Humanity Foundation ("Parikrma")

Medi Assist Group (Medi Assist Healthcare Services Limited and Medi Assist Insurance TPA Private Limited) sponsored Parikrma's 'Circle of Life' program for a girl child, which includes the annual cost of providing 100 girl children of grade 3, 4 & 5 and 30 children of grade 6 & 32 children of grade 8 with quality education, robust nutrition, comprehensive healthcare and a family care programme. This programme is spread across the 4 schools run by Parikrma in Bangalore and the focus is on education and overall development of underprivileged girls.

About Unnati Foundation ('Unnati')

Unnati program was started in the year 2003. They started SGBS Unnati Foundation (section 8 company), which was formed in 2011, to scale up the operations. Today, it has a total of 48 centres across the country. They created a history by becoming the first NGO to be registered on NSE and BSE on 13th Dec 2023.

The Foundation runs the following three skilled training programmes:

(i) Unnati Program: They conduct training programs for youth aged between 18-25, who are either underprivileged, or do not possess the skills for a job. They guarantee job placements with social securities, ESI, PF and Gratuity. It is a 35-day skill development program covering over 300 hours of training including blended learning via mobile app, with guaranteed job at the end of the training.

(ii) UNXT by Unnati: UNXT is a 200 hour (33 days) job-oriented training program, including blended learning via mobile app , provided free of cost to the youth in final year graduation, in government colleges. It facilitates Career Readiness program.

(iii) **SUGAM - Spark Unnati Grassroot Accelerator Mission:** SUGAM is a grassroot entrepreneurship accelerator working to bridge the rural-urban economic divide by helping non-urban women to develop scalable, replicable, and locally impactful businesses. SUGAM training program is designed as a seven-day residential program. This program is meticulously crafted to equip rural women entrepreneurs with a comprehensive set of life and business skills essential for their success. In collaboration with National Rural Livelihoods Mission (NRLM) and other grassroot organisation who provide us women entrepreneur for training.

In addition, Unnati has created an industry-specific program in partnership with Medi Assist

UNXT Program & Medi Assist - Empowering Youth with Employability Skills:

The said program focuses on developing key employability skills such as communication, problem-solving, workplace behaviour, and self-confidence attributes that are often not covered by traditional education but are essential for securing and sustaining a job. It enhances employability among final-year students in government colleges and ITIs, especially in rural and underdeveloped geography.

Objectives of the program:

1. Enhance employability skills among youth from underprivileged backgrounds and studying in Government institutions.
2. Bridge the skill gap and increase workforce readiness.
3. Promote ethical practices among future professionals.

UNXT empowers students with real-world skills and opportunities, helping them step confidently into the workforce. Its impact has been recognized by multiple government bodies.

The program is delivered in collaboration with State Governments by signing MOUs with their Collegiate Education Departments (BA, B.com, BSC etc) and technical education and employment and training covering ITIs and Polytechnics. They extend the training to Nursing, B Pharm graduates and in some cases to Engineering graduates also.

(d) The details of CSR expenditure by the Company is as below:

Sr. No.	List of CSR Projects	Name & Location of the Project	Areas / Subjects specified in Schedule VII of the Companies Act, 2013	Manner of Execution	Implementation Schedule	Amount (In Rs.)
1	Education, Nutrition, Healthcare and Family care	Parikrma Humanity Foundation Location: Bangalore	Clause (ii) of Schedule VII	Parikrma Humanity Foundation (Indirect – Through Implementing Agency) *(CSR registration number – CSR00000519)*	On or before 31st March, 2027	50,00,000
2	Skilled Training Programme	Unnati Foundation	Clause (i) of Schedule VII	Unnati Foundation (Indirect - Through Implementing Agency)	On or before 31st March, 2027	46,25,000
TOTAL						**96,25,000**

(e) Modalities of utilization of funds for the projects or programmes

The CSR expenditure, fixed in accordance with the provisions of the Companies Act, 2013, Rules framed thereunder and the CSR Policy framed by the Company will be spent on CSR activities approved by the Board on the recommendation of the CSR Committee. The CSR expenditure shall not be less than 2% of the average net profits of the Company for the three immediately preceding financial years.

The Company shall disburse the funds through implementing agency. The funds will be disbursed in phases/in tranches depending on the nature of the requirement. The Company shall keep and maintain all the required documents/information evidencing the CSR spend.

(f) Monitoring and Reporting Mechanism

The implementing agency(s) shall submit the fund utilisation reports and progress reports of the sponsored project to the Company Secretary who shall present it to the CSR Committee.

The CSR Committee shall monitor the implementation of the CSR projects/ programs/activities, including any ongoing project, if any, with the approved timelines, if any as per the CSR Policy and ensure compliance of the provisions related to CSR mentioned in the Companies Act, 2013 and the Rules made thereunder from time to time.

The CSR Committee shall report to the Board of Directors of the Company, the status of the CSR projects/activities undertaken by the Company and the amount spent thereon, as per the CSR policy of the Company. The Chief Financial Officer will certify the fund utilisation of the projects. The Board shall satisfy that the funds disbursed for CSR have been utilized for the purpose and in the manner as approved by it.

The CSR Committee with due approval of the Board of Directors of the Company may alter this plan at any time during the financial year based on reasonable justification to the effect.

(g) Details of need and impact assessment, if any, for the projects undertaken by the company.

Since the average CSR obligation in the three immediately preceding financial years is less than INR 10 Crores, the provisions relating to the impact assessment under sub-rule 3 of Rule 8 are not applicable to the Company.

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