ANNUAL REPORT ON CSR PURSUANT TO RULE 8 OF
COMPANIES (CORPORATE SOCIAL RESPONSIBILITY POLICY) RULES, 2014

1. **Brief outline on CSR Policy of the Company:**

   In adherence to Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors, in its meeting held on September 26, 2023, approved a CSR Policy for the Company.

   This policy, rooted in the philosophy of giving back to the community and participating in philanthropic causes, has been firmly established as a core business goal of the Company. Through innovative ideas and products, particularly water purifiers, the Company is committed to promoting healthy living and delivering positive social value.

2. **Composition of CSR Committee:**

   The CSR spend/obligation for the financial year 2025-26 does not exceed INR 50 Lakhs; hence, the requirement to form a CSR Committee with two or more directors is not applicable.

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:**

   a) CSR Committee: NA
   b) CSR Policy: https://www.aosmithindia.com/wp-content/uploads/2024/09/AOSmith-India_CSR-Policy_09_12024.pdf
   c) CSR projects approved by the Board: https://www.aosmithindia.com/csr-projects/

4. **Provide the 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: NA**

5. a) Average net profit of the Company as per sub-section (5) of Section 135: **INR 1,17,25,358**

   b) 2% of average net profit of the company as per sub-section (5) of Section 135: **INR 234,507**
   c) Surplus arising out of the CSR projects/ programmes / activities of the previous financial years: **NA**
   d) Amount required to be set off for the financial year, if any: **Nil**
   e) Total CSR obligation for the financial year [(b)+(c)-(d)]: **INR 234,507**

6. a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): **INR 234,507**

b) Amount spent in Administrative Overheads: **Nil**

c) Amount spent on Impact Assessment, if applicable: **NA**

d) Total amount spent for the Financial Year [(a)+(b)+(c)]: **INR 234,507**

e) CSR amount spent or unspent for the Financial Year: Please refer to the table below.

Total Amount Spent for the Financial Year (in INR)	Amount Unspent (in INR)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of Section 135		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of Section 135		
	Amount	Date of Transfer	Name of the Fund	Amount (INR)	Date of Transfer
234,507	Nil	NA	NA	NA	NA

f) Excess amount for set off, if any**: Nil**

7. **Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years: NA**

8. **Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No**

9. **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of Section 135: NA**