

ANNEXURE "B" TO THE DIRECTORS' REPORT

THE ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES FOR THE FINANCIAL YEAR 2024-25

1. A brief outline on CSR Policy of the company:

Our comprehensive CSR framework operates under the strategic guidance of a robust policy structure, with dedicated oversight provided by the CSR Committee. This Committee has been duly constituted and formally approved by the Board of Directors in full compliance with Section 135 of the Companies Act, 2013. The detailed CSR policy is available for stakeholder reference on the Company's official website.

Anchored by our fundamental commitment to sustainable social impact, the Company continues to demonstrate excellence in corporate citizenship. During the reporting period, we have strengthened our community engagement initiatives, reinforcing our dedication to meaningful social transformation through strategic interventions and measurable outcomes.

2. The Composition of the CSR Committee:

Name	Designation	Executive/Non-Executive/Independent	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Mr. Vijay Gupta	Chairman	Executive Director	1	1
Mr. Jaybindra Thakur	Member	Independent Director	1	1
Mr. Navneet Agrawal	Member	Non-Executive Director	1	1

3. The web-link the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.

Composition of CSR Committee	https://berryalloys.com/
CSR Policy	https://berryalloys.com/
CSR Projects as approved by the Board	https://berryalloys.com/

4. 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.: Not Applicable

5.

5(a)	Average net profit of the company as per sub-section (5) of section 135	₹ 13012.71 Lakhs
5(b)	Two percent of average net profit of the company as per sub-section (5) of section 135	₹ 260.25 Lakhs
5(c)	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years	NIL
5(d)	Amount required to be set off for the financial year, if any:	NIL
5(e)	Total CSR obligation for the financial year (5b+5c-5d):	₹ 260.25 Lakhs

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): ₹ 262.00 Lakhs

(b) Amount spent on Administrative Overheads: Nil

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

(d) Total amount spent for the Financial Year (6a+6b+6c): ₹ 262.00 Lakhs

(e) CSR amount spent or unspent for the Financial Year:

Sl. No.	(2)	Amount Unspent (Rs. In Lakh)				
		Amount transferred to Unspent CSR Account under Section 135(6) (₹ in Lakhs)		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of Section 135(5)		
Total Amount Spent for the Financial Year. (Rs.in lakhs)	Amount (₹ in Lakhs)	Date of transfer	Name of the Fund	Amount (₹ in Lakhs)	Date of transfer	
1. ₹ 262.00 Lakhs	NA	NA	NA	NA	NA	



Regd. Office : 21A, Shakespeare Sarani, Shakespeare Court, 5th Floor, Kolkata -700017 Tel: +91 33 40112525

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Visakhapatnam Office : Siri Avenue, Latha Hospital Lane, Visakhapatnam - 530 003, Tel: +91 891 2514800

CIN No. : U27310WB2006PLC145016 e-mail : com@berryalloys.in web : www.berryalloys.com

CIN No. : U24104WB2006PLC145018

(e) Excess amount for set off, if any

Sl. No.	Particulars	Amount (₹ in Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	₹ 260.25
(ii)	Total amount spent for the financial year	₹ 262.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	₹ 1.74
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-----
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	₹ 1.74

7. Details of Unspent CSR amount for the preceding three financial years:

(1) Sl. No.	(2) Preceding Financial Year	(3) Amount transferred to Unspent CSR Account under Section 135(6) (₹ in Lakhs)	(4) Balance Amount in Unspent CSR Account under sub- section (6) of section 135 (Rs. In Lakhs)	(5) Amount spent in the reporting Financial Year (₹ in Lakhs)	(6)		(7) Amount remaining to be spent in succeeding financial years (₹ in Lakhs)	(8) Deficiency, if any
					Amount (₹ in Lakhs)	Date of transfer		
1	FY 2023-24				NIL			
2	FY 2022-23				NIL			
3	FY 2021-22				NIL			

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the

Financial Year: **No**

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **Not Applicable**

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
				NA			

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

Date: 03.09.2025
Place: Kolkata



Vijay Gupta
(Chairman CSR Committee)
(DIN: 00246112)

Jaybinder
Jaybindra Thakur
(Member)
(DIN: 05284750)

ANNEXURE "E" TO THE DIRECTORS' REPORT OF BERRY ALLOYS LIMITED

Information pursuant to Section 134(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014.

A) CONSERVATION OF ENERGY:

(i)	The steps taken or impact on conservation of energy;	<p>The Company has implemented comprehensive energy conservation strategies to minimize greenhouse gas emissions and align with sustainable practices. Key initiatives include:</p> <ul style="list-style-type: none"> Deployment of LED lighting systems across all office premises and manufacturing facilities to reduce electricity consumption. Ongoing transition toward renewable energy sources with planned solar power installations at manufacturing unit.
(ii)	The steps taken by the company for utilizing alternate sources of energy;	<p>The Company has made significant progress in adopting renewable energy solutions:</p> <ul style="list-style-type: none"> Successfully commissioned rooftop solar PV panel system at the manufacturing unit at Bobbili, Andhra Pradesh, which is operating effectively and contributing to the facility's energy requirements. Executed agreements for the establishment of rooftop solar PV panel system at the manufacturing unit at Bobbili, Andhra Pradesh, representing a substantial commitment to renewable energy generation. <p>These initiatives demonstrate the Company's dedication to environmental stewardship while reducing operational costs through sustainable energy practices.</p>
(iii)	The capital investment on energy conservation equipment's;	NIL

B) TECHNOLOGY ABSORPTION:

(i)	The efforts made towards technology absorption;	<p>a. Installed advanced data management system to capture real-time tap operations and critical parameters. These tools help in improving quality; increasing throughput and energy performance; reducing material consumption and costs.</p> <p>b. Installed PLC-Based Operations with weighment Integration ensuring precision and traceability of raw-materials.</p> <p>c. Induction of contemporary technologies and continuous improvement across businesses, towards reducing process variability, cycle time and wastages while enhancing manufacturing flexibility, productivity and capability across Businesses.</p>
(ii)	The benefits derived like product improvement, cost reduction, product development or import substitution;	<p>Benefits derived:</p> <p>I. Cycle time reduction and productivity enhancement</p> <p>II. High class quality products</p> <p>III. Addressing market specific end-use applications</p> <p>IV. Conservation of resources and improved efficiencies</p>

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(iii)	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	The Company did not import any technology and the plant operates on indigenous technology.
	(a) the details of technology imported;	Not Applicable
	(b) the year of import;	Not Applicable
	(c) whether the technology been fully absorbed;	Not Applicable
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	Not Applicable
(iv)	The expenditure incurred on Research and Development.	The Company has not carried out any Research and Development activities.

C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Foreign Exchange earnings during the year 2024-25 are given in Note No. 24.2 to the Financial Statement.

The Foreign Exchange outgoes during the year 2024-25 are Rs. 70,735.76 Lakhs.

For and on behalf of the Board of Directors



Place: Kolkata
Date: 03.09.2025

Vijay Gupta
Whole Time Director
(DIN: 00246112)

Jaybindra Thakur
Director
(DIN: 05284750)