

INDEPENDENT CSR IMPACT ASSESSMENT REPORT

SARDA ENERGY & MINERALS LIMITED

Financial Year 2025–26 | April 2025 – March 2026
₹14.79 crore invested · 134 CSR Activities · 6,07,684+ Beneficiaries



SEML Plant, Industrial Growth Centre, Siltara, Raipur, Chhattisgarh

Assessment Period
April 2025 – March 2026

Assessed By
Pragati Prayas Samajik Sewa Sanstha

Statutory Compliance
Rule 8(3)(a), CSR Rules 2021

Declaration of Independence

This report has been prepared by Pragati Prayas Samajik Sewa Sanstha (PPSSS), an independent assessment agency with no financial, organisational, or familial relationship with SEML or any partner organisation, pursuant to Rule 8(3)(a) of the Companies (CSR Policy) Amendment Rules, 2021 [GSR 40(E) dated 22.01.2021]. All findings, conclusions, and recommendations represent the independent professional judgment of the PPSSS assessment team and comply with SEML's CSR Policy, Section 135 of the Companies Act, 2013, and associated statutory rules.

Signatory	Designation	Signature & Date
Ram Narendra	Secretary, PPSSS	Signature: _____ Date: _____
Sandeep Roy	Vice President, PPSSS	Signature: _____ Date: _____
SEML, Received By	Name & Designation: _____	Date: _____ Official Seal

List of Abbreviations

Abbreviation	Full Form	Abbreviation	Full Form
BMT	Bone Marrow Transplant	IDYMF	Indian Dream Youth Mission Foundation
PPSSS	Pragati Prayas Samajik Sewa Sanstha	OPD	Out-Patient Department
CG	Chhattisgarh	IPD	In-Patient Department
SDG	Sustainable Development Goal (UN)	CGTET	Chhattisgarh Teacher Eligibility Test
CSR	Corporate Social Responsibility	ACLS	Advanced Cardiac Life Support
SEML	Sarda Energy & Minerals Limited	Kutir	Community-run learning centre (Parivaar model)
EMRS	Eklavya Model Residential School	SAATHI	Standardised Assessment of Academic and Teaching in Holistic Interventions (framework used by Sankalp)
SROI	Social Return on Investment	AI	Artificial Intelligence
FY	Financial Year	STEM	Science, Technology, Engineering, Mathematics
VMRF	Vedanta Medical Research Foundation	NGO	Non-Governmental Organisation
JNV	Jawahar Navodaya Vidyalaya	MIS	Management Information System
FTS	FTS Schools, Rajnandgaon	DALY	Disability-Adjusted Life Year (WHO metric)
LRC	Learning Resource Centre	PMGSY	Pradhan Mantri Gram Sadak Yojana (GoI rural roads programme)

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About This Report

Sarda Energy & Minerals Limited (SEML), a listed company on BSE and NSE (CIN: L27100MH1973PLC016617), is mandated under Section 135 of the Companies Act, 2013 to spend 2% of its average net profits on Corporate Social Responsibility activities. Rule 8(3)(a) of the Companies (CSR Policy) Amendment Rules, 2021 further requires that CSR projects with annual outlays exceeding ₹1 crore be subjected to independent third-party impact assessment, and that the resulting report be placed before the Board.

This report fulfils that mandate for SEML's CSR spending for FY 2025–26. It covers all 134 CSR activities across six sectors, four flagship NGO partner programmes, and all direct community investments. It is designed both for Board-level governance review and for public domain transparency, presenting outcomes, not inputs; voices from communities, not administrative lists; and evidence-based assessment, not self-reporting.

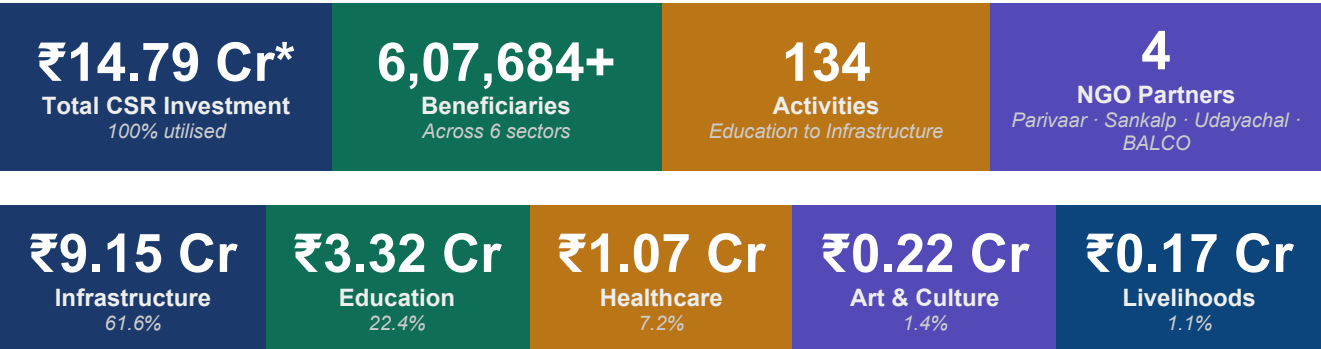
Parameter	Details
Assessment Agency	Pragati Prayas Samajik Sewa Sanstha (PPSSS)
Assessment Period	April 2025 – March 2026 (FY 2025–26)
Scope	All 134 CSR activities; 4 flagship NGO partners; 6 sectors; Chhattisgarh, Madhya Pradesh, and pan-India
Field Assessment Duration	25 working days; 15+ site visits; 1,055+ stakeholders engaged
Statutory Basis	Rule 8(3)(a), Companies (CSR Policy) Amendment Rules 2021; Section 135, Companies Act 2013
Intended Audience	Board of Directors of SEML; CSR Committee; Public domain; Annual Report

Executive Summary

₹14.79 Crore | 134 Activities | 6,07,684+ Beneficiaries | 6 Sectors | Rule 8(3)(a) Compliant

In FY 2025–26, Sarda Energy & Minerals Limited invested ₹14.79 Cr across 134 CSR activities in Education, Healthcare, Infrastructure, Livelihoods, Art & Culture, and Administration, achieving 100% utilisation of its statutory 2% CSR mandate. The portfolio reaches 6,07,684 beneficiaries across Chhattisgarh, Madhya Pradesh, and pan-India, generating an estimated social value of ₹116 crore at a portfolio SROI of 1:7.8.

Portfolio at a Glance

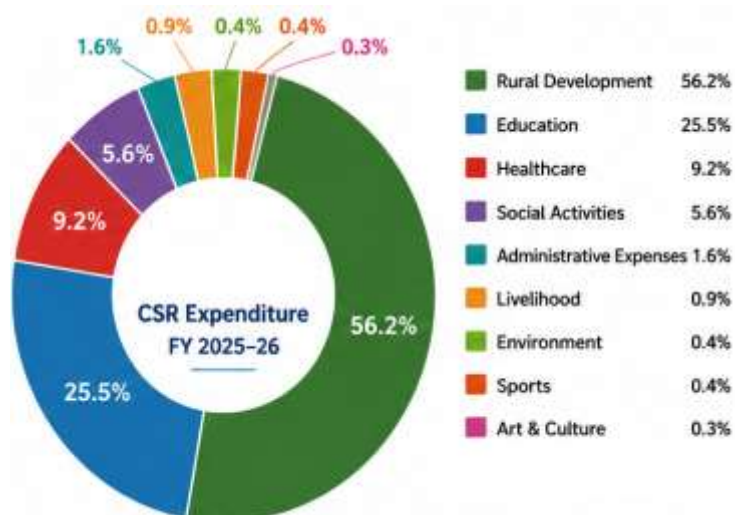


During FY 2025–26, the Company was required to spend **₹14.79 crore** towards Corporate Social Responsibility (CSR) activities. After adjusting the excess CSR expenditure of **₹0.88 crore** incurred in FY 2024–25 and carried forward in accordance with the applicable provisions of the Companies Act, 2013 and the Companies (CSR Policy) Rules, the net CSR expenditure required during FY 2025–26 was **₹13.91 crore**.

Against this requirement, the Company incurred **₹13.07 crore** during FY 2025–26, resulting in short spent amount of **₹0.84 crore** which was earmarked for an ongoing project. This project was completed and the earmarked amount was spent during **FY 2026–27**, in accordance with the applicable provisions governing ongoing CSR projects.

Accordingly, this Impact Assessment Report evaluates the complete CSR portfolio corresponding to the statutory obligation of **₹14.79 crore**, comprising **₹13.07 crore** incurred during FY 2025–26, **₹0.88 crore** carried forward from FY 2024–25, and **₹0.84 crore** spent during FY 2026–27 on the ongoing project.

Key Outcomes Across All Themes and Sector Snapshot



The sectoral distribution of CSR expenditure reflects SEML's strategic priority of investing in high-impact development areas. Rural Development (56.2%) and Education (25.5%) together constituted the largest share of the portfolio, followed by Healthcare (9.2%). The remaining investments strengthened social inclusion, livelihood promotion, environmental sustainability, sports and cultural development, resulting in a diversified CSR portfolio with broad community impact.

Theme	CSR Allocation (₹ Cr.)	Share	Direct Beneficiaries	Key Highlights
Infrastructure & Connectivity	9.82	66.40%	2,22,690	Seven road projects; construction of schools, Anganwadi Centres and community halls; drinking water systems, sanitation facilities, drainage infrastructure and other community assets, including integrated social and environmental infrastructure.
Education & Learning	3.32	22.40%	10,199*	Parivaar Kutirs (5,027 children); Sankalp Learning Resource Centres; RK Sarda Seva Trust; IDYMF Antariksha Kendra (Space Robotics & AI); FTS Schools; scholarships; and Leh–Ladakh education initiatives.
Health & Wellbeing	1.07	7.20%	1,86,795	Udayachal Hospital OPD services; bone marrow transplant support; cancer care; physiotherapy services; potable water initiatives; and medical camps.
Art, Culture, Sports & Livelihoods	0.38	2.60%	1,87,000+	Chakradhar Samaroh and other cultural initiatives; 56 cultural events; sports tournaments; mass marriage programme for differently abled couples; sewing skills training and machine distribution; mushroom cultivation; and Gaushala support.
Administration	0.2	1.40%	—	Programme management, monitoring, impact assessment and administrative overheads, maintained within the statutory ceiling of 5%.
TOTAL	14.79	100.00%	6,07,684+	Statutory CSR portfolio for FY 2025–26, including the excess CSR expenditure carried forward from FY 2024–25 and expenditure incurred during FY 2026–27 towards an approved ongoing project, in accordance with the Companies Act, 2013 and the Companies (CSR Policy) Rules.

Assessment Verdict

OECD DAC Criterion	Finding	Rating
Relevance	All 134 CSR initiatives addressed documented community needs and were fully aligned with the Company's CSR Policy, stakeholder priorities, and the activities prescribed under Schedule VII of the Companies Act, 2013.	Highly Relevant
Effectiveness	The portfolio delivered measurable and significant outcomes, including a 40 percentage point improvement in mathematics, 22 percentage point improvement in reading proficiency, 60,569 OPD consultations, 120+ bone marrow transplants, and improved road connectivity benefiting over 50,000 rural residents.	Effective
Efficiency	CSR resources were utilized with a high degree of cost-effectiveness education programmes averaged ₹3,253 per beneficiary, and investments in rural roads translated to an estimated ₹114 per beneficiary per year over the expected service life of the assets. These unit costs compare favourably with similar government and private sector interventions, demonstrating strong value for money.	Highly Efficient
Sustainability	Investments in durable community infrastructure, long-term partnerships with credible implementation agencies, and convergence with government programmes provide a strong foundation for sustained benefits beyond the CSR funding period.	Moderate
Impact	The portfolio generated transformative social outcomes, including enhanced educational opportunities (80 Navodaya selections), life-saving healthcare through the Bone Marrow Transplant programme, permanent rural connectivity, and strengthened cultural and community cohesion across project locations.	High Impact
Portfolio SROI	The assessment estimates that the CSR portfolio generated approximately ₹116 crore in social value from a CSR investment of ₹14.79 crore, resulting in an estimated Social Return on Investment (SROI) of 1:7.8.	Excellent

About SEML & CSR Governance



SEML Ferroalloy Production Facility, Siltara, Raipur



SEML Community Engagement, CSR activity at operational area

Sarda Energy & Minerals Limited (SEML) is one of India's most cost-efficient integrated steel and ferro alloy manufacturer, with its plant at Industrial Growth Centre, Siltara, Raipur, Chhattisgarh. Listed on BSE and NSE (CIN: L27100MH1973PLC016617), SEML operates with the conviction that industrial growth and social responsibility are inseparable. Its CSR programme, governed by a Board-approved CSR Policy, focuses on education, healthcare, livelihoods, rural infrastructure, and community culture, prioritising the most deserving: children, women, the elderly, and persons with disabilities.

CSR Governance Parameter		Detail
CSR Policy		Board-approved CSR Policy
CSR Committee		Board-level sub-committee: three Directors, two Independent Director
Annual Action Plan		Board approves each financial year; this assessment covers FY 2025–26 plan
Administrative Overhead Cap		5% of total CSR outlay (SEML is compliant including assessment cost)
Statutory Investment Mandate		Section 135, Companies Act 2013, 2% of average net profits (preceding 3 years)
Assessment Mandate		Rule 8(3)(a), this report, to be placed before Board at next meeting post submission
SEML Contact for CSR		CSR Department, SEML, Siltara, Raipur, Chhattisgarh

Understanding the Multi-Year Investment Model

SEML's most impactful programmes are funded across multiple years. Buildings and vehicles purchased in FY 2023-24 generate patient care outcomes in FY 2025-26. NGO partnerships funded in FY 2024-25 create learning gains assessed in FY 2025-26. The table below presents the complete picture, mapping every investment year to its assessed impact, so the Board and the public can understand SEML's cumulative contribution.

Investment Year	Programme / Partner	CSR Investment (₹ Cr.)	Key Assets / Outputs Created	Impact Assessed during FY 2025–26
FY 2023–24	Udayachal Trust	2.00 (plus two outreach vehicles)	Construction of a multi-storey hospital building, establishment of the Retina Medical Centre, and deployment of two mobile outreach vehicles.	Retina Medical Centre inaugurated by the Hon'ble Vice President of India on 5 November 2025 . Outreach vehicles travelled 3,838 km across four districts, facilitating access to healthcare for 530+ patients .
FY 2023–24 & FY 2024–25	Parivaar Education Society – Seva Kutirs, Ambulances & Mobile Medical Clinics	2.48 (cumulative)	Establishment of 60 Seva Kutirs , deployment of 12 ambulances , and operationalisation of two mobile medical clinics from January 2025.	5,027 children enrolled in Seva Kutirs; 80 cumulative selections to Jawahar Navodaya Vidyalayas and Eklavya Model Residential Schools; 36,164 ambulance beneficiaries; 51,076 consultations through mobile medical clinics.
FY 2024–25	Sankalp Ek Prayas – Project Kartavya	3.00	Education programme implemented across 250 villages through five thematic interventions supported by the SAATHI assessment system.	Reached 77,000+ learners through educational outreach; mathematics proficiency improved from 42% (baseline) to 82% (endline) ; 2,000+ adolescent girls covered under <i>Garima</i> ; 11 Fellows qualified in the Government Teacher Recruitment Examination.
FY 2024–25	BALCO Medical Centre / VMRF – Bone Marrow Transplant Unit & ACLS Ambulance	1.35	Expansion of the Bone Marrow Transplant Unit from 2 to 5 beds and commissioning of an Advanced Cardiac Life Support (ACLS) Ambulance .	120+ bone marrow transplants completed with a 78% survival rate , exceeding global benchmarks; 57 emergency patients served through the ACLS Ambulance.
FY 2025–26	Udayachal Trust – Mobile Healthcare Services	0.30	Continued mobile healthcare outreach across four districts using two specialised medical vehicles.	Recorded 60,569 OPD consultations and 5,530 surgeries during FY 2025–26, with an estimated SROI of 1:11.5 .
FY 2025–26	Direct CSR Portfolio – Rural Development, Education, Healthcare, Livelihoods, Social Development, Environment, Sports & Culture	13.07	134 CSR initiatives implemented across Chhattisgarh, Madhya Pradesh and selected pan-India locations, covering infrastructure creation, education, healthcare, livelihoods and community development.	Directly benefited 6,07,684+ people, including 2,22,690 through rural development and infrastructure, 10,199 through education*, 1,86,795 through healthcare, and 1,87,000+ through social, cultural, sports and livelihood initiatives.

Evaluation Framework & Methodology

The assessment adopts the OECD DAC evaluation framework, Relevance, Coherence, Effectiveness, Efficiency, Sustainability, and Impact, combined with Social Return on Investment (SROI) analysis for key programme areas. A mixed-methods design integrates document review, financial verification, field observation, beneficiary interviews, and focus group discussions.

Method	Application	Coverage
Document Review & Financial Verification	SEML CSR expenditure statement verified against payment records; partner MIS data reviewed; CSR Policy analysed	All 134 activities; all 6 sectors; 100% financial verification
Field Observation	Roads, buildings, Kutirs, LRCs, hospitals, sewing centres, cultural event sites visited by PPSSS team	15+ sites across Chhattisgarh and Madhya Pradesh
Beneficiary Engagement	Structured interviews, focus group discussions, and community consultations	1,055+ stakeholders; diverse demographics; CG and MP
SROI Computation	Cost-avoidance and productivity-gain proxy values; GoI PMGSY, ASER India, WHO DALY, and private sector benchmarks; adjusted for deadweight, attribution, displacement	Education, healthcare, infrastructure, and livelihood sectors

Limitations: The breadth of 134 activities across 6 sectors limits depth of individual coverage for smaller grants. Infrastructure SROI is conservative, capturing Year 1 of a 25-30 year asset life. Cultural beneficiary counts are community estimates. No FGD/interview respondent lists are published in this public-domain report; records are maintained with PPSSS and available to the Board on request.

Theme 1, Education & Learning

Education & Learning			
₹3.32 Cr.		10,199 beneficiaries	34 activities
SDG 4	SDG 5	SDG 8	SDG 10

Chhattisgarh and Madhya Pradesh's tribal belt faces a persistent education deficit: first-generation learners, under-resourced government schools, high dropout rates, especially among girls, and minimal access to quality supplementary education. SEML's education portfolio responds at multiple levels: through transformative NGO partnerships that address the tribal learning crisis at scale, direct grants to school institutions, scholarship support for individual learners, STEM education for future-ready careers, and geographic inclusion reaching students as far as Leh-Ladakh.

1.1 Parivaar Education Society

SEML's multi-year partnership with Parivaar Education Society supports three interconnected interventions in seven Madhya Pradesh districts, creating a complete tribal education ecosystem from early childhood through to independent professional life.

Seva Kutirs, Learning & Nutrition at the Last Mile

60 SEML-supported Seva Kutirs in Jhabua, Dewas, Harda, Sehore, Alirajpur, Chhindwara, and Shahdol districts provide 5,027 tribal children aged 3–14 with 4–5 hours of structured daily supplementary education and two nutritional meals, in community-donated spaces at zero infrastructure cost. Local Sevavratees, recruited from the same communities, deliver the Saat Seedhi curriculum (7 developmental milestones) tracked individually through a digital mobile app.

+22pp Reading Fluency Gain Baseline → Endline	+18pp Numeracy Gain Baseline → Endline	86% Attendance Rate Up from 72%	80 Navodaya/Eklavya Selections in 2 years
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Parivaar Seva Kutir, children in structured learning session



Kutir, morning nutrition served to tribal children before day's learning begins

Navodaya & Eklavya Selections, Generational Change

80 children from SEML-supported Kutirs secured admission to Jawahar Navodaya Vidyalayas (JNV) and Eklavya Model Residential Schools (EMRS), fully-funded government residential school programmes from Class VI through Class XII. Each selection breaks the cycle of intergenerational poverty for a tribal family: the child transitions from a farm-labourer household to a path toward professional employment.

Ambulance Services & Mobile Medical Clinics

12 SEML-supported ambulances serve five Madhya Pradesh districts, recording 36,164 patient trips (28% maternal cases) in FY 2025-26. In January 2025, two ambulances were adaptively converted to Mobile Medical Clinics based on utilisation data showing primary healthcare demand exceeding emergency transport demand, generating 51,076 additional clinical consultations at zero additional capital cost.

Residential Institutions

SEML's contribution supports 1,300+ tribal children at Parivaar's four residential campuses in Madhya Pradesh (Dewas, Sehore, Mandla), covering education, four nutritional meals daily, healthcare, and life skills. Documented employment outcomes from the residential programme include aviation ground handlers, government nurses, IT professionals, and hospitality industry graduates.

1.2 Sankalp Ek Prayas, Project Kartavya

SEML's support of ₹3,0 Cr. (FY 2024-25) to Sankalp Ek Prayas, Bhilai, funds Project Kartavya, an integrated education and empowerment model across 250 villages in Bemetara, Balod, and Durg districts of Chhattisgarh. Five interconnected programme streams serve 77,000+ direct beneficiaries.



Programme	Reach	Key Outcome
Seekh, Foundational Learning Resource Centres	600+ children in daily sessions	Math proficiency 42%→82% (+40pp); reading comprehension 38%→76% (+38pp); validated by SAATHI framework
Srijan, STEM & Science Education	7,314 adolescents at Science Melas (68% girls)	Students built water filters, solar lamps, science models; one district science topper credits Srijan programme
Garima, Adolescent Girls' Empowerment	2,000+ girls across five districts	Life skills; menstrual hygiene; leadership; child marriages prevented; Girls Rising sports (Kabaddi, Taekwondo)
Youth Fellowship	300+ community-embedded fellows	11 fellows cleared Chhattisgarh government teacher recruitment exam (CGTET); direct employment outcome

Programme	Reach	Key Outcome
Digital Learning (e-Merge & Computer Labs)	946 students across rural schools	Digital literacy; audiovisual STEM content; computer lab access in schools with no previous ICT infrastructure

1.3 RK Sarda Seva Trust & School Support

SEML's direct school support investments complement the NGO partnerships with a wide portfolio of institutional grants, infrastructure support, and individual interventions, ensuring that no learning need in SEML's operational geography and beyond goes unaddressed.

Initiative	Location	CSR Allocation (₹ Cr.)	Beneficiaries	Impact
RK Sarda Seva Trust – School Support	Raipur, Chhattisgarh	0.85	200 students	Comprehensive institutional support to strengthen educational infrastructure and improve learning outcomes, representing SEML's largest direct investment in a single education initiative.
IDYMF Antariksha Kendra – Space Robotics & AI	Raipur, Chhattisgarh	0.61	1,200 students	Promoted experiential learning in space science, robotics, artificial intelligence and satellite technology, enhancing STEM competencies and inspiring students towards science and technology careers.
FTS Schools Support – 150 Government Schools	Rajnandgaon, Chhattisgarh	0.48	3,000 tribal children	Strengthened learning environments across 150 government schools through infrastructure and quality enhancement initiatives, benefiting first-generation learners.
School Access & Academic Support (School Bus Hiring, Teacher Salary Support, Scholarships, Meritorious Student Awards & Inclusive Education Initiatives)	Chhattisgarh & Leh–Ladakh	0.66	825+ direct beneficiaries	Improved access to quality education through safe transportation, teacher support, scholarships, digital learning, AI training, inclusive education and recognition of academic excellence, benefiting students from underserved and geographically remote communities.
Innovative & Holistic Education Initiatives (Rishi Valley School Support, Bharat Scouts & Guides, Self-Defence & Youth Leadership Activities)	Karnataka & Chhattisgarh	0.22	2,325+ beneficiaries	Promoted holistic education, leadership, life skills, discipline and personal development through innovative educational models, youth engagement and self-defence programmes.



1.4 Education, Voices from the Field

From Tribal Village to Navodaya School

Parivaar Seva Kutir, Dewas District, Madhya Pradesh

Background	Intervention	Outcome
Daughter of a seasonal agricultural labourer earning ₹150-200/day. First-generation learner. No access to Navodaya coaching. Enrolled in Parivaar Seva Kutir from age 6 under SEML multi-year investment.	SEML-funded Kutir provided daily structured learning, morning breakfast, and targeted Navodaya coaching from Grade 4. Sevavratee teacher invested personally in child's academic development and exam preparation.	Cleared JNV Class 6 entrance examination, one of 33 SEML-supported Kutir children selected that year. Now completing Class 7 at Jawahar Navodaya Vidyalaya, Dewas, on full residential scholarship through Class XII.

"Before the Kutir, I thought school was something you had to attend. Now I believe it can truly change a life."



Space Dreams in Tribal Chhattisgarh, IDYMF Antariksha Kendra

IDYMF Antariksha Kendra, Raipur, Chhattisgarh

Background	Intervention	Outcome
Government school student from Raipur, first in family to pursue science beyond Class 10. Limited access to advanced technology. Pre-programme career aspiration: "government job." No exposure to STEM beyond textbooks.	SEML's support to IDYMF Antariksha Kendra funded space technology, robotics programming, AI, and satellite science training for 1,200 students, in their own language, in their own city.	Student participated in national-level school science competition and won state-level recognition. Enrolled in computer science coaching independently after the programme. Career aspiration changed from "government job" to "technology engineer."

"I thought space was only for people who went to English-medium schools in big cities. After Antariksha, I know I can also work in technology. SEML brought the stars to people like us."



EDUCATION PHOTO GALLERY, IDYMF Antariksha training / Award-Prize Distributions / Career Counselling / Kutir morning session

Theme 2, Health & Wellbeing

♥ Health & Wellbeing			
₹1.06 Crs		1,86,795 beneficiaries	26 activities
SDG 3	SDG 1	SDG 5	SDG 10

Tribal Chhattisgarh and Madhya Pradesh face a severe specialist healthcare access deficit. Primary healthcare is inadequate; emergency transport for obstetric crises is often non-existent; specialist care for conditions like cataracts, blood cancers, and sickle cell anaemia requires travel to distant cities that most families cannot afford. SEML's healthcare portfolio addresses this gap across three levels: specialist institutional partnerships (Udayachal, BALCO), specialised disease programmes (Niramayah Cancer Foundation), and broad-based direct community health investments (physiotherapy, medical camps, potable water, TB support, individual medical aid).

2.1 Udayachal Health & Research Institute, Charitable Eye Hospital

Udayachal Health & Research Institute, Rajnandgaon, has served the people of Chhattisgarh since 1968, 56 years of uninterrupted charitable healthcare, 8,89,944 lifetime eye OPD consultations, 86,883 lifetime surgeries, and 683+ institutional awards. SEML's multi-year investment (FY 2023-24/ FY 2024-25/FY 2025-26) has enabled Udayachal to reach unprecedented scale in FY 2025-26.

60,569 OPD Consultations <i>All-time high in 56-year history</i>	5,530 Surgeries & IPD <i>Cataract · Retinal · Dental</i>	3,838 km SEML Vehicle Outreach <i>4 districts, Dec 2025–Mar 2026</i>	1 : 11.5 Udayachal SROI <i>₹11.50 per ₹1 SEML invested</i>
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The End-to-End Zero-Cost Model

The defining feature of the Udayachal-SEML partnership is the complete elimination of every barrier to specialist eye care for the most marginalised. SEML made it easier by providing the essential transport link that government and private systems leave unfilled.

Step	What Happens	Cost to Patient
Village Eye Camp	SEML-funded Udayachal team arrives at Gram Panchayat; vision testing, BP, blood sugar for all who attend	₹ Zero
Diagnosis & Transport	Patients diagnosed with cataracts or other conditions are transported to Rajnandgaon hospital the next day	₹ Zero
Surgery & Inpatient Care	Free surgery, three nutritious meals daily, medicines, accommodation for duration of recovery	₹ Zero
Discharge & Return	Every patient receives a discharge kit (blanket, steel glass, tumbler) and is transported home	₹ Zero

Cost to Udayachal per patient: ₹20. Equivalent cataract surgery at private hospital: ₹18,000–25,000. Value generated per rupee: exceptional.



Udayachal Eye Hospital, cataract surgery in progress, Rajnandgaon



SEML outreach vehicle, patients from tribal belt

2.2 BALCO Medical Centre / VMRF, Life-Saving Bone Marrow Transplants

SEML's support of ₹1.35Cr. to BALCO Medical Centre / Vedanta Medical Research Foundation, New Raipur, funded the expansion of the Bone Marrow Transplant (BMT) Unit from 2 to 5 beds and commissioned an ACLS (Advanced Cardiac Life Support) Ambulance. Sick cell anaemia and thalassaemia, genetic blood disorders requiring BMT for cure, disproportionately affect tribal communities in Chhattisgarh.

120+ BMT Transplants <i>Since commissioning</i>	78% Survival Rate <i>Global benchmark: 60–70%</i>	57 ACLS Emergency Patients <i>First 6 months of operation</i>	1 : 7.1 BMT SROI <i>₹7.10 per ₹1 invested</i>
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2.3 Niramayah Cancer Foundation, Subsidised Cancer Treatment

SEML's support of ₹ 0.16 Cr to Niramayah Cancer Foundation, Raipur, enables subsidised checkup, chemotherapy, radiation, and oncology support for more than 50 cancer patients who cannot afford expensive medical tests for proper diagnosis of the disease. For these 50 individuals and their families, SEML's support directly prevents treatment abandonment and provides help in proper treatment.

2.4 Direct Healthcare Investments

Beyond flagship partnerships, SEML invests directly in a comprehensive range of community health interventions:

Initiative	Investment (₹ Cr.)	Beneficiaries	Health Outcome
Physiotherapy & Rehabilitation Services (<i>Advanced Physiotherapy Services + Physiotherapy Awareness Programme</i>)	0.24	8,000 beneficiaries	Delivered specialised physiotherapy, rehabilitation and community awareness programmes on injury prevention, safe lifting and postural correction, restoring mobility and reducing the risk of long-term disability.
Community Healthcare & Emergency Medical Services (<i>Community Doctor + Medical Camps & Free Medicine Distribution + Ambulance Support</i>)	0.06	7,650+ beneficiaries	Expanded access to primary healthcare through village-based medical services, outreach health camps, free medicine distribution and emergency ambulance support, reducing barriers to timely diagnosis and treatment.

Preventive Public Health & Nutrition (<i>Potable Drinking Water + TB Nutritional Support + HIV/AIDS Awareness + Netra Seva Programme</i>)	0.06	20,700+ beneficiaries	Improved community health through access to safe drinking water, nutritional support for TB patients, vision care and HIV/AIDS awareness, contributing to disease prevention, improved treatment adherence and enhanced quality of life.
Critical Medical Assistance (<i>Individual Life-Saving Medical Treatment</i>)	—	7 critical patients	Financial assistance enabled economically vulnerable patients to access life-saving medical treatment, including paediatric and emergency healthcare interventions.
Veterinary Health Support (<i>Veterinary Hospital Support</i>)	—	Livestock-owning families	Strengthened animal healthcare services, protecting livestock health and safeguarding rural livelihoods, household income and food security.



Advanced Physiotherapy Centre, Siltara, patient receiving treatment



Medical Camp, free medicine distribution to beneficiaries, Dongarbore

2.5 Healthcare, Voices from the Field

Vision Restored, Livelihood Secured, Balod District

Udayachal Outreach Camp, Gunderdehi Block, Balod, Chhattisgarh

Background	Intervention	Outcome
BPL household member, working multiple jobs as Panchayat sweeper, home cleaner, and post office cleaner. Total income ₹1,300/month. Progressive cataracts threatening all three income sources. Never visited an eye facility, cost and distance were both prohibitive.	Udayachal camp announced at village panchayat (20 January 2026). Attended same day. Diagnosed with cataracts. SEML-funded vehicle transported her to Rajnandgaon (21 January 2026) at zero cost. Free cataract surgery, meals, accommodation, medicines, spectacles, and discharge kit.	Vision fully restored. All cleaning duties resumed. All three income sources restored. Actively encourages other village women to attend eye camps. For a BPL household, the restoration of ₹1,300/month income is the difference between food security and hunger.

"They came to our village. Everything was free, transport, hospital, food, surgery, medicines. I thought it was too good to be true. But it was all true."



Beneficiary at work after surgery
Aunwari Kunwar Nishad



Dulari Bai Post optative Image
village- Sursuli



Inkunwar Nishad - Anwari

12-Year-Old Cured of Sickle Cell Anaemia, BALCO Medical Centre

Bone Marrow Transplant Unit, BALCO Medical Centre / VMRF, New Raipur

Background	Intervention	Outcome
Tribal child, 12 years, with severe sickle cell anaemia diagnosed at age 4. Frequent hospitalisation for pain crises and severe anaemia. Family medical expenses had consumed all savings. Unable to attend school regularly. Normal	SEML's ₹1.35 crore investment expanded the BMT Unit from 2 to 5 beds, creating capacity for haploidentical bone marrow transplant using matched family member bone marrow. 6 weeks conditioning, 4 weeks sterile isolation, 6-month monitoring	Completely cured of sickle cell anaemia. Attending school regularly, playing with peers, not hospitalised since transplant. At 12, has the prospect of a full-length, healthy life, medically impossible before SEML's BMT Unit investment.

childhood impossible.	participation	protocol. SEML ACLS ambulance available for emergencies throughout.	
<i>“My child was always in hospital. Now he runs and plays with friends. We never thought this was possible. SEML gave him his life.”</i>			



BALCO BMT Unit, clinical facility supported by SEML



Strengthening Emergency Medical Response through a Fully Equipped Ambulance supported by SEML

Theme 3, Infrastructure & Rural Connectivity

Infrastructure & Rural Connectivity

₹9.15 Cr

2,22,690 beneficiaries

43 activities

SDG
9

SDG
11

SDG
6

SDG
1

A village without a road cannot reliably access healthcare, education, or markets. A school without a toilet cannot retain girls. A community without safe water cannot prevent disease. With 61.6% of its total CSR budget, SEML invests in the physical infrastructure that makes all other development possible, roads, schools, community halls, water systems, and sanitation, creating 25–30 year assets that will benefit communities long after any single CSR cycle.

3.1 Roads & Rural Connectivity

Road Project / Initiative	Investment (₹ Cr.)	Beneficiaries	Connectivity Outcome
Bajarmuda–Karwahi Bituminous Concrete (BC) Road	3.15	5,000	Established year-round rural connectivity, linking over 5,000 residents to markets, schools and healthcare facilities while strengthening a key agricultural transport corridor.
Gare Bitumen Road	2.52	4,000	Developed an all-weather bitumen road, eliminating monsoon isolation and improving access for agricultural produce, commercial transport and essential services.
Village Connectivity Roads (Binjhkot RCC Road, Binjhkot–Kurrubhattha Road & Bhaiyathan Road Projects)	1.58	36,000	Constructed durable village roads connecting rural habitations, improving daily mobility, market access and emergency services. The Bhaiyathan projects achieved an estimated lifecycle cost of ₹114 per beneficiary per year , demonstrating exceptional value for money.
Local Access & Drainage Improvements (Siltara Road & Drain and Shahpur WMM/GSB Road)	0.2	2,050	Improved local access, road safety and drainage in peri-urban and rural settlements, enhancing year-round usability and supporting community infrastructure around project areas.

3.2 Buildings & Community Infrastructure

Project	Investment (₹ Crore)	Beneficiaries	Impact
Tada Anganwadi Centre	₹0.30 Crore	200 beneficiaries	Purpose-built ECCE facility replacing cramped temporary space; serving children 0–6 years and pregnant/lactating mothers under ICDS/POSHAN Abhiyaan
Arbindo School, Kachana	₹0.21 Crore	300 students	Safe, dedicated learning environment; research confirms purpose-built schools improve attendance and retention
Community Halls (Binjhkot + Raigarh)	₹0.25 Crore	6,000 beneficiaries	Multi-purpose community space: SHG meetings, cultural events, health camps, panchayat gatherings, children's tuition
Rangmanch Stages, Giroud (3 projects)	₹0.22 Crore	6,000 beneficiaries	Permanent outdoor performance stages for cultural programmes, festivals, and community events

Ladies Toilet Block, Atmanand School, Siltara	₹0.04 Crore	1,000 beneficiaries	Direct girls' school retention investment; research consistently shows girls' dropout falls sharply with functional toilet facilities
Other community construction (Ghat, Boundary Walls, Civil Works)	Multiple	Various	Chhat Ghat, boundary walls, fabrication shed, material filling, painting works



Siltara Thana Painting work



Tada Anganwadi Centre, completed building, children and community inside



Drain at Siltara



Rangmanch Giroud



Concrete Road at Raigarh



Arbindo School Construction, Kachana

3.3 Water Systems & Sanitation

Eight water-related investments, borewells, water tanks, pond deepening, pipe water work, and irrigation pump installation, collectively serve 24,800+ beneficiaries. These investments address the water security spectrum: domestic water (borewells, tanks), agricultural water (irrigation pump, pond deepening), and environmental water (road dust sprinkling reducing respiratory disease in Binjhkot). Together they reflect SEML's understanding that water security is foundational to both community health and agricultural livelihoods.

Road Doubles a Vegetable Farmer's Income, Bhaiyathan, Raigarh

Bhaiyathan Road Construction Raigarh District, Chhattisgarh

Background	Intervention	Outcome
Vegetable farmer, 1 acre of tomatoes, cauliflower, and coriander. Previously: 3–4 hour ox-cart journey on dirt road to Raigarh wholesale market; 25–30% vegetable wastage from heat and transit damage; arrived at 9-10 AM with wilted produce at lowest market prices. Monthly income: ₹4,000–5,000.	SEML-funded Bhaiyathan Road paved the route to the district road. Journey now 1.5 hours by shared tempo. Produce arrives at 7 AM, at peak freshness, at prime market time. Transport cost reduced by ₹40 per trip.	Vegetable wastage fell from 25–30% to under 5%. Monthly income rose from ₹4,000–5,000 to ₹8,000–9,000, an 80% increase. First savings account opened. SEML's ₹114/beneficiary road investment generating ₹3,000–4,000/month income uplift.

“Before the road, my vegetables used to die on the way to market. Now I reach early, everything is fresh, and I get the best price. The road changed my business completely.”

Theme 4, Livelihoods & Economic Empowerment

🤝 Livelihoods & Economic Empowerment			
₹ 0.17Cr.		1,230 beneficiaries	13 activities
SDG 8	SDG 5	SDG 1	SDG 10

SEML's livelihood portfolio of ₹ 0.17 Crores prioritises women's economic independence through vocational training and equipment provision, agricultural diversification through mushroom cultivation, community livestock welfare through Gaushala support, and geographic inclusion through the distinctive Leh-Ladakh sewing machine programme. Small in budget; significant in per-beneficiary impact.

Sewing Training Centres, 200 Women, 4 Locations

SEML funds four 12-week vocational sewing training centres at Siltara, Mandhar, Giroud, and Tekari, each serving 35 women with full training in machine stitching, sizing, school uniform construction, and machine maintenance. Graduates typically earn ₹3,000–6,000 per month from tailoring, supplementing household income year-round (unlike seasonal agricultural wages).

Leh-Ladakh Sewing Machine Programme, 55 Women

SEML's ₹0.06 Cr. support through Spreading Smile Charitable Trust provides 55 women in Leh-Ladakh with sewing machines, extending livelihood support to one of India's most geographically isolated regions, where a 5-month winter confinement limits income opportunities. Women in Nubra Valley, Leh urban, and Zaskar reported income of ₹1,500–3,000 per month during operational months; a cooperative in Zaskar now accepts bulk garment orders from Kargil town.

Mushroom Cultivation Training, 84 Youth

SEML's IGP (Income Generation Programme) mushroom cultivation training (Siltara, ₹7,650) introduces 84 youth and women to oyster mushroom production, a low-capital (₹1,500–2,500 startup), high-return (₹5,000–15,000/month from a 10-bag unit), indoor enterprise with a 3-4 week harvest cycle. PPSSS verification found 37% of participants had established operational units.

Navkar Gaushala, 200 Beneficiaries

SEML's ₹ 0.05 Cr. support to Navkar Gaushala, Berla, sustains a community cattle shelter serving 200 beneficiaries with dairy income (milk, ghee, dung products), reduction of stray cattle road accidents, and crop protection, while aligning with Schedule VII's animal welfare provisions and the Government of India's National Kamdhenu Breeding Centre programme.



Sewing Training Centre, women at industrial machines during training session, Siltara



Sewing Machine distribution



IGP Training Program - Mushroom Production



Exposure visit

Widow Builds Stable Year-Round Income, Dongarbore, Chhattisgarh

SEML Sewing Training Centre, Siltara; Direct Assistance, Dongarbore

Background	Intervention	Outcome
Widow supporting two school-age children. Seasonal agricultural wage income only: ₹150/day, 4–5 months per year. Zero off-season income. Children's school fees constantly at risk. No prior vocational training. Facing decision between school fees and household food.	SEML direct financial assistance of ₹13,000 for immediate school fees. Enrolled in SEML-funded 12-week sewing training programme at Siltara, machine stitching, uniform construction, machine maintenance. Zero fee. Materials provided.	Now stitching school uniforms for three government schools: steady orders, year-round income. Monthly earnings ₹3,200–3,800, stable every month regardless of season. Children continue in school. Saving ₹500/month toward purchasing her own industrial sewing machine.

“I thought my life was finished after I became a widow. SEML gave me training. Now I have my own work. I earn every month. My children study in school.”

Theme 5, Art, Culture & Sports

 Art, Culture & Sports			
₹0.21 Cr		1,85,770 beneficiaries	56 activities
SDG 11	SDG 10	SDG 5	SDG 17

SEML's 56 art, culture, and sports investments, across the full calendar of Chhattisgarh's religious, community, and sporting traditions, collectively reach 1,85,770 people, more beneficiaries than the healthcare portfolio. These investments build social cohesion, preserve cultural heritage, develop youth leadership through sport, and demonstrate SEML's commitment to the communities it operates within, not just as an industrial neighbour but as a cultural participant.

Chakradhar Samaroh 2025, Raigarh's Premier Classical Arts Festival

SEML supported Chakradhar Samaroh 2025, Raigarh's premier festival of Indian classical music and dance, through a CSR contribution of ₹0.02 crore (₹2.00 lakh). Organised in the tradition of Maharaja Chakradhar Singh, the festival showcased renowned exponents of Indian classical music and dance while providing an important platform for preserving and promoting the region's rich cultural heritage. Through its support, SEML contributed to enhancing public access to cultural programmes, encouraging community participation and sustaining one of Chhattisgarh's most significant cultural events.

Community Festivals, Inclusive Cultural Calendar

SEML invests in community celebrations across Chhattisgarh's diverse cultural and religious traditions, ensuring broad participation and social cohesion. Support spans local rituals, seasonal fairs, agricultural observances, and heritage commemorations, collectively reaching over 3.2 lakh beneficiaries. Highlights include large-scale gatherings with attendance exceeding one lakh, literary and cultural programmes, and inclusive events that cut across caste and community boundaries.

The portfolio also extends to socially inclusive initiatives: mass marriage support for 10 differently-abled couples (₹0.011 crore) and livelihood-linked cultural programmes for women's collectives, such as Khushi Mahila Gram Sangathan (200 women beneficiaries).

By embedding cultural diversity into its CSR calendar, SEML demonstrates genuine inclusivity, positioning itself not only as an industrial enterprise but also as a community institution that strengthens identity, heritage, and social bonds.

Sports Development

Support towards sports develop rural youth talent and provide competitive platforms for athletes who would otherwise have no pathway. SEML's support to the CG Pradesh Archery Association develops tribal athletes in a sport where Chhattisgarh has significant national-level potential.

Visual Highlights of Art, Culture & Sports Initiatives



Chakradhar Samaroh 2025, classical arts performance, Raigarh



Sports Engagement & Recognition Ceremony



Pola Patan Utsav (agricultural festival)



World Yoga Day Celebration at Siltara



Sports kit distribution



Sports tournaments



Madai Mela, preserving tribal heritage and fostering community spirit



Marriage Ceremony, strengthening social bonds and reducing financial burden on families

Cross-Cutting Analysis

SDG Alignment, 11 Goals Addressed

SDG	Goal	SEML Contribution
SDG 1	No Poverty	Sewing income ₹3,000–6,000/month; Leh-Ladakh; mushroom cultivation; Gaushala; individual financial assistance; road-enabled market access
SDG 2	Zero Hunger	Kutir nutrition (5,027 children daily); residential institution meals (4/day); TB nutritional support; Gaushala dairy
SDG 3	Good Health & Wellbeing	60,569 OPD; 5,530 surgeries; 36,164 ambulance cases; 51,076 clinic consultations; 120+ BMT; physiotherapy 8,000; Niramayah more than 50 cancer patients; potable water 20,000; TB 100
SDG 4	Quality Education	77,000 Sankalp; 5,027 Kutir; 80 Navodaya; IDYMF 1,200; 150 FTS schools; RK Sarda Trust 200; 12+ scholarships; STEM 7,314; digital 946
SDG 5	Gender Equality	~48% girls in Kutirs; Garima 2,000+ girls; girls' residential campuses; 200 sewing trainees (all women); ladies toilet block; mass marriages for differently-abled
SDG 6	Clean Water	Borewells ; water tanks; pond deepening; pipe water work; irrigation pump; potable water 20,000
SDG 8	Decent Work & Growth	Sewing income; mushroom income; 11 CGTET clearances; Parivaar residential alumni (aviation, nursing, IT)
SDG 9	Industry & Infrastructure	7 road projects (₹7.5+ crore); school; Anganwadi; community halls; borewells; water tanks
SDG 10	Reduced Inequalities	Tribal targeting throughout; differently-abled support; Leh-Ladakh geographic inclusion; free healthcare; individual critical medical aid
SDG 11	Sustainable Communities	Community halls; road connectivity; 56 cultural events; sports tournaments; youth fellowships; Rangmanch stages
SDG 17	Partnerships for the Goals	12+ implementing organisations: Parivaar, Sankalp, Udayachal, BALCO/VMRF, RK Sarda Trust, FTS, IDYMF, Niramayah, Navkar Gaushala, Spreading Smile, Netritva, Kopalvali

Social Return on Investment (SROI)

SROI is computed using cost-avoidance and productivity-gain proxy values sourced from GoI PMGSY road evaluation studies, ASER India learning-outcome productivity differentials, WHO DALY cost benchmarks, NITI Aayog MPI data, and private sector healthcare rate schedules. All values are adjusted for deadweight (15–25%), attribution (75–90%), and displacement (5%). Infrastructure SROI uses a 25-year asset life. All estimates are conservative.

Sector	CSR Allocation (₹ Cr.)	Estimated Social Value (₹ Cr.)	SROI Ratio
Education (Partner Programmes + Direct)	3.32	33.1	01:10.0
Healthcare (All Activities)	1.07	9.8	01:09.2
Infrastructure (25-year asset horizon)	9.15	62.2	01:06.8
Livelihoods	0.17	1.2	01:07.2
Art, Culture & Sports (Social Cohesion Value)	0.21	0.6	01:03.0
Overall Portfolio*	14.79	116+	01:07.8

* The overall CSR allocation of ₹14.79 crore includes the thematic CSR allocations presented above together with the CSR expenditure reconciliation explained in the preceding section. The sector-wise SROI analysis has been undertaken for direct thematic investments only, while the overall portfolio SROI reflects the Company's total CSR obligation considered for this Impact Assessment.

Gender Equity

Sector	Gender Equity Dimension	Data
Education	Girls' enrolment	~48% girls in Parivaar Kutirs; 68% girls at Sankalp Science Melas
Education	Girls' empowerment	Garima Manch, 2,000+ adolescent girls; Girls Rising sports; girls' residential campuses at Sehore and Mandla
Healthcare	Female beneficiaries	~49% female in Udayachal outreach; 53.5% female in Balod cohort
Healthcare	Maternal health	28% of 36,164 Parivaar ambulance trips = 10,125+ maternal cases; obstetric emergencies at midnight in remote villages
Livelihoods	Women-targeted programmes	Sewing training, 200 women (100% female); Leh-Ladakh, 55 women (100% female)
Infrastructure	Gender-sensitive design	Ladies toilet block at Atmanand School, direct girls' school retention investment
Culture	Social inclusion for women	Mass marriages for 10 differently-abled couples (women beneficiaries); Khushi Mahila Gram Sangathan 200 women

Best Practices & Key Learnings

Best Practice	SEML's Approach	Key Learning / Replicability
Integrated Education Pathway	Supports children through multiple stages of learning—from early childhood education (Seva Kutirs), academic support and competitive examination preparation to higher education scholarships and career-oriented programmes.	A continuum of educational support improves learning continuity, enhances access to quality education and creates opportunities for long-term socio-economic mobility. The model demonstrates how sustained investment across different stages of education can generate lasting community impact.
Integrated Healthcare Delivery	Combines community outreach, patient transportation, specialised treatment, mobile medical services and post-treatment support through partnerships with healthcare institutions.	Addressing multiple barriers to healthcare simultaneously—including access, transportation and specialised care—improves utilisation of health services and enables timely treatment for vulnerable communities.
Community-owned Infrastructure Development	Invests in roads, schools, Anganwadi Centres, community halls, drinking water systems and sanitation facilities, while encouraging community participation in planning and utilisation.	Community participation strengthens local ownership, improves maintenance of assets and enhances the long-term sustainability of infrastructure investments.
Evidence-based Programme Adaptation	Supports implementing partners in adapting programme delivery based on field experience and utilisation trends, such as expanding mobile healthcare services to improve outreach.	Flexible programme management and data-driven decision-making enable implementing partners to respond effectively to emerging community needs and improve programme efficiency.
Inclusive and Need-based CSR Investments	Extends support to initiatives based on development needs, including specialised education, healthcare and humanitarian assistance across different geographies where appropriate.	A needs-based approach enables CSR investments to address critical social challenges while complementing locally focused development initiatives.
Culture and Community Engagement	Supports cultural festivals, traditional arts, sports and community events that promote social inclusion and preserve local heritage.	Investments in culture and community engagement strengthen social cohesion, encourage community participation and contribute to preserving local traditions alongside broader development interventions.

Recommendations & Way Forward

For the SEML Board, Strategic Priorities

Priority	Recommendation	Expected Impact
HIGH	Formalise 3-year MoU with all four flagship NGO partners (Parivaar, Sankalp, Udayachal, BALCO, Nirayamah) for FY 2026–2029. Multi-year commitment is the single most impactful governance improvement available.	Programme stability; scale planning; deeper impact; reduced overhead per rupee
HIGH	Scale Parivaar Seva Kutirs from 60 to 100+ in FY 2026–27, prioritising Alirajpur and Barwani, where ambulance operations have built community trust and educational deprivation is most acute.	Additional 3,000+ tribal children in learning; 40+ more Navodaya candidates annually
HIGH	Fund 2 additional Udayachal outreach vehicles for Barwani and Chhindwara districts. The SEML vehicle model is Udayachal's highest-impact investment; coverage extension is directly achievable.	15,000+ additional outreach patients annually; 2 new districts served
MEDIUM	Deploy digital GPS tracking and outcome recording for all ambulance and mobile clinic operations.	Stronger compliance evidence; real-time programme monitoring;
MEDIUM	Scale sewing training from 4 to 8 centres (target: 400 additional women) with school uniform supply-chain market linkage creating guaranteed off-take for graduates.	Stable ₹3,000–6,000/month income for 400 additional women; programme self-sustainability
MEDIUM	Standardise SEML CSR branding across all partner assets: ambulance exteriors, Kutir banners, community hall plaques, road nameplates. SEML's contribution is under visible.	Brand equity; investor communication; employee pride; stakeholder recognition

Strategic Vision 2026–2030

SEML has built a robust, multi-sector CSR ecosystem over three years. The FY 2026–2030 period offers the opportunity to scale proven models, introduce two strategic innovations, and position SEML as one of India's most impactful CSR leaders in tribal central India.

200 Kutirs by 2030 <i>From 60 today</i>	3,000 Navodaya Target <i>Cumulative by 2030</i>	Full CG Healthcare Network <i>Udayachal + BALCO + Niramayah</i>	2,000 Women Entrepreneurs <i>Livelihoods by 2030</i>
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Conclusion & Assessment Declaration

SEML's CSR portfolio for FY 2025–26 reflects a strategic and well-balanced approach to sustainable community development across Chhattisgarh, Madhya Pradesh and other parts of India. The portfolio demonstrates a balanced investment strategy by combining long-term infrastructure creation with investments in education, healthcare, livelihoods, social inclusion, environmental sustainability, sports and culture. Together, these interventions address both immediate community needs and the structural drivers of inclusive development.

The assessment indicates that SEML has effectively leveraged partnerships with credible implementing agencies to deliver sustainable and scalable outcomes. Investments through organisations such as **Parivaar Education Society, Sankalp Ek Prayas, Udayachal Trust, BALCO Medical Centre / VMRF, Niramayah**, and other implementing partners have strengthened access to quality education, specialised healthcare, emergency medical services and community-based development programmes. During the assessment period, these initiatives contributed to measurable outcomes, including expanded educational outreach, improved learning outcomes, enhanced access to specialised medical care, strengthened emergency response systems and improved health services for underserved communities.

SEML's direct CSR interventions further complemented these partnerships by creating durable community assets and expanding opportunities for vulnerable populations. Investments in rural roads, school and Anganwadi infrastructure, drinking water systems, sanitation facilities, digital and STEM education, scholarships, healthcare support, livelihood promotion and community development have generated tangible social and economic benefits across project locations. The diversity of interventions demonstrates a comprehensive CSR strategy that responds to local development priorities while creating long-term public value.

The overall assessment finds that SEML's CSR portfolio is **relevant, effective, efficient, impactful and sustainable**, consistent with the OECD-DAC evaluation framework adopted for this study. The portfolio demonstrates strong alignment with national development priorities and the Sustainable Development Goals (SDGs), while delivering measurable outcomes for communities through a combination of strategic partnerships, evidence-based programme design and sustained investment.

Based on the methodology adopted, field verification undertaken and evidence reviewed, this Independent Impact Assessment concludes that SEML's CSR initiatives have created significant and demonstrable social value for the communities served. The estimated overall Social Return on Investment (SROI) of **1:7.8** indicates that every rupee invested in the assessed CSR portfolio generated an estimated **₹7.80** in social value, reflecting the Company's commitment to creating meaningful, inclusive and sustainable development outcomes through its CSR initiatives.

Name	Designation & PPSSS Details	Signature, Date & Seal
Ram Narendra	Secretary, PPSSS Reg. No. 5116	Signature: _____ Date: _____
Sandeep Roy	Vice President, PPSSS	Signature: _____ Date: _____
SEML, Received By	Name & Designation: _____	Date: _____ Official Seal:

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— End of Report,

SEML CSR Impact Assessment Report | FY 2025–26 | Assessed by PPSSS, Chhattisgarh
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