

TVS Upasana Limited

CSR Annual Action Plan for the Financial Year 2025-26 as approved by the Board of Directors of the Company

Key Themes	Name of the Projects / Programmes	Mode of Implementation (Direct/ Implementing Agency)
Promoting Education	CPB Foundation, Chennai	Implementing Agency

The modalities of utilisation of funds and implementation schedules for the projects or programmes	The funds will be disbursed by the Company either on a lump-sum basis / different tranches based on the request received from the implementation agency and approval by the management.																		
Monitoring and reporting mechanism for the projects or programmes	The CSR activities and the projects will be regularly monitored by the Whole-Time Director - cum - Chief Financial Officer & Company Secretary and reported to the Managing Director.																		
Details of need and impact assessment, if any, for the projects undertaken by the Company.	As per the amendments to the Companies (Corporate Social Responsibility) Rules, 2014, in case the average CSR obligation during the immediately three preceding financial years exceeds Rs. 10 Crores, the Company has to undertake impact assessment (within a period of one year from the date of completion of the project) through an independent agency with respect to the CSR Projects having outlays of Rs. 1 Crore or more. The CSR Obligation during the last three years are given hereunder:- <table><tr><th>Financial Year</th><th>Total Obligation (Rs. in Lakhs)</th><th>Total Spent (Rs. In Lakhs)</th></tr><tr><td>2022-23</td><td>18.41</td><td>18.50</td></tr><tr><td>2023-24</td><td>17.18</td><td>17.50</td></tr><tr><td>2024-25</td><td>16.21</td><td>41.50</td></tr><tr><td>Total</td><td>51.80</td><td>77.50</td></tr><tr><td>Average CSR obligation</td><td>17.27</td><td>-</td></tr></table> The average CSR obligation during the last three years as tabled above being less than Rs. 10 Crores, undertaking an impact assessment study is not mandatory for the financial year 2025-26.	Financial Year	Total Obligation (Rs. in Lakhs)	Total Spent (Rs. In Lakhs)	2022-23	18.41	18.50	2023-24	17.18	17.50	2024-25	16.21	41.50	Total	51.80	77.50	Average CSR obligation	17.27	-
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