

TVS Upasana Limited

CSR Annual Action Plan for the Financial Year 2023-2024 as approved by the Board of Directors of the Company on February 26, 2024

Rs in Lakhs

| Name of the Project and its category | Location of the Project | Budget | Direct implementation by TUL (Yes / No) | Mode of implementation – Through implementation agency | Project beneficiary |
|---|-------------------------|--------------|---|--|---|
| Cancer Institute [Womens' India Association (W.I.A)] (Healthcare) | Chennai (Tamil Nadu) | 17.50 | Yes | Direct Implementation | To support cancer treatment of patients |
| Total | | 17.50 | | | |

| The modalities of utilisation of funds and implementation schedules for the projects or programmes | The funds will be disbursed by the Company as a lump sum based on the approval of the Board. | | | | | | | | | | | | |
|--|--|----------------|----------------------|--------------|-------|--------------|-------|--------------|-------|--------------|--------------|-------------------------------|--------------|
| 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. | <p>As per the amendments to the Companies (CSR) 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.</p> <p>The CSR Obligation during the last three years are given hereunder:-</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>Amount (Rs in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>FY 2020-2021</td> <td>28.90</td> </tr> <tr> <td>FY 2021-2022</td> <td>18.41</td> </tr> <tr> <td>FY 2022-2023</td> <td>17.26</td> </tr> <tr> <td>Total</td> <td>64.57</td> </tr> <tr> <td>Average CSR obligation</td> <td>21.52</td> </tr> </tbody> </table> <p>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 2023-2024.</p> | Financial Year | Amount (Rs in Lakhs) | FY 2020-2021 | 28.90 | FY 2021-2022 | 18.41 | FY 2022-2023 | 17.26 | Total | 64.57 | Average CSR obligation | 21.52 |
| Financial Year | Amount (Rs in Lakhs) | | | | | | | | | | | | |
| FY 2020-2021 | 28.90 | | | | | | | | | | | | |
| FY 2021-2022 | 18.41 | | | | | | | | | | | | |
| FY 2022-2023 | 17.26 | | | | | | | | | | | | |
| Total | 64.57 | | | | | | | | | | | | |
| Average CSR obligation | 21.52 | | | | | | | | | | | | |