

TVS Upasana Limited

CSR Annual Action Plan for the Financial Year 2024-25 as approved by the Board of Directors of the Company

Name of the Project and its category	Location of the Project	Budget Rs. in Lakhs	Direct implementation by TUL (Yes / No)	Mode of implementation	Project beneficiary
Promoting photographic art and educational activities (Education)	Chennai (Tamil Nadu)	6.01	No	In association with Chennai Photo Biennale Foundation	Students from under privileged backgrounds
Providing financial assistance (penury grant, children's education grant, funeral grant, medical grant, etc.) for armed forces veterans and their dependents (benefit of armed forces veterans and their dependents)	Across Tamil Nadu	0.50	No	In association with Armed Forces Flag Day Fund	Armed forces veterans and their dependents; institutions involved in rehabilitation of the ex-servicemen, war widows and their dependents
Development of grassroots level gymnastics in Tamil Nadu (Sports)	Across Tamil Nadu	5.00	No	In association with C.N. Ramdas Champions Development Trust	Promising gymnasts, productive clubs and deserving teams who need support
Program on conservation and sustainable human-snake coexistence (environmental sustainability)	Chennai, Chengelpet, Kanchipuram, Thiruvallur, and Hosur (Tamil Nadu)	4.99	No	In association with Kalinga Foundation	Training and capacity building for snake rescuers; conservation and sustainable human-snake coexistence; and awareness and education programs on snakes for school students
Credit for NATS/Apprentice Scheme	Sriperumbudur and Hosur (Tamil Nadu)	25.00	Yes	Direct Implementation	Stipend paid to apprentices towards skill building
Total		41.50			

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.	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:-

Financial Year	Amount (Rs in Lakhs)
2021-22	28.90
2022-23	18.41
2023-24	17.27
Total	64.58
Average CSR obligation	21.53

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 2024-25.**