

REVISED CSR ANNUAL ACTION PLAN – FINANCIAL YEAR 2024-25
{Pursuant to Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014}

A) LIST OF CSR PROJECTS OR PROGRAMMES THAT ARE APPROVED TO BE UNDERTAKEN IN THE AREAS OR SUBJECTS SPECIFIED IN SCHEDULE VII OF THE ACT

| Sr. No. | Focus Area from Schedule VII | Project | Location of the project | Brief about the program / initiative | Beneficiary Details | Funds Allocation (INR) |
|---------|---|---|-------------------------|--|--|------------------------|
| 1 | Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including the contribution to Swach Bharat Kosh set-up by the Central Government for the promotion of "Sanitation" and making available safe drinking water | Contribution towards Promotion of Healthcare and providing education facilities through "Anthyodaya Prathishthan" & | PAN India | 1. Supporting government schools to foster the holistic development of students. 2. Supporting activities like free quality education, capacity building of teachers, enriching learning opportunities for children, career guidance for the youth and enhancing parental involvement in the Education process. | All | INR 1,05,00,000 |
| 2 | Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects; | "Mi Mumbai Abhiyan Abhiman Prathishthan" | | 3. Providing scholarships to students from low-income families. 4. Supporting the medical treatment of pediatric cancer patients. 5. Supporting Hemodialysis facility to the poor patients 6. Spreading hygiene awareness among women | All | INR 15,00,000 |
| 3 | Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, | Various hospitals/Medical Institutions under the control of Directorate of Medical Education, Tamilnadu | Tamilnadu | 1. As part of our commitment to sustainability and environmental responsibility, KISL is organizing a large-scale tree- | This initiative is undertaken to inculcate collective responsibility in protecting our | INR 7,15,000 |

| Sr. No. | Focus Area from Schedule VII | Project | Location of the project | Brief about the program / initiative | Beneficiary Details | Funds Allocation (INR) |
|---|--|---------|-------------------------|--|---|------------------------|
| | conservation of natural resources and maintaining quality of soil, air and water 4[including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga]. | | | <p>plantation drive across various Government Hospitals/Medical Colleges under Directorate of Medical Education (DME). With a workforce of around 15,500 employees deployed at different Hospitals/Medical Colleges Krystal Integrated Services Limited aims to plant 1 lakh trees for promoting a greener and healthier environment.</p> <p>2. To foster a spirit of collective responsibility, local hospital staff and volunteers will also be involved in this initiative.</p> | environment. All stake holders such as Hospitals, staff of KISL, general public and patients will be benefitted from this initiative. | |
| Total Fund allocation for FY 2024-25 | | | | | | 1,27,15,000 |

B) THE MANNER OF EXECUTION OF SUCH PROJECTS OR PROGRAMMES AS SPECIFIED IN SUB-RULE (1) OF RULE 4:

| Project | Mode of Implementation | Form CSR- 1 Registration No (Confirmation of Form CSR- 1 Registration with Central Govt. is taken from all the Implementation Partners) | Type of Registration | Execution and Implementation Methodology |
|----------------------------------|------------------------|--|--|--|
| Project “Anthyodaya Pratishthan” | Through NGO Partners | CSR00006165 | Company established under section 8 of the | 1. The Company will implement the CSR projects/ programmes |

| Project | Mode of Implementation | Form CSR- 1 Registration No (Confirmation of Form CSR- 1 Registration with Central Govt. is taken from all the Implementation Partners) | Type of Registration | Execution and Implementation Methodology |
|---|--|--|---|---|
| | Name of the NGO: Anthyodaya Prathishthan” | | Act, registered public trust or a registered society registered under section 12A and 80G of the Income Tax Act 1961 and an established track record of at least 7 years in undertaking similar services | through identified suitable implementation agency(ies) as may be permitted under the Act and the rules/circulars framed or issued thereunder from time to time. 2. All the implementation /NGO partners will be registered with the Central government by filing Form CSR-1. |
| Project “Mi Mumbai Abhiyan Abhiman Prathishthan” | Through NGO Partners Name of the NGO: Mi Mumbai Abhiyan Abhiman Prathishthan” | CSR00006199 | Company established under section 8 of the Act, registered public trust or a registered society registered under section 12A and 80G of the Income Tax Act 1961 and an established track record of at least 7 years in undertaking similar services | 3. Wherever applicable, implementation / NGO partners will be on boarded by conducting due diligence |
| Various hospitals/Medical Institutions under the control of Directorate of Medical Education, Tamilnadu | Directly | Not Applicable | Not Applicable | The CSR activities/projects shall be implemented using internal resources by the Company itself |

**THE MODALITIES OF UTILIZATION OF FUNDS AND IMPLEMENTATION
SCHEDULES FOR THE PROJECTS OR PROGRAMMES**

1) Modalities of utilization of funds:

- i. The CSR budget will be fixed in accordance with the provisions of the Act, Rules and the Guidelines.
- ii. The budget will not be less than 2% of the average net profits of the company during the 3 immediately preceding financial years.
- iii. The CSR budget will be spent on CSR activities which will be approved by the Board on the recommendation of the CSR Committee.
- iv. Fund will be disbursed in phase/tranche wise depending on the nature of the project. On the basis of the expenses incurred & the submission of the relevant supporting of the expenses, i.e. bills, receipts, invoices, bank statements, etc. respective amount will be disbursed at different intervals – as per the timeline agreed.

2) Project / Programme Implementation Schedule:

- v. All the CSR projects will be implemented as per the scheduled timeline in the respective agreement with partner organization.
- vi. Duration for CSR projects/initiatives will be of maximum one year which will be annually renewed on the basis of the project performance.
- vii. All CSR projects shall be ‘other than ongoing projects’

C) MONITORING AND REPORTING MECHANISM FOR THE PROJECTS OR PROGRAMMES:

The Monitoring mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored & evaluated from time to time as per the objectives & deliverables set for respective projects as per Board & Committee recommendation.

- i. CSR implementation team along with partner organization shall carry out the monitoring of CSR activities at different intervals through field visits, monthly calls, reporting, cross reference communication with stakeholders etc.
- ii. Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor will be submitted by the Organization / Institution to whom CSR fund is allocated.
- iii. Reporting & Documentation:
 - a) Project documentation: Reports like quarterly report, half-yearly report, annual report/closure report, case studies, etc. will be collected by the CSR implementation team as per the timeline.
 - b) Financial Tracking: In order to track the proper utilization of funds, where applicable, at different intervals of the project, CSR implementation team will collect & cross-check financial documents like invoices, bills & receipts, bank statements, Fund Utilization Certificate, etc.
 - c) The Company will continue to monitor project Implementation and performance which intra-alia includes project performance report, verification of data, MIS and Physical monitoring as per CSR Policy.

- iv. Compliance reporting will be done as per the Section 135 of Companies Act, 2013 (Act) and the rules/circulars/amendments framed therein or as modified from time to time by the Ministry of Corporate Affairs.

D) DETAILS OF NEED AND IMPACT ASSESSMENT, IF ANY, FOR THE PROJECTS UNDERTAKEN BY THE COMPANY:

Need for Impact Assessment is not applicable to the Company.

Pursuant to Rule 8(3) (a) of the Companies (Corporate Social Responsibility Policy) Rules 2014, as amended, the Company does not have an average CSR obligation of INR 10 Crore or more in the three immediately preceding financial years.

E) Alteration of Annual Action Plan:

Pursuant to proviso to Rule 5 of the amended Rules, the Annual Action Plan may be amended/alterd by the Board as per the recommendation of CSR Committee, accompanied with reasonable justification.