

KRYSTAL INTEGRATED SERVICES LIMITED
(Previously known as Krystal Integrated Services Private Limited)

ANNUAL ACTION PLAN FOR CSR ACTIVITIES - FINANCIAL YEAR 2025-26
{Pursuant to Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014}

A) APPROVAL OF THE PLAN:

The Annual Action Plan for the CSR activities of Krystal Integrated Services Limited (the Company) for the financial year 2025-26 was recommended by the CSR Committee of the Board of Directors of the Company and the same has been approved by the Board at its meeting held on April 30, 2025. The plan has been prepared keeping in view the provisions of the Companies Act, 2013 and the Company's CSR Policy.

B) COMPUTATION OF CSR OBLIGATION FOR FY 2025-26:

During the financial year 2024-25, the Company spent Rs. 1,27,15,000/- (Rupees One Crore Twenty-Seven Lakhs Fifteen Thousand) on various CSR initiatives against the Net CSR Obligation of Rs. 81,42,189/- (Rupees Eighty-One Lakhs Forty-Two Thousand One Hundred Eighty-Nine). Hence, the Company overspent an amount of Rs. 45,72,811/- (Rupees Forty-Five Lakhs Seventy-Two Thousand Eight Hundred and Eleven) excess against the CSR obligation suggesting commitment not only in letter but in spirit towards the CSR activities.

As per Section 135(5) of the Companies Act 2013, during the current financial year 2025-26, the Company is statutorily obligated to spend, on CSR activities, an amount of Rs. 65,64,981/- (Rupees Sixty-Five Lakhs Sixty-Four Thousand Nine Hundred Eighty-One), after setting off of Rs. 45,72,811/- (Rupees Forty-Five Lakhs Seventy-Two Thousand Eight Hundred and Eleven) which was spent in excess of the budget for the financial year 2024-25.

The details of the CSR workings are given below:

Particulars	Amount (in Rs.)
Profit Before Tax : Year 2024-25	72,23,86,014
Profit Before Tax : Year 2023-24	56,17,50,920
Profit Before Tax : Year 2022-23	38,60,79,790
Total Profit Before Tax	1,67,06,68,794
Average Net Profit of the Company as per sub-section (5) of Section 135 of the Companies Act, 2013 during last 3 financial years	55,68,89,598
Two percent of average net profit of the Company as per sub-section (5) of section 135 of the Companies Act, 2013	1,11,37,792
Amount proposed/required to be set off in the financial year i.e. in FY 2025-26, if any (excess spent in 2024-25)	45,72,811
Total CSR Budget/Obligation, after set off, for FY 2025-26	65,64,981

C) 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/Name of NGO or Fund	Location of the project	Brief about the program / initiative	Beneficiary Details	Funds Allocation (Rs.)
1	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including the contribution to Swachh Bharat Kosh set-up by the Central Government for the promotion of Sanitation" and making available safe drinking water	Anthyodaya Prathishthan	PAN India	<ol style="list-style-type: none"> Supporting government schools to foster the holistic development of students. 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	Rs. 19,69,494
2	Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	Mi Mumbai Abhyan Abhiman Prathishthan		<ol style="list-style-type: none"> Providing scholarships to students from low-income families. Supporting the medical treatment of pediatric cancer patients. Supporting Hemodialysis facility to the poor patients Spreading hygiene awareness among women 	All	Rs. 45,95,487
Total Fund allocation for FY 2025-26						Rs. 65,64,981

Note: The allocated budgets and projects are tentative based on the projections, the actual spends and projects, under each activities may vary during the financial year 2025-26 and will be subject to approval of the Board of the Company.

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

Through implementing agencies details of which are provided against each program:

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
Anthyodaya Prathishthan	Through NGO Partners Name of the NGO: Anthyodaya Prathishthan	CSR00006165	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 8 years in undertaking similar services	1.The Company will implement the CSR projects/programmes 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. 3. Wherever applicable, implementation/NGO partners will be on boarded by conducting due diligence.
Mi Mumbai Abhiyan Abhiman Prathishthan	Through NGO Partners Name of the NGO: Mi Mumbai Abhiyan Abhiman Prathishthan	CSR00006199		

E) 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:

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

F) 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.

G) 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.

H) 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 at any time during the financial year, accompanied with reasonable justification.
