

KROSS LIMITED

CSR ANNUAL ACTION PLAN FOR FY 2025-2026

1	Date of formulation and recommendation by CSR Committee	31.07.2025
2	Date of approval by Board of Directors	08.08.2025
3	Financial Year	2025 - 26

CSR Projects Approved for Financial Year 2025-26

Pursuant to the commencement of Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 dated January 22, 2021, read with Section 135 of Companies Act 2013, the annual action plan for Corporate Social Responsibility (CSR) activities that will be undertaken for the FY 2025-26 is mentioned hereunder:

Project Approved

The CSR Annual Action Plan includes the list of CSR projects or programmes that are approved to be undertaken by the board in areas or subjects specified in Schedule VII of the Act. These projects or programmes are in line with our CSR policy and governed by the CSR committee.

S.N.	Names of CSR Projects/ Programmes	Sector under Schedule VII of the Companies Act, 2013	Amount (in lakhs)
1	Promoting Education and Gender Equality	Promotion of education including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	60,00,000
2	Healthcare and Community Welfare	Promoting health care	43,00,000
3	Animal Welfare	Animal welfare	9,00,000
4	Eradicating Hunger	Eradicating hunger, poverty and malnutrition, promoting health care	2,00,000
Total CSR allocation for FY 2025 – 26			1,14,00,000

Modalities of utilization of funds for the projects or programmes

The Corporate Social Responsibility (CSR) budget, as stipulated by the Companies Act, 2013, and the rules and policies framed thereunder, shall be allocated towards approved CSR activities.

The CSR Committee of the Company shall ensure the collection of all necessary documents and

information from these agencies.

Manner of Execution of such projects/programmes

The Company shall execute the aforementioned projects directly or through any entity, company, public trust, or society as specified in the Rule 4 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, including any re-enactments, modifications, or amendments thereto.

Monitoring and Reporting Mechanism:

The Board shall ensure that the funds disbursed for Corporate Social Responsibility (CSR) are utilized for the approved purposes and in the manner specified.

The CSR Committee shall oversee the implementation of CSR projects, programs, and activities within the approved timelines and year-wise allocations as per the CSR Policy.

The Committee shall ensure compliance with the provisions related to CSR in the Companies Act, 2013, and the Rules made thereunder.

The person responsible for the financial management of the company shall issue a certificate to the effect that the funds disbursed have been properly utilized for the relevant purpose for which the contributions were made.

The Committee is authorized to make necessary modifications for smooth project implementation within the overall permissible time period. The progress of CSR initiatives and activities shall be regularly reported by the CSR Committee to the Board.

The allocated budgets for each project are provisional, based on projections, and actual spending may vary, depending on the projects.

Details of need and impact assessment, if any, for the projects undertaken by the company.

Not Applicable