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Building a Better Tomorrow: Our CSR Commitment for FY2025-26

May 15, 2025

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Executive Summary



- 1. PDS Limited ('**the Company**') vision and mission towards Corporate Social Responsibility (CSR) are deeply ingrained in its commitment to make a positive impact on society and the environment.
- 2. As per the statutory requirement in India, CSR spends during the year shall be 2% of the average standalone net profits of the last three years.
- 3. During FY2024-25, the Company was statutorily required to spend US\$0.04 Mn towards CSR contribution. However, the CSR Committee and Board of Directors of the Company in meetings held on May 13, 2024 & May 14, 2024 respectively, approved a total allocation of US\$ 0.08 Mn towards CSR contribution. This allocation surpasses the minimum statutory threshold stipulated.
- 4. This CSR presentation is divided into :

<u>For FY2024-25</u>: (CSR Contribution in India: US\$ 0.08 Mn)

Part A: CSR Activities undertaken during previous Financial Year

For FY2024-25: (India CSR Contribution Proposed : US\$ 0.04 Mn)

Part B: CSR Activities proposed for the FY2025-26 (to be approved by the CSR Committee & Board of Directors - US\$ 0.04Mn)

PDS's Vision & Mission for CSR

Vision

To create a world where education is accessible, women are empowered, communities are uplifted, and we thrive in a more sustainable environment



To leverage the power of our global PDS community to unite under the ethos of societal good through community engagement

Our Approach

Being a Good Neighbour



Generational Education*

Ensuring equitable and quality access to education, across generations to encourage lifelong learning



Community & Environment

Engaging in sustainable development of communities and the environment to ensure a thriving future for all



Diversity & Women's Empowerment

Empowering women by providing livelihood opportunities, advancing gender equality and representation





CSR Activities undertaken during previous Financial Year (FY2024-25)

Corporate Social Responsibility Contribution Working : FY2024-25

PDS Limited Corporate Social Responsibility (CSR) Contribution Working for FY2024-25							
	FY20	23-24	FY2024-25				
Net Profit	INR in Mn	USD in Mn	INR in Mn	USD in Mn			
FY 2020-21	56.58	0.70	-	-			
FY 2021-22	129.05	1.61	129.05	1.55			
FY 2022-23	270.90	3.37	270.90	3.25			
FY 2023-24	-	-	104.15	1.25			
Total	456.53	5.68	504.11	6.04			
Average of last 3 years Net Profit	114.13	1.42	168.04	2.01			
CSR Amount to be Spent as per Statutory Limits (@ 2%)	2.28	0.03	3.36	0.01			
CSR Amount approved/ to be approved by the Board more than the prescribed limits	5.67	0.07	6.34	0.08			

Proposes to approve ~88.65% over and above the statutorily prescribed limit.

~12% increase in FY25 as compared to FY24 towards CSR contribution.

CSR Amount Spent Details



The Company has contributed CSR amount of US\$ 76,497 (Rs. 63,41,602) to Soham for Kids Education Society in Hyderabad, India towards helping underprivileged and orphaned children in:







CSR Activities proposed for the FY2025-26

(to be approved by the CSR Committee & Board of Directors)

Note on Proposed CSR Contributions – FY2025-26



Applicability of CSR Provisions under Companies Act, 2013:

The Company's Net Profit for the Financial Year FY 2024-25 exceeds Rs.5 Crores. Therefore, Section 135 of the Companies Act, 2013 related to CSR is applicable to the Company for the Financial Year FY 2025-26.

Proposed CSR Budget for FY 2025–26:

As per the statutory requirement, the company is required to spend at least **2% of its average net profits** of the last three financial years on CSR activities. For FY 2025–26, the Company proposes to allocate a budget of **US\$ 41,172** [₹**35,18,547**] towards eligible CSR initiatives in alignment with Schedule VII of the Companies Act

Continued CSR Partnership with Soham for Kids (India):

The Company intends to continue its CSR engagement with "Soham for Kids (India)", a registered not-for-profit organization focused on child development and education. By sustaining its partnership with Soham for Kids (India), the Company aims to create **long-term positive social impact**, particularly in the domain of **education and child welfare**

	PDS Limited								
Corporate Social Responsibility (CSR) Contribution Working for FY2025-26									
	FY202	23-24	FY2024-25						
Net Profit	INR in Mn	USD in Mn	INR in Mn	USD in Mn					
FY 2021-22	129.05	1.55	-	-					
FY 2022-23	270.90	3.25	270.90	3.17					
FY 2023-24	104.15	1.25	104.15	1.22					
FY 2024-25	-	-	152.72	1.79					
Total	504.11	6.04	527.78	6.18					
Average of last 3 years Net Profit	168.04	2.01	175.93	2.06					
CSR Amount to be Spent as per Statutory Limits (@ 2%)	3.36	0.04	3.52	0.04					
CSR Amount approved/ to be									
approved by the Board more than	6.34	0.08	3.52	0.04					
the prescribed limits									
Exchange Rate	-	83.40	-	85.46					

Note: The above given numbers are subject to review & final audit adjustments.

Modalities of utilization of funds and implementation schedules for the Projects or Programs

PDS will contribute Soham for Kids (India), US\$ 41,172 [Rs. 35,18,547] during FY 2025-26 towards CSR Activities in one or more tranches, tentative schedule is as follows:-

For Quarter Ended	%age of total cont	ribution to be spend	Amount to be spent		
For Quarter Ended	In USD	In INR	In USD	In INR	
Q1 (April - June 2025)	25% of US\$ 41,172	25% of INR 35,18,547	10,293	8,79,637	
Q2 (July - September 2025)	25% of US\$ 41,172	25% of INR 35,18,547	10,293	8,79,637	
Q3 (October - December 2025)	25% of US\$ 41,172	25% of INR 35,18,547	10,293	8,79,637	
Q4 (January - March 2026)	25% of US\$ 41,172	25% of INR 35,18,547	10,293	8,79,637	

Note: The above given numbers are subject to review & final audit adjustments.

Annual Action Plan as per Statutory Requirement



List of CSR Projects or Programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act, 2013

As per Schedule VII of the Act (CSR Activities Schedule), the list of projects/ programs to be undertaken by PDS for FY 2025-26:

Promotion of education for Children especially for underprivileged and orphaned children

PDS has allocated an amount of US\$ 41,172 [Rs. 35,18,547] towards CSR Activities and will be paid to Soham for Kids Education Society for promotion of education.

PDS

Monitoring and Reporting mechanism for the Projects or Programs

The CSR Committee will monitor the implementation schedule of the projects/ programs.

The Board will approve, if any change in the implementation schedule with the recommendation of the CSR Committee.



Thank You