



Global | Collaborative | Digital | Ethical



CSR Annual Action Plan FY 2026-27



PART A FY 2025-26 • Review

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Executive Summary

Background, statutory framework and presentation structure

01

Company Commitment

PDS Limited's vision and mission towards Corporate Social Responsibility are deeply ingrained in its commitment to make a positive impact on society and the environment.

02

Statutory Requirement

As per the Indian Regulations, CSR spend during the year shall be 2% of the average standalone net profits of the last three financial years.

03

FY 2025-26 Spend

During FY2025-26, the Company was statutorily required to spend US\$0.04 Mn towards Corporate Social Responsibility ("CSR") activities. Based on the recommendation of the CSR Committee, the Board of Directors, at their meeting held on May 15, 2025, approved the allocation of a budget of US\$0.04 Mn towards CSR contribution.

04

Presentation Structure

Part A: CSR Activities undertaken in FY 2025-26.
Part B: CSR Activities proposed for FY 2026-27 - to be approved by the CSR Committee & Board of Directors (US\$ 0.02 Mn).

PDS's Vision & Mission for CSR

Our guiding principles and approach to social responsibility

VISION

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

MISSION

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

1

Generational Education

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

2

Community & Environment

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

3

Diversity & Women's Empowerment

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

PART

A

CSR Activities Undertaken

During Previous Financial Year (FY 2025-26)

CSR Amount Spent Details

FY 2025-26 contribution and beneficiary partnership

TOTAL CONTRIBUTION - FY 2025-26

₹ 35,18,547

US\$ 41,172 equivalent

BENEFICIARY ORGANISATION



Soham for Kids Education Society

Hyderabad, India

Helping underprivileged and orphaned children

IMPACT AREAS

1

Education

Holistic development for underprivileged children

2

Nutrition

Meals, healthcare, uniforms & essentials

3

Discipline

Building confidence, discipline, life skills

4

Learning

Creating safe, nurturing learning environments

5

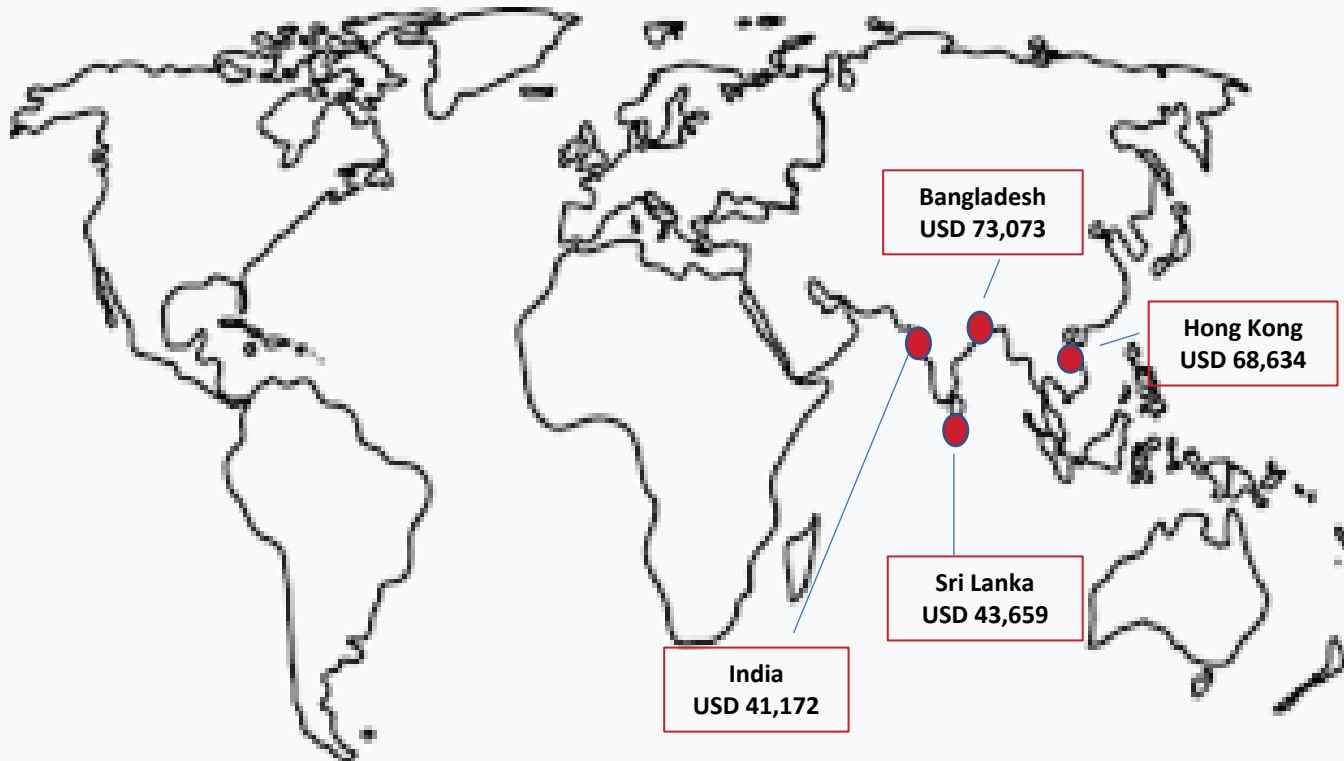
Futures

Education, care, mentoring for the long-term

Global CSR Outreach

CSR contribution distribution across the PDS Group entities

GROUP CSR OUTREACH MAP



CSR Contribution by Location

Entity	Location	Spend (US\$)
PDS Limited - Soham for Kids	India	41,172
Design Arc	Bangladesh	50,195
Simple Approach	Hong Kong	68,634
NorLanka	Sri Lanka	43,659
Poeticgem	Bangladesh	22,842
TOTAL		226,502

CSR spends during the year were 2% of average standalone net profits of the last three years, i.e. US\$ 0.04 Mn.

Key Areas of CSR Spends

Four pillars of impact across our beneficiary communities

01

EDUCATION

- Supported 193 students through the Tesco - Poeticgem Scholarship Program
- Donated school stationery for children of factory employees
- Conducted scholarship seminars across 3 schools in Trincomalee

02

HEALTHCARE

- Donated food trolleys to Apeksha Hospital - National Cancer Institute
- Employees volunteered to serve dinner to ~800 patients at Apeksha Hospital

03

EMPLOYEE WELFARE & RESPONSIBLE PRACTICES

- Strengthened workplace grievance management through grievance hotline and monitoring services

04

COMMUNITY SUPPORT

- Distributed donated garments to communities under the "Style for Change" - Phase II initiative
- Post Cyclone Ditwah, Nortania - PDS contributed USD 20,000 to the Rebuilding Sri Lanka Fund

PART

B

CSR Activities Proposed

For Financial Year 2026-27

Approved by the CSR Committee and Board of Directors

Proposed CSR Contributions - FY 2026-27

Statutory framework, budget allocation & partnership



APPLICABILITY

Companies Act, 2013 - Section 135

Company's Net Profit for FY 2024-25 exceeds Rs. 5 Crores. Therefore, Section 135 of the Companies Act, 2013 is applicable for FY 2026-27.



PROPOSED BUDGET

US\$ 23,533 • ₹ 22,31,739

~ US\$0.02Mn • ~ ₹ 2.23Mn

At least 2% of average net profits of the last three financial years, in alignment with Schedule VII of the Companies Act.



IMPLEMENTING PARTNER

Soham for Kids (India)

Registered not-for-profit focused on child development and education - creating long-term positive social impact.

PDS Limited — CSR Contribution Working

	FY 2024-25 Working		FY 2025-26 Working	
	INR in Mn	USD in Mn	INR in Mn	USD in Mn
Net Profit				
FY 2021-22	-	-	-	-
FY 2022-23	270.90	3.25	-	-
FY 2023-24	104.15	1.25	104.15	1.25
FY 2024-25	152.73	1.81	152.73	1.81
FY 2025-26	-	-	77.89	0.88
Total	527.78	6.18	334.76	3.53
Average of last 3 years Net Profit	175.93	2.06	111.59	1.18
CSR Amount to be spent as per Statutory Limits (@2%)	3.52	0.042	2.23	0.02

Modalities & Implementation Schedule

Quarter-wise disbursement plan for FY 2026-27

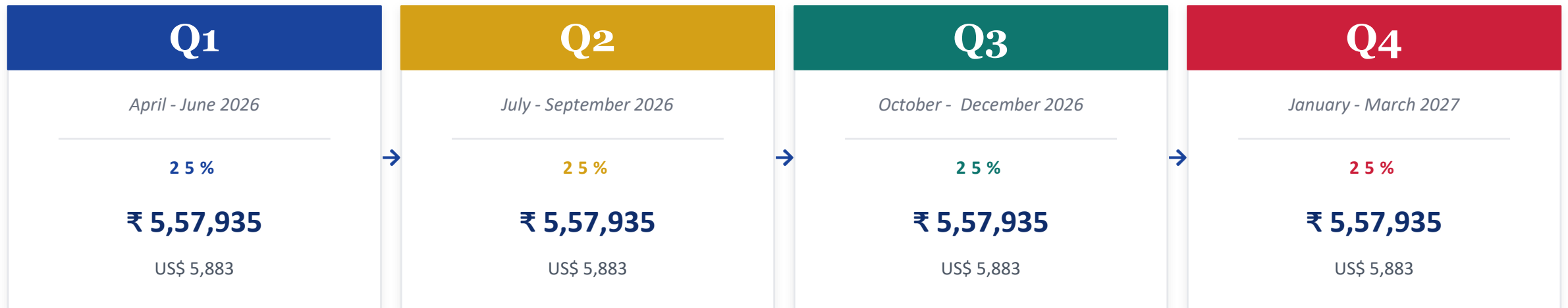
TOTAL CSR COMMITMENT - FY 2026-27

US\$ 23,533 • ₹ 22,31,739

BENEFICIARY
Soham for Kids (India)
Child Development & Education

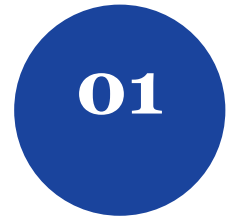
DISBURSEMENT SCHEDULE

Tentative - payable in one or more tranches



Monitoring & Reporting Mechanism

Oversight structure for CSR projects and programs



ROLE OF

CSR Committee

The CSR Committee will monitor the implementation schedule of the CSR projects and programs throughout the financial year.



ROLE OF

Board of Directors

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

GOVERNANCE PRINCIPLE

Continuous oversight ensures CSR activities are delivered on schedule, with full accountability to the Board and stakeholders.



PDS

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— WITH GRATITUDE

Thank You

