



PDS

Global | Collaborative | Digital | Ethical

PDS Limited Corporate Social Responsibility Annual Action Plan – FY2024-25

May 14, 2024

Approved by CSR Committee on 13/05/2024 and Board on 14/05/2024



Note on Proposed CSR Contributions – FY2024-25

1. The Company's Net Profit for the Financial Year FY 2023-24 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 2024-25.

2. The Company's CSR Calculation for FY25 vs FY24 is as below:

Particulars	FY 2023-24		FY 2024-25	
	USD in Mn	INR in Mn	USD in Mn	INR in Mn
Statutory Requirement to Spend (2% of Avg Net Profit of last 3 years)	0.04	3.04	0.04	3.36
CSR Amount approved/ to be approved by Board for CSR	0.07	5.67	0.08	6.34
Additional Amount Spent/to be spent on CSR	0.03	2.63	0.03	2.98

3. The CSR spent has increased by ~12% in FY25 as compared to FY24.
4. The Company wishes to continue its engagement with Soham for Kids (India) for CSR contribution. Since, the budgeted expenses of Soham for Kids (India) for FY2024-25 amounts to US\$ 0.08 Mn (INR 6.34 Mn) , the Company wishes to further enhance its CSR contribution to the aforesaid budgeted amount to support the requirements of Soham for Kids (India).
5. The budgeted amount for FY 24-25 is US\$ 0.08 Mn, compared to US\$0.07 Mn (FY23-24) for Soham for Kids (India). This has been increased due to:-
 - a. *Staff increments budgeted @ 10%*
 - b. *Capex budgeted \$302 towards computers*
 - c. *Other costs attributes to midday meal, school uniform, stationary, grocery, travel etc.*

Corporate Social Responsibility Contribution Working : FY2024-25

Based on Statutory Requirements



PDS Limited				
Corporate Social Responsibility (CSR) Contribution Working for FY2024-25				
	FY2023-24		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.

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



PDS will contribute Soham for Kids (India), US\$ 76,497 (Rs. 63,41,602) during FY 2024-25 towards CSR Activities in one or more tranches, tentative schedule is as follows:-

For Quarter Ended	%age of total contribution to be spend		Amount to be spent	
	In USD	In INR	In USD	In INR
Q1 (April - June 2024)	25% of US\$ 76,497	25% of INR 63,41,602	19,125	15,85,401
Q2 (July - September 2024)	25% of US\$ 76,497	25% of INR 63,41,602	19,124	15,85,401
Q3 (October - December 2024)	25% of US\$ 76,497	25% of INR 63,41,602	19,124	15,85,400
Q4 (January - March 2025)	25% of US\$ 76,497	25% of INR 63,41,602	19,124	15,85,400

Note: The above figures are based on estimates.



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 2024-25:

Promotion of education for Children especially for underprivileged and orphaned children

PDS has allocated an amount of US\$ 76,497 (Rs. 63,41,602) towards CSR Activities and will be paid to Soham for Kids Education Society for promotion of education.

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