

UPDATER SERVICES LIMITED

Annual Action Plan for the Financial Year 2025-26

Our Approach to Corporate Social Responsibility:

Updater Services Limited (the "Company") recognizes that Corporate Social Responsibility (CSR) goes beyond fulfilling legal requirements. It embodies a comprehensive and strategic approach aimed at generating long-term value for both society and the environment.

In line with this belief, the Company has created an annual action plan outlining the proposed CSR initiatives for the FY 2025-26, in accordance with the CSR Policy and any other relevant statutory provisions that may apply.

The CSR obligation of the Company for the FY 2025-26 is calculated based on the criteria provided in the Companies Act, 2013 and other applicable rules and regulations. The CSR obligation so calculated amounts approximately to **Rs. 85,00,000/-** (Rupees Eighty Five Lakhs only).

A. Broad Areas identified for CSR Expenditure:

The Committee has identified few broad areas to spend the CSR Obligation for the Financial Year 2025-26 including but not limited to:

I. Education

- 1) Construction of classrooms, providing classroom equipment's like benches, computers, laboratory equipment, sports facilities & equipment etc.
- 2) Undertaking skill development projects in various fields.
- 3) Provide Financial support/ scholarship to under-privileged students.
- 4) Supporting digital education initiatives.

II. Healthcare and Sanitation

- 1) Construction of Hospitals, clinics, providing equipment's like Hospital beds, Computers, Human Scanners, X-ray Machines etc.
- 2) Conducting seminars, webinars, workshops, skill development programmes, marathons etc. on promoting the healthy lifestyle and good sanitation.
- 3) Supporting digital healthcare initiatives.

III. Environment Protection and its sustainability

- 1) Contributing towards energy conservation, waste management.
- 2) Adopting eco-friendly technologies and other conservation initiatives to mitigate environmental concerns.
- 3) Protection of flora and fauna, Animal welfare, agroforestry etc.
- 4) Conservation of natural resources.

IV. Gender Equality and Reducing Inequalities

- 1) Setting up of homes including old age homes, hostels and day care centres for senior citizens, women and orphans.
- 2) Taking adequate measures to reduce inequalities faced by the socially and economically backward groups.

B. CSR Activity Plan

As per rule 5(2) of Companies (CSR Policy) Rules, 2014, an annual action plan pursuant to the CSR policy for the financial year 2025-26 is as follows:

S. No.	Focus Areas as per Schedule VII of the Companies Act, 2013	List of Project(s) identified	Mode of implementation of Project(s)	Location of the Project(s) to be implemented
1.	Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and differently abled and livelihood enhancement projects.	Activity relating to the welfare of Education after the recommendation and approval of the CSR Committee & Board respectively.	Direct	Local Area
2.	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Activities relating to promotion of health care, sanitation, safe drinking water, eradicating hunger, poverty, and malnutrition after the recommendation and approval of the CSR Committee & Board respectively.	Direct	Local Area

3.	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water [including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].	Activities relating to protection of and preservation of environment including flora and fauna, animal welfare etc. and maintenance of sustainable ecological balance after the recommendation and approval of the CSR Committee & Board respectively.	Direct	Local Area
4.	Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;	Activities relating to promotion of gender equalities, empowering women, providing facilities to senior citizens and taking measures to reduce inequalities etc. after the recommendation and approval of the CSR Committee & Board respectively.	Direct	Local Area
5.	Any other activity as specified under Schedule VII of the act for which if Company has received any proposal	The unassigned amount will be utilized for the CSR Projects during FY 2025-26 after the approval of the CSR Committee & Board for the suitable CSR project.	Direct	Local Area

C. Manner of execution of such Projects/Programmes as specified in sub–rule (1) of Rule 4

The above-mentioned CSR activities would be undertaken by the company itself or through –

- (a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or
- (b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
- (c) any entity established under an Act of Parliament or a State legislature; or

(d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and has an established track record of at least three years in undertaking similar activities. The company shall obtain the 'CSR registration number' before engaging any third party in implementing CSR activities whatsoever.

D. Modalities of utilization of Funds and implementation schedules for the Projects or programmes

The funds will directly be disbursed to the respective implementing agencies/vendor as per mutually agreed timelines (if any). Also, such funds may be disbursed in tranche wise depending on the nature of the project/activity. Based on the submission of relevant documents supporting the expenses, the respective amount(s) will be disbursed accordingly by the Company.

E. Monitoring and reporting mechanism for the projects or programmes

The Company will continue to monitor project implementation and performance of the implementing agency(ies)/vendor on periodic basis via field visits or review calls/ reports as the case maybe.

F. Impact Assessment

In accordance with the provisions of CSR Amendment Rule 2021, Impact Assessment will be conducted as per the applicability.