

CSR ANNUAL ACTION PLAN – FY 2025-26

P. E. Analytics Limited (“the Company”) has formulated this Annual Action Plan for undertaking Corporate Social Responsibility (“CSR”) activities during the Financial Year 2025-26 pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, and the CSR Policy of the Company.

As specified under Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Annual Action Plan is in pursuance of the CSR Policy of the Company and sets out the following:

- a. The list of CSR projects or programmes to be undertaken in areas or subjects specified in Schedule VII of the Companies Act, 2013;
- b. The manner of execution of such projects or programmes;
- c. The modalities of utilisation of funds and implementation schedule for such projects or programmes;
- d. The monitoring and reporting mechanism for the projects or programmes; and
- e. Details of need and impact assessment, if any, for the projects undertaken by the Company.

I. CSR Activity Plan

S. No.	Name of the CSR Project / Programme	Activities under Schedule VII	Modality of Fund Utilisation in FY 2025-26	Implementation Schedule	Allocated Budget	Impact Assessment, if any
1.	Education Infrastructure Development – VEGA School, Sector 76 branch, Gurugram	Promoting education, including special education and employment-enhancing vocation	Financial support towards development, improvement, renovation, upgradation	FY 2025-26	₹26,89,000	Impact assessment shall be undertaken, wherever applicable, in accordance with the

S. No.	Name of the CSR Project / Programme	Activities under Schedule VII	Modality of Fund Utilisation in FY 2025-26	Implementation Schedule	Allocated Budget	Impact Assessment, if any
		skills, particularly among children and other beneficiaries.	and enhancement of educational infrastructure and facilities at VEGA School, including infrastructure identified for the benefit of students and the school community.			provisions of the Companies Act, 2013 and the CSR Rules.
Total					₹26,89,000	

II. Project Details

1. Education Infrastructure Development – VEGA School

The Company proposes to undertake CSR initiatives in the area of **education and educational infrastructure**, with the objective of contributing towards the creation and improvement of a conducive learning environment for children.

The project shall support the development, improvement, renovation and/or upgradation of educational infrastructure and facilities at **VEGA School**, including such infrastructure requirements as may be identified based on the needs of the institution and its beneficiaries.

2. Objective of the Project

The key objectives of the project are:

- To support the development and improvement of educational infrastructure;

- To contribute towards a safe, accessible and conducive learning environment for children;
- To support improvement in the quality of educational facilities;
- To contribute to the overall educational development and well-being of beneficiaries; and
- To undertake CSR activities in alignment with the Company's CSR Policy and Schedule VII of the Companies Act, 2013.

3. Schedule VII Alignment

The project falls within the scope of **Schedule VII, Item (ii)** of the Companies Act, 2013, relating to:

“promoting education, including special education and employment enhancing vocation skills, especially among children, women, elderly, and the differently abled and livelihood enhancement projects.”

4. Manner of Execution

The CSR project shall be **undertaken and implemented directly by P. E. Analytics Limited** in accordance with the Company's CSR Policy, approved Annual Action Plan, Section 135 of the Companies Act, 2013 and applicable CSR Rules. The Company shall directly oversee the execution, utilisation of funds and monitoring of the project.

5. Modalities of Fund Utilisation

The CSR amount shall be utilised directly by the Company towards the approved education infrastructure project. The expenditure shall be incurred **in a single instance** and supported by appropriate bills, invoices and payment records.

Any unspent CSR amount, if applicable, shall be dealt with in accordance with Section 135 of the Companies Act, 2013 and the applicable CSR Rules.

6. Monitoring and Reporting Mechanism

The Company will continue to monitor project implementation and performance, which includes, inter alia, data verification and review by the CSR Committee and Board in their respective meetings held during the financial year.

7. Need for the Project

Access to quality educational infrastructure is an important component of providing children with an appropriate environment for learning and development.

The proposed project seeks to support the improvement and development of educational facilities and infrastructure, thereby contributing towards better learning environments and enhanced educational opportunities for beneficiaries.

The project is consistent with the Company's continuing focus on **education development** as part of its CSR initiatives.

8. Impact Assessment

Impact assessment is **not applicable** to the project, as the CSR expenditure of **₹26,89,000** does not meet the prescribed threshold for mandatory impact assessment under the applicable CSR Rules.

9. Budget

The total expenditure proposed for CSR activities during FY2025–26 shall be **₹ 26,89,000 lakh**, being the CSR amount approved by the Board of Directors based on the Company's CSR obligation determined in accordance with Section 135 of the Companies Act, 2013 and the applicable rules.

The project-wise allocation may be modified by the Board, on the recommendation of the CSR Committee, where required, subject to applicable law.

10. General

The Annual Action Plan may be modified by the Board of Directors of the Company, on the recommendation of the CSR Committee, based on reasonable justification and in accordance with the applicable provisions of the Companies Act, 2013 and the CSR Rules.

The implementation of the Annual Action Plan shall be subject to the Company's CSR Policy and all applicable statutory and regulatory requirements.