

Annexure A - Sagility Limited
(formerly Sagility India Limited, earlier Sagility India Private Limited)

CSR Annual Action Plan and Project Outlay for FY 2025-26

CSR Annual Action Plan in pursuance of the CSR Policy of Sagility Limited (the Company), in accordance with Rule 5 (2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014

(a) List of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act:

Sl. No.	Focus Area from Schedule VII	Name of the Project	Mode of Implementation (Through NGO)	Area/ Location of the project	Brief about the program/ initiative	Project Outlay (INR)
1	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	Employment training for Persons with disability	Association of People with Disability	Karnataka	To train 296 marginalized and economically disadvantaged youth with disabilities in skills development, provide support, and create opportunities for wage employment.	7,360,632 (~\$82,703)*
2	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	Youth Empowerment and Social Transformation through Vocational Training	SGBS Unnati Foundation	Karnataka	To train and empower 500 youth at for 35 days with a total of 300 hours training curriculum and guarantee jobs at the end of the training. Youth will be trained on Life skills, values, computers, spoken English, hygiene, career counselling, etiquette, confidence building, Computer skills depending on their level of education.	5,585,000 (~\$62,753)*

3	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	Empowering Women Through Vocational Skilling, Entrepreneurship & Financial Literacy Program	Desai Foundation	Karnataka, Tamil Nadu	To train 541 women through vocational skills, entrepreneurship development, and financial literacy programs to enable assured income generation	3,840,018 (~\$43,146)*
4	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care	Project InSight	The Nudge Foundation	Maharashtra	Screen and correct Presbyopia among 19,798 working-age adults to enhance productivity and quality of life	3,332,000 (~\$37,438)*
5	Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympics sports;	Sports for Change, Sports Excellence Program, SHAKTI	Sportz Village Foundation	Karnataka, Tamil Nadu	<p>A) ‘Sports for Change’ Program – Engage 3,200 children in government schools to build their health, fitness, and social-emotional skills, ensuring holistic development through sports and play.</p> <p>B) ‘Sports Excellence Program’ – Identify talented children in select sports (Kho-Kho and Kabaddi) and provide them with structured training and competitive exposure at the mandal, district, state, and national levels.</p> <p>C) ‘SHAKTI’ – Train girls aged 10 and above in unique self-</p>	4,400,900 (~\$49,448)*

					defence techniques and coping strategies for mental trauma.	
6	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	Urban Afforestation	SayTrees Environmental Trust	Karnataka,	Urban Afforestation by creating Miyawaki forest by planting 5000 saplings	2,379,450 (~\$26,735)*
7	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care	Strengthening Critical Care Infrastructure and Emergency Response Capacity at Victoria Hospital, Bengaluru	Nirmaan Organisation	Victoria Hospital, Bengaluru	Critical care infrastructure and CPR training at Victoria Hospital, Bengaluru 132 beds upgraded (15 advanced ICU beds + 117 general beds) 20 CPR training sessions for 2,000 caregivers	43,60,000 (~\$48,989)#

Note:

* The prescribed CSR obligation for FY 2025-26 is INR 31,258,000 (USD ~\$351,213), of which INR 26,898,000 (USD ~\$302,225) was approved to be disbursed via circular resolution passed by the Board on June 26, 2025

With the approval for disbursal of the balance amount of INR 4,360,000 (USD ~\$48,989), the total CSR spend amount for FY 2025-26 is INR 31,258,000 (USD ~\$351,213)

(b) Manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4:

- The CSR activities/ projects shall be implemented either through the internal resources of the Company itself or through an identified suitable implementation agency.
- The identified Implementation partners will be on boarded by conducting detailed due diligence. Wherever applicable, the partner organization will be on boarded through a duly signed agreement along with the timeline to execute the program/ initiative.
- Periodic progress assessments and field visits would be documented, as applicable.

- The Company may also collaborate with other companies to undertake CSR projects or programs or CSR activities, provided the CSR Committee of the respective companies are in a position to report separately on such projects. In the event such CSR activities are undertaken through other executing agencies, the Company shall specify the projects to be undertaken, modalities of utilization of funds and the monitoring and reporting mechanism.

(c) Modalities of utilisation of funds and implementation schedules for the projects or programmes;

- The CSR budget will be fixed in accordance with the provisions of the Companies Act 2013 read with the Rules made thereunder and any Guidelines provided by the Ministry of Corporate Affairs.
- The budget will not be less than the statutory requirement of 2% of the average net profits of the company during the three immediately preceding financial years, or where the company has not completed the period of three financial years since its incorporation such immediately preceding financial years
- The CSR budget will be spent on CSR activities which will be approved by the Board on the recommendation of the CSR Committee.
- The funds will be directly disbursed to partner organizations/ beneficiaries with the approval of the CSR Committee & the Board. In case some projects require any amounts to be reimbursed, the funds will be disbursed after a financial assessment of the expenses incurred.
- The funds may be disbursed in phase/ tranche wise depending on the nature of the project. On the basis of the expenses incurred & the submission of the relevant supporting of the expenses, i.e. receipts, invoices, bank statements, etc. respective amount will be disbursed at different intervals as per the timeline agreed.
- The CSR team will collect all the set deliverables from the implementation partners.
- All the CSR projects will be implemented as per the scheduled timeline in the respective agreement with partner organization.
- The duration for CSR projects/initiatives will be fixed based on the requirements, i.e. either one year or multi-year and may be renewed on the basis of the project performance.
- Any surplus arising out of the CSR activities will be reported to the Board and shall not form part of the business profit of a company and shall be ploughed back into the same project or transferred to a fund specified in Schedule VII, subject to Board approval.
- Where the Company spends an amount in excess of the 2% requirement, such excess amount will be reported to the Board and the treatment of the same, i.e. set off for up to immediate succeeding three financial years, will be subject to Board approval.

(d) Monitoring and reporting mechanism for the projects or programmes:

The Monitoring Mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored & evaluated as per the objectives & deliverables set for respective projects as per Board & Committee recommendation.

- The CSR projects will be monitored at different intervals through field visits, monthly calls, reporting, cross reference communication with stakeholders etc., as may be deemed appropriate by the CSR Committee and the CSR Forum.
- Wherever applicable, a Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor may be obtained from the implementation partners

Reporting & Documentation:

- Project documentation: Reports like quarterly report, half-yearly report, annual report/closure report, case studies, etc. will be collected by the CSR team as per the agreed timeline for each project.
- Financial Tracking: In order to track the proper utilization of funds, where applicable, at different intervals of the project, CSR teams will collect & cross-check financial documents like invoices, salary slips & receipts, bank statements, Fund Utilization Certificate, etc.

(e) Details of need and impact assessment, if any, for the projects undertaken by the company:

Not Applicable - As per the MCA circular Rule 8 (3) (a), the Company does not have an average CSR obligation of INR 10 Crore or more in the three immediately preceding financial years.