

ANNEXURE B

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.

1. BRIEF OUTLINE OF THE CSR POLICY OF THE COMPANY

The Company has amended its CSR Policy in line with the amendments introduced in the Companies (Corporate Social Responsibility) Amendment Rules, 2021.

Our aim is to be one of the most respected companies in India delivering superior and everlasting value to all our customers, associates, shareholders, employees and Society at large. The CSR initiatives focus on holistic development of host communities and create social, environmental and economic value to the society.

To pursue these objectives, we will continue to:

- Work actively in areas of promotion of education, provide medical aid to the needy and downtrodden and upgradation of skill sets.
- Collaborate with like minded bodies like Voluntary organisations, charitable trusts, and academic institutes in pursuit of our goals.
- Interact regularly with stakeholders, review and publicly report our CSR initiatives.

The Corporate Social Responsibility Committee reviewed the CSR policy of the Company and approved the revised CSR policy as on 25th January 2023. It was modified in line with requirements of Section 135 read with Schedule VII to the Companies Act, 2013 and also suggested that the names of the Members of the Committee need not be mentioned in the Policy.

The composition of the CSR Committee, CSR Policy and Projects approved by the Board are placed on the website of Lucas TVS Limited www.lucas-tvs.com. There is no surplus arising out of the CSR activity which form part of the business profit of the Company as mentioned under Rule 6(2) of Corporate Social Responsibility Rules 2014.

2. COMPOSITION OF CSR COMMITTEE AS ON 31ST MARCH, 2025

S. No	Name of the Director	Designation/ Nature of Directorship	No. of meetings of CSR Committee held during the year	No. of meetings of CSR Committee attended during the year
1	Mr. Arvind Balaji	Managing Director	1	1
2	Mr. Prakash Jagannathan Jothee*	Independent Director	1	1
3	Ms. Priyamvada Balaji	Whole Time Director	1	1

*Appointed as a member of the CSR committee w.e.f the closing hours of 25th September, 2024, to fill in the vacancy created due to completion of two consecutive terms of appointment of Mr. R Vijayaraghavan as an Independent Director.

3. Web-link where Composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company- <https://www.lucas-tvs.com>

4. Details of impact assessment of CSR Projects carried out in pursuance of sub rule (3) of Rule 8 of Companies (CSR Policy) Rule 2014, if applicable - **Not applicable**.

5. AVERAGE NET PROFIT OF THE COMPANY AS PER SECTION 135(5)

- a) Average Net Profit of the Company for last three financial years: - ₹ 11,659.28 Lakhs.
- b) Two percent of average net profit of the Company as per section 135 (5) - ₹ 233.19 Lakhs.
- c) Surplus arising out of the CSR projects or programs or activities of the previous financial years –Nil
- d) Amount required to be set off for the financial year, if any- Nil
- e) Total CSR obligation for the financial year (5b+5c-5d) 233.19 + 0 – 0 = 233.19 Lakhs

6. CSR DETAILS

a) Amount spent on CSR projects (both Ongoing Projects and other than on-going projects for FY 2024-25): ₹ 493.94 Lakhs.

b) Amount spent on Administrative Overheads: Nil

c) Amount spent on Impact Assessment, if applicable: Nil

d) Total amount spent for the Financial Year (6a + 6b + 6c): ₹ 493.94

e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for FY 2024-25 (In Lakhs)	Amount unspent (` in Lakhs)				
	Total Amount Transferred to Unspent CSR Account as per section 135 (6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135 (5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of transfer
493.94	NIL				

f) Excess amount for set off, if any:

S. No	Particulars	Amount (in Lakhs)
(i)	Two per cent of average net profit of the Company as per Section 135(5)	233.19
(ii)	Total amount spent for the Financial Year (including carry forward of excess amount spent, if any	493.94
(iii)	* Excess amount spent for the financial year [(ii)-(i)]	260.73
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	*Amount available for set off in succeeding financial years [(iii)-(iv)]	260.73

Note: *The Company does not want to set off the CSR excess amount spent during the year FY 2024-25.

7. a) Details of Unspent CSR amount for the preceding financial years:

S. No	Preceding Financial Year	Amount transferred unspent CSR Account under Section 135(6) (₹ in Lakhs)	Amount spent in the reporting Financial Year (₹ in Lakhs)	Amount transferred to any fund specified under Schedule VII as per Section 135 (6) if any	Amount remaining to be spent in succeeding Financial Year (in ₹)
1.	FY-1			Name of the Fund	Date of transfer
2.	FY-2				
3.	FY-3				

Nil

8. WHETHER ANY CAPITAL ASSETS HAVE BEEN CREATED OR ACQUIRED THROUGH CORPORATE SOCIAL RESPONSIBILITY AMOUNT SPENT IN THE FINANCIAL YEAR: YES NO

If yes, enter the number of Capital assets created/ acquired: -

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number	Name	Registered Address
1.	Construction of Building	612610	31.03.2025	2,26,17,405	CSR00002623	Swami Dayananda Educational Trust	Swami Dayananda Educational Trust, Mangakudi Agraharam, Manjakudi, Thiruvarur District
2.	Anganwadi School, Kariamanikam	605106	23.11.2024	16,13,643	NA	Anganwadi School, Kariamanikam	Telephone office St, Karamanikam Village, Nettapakkam Cumune, Pondicherry,
3.	School Shed	600037	31.03.2025	7,08,579	NA	Chennai Primary Government School	Chennai Primary Government School, Chennai 600037
4.	Dining hall shed	605102	15.11.2024	1,24,112	NA	Vallalar Government Higher Secondary	Vallalar Government Higher Secondary School,

						School	Kandamangalam, Villupuram district. PIN 605102
5.	RO water dispenser	605102	03.04.2024	1,60,000	NA	Vallalar Government Higher Secondary School	Vallalar Government Higher Secondary School, Kandamangalam, Villupuram district. PIN 605102
6.	School Shed Work	605102	20.12.2024	1,24,112	NA	Government Primary School	Government Primary School, Thiruvandarkoil, Puducherry - 605 102
7.	RO water dispenser	600098	18.07.2024	1,74,000	NA	Tamilnadu Institute of Labour studies	Tamilnadu institute of Labour Studies, E.B.road, Mangalapuram, Ambattur, Chennai
8.	Expenses for temple renovation- Flagpole kodimaram Arulmigu Kailasanathar Temple	600050	27.02.2025	7,71,000	NA	Sri Kailasanathar Temple	Arulmigu Kailasanadhar Temple, Padi, Chennai

(All the fields should be captured as appearing in the revenue records, flat no., house no., Municipal Office/Municipal Corporation/ Gram Panchayat are to be specified and the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per sub-section (5) of Section 135 of the Companies Act, 2013: **Nil**

//FOR AND ON BEHALF OF THE BOARD//

PRAKASH JAGANNATHAN JOTHEE

T K BALAJI

DIN: 02544655

DIN: 00002010

Place: Chennai

Date: 23rd August 2025

CHAIRMAN – CSR COMMITTEE

CHAIRMAN & MANAGING DIRECTOR