

**IRIS REGTECH SOLUTIONS LIMITED**

**CORPORATE SOCIAL RESPONSIBILITY ANNUAL ACTION PLAN ('AAP') for Financial Year 2025-26.**

**APPROVAL OF THE PLAN**

Based on the recommendation of the Corporate Social Responsibility (CSR) Committee, the Board of Directors at their meeting held on 13<sup>th</sup> November, 2025 has formally approved the proposed CSR plan for the Financial Year 2025-26. This plan has been prepared in accordance with the provisions of the Companies Act, 2013, and in alignment with the Company's CSR policy.

**IDENTIFIED PROJECTS/ PROGRAMS**

CORPORATE SOCIAL RESPONSIBILITY- ANNUAL ACTION PLAN									
Sr No.	Name of the CSR Project/ Program	Manner of execution (Direct/ through Implementing Agency)	Name of the organization/implementing agency	Category under Schedule VII of the Companies Act, 2013	Allocated Budget	Implementation Schedule	Nature of Project (single year /multi-year)	Financial Year	Details of the need and impact assessment, if any
1	Tuition Assistance	Through implementing agency	Vishwa Hindu Seva Samithi (Trichy, Kerala)	(ii) Promoting Education	INR 5,00,000/-	April 2025- July 2025 (approved at the board meeting held on 2 <sup>nd</sup> September, 2024)	Single Year	2025-26	Not applicable
2.	Tuition Assistance Program	Through implementing agency	Vishwa Hindu Seva Samithi (Trichy, Kerala)	(ii) Promoting Education	INR 5,00,000/-	On or before 31 March 2026	Single Year	2025-26	Not applicable
3.	Educational Support Program	Through implementing agency	Janakalyan Sevashram	(ii) Promoting Education	INR 10,00,000/-	On or before 31 March 2026	Single Year	2025-26	Not applicable
4	Not applicable	Directly to the Prime Minister's National Relief Fund	Not applicable	(viii) contribution to the Prime Minister's National Relief Fund	INR 1,35,678/-	On or before 31 March 2026	Single Year	2025-26	Not applicable

**IRIS REGTECH SOLUTIONS LIMITED**  
(Formerly known as IRIS Business Services Limited)

Tower 2 3<sup>rd</sup> floor International Infotech Park Vashi Navi Mumbai – 400703 Maharashtra India

Tel: 022 6723 1000 | Email: [cs@irisbusiness.com](mailto:cs@irisbusiness.com) | [www.irisregtech.com](http://www.irisregtech.com)

CIN L72900MH2000PLC128943 | GSTIN 27AAACI9260R1ZV

CSR liabilities for FY 2025-2026 i.e. 2% of the average net profits of the Company made during the three immediately preceding financial years i.e. 2022-23, 2023-24, 2024-25, in terms of the Section 198 of the Companies Act, 2013.

#### **MODALITIES OF UTILIZATION OF FUNDS**

- a. The CSR budget will be fixed in accordance with the provisions of the Companies Act, 2013, Rules made thereunder and the Guidelines.
- b. The budget will not be less than 2% of the average net profits of the Company during the three immediately preceding financial years.
- c. The CSR budget will be spent on CSR activities which will be approved by the Board on the recommendation of the CSR Committee.
- d. Funds will 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.
- e. CSR team will collect all the set deliverables from the implementation partners.
- f. There will be no direct disbursement or payment of any expenses or amount to the beneficiaries. The Company shall make contribution to the implementing agencies for incurring the expenses for fulfilment of / undertaking the project / program.
- g. The Company shall collect all the required documents/information from the implementing agencies.

#### **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 or program. Monitoring will be done basis the periodic reports and utilisation certificates received from Implementing Agencies.

#### **ALTERATION AND MODIFICATION OF ANNUAL ACTION PLAN**

The board hereby reserves all rights to alter and modify the given plan at any time, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.

**IRIS REGTECH SOLUTIONS LIMITED**  
(Formerly known as IRIS Business Services Limited)

Tower 2 3<sup>rd</sup> floor International Infotech Park Vashi Navi Mumbai – 400703 Maharashtra India

Tel: 022 6723 1000 | Email: [cs@irisbusiness.com](mailto:cs@irisbusiness.com) | [www.irisregtech.com](http://www.irisregtech.com)

CIN L72900MH2000PLC128943 | GSTIN 27AAACI9260R1ZV

---