



# SPSM & CO

## CHARTERED ACCOUNTANTS

No 513, Ground Floor  
N.P.Complex, Pushpa Theatre  
Avinashi Road, Tirupur - 641 602

Phone No. 0421-4323227  
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E-Mail: casivasubramani@gmail.com

### CSR IMPACT ASSESSMENT REPORT

The Board of Directors  
K.P.R. Mill Limited  
9, Gokul Buildings,  
First Floor, A.K.S. Nagar,  
Thadagam Road,  
Coimbatore- 641 001.

### IMPACT ASSESSMENT OF CORPORATE SOCIAL RESPONSIBILITY ("CSR")

#### I. PROJECTS BACKGROUND

On January 22, 2021, Ministry of Corporate Affairs ("MCA") amended the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules"). Under Rule 8(3) of the amended CSR Rules, impact assessment shall be applicable to Companies having average CSR obligation of ten crore rupees or more and with CSR projects having outlays of one crore rupees or more, which have been completed not less than one year before undertaking the impact study.

#### II. REGULATORY REQUIREMENT

**Companies that meet the above threshold shall be required to:**

- Undertake impact assessment through an independent agency;
- Place the impact assessment report before the Board and annex the same to the annual report on CSR;
- Spend not more than 2% of the total CSR expenditure for that financial year or INR 50 lakhs, whichever is higher, towards the impact assessment.

#### III. SUMMARY OF IMPACT ASSESSMENT REPORT FOR KPR'S CSR PROJECT

The requirement of impact assessment for FY 2023-24 was applicable on the





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following CSR project. The assessments have been completed and an executive summary is given below:

S. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the Project /programs Undertaken (District and State)	Amount spent for the project (Rs. in lakhs).	Mode of implementation – Direct or through implementing agency
1.	Promotion of Education – Infrastructure Facilities	(ii)	Yes	Coimbatore, Tamil Nadu	5000.00	Direct

Assessment location(s)	Beneficiaries	Benefits
Promotion of Education – Coimbatore	Approximately 9,000 Students benefitted from CSR project	Construction of Infrastructure Facilities. Addition to faculties strength. Expansion of Placement Cell and Career Development Centre, Incubation Centre, Conference hall .

#### IV. PROGRAM DESIGN

- K.P.R. Charities is a registered Public Charitable Trust established in the year 1997 by the vibrant team of KPR Brothers, the first generation entrepreneurs from an agricultural family of a remote village. The sufferings and the ordeals underwent by them and the rural populace even to access the basic education and amenities, created an urge in them to reform the lives of the downtrodden, to the extent possible, when they grow up.
- As 'Education' plays a vital role in shaping the future of the society and is one of the key drivers of growth performance, prosperity, and competitiveness in





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- national and global economies, KPR considered 'Promotion of education' as its prime objective to make quality higher education available even to the common public at affordable cost.

### V, PROGRAMME DELIVERY

'K.P.R. Charities' core activity is to promote and nurture education to the aspiring student's community. It aims to provide quality education to cater for the needs of Global requirements and their innovative academic programme facilitate students to become well responsible citizen who can change the world. They intended to create adequate classrooms with advanced infrastructure facilities besides strengthening of library facility and excellent hostel accommodation. They approached the Company for financial assistance under CSR since the same would result in promotion of education, one of the approved projects under CSR activities. They forwarded the program/project outlay which was considered by the CSR committee of K.P.R. Mill Limited and decided to contribute under their CSR programme towards creation/addition of infrastructure facilities to K.P.R. College of Arts and Science run by K.P.R. Charities.

Accordingly, the contribution was utilized by K.P.R. Charities to meet out a part of their development and establishment cost of the programme.

The benefits derived (Impact) from the said Project by the Students are detailed here below:

### VI. IMPACT

The above project has resulted in:

#### 1. Addition of classrooms with ICT facility:

Additional Classrooms have provided more flexible learning environments encouraging collaboration and student engagement.





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New technological tools not only brought innovation but also speed up the transfer of information, increased the student interest and allowed automation of process.

- It has improved the student concentration assimilating concepts more quickly, enabling more practical learning, with the aim of reinforcing what they have learnt.
- With the incorporation of digital alternatives such as online courses, each student can learn at their own pace, optimising time and resources thanks to the flexibility provided by digitalisation and connectivity.
- It encouraged critical thinking through debate and the acceptance of other people's opinions. In addition, the exchange of thoughts allows students to learn about different cultures.
- It facilitated communication between teachers and students through direct and immediate interaction, without the need to be physically present.
- It stimulated motivation through the study of new concepts, new learning methods thus enabling better learning thereby improving academic results and encouraging dynamism in the classroom.

### 2. Strengthening of library facility:

A diverse collection of Books, Journals and Digital Resources at Library helped spark creativity teaching the power of Research. In addition, it provided a Digital Detox providing important support for student success. The strengthened library facilities also helped students establish themselves in the University Community and create opportunities for new friendships.

### 3. Excellent hostel accommodation:

Enables hygienic food, comfortable accommodation, safety and security, medical facility and facilitate involvement in extracurricular activities and sports. A feel at





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home atmosphere enhanced their outcomes.

#### 4. Addition to faculties strength:

Enabled faculties to spend more one-on-one time with the students enabling individual attention thereby creating greater Student Involvement. It has benefitted Students with extensive learning experience and making their time spent in class very valuable. It also enabled a good rapport with the Faculties.

#### 5. Expansion of Placement Cell and Career Development Centre, Incubation Centre, Conference hall:

Common areas such as residence halls, student centres and civic spaces helped students to interact more with others and build a cohesive community. The Placement Cell and Career Development Centre facilitated career development prospects.


A good college infrastructure not only supports academic pursuits but also enhances the overall college experience for students, faculty and staff. It plays a significant role in creating a positive and inspiring campus environment.

The above benefits are accrued in nature and will continue to benefit the students for a long term.

### VII. METHODOLOGY FOR IMPACT ASSESSMENT

Survey among the beneficiaries (Students), helped extract the effectiveness and the satisfaction of beneficiaries with the facilities and services offered at K.P.R. College of Arts and Science.

For SPSM & CO  
Chartered Accountants

  
P.Sivasubramani  
M.No. 213664  
Partner  
Date 01.11.2024

