

CSR Impact Assessment Report FY 2024-25







LAURUS Labs

Chemistry for Better Living

Submitted by



Ramasamy Koteswara Rao and Co LLP

Chartered Accountants

Hyderabad | Sadasivapet | Guntur|

Visakhapatnam| Srikakulam

ACKNOWLEDGEMENT

We are thankful to Laurus Labs Limited for entrusting the consultancy services to Ramasamy Koteswara Rao and Co LLP, Chartered Accountants, Hyderabad for conducting impact assessment studies of various CSR activities.

We are grateful to all the executives in the CSR division and Laurus Labs Limited unit heads across the Telangana and Andhra Pradesh who have supported in completing the work on time. We are thankful to all our stakeholders for their valuable time and information enabling us to conduct the fieldwork and interactions.

We are thankful to our team, field officers and others for extending full support in completing the project.

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About Laurus Labs Limited



- Laurus Labs Limited is an Indian pharmaceutical company that specializes in the development, manufacturing, and marketing of active pharmaceutical ingredients (APIs), intermediates, and formulations. The company was founded in 2005 and is headquartered in Hyderabad, India.
- As a company, Laurus Labs Limited conducts business with utmost transparency and integrity. This helps them attract the best talent and win the trust of their stakeholders. Given that Laurus Labs Limited operate in a highly regulated sector, and adopt a high-watermark approach to compliance to ensure that they exceed the requirements of all applicable international standards
- Laurus Labs Limited has a strong presence in the pharmaceutical industry, with a focus on research and development to create a diverse portfolio of products. The company is known for its expertise in areas such as oncology, anti-retroviral, cardiovascular, anti-diabetics, anti-asthma, and gastro-intestinal . The company has commercialized 60+ products since inception across three distinct business units - Generics API, Generics FDF and Synthesis. Company's major focus areas include anti-retroviral, Hepatitis C and Oncology drugs, and work with all the top 10 generic pharmaceutical companies in the world. Company sells APIs in 56 countries.

About us:

Ramasamy Koteswara Rao and Co. LLP, Chartered Accountants has been a practicing CA firm for over two decades.

The Firm is focused on audit and assurance services, direct and indirect taxation, financial and management accounting, internal and management audits, internal financial controls, as well as risk management and assessment. These services support clients across various industries by ensuring compliance, accuracy, and efficiency in financial operations.

The firm emphasizes integrity, ethical practices, independence, and mutual respect as core values in delivering quality service to their clients. The firm was established by chartered accountancy professionals with deep roots in the field.

Executive Summary

- Corporate Social Responsibility (CSR) is a model of corporate self-governance that encourages corporations to work with their communities and invest in their social, economic, and ecological growth. Along with being a statutory mandate enshrined in Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014, it is also an opportunity for corporations to create an impact beyond their commercial mandate.
- The performance of a corporation's CSR endeavors is appraised by their impact. The quantity and quality of impact created by CSR activities indicate how successful a corporation has been in understanding the needs and challenges of the communities affected by its work, addressing these needs and challenges, and fostering positive change for the communities. The practice of impact assessment provides corporations with a systematic framework to undertake such an evaluation and recalibrate its future CSR practices if necessary.
- Recognizing the significance of impact assessment for steering CSR practices, in 2021, the Ministry of Corporate Affairs introduced amendments to Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility) Rules 2014, making CSR impact assessment mandatory for companies with average CSR obligation of ₹ 10 crores or more in the immediately preceding 3 financial years as well as for companies that have CSR projects with outlays of minimum ₹ 1 crore and which have been completed not less than 1 year before undertaking impact assessment.

- The intent is to encourage companies to take considered decisions before deploying CSR amounts and assess the impact of their CSR spending. This not only serves as feedback for companies to plan and allocate resources better but shall also deepen the impact of CSR.

LAURUS LABS LIMITED CSR POLICY

Laurus Labs Limited driven by its commitment to catalyze societal transformation persistently embarks on a dedicated path of social impact. Laurus Labs Limited believes in making a positive impact on the communities it serves and operates in. As a result, their Corporate Social Responsibility (CSR) philosophy reflects this commitment. Laurus Labs Limited focus on interventions in key areas that they believe will uplift the communities they operate in. These areas are bucketed into seven themes



Laurus Labs Limited interact regularly with NGOs, local leaders, and community representatives through formal and informal channels to appraise them of their activities and at the same time to find out how they can contribute better to the welfare of the community. It spends CSR funds directly and through Laurus Charitable Trust, other NGOs, Government of Telangana and Andhra Pradesh and Universities.

The CSR activities would be as per the CSR policy of the company and the same shall be reviewed from time to time pursuant to changes in the need of target beneficiaries and the changes in the scope.

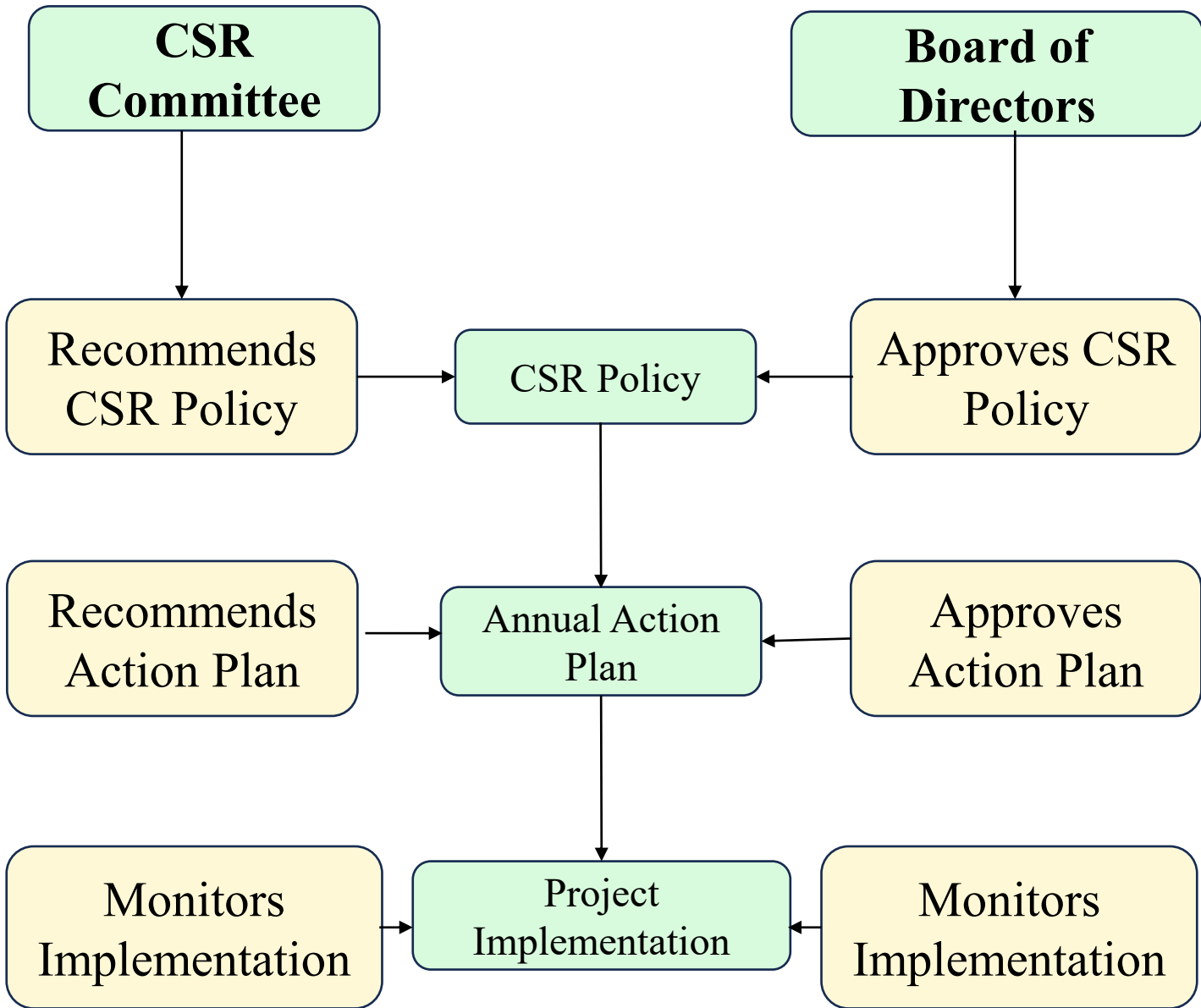
About Laurus Charitable Trust:

The Laurus Charitable Trust, established on August 3, 2017, is a non-governmental, non-profit organization based in Hyderabad, Telangana. The trust was registered under the Indian Trusts Act with the goal of addressing multiple social issues. It focuses on various sectors including education, health, employment, art and culture, gender issues, sports, rural development and environmental concerns. Additionally, it aims to empower women and alleviate poverty in specific regions of Andhra Pradesh and Telangana in and around Hyderabad.

The trust's office is located within the premises of Laurus Labs Limited in Jubilee Hills, Hyderabad.



CSR Governance Framework- Section 135 of Companies Act,2013



Approach and Methodology

Rationale of the study

To undertake social impact assessment of CSR initiatives being implemented by Laurus Labs Limited for the FY 2024-25 across various categories.

Research Framework

For assessment of the impact of CSR activities undertaken by Laurus Labs Limited, the OECD DAC (Organization for Economic Co-operation and Development-Development Assistance Committee) Evaluation Criteria have been used. The OECD is a forum and knowledge hub for data, analysis and best practices in public policy. These criteria provides a normative framework used to determine the merit or worth of a development intervention (policy, strategy, programme, project or activity). The framework has defined six (6) evaluation criteria i.e., Relevance, Coherence, Effectiveness, Efficiency, Impact, and Sustainability and Interviews wherever required. The criteria should be viewed as a set of lenses through which one can understand and analyze an intervention. They serve as the basis upon which evaluative judgements are made.

OECD DAC Evaluation Criteria

Relevance

The extent to which the intervention objectives and design respond to beneficiaries', global, country, partner/institution needs, policies, and priorities, and continue to do so if circumstances change.

Effectiveness

The extent to which the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups.

Impact

The extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects.

Sustainability

The extent to which the benefits of the intervention continue or are likely to continue.

Efficiency

The extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way.

Coherence

The compatibility of the intervention with other interventions in a country, sector or institution.

Laurus contribution towards Sustainable Development Goals

The Sustainable Development Goals (SDGs) of the United Nations are unique, to promote prosperity while protecting the planet. While the SDGs are not legally binding, governments are expected to take ownership and establish national frameworks for the achievement of the 17 goals. Laurus Labs Limited acknowledges the relevance and critical importance of the 17 SDGs to end poverty, protect the planet, and ensure prosperity for all. Laurus Labs Limited is committed to sustainable production and consumption and look forward to aligning the sustainability strategy to the SDGs.



The projects considered for the study are highlighted below:

Details of CSR Completed Projects

| Sl. No. | CSR Projects | Total Spent in FY 24 – 25 [₹ in Crores] | Completed Projects in FY 24 – 25 [₹ in Crores] |
|--------------|---|--|---|
| 1 | Health care, eradicating hunger & Water Plant | 2.62 | 2.62 |
| 2 | Education | 0.88 | 0.88 |
| 3 | Cultural Heritage | 0.20 | 0.20 |
| 4 | Environment sustainability | 1.86 | 1.86 |
| 5 | Promoting Sports | 0.21 | 0.21 |
| 6 | Rural Development | 9.98 | 2.46 |
| Total | | 15.75 | 8.23 |

CSR Impact assessment of the eligible projects

- As per CSR Rules, 2014 the Company is required to undertake impact assessment of the CSR projects having outlays of one crore rupees or more and which have been completed not less than one year before undertaking the impact study.
- The following information represents CSR completed projects value of ₹ 1 crore in the financial year 2024-25 :

Construction of Kitchen

CSR Project:

Health care, eradicating hunger & Water Plant

Total Spent:

- 1.50 (₹ in Crores)



Contribution towards construction of Kitchen:

The construction of a kitchen strengthens its capacity to prepare and serve hygienic, nutritious meals to beneficiaries on a large scale. The facility also enables volunteers and staff to manage higher volumes of meal preparation in a structured and timely manner.

Children Heart Surgeries

CSR Project:

Health care, eradicating hunger & Water Plant

Total Spent:

- 1.44 (₹ in Crores)



Contribution to Pure Little Hearts Foundation and Hrudaya cure a little heart foundation : an implementation partner in helping new born babies and children with heart related issues to have a healthy life.

Disaster Management

CSR Project:

Contribution to Government Relief Funds

Total Spent:

- 1.00 (₹ in Crores)



Contribution to Smart Andhra Foundation : To address the devastating floods in Vijayawada, Andhra Pradesh, which occurred in early September 2024. These funds were utilized exclusively for critical relief efforts, including rescue operations, procurement of essential relief materials, management and operation of relief camps, and direct financial assistance to affected individuals and families.

TTD Garden Maintenance

CSR Project:

Environment Sustainability

Total Spent:

- 1.54(₹ in Crores)



Contribution towards the maintenance of gardens at TTD :

Supports the conservation of flora and fauna. Fragrant flowering plants and rich greenery help create a soothing, cooler micro-climate, enhance air quality.

Construction of School Building

CSR Project:

Education

Total Spent:

5.43 (₹ in Crores)



Contribution Towards Development of School : Laurus Labs Limited has spent for construction of rural school to improve educational infrastructure for underserved communities, Which enhance the quality of rural education and promote long-term socioeconomic development.

Construction of Roads and Drainages

CSR Project:

Rural Development

Total Spent:

2.35 (₹ in Crores)



Contribution towards construction of roads and drainages:

The construction of roads and drainage systems within the village improves internal connectivity and mitigates waterlogging, erosion, and stagnant water. These developments collectively enhance living conditions and promote sustainable social and economic growth in the rural community.

- We conducted a comprehensive analysis of each CSR project mentioned earlier. This involved a multi-faceted approach, examining various dimensions like outcomes, processes, and stakeholder perspectives. Rigorous field verification methods, such as site visits and beneficiary interviews, ensured data accuracy and depth. Overall, this process provided reliable insights into the projects' impacts.

Construction of a Kitchen

Collaborated with Hare Krishna Movement

Serving Humanity,
Celebrating Divinity



ABOUT THE PROJECT



India continues to face serious levels of hunger and food insecurity, with a 2025 Global Hunger Index (GHI) score of 25.8, placing the country in the “serious” category and ranking it 102nd out of 123 countries covered. Around 12% of India’s population—roughly 172 million people—remain undernourished, and nearly half of the population cannot afford a healthy diet, underscoring the persistent challenge of malnutrition and hunger. Against this backdrop, Laurus Labs Limited’s Rs. 1.5 crore donation to the Hare Krishna Movement India has helped fund a community kitchen that consistently provides nourishing meals to those in need, translating concern for hunger into tangible, day-to-day impact.



Contribution

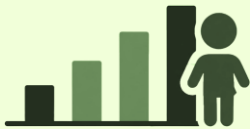


₹0.50 Crore

CSR Grant from Laurus Labs Limited 2024-25

₹1.00 Crore

CSR Grant from Laurus Labs Limited 2023-24



Approximately 1,000 individuals have benefited from the Community Kitchen initiative.





Relevance

The facility addresses the requirement for dependable food supply systems, particularly for institutions catering to large groups such as temples and hospitals. At present, around 1,000 people are served daily, with food supplied to the Swayambhu Sri Lakshmi Narasimha Swamy Temple (Hare Krishna Golden Temple) in Banjara Hills and TRR Institute of Medical Sciences. The kitchen's overall capacity of 5,000 meals per day, extendable to 6,000 during emergencies, reflects its ability to respond to higher demand when required, making it relevant for both regular and contingency situations.



Coherence

The project aligns with broader welfare objectives by supporting food access across different segments, including devotees, patients, and economically weaker groups. The model also accommodates external contributions, where donors can support food distribution to orphanages and old age homes. This integration of institutional supply and community-driven contributions ensures that the initiative remains connected with wider social support systems.



Effectiveness and Efficiency

Out of the total ₹1.5 crore, approximately ₹1.23 crore was utilized for constructing the kitchen, storage, and office space, while the remaining funds were allocated to equipment. The facility operates with defined processes, including daily procurement of perishable items and storage arrangements for non-perishables. Food preparation follows inspection and testing procedures to maintain quality standards. The arrangement with TRR Institute is structured on a cost-recovery basis, ensuring that operations are sustained without generating profit.



The kitchen has enabled a steady supply of meals to key institutions, ensuring continuity in food distribution. Beneficiaries at the temple receive meals twice a day, while hospital supply supports patients and related stakeholders. The structured system reduces dependency on irregular food sources and ensures that beneficiaries have access to consistent meals, contributing to their day-to-day well-being.



The project is supported by a combination of infrastructure capacity, operational systems, and flexible engagement models. The ability to scale production, maintain supply chains, and accommodate third-party participation strengthens its long-term viability. The cost-based institutional supply and donation-driven outreach create a balanced approach that supports continued operations without financial strain.



This CSR project supports the following Sustainable Development Goals

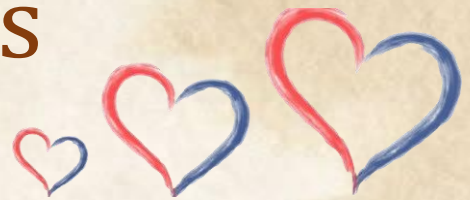


Conclusion

The kitchen facility has been successfully established and is operating in line with its intended purpose. The utilization of funds, operational structure, and outreach mechanisms indicate that the project is capable of delivering sustained benefits while maintaining efficiency and adaptability over time.



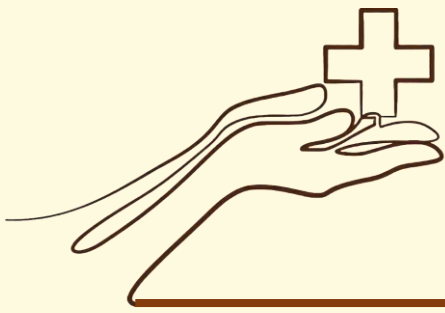
Pure Little Hearts Foundation



Hrudaya Cure a Little Heart Foundation

The legacy of compassion is written in the heartbeats it saves.





ABOUT THE PROJECT

Laurus Labs Limited embodies compassion and social impact by supporting vulnerable communities. Connected to India's caring spirit, it addresses challenges for families unable to afford children's life-saving surgeries. Through partnerships with Pure Little Hearts Foundation and Hrudaya Foundation, Laurus Labs Limited has delivered critical pediatric care, transforming the lives of 128 children through surgeries or medical management in FY 2024-25.

The Pure Little Heart Foundation and Hrudaya Foundation is dedicated to supporting heart surgeries for underprivileged children.



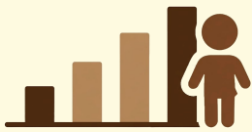
Contribution

Pure Little Hearts Foundation



₹0.72 Crore

CSR Grant from Laurus Labs Limited 2024-25



85

No of children supported in receiving treatment during 2024-25

Hrudaya Cure a Little Heart Foundation



₹0.72 Crore

CSR Grant from Laurus Labs Limited FY 2024-25



43

No of children supported in receiving treatment during 2024-25





Relevance

The “Pure Little Hearts” initiative is designed to address critical gaps in pediatric cardiac care, particularly among economically weaker sections and rural populations. The program responds to challenges such as limited healthcare access, inadequate infrastructure, and low awareness levels.

By funding essential surgeries, Laurus Labs Limited ensures timely medical intervention, thereby directly contributing to improved health outcomes and reducing the financial burden on affected families.



Coherence

The initiative aligns with the objectives of the National Health Policy 2017, which emphasizes universal access to affordable and quality healthcare services without financial hardship.

Laurus Labs Limited’s CSR efforts complement national priorities by enhancing accessibility, improving treatment quality, and supporting equitable healthcare delivery. The program is therefore well-integrated with broader public health goals and policy frameworks.



Effectiveness and Efficiency

The pediatric heart surgery program has been implemented effectively, ensuring that intended beneficiaries receive timely and high-quality treatment. The initiative demonstrates efficient utilization of CSR funds, with resources directly supporting surgical procedures and associated care.



Impact

The program has led to significant improvements in the quality of life of beneficiary children, enabling them to lead healthier and more active lives post-surgery.

Families have experienced emotional and financial relief, as access to costly treatments has been made possible through CSR support. Overall, 128 children have benefited from successful interventions conducted during the year 2024-25 at reputed healthcare institutions through implementation partners.



Sustainability

Most pediatric cardiac surgeries supported under this initiative provide long-term or permanent solutions, ensuring sustained health benefits for the children. This contributes to lasting social impact by reducing future healthcare dependency and improving life expectancy.

We have performed the assessment by directly conducting audio calls with some of the child's parents and understanding whether their child has been cured completely and about his post-surgical life. Most of the assessments were found to be satisfactory and made a healthy and positive future impact on the life of new born babies.

This CSR project supports the following Sustainable Development Goals





IMPACT STORY - Pure Little Hearts Foundation

Baby Shivansh Kerle born in the village of Nadin, Maharashtra, was diagnosed with severe congenital heart defects just days after birth. His parents, Swarupa and Kapil Kerle—humble farmers—were devastated to learn that their newborn required urgent and complex medical treatment costing nearly ₹8 lakh, far beyond their financial capacity.



With support from Pure Little Hearts Foundation (PLHF), an appeal was made for assistance. Laurus Labs, along with individual donors, crowdfunding platforms, and other organizations, came together to support Shivansh's treatment. He successfully underwent four critical cardiac procedures, including an Arterial Switch Operation (ASO), PDA ligation, ASD repair, and VSD closure.

Today, Shivansh is stable and steadily recovering. His journey highlights how compassion and timely medical intervention can transform a life once at risk into one filled with hope.





IMPACT STORY – Hrudaya Cure a Little Heart Foundation

Manikantha, from Nagulapally village in Nagar Kurnool district, Telangana, began experiencing severe respiratory distress just 15 days after birth. His father, Dhanumjaya, a daily wage worker with a modest income, struggled to meet basic family needs, making access to advanced medical care is extremely challenging.

On medical advice, the family brought Manikantha to a specialized facility in the city, where diagnostic evaluation revealed a serious congenital heart condition—Ventricular Septal Defect (VSD). Doctors recommended urgent open-heart surgery, which was financially beyond the family’s reach.



With guidance from the hospital, the family approached the Hrudaya Foundation for support. Through funding from Laurus Charitable Trust, Manikantha successfully underwent life-saving surgery on 24 September 2024. He recovered well and was discharged within a week.

Today, Manikantha is on the path to a healthy life. His story reflects the transformative impact of timely medical intervention and the power of collective support in saving young lives.



Smart Andhra Pradesh Foundation

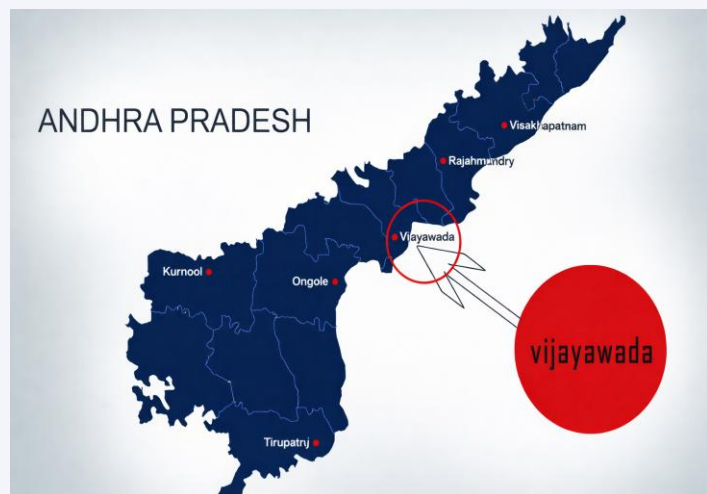
When the waters rise, humanity must rise higher.

ABOUT THE PROJECT



Laurus Labs Limited has always shown strong corporate responsibility through its commitment to community development and sustainable growth. With strong roots in Andhra Pradesh, the company is inspired by the resilience and determination of its people during difficult times.

In September 2024, heavy rainfall caused severe flooding in Vijayawada city and surrounding areas due to overflow from the Budameru rivulet.



Floodwaters inundated large parts of the city and 411 villages. Satellite assessments indicate that approximately 64,921 hectares were submerged, including residential and commercial areas. Crops over 1.81 lakh hectares of agricultural land were destroyed, impacting more than 2.05 lakh farmers. Official records indicate that 6.44 lakh people were affected across Andhra Pradesh, with approximately 2.7 lakh directly impacted in Vijayawada.

Laurus Labs Limited contributed to the relief efforts by routing its CSR support through the Smart Andhra Pradesh Foundation to the Chief Minister's Relief Fund (CMRF).

INPUTS



₹1.00 Crore

CSR Grant from Laurus Labs Limited FY 2024-25

The Smart Andhra Pradesh Foundation channelled corporate donations to the Chief Minister's Relief Fund for immediate relief and rehabilitation activities in Vijayawada.

Total donations received by the CMRF reached ₹400 crore — the highest on record. The Company's ₹1 crore formed part of this pooled fund. The Government released ₹602 crore in overall relief, including direct bank transfers to affected families.

The contribution was utilised for rescue operations, procurement of relief materials, operation of relief camps, and financial assistance.





Relevance

The Company's ₹1 crore CSR contribution through the Smart Andhra Pradesh Foundation to the CMRF directly addressed the urgent needs of the affected people in and around Vijayawada. The funds aligned precisely with the Government's immediate rescue, relief camps, cash transfers, and long-term mitigation priorities under Operation Budameru.



Coherence

The CSR intervention integrated seamlessly with the Andhra Pradesh Government's response, Navy support, and other stakeholder efforts without any duplication. The contribution also supported SDG 11 and SDG 13, ensuring perfect alignment between corporate CSR, government programmes, and broader climate resilience initiatives.



Effectiveness and Efficiency

The ₹1 crore CSR grant proved both effective and efficient in delivering tangible results with optimal resource use. It contributed to sheltering people in relief camps, distribution of food packets, and direct bank transfers to victims, while enabling rapid rescue logistics through the pooled CMRF. Routed directly via the Smart Andhra Pradesh Foundation, the funds ensured swift deployment with minimal overheads, supporting the Government's overall relief in the shortest possible time.



The CSR support created significant positive impact on the affected population. It reduced displacement trauma, restored immediate food security, and aided agricultural recovery. Together with government aid, it prevented secondary crises and enabled early restoration of normalcy.



The intervention contributed to long-term sustainability by supporting “Operation Budameru”. The pooled funds are being used for desilting the Budameru channel, strengthening bunds, removing encroachments, and modernising drainage systems. These ongoing works will enhance flood resilience and reduce future disaster impact on vulnerable communities.



బుడమేరు బీభత్సం నగరంపై జలఖడ్గం

బుడమేరు ఏలూరు ప్రాంతంలో గతవారం రాత్రి వరద వల్ల వలసల మురుగునీరు మునిగిపోయింది. బుడమేరు వద్ద ప్రాంతంలో వలసల మురుగునీరు మునిగిపోయింది. బుడమేరు వద్ద ప్రాంతంలో వలసల మురుగునీరు మునిగిపోయింది.

చిన్నాపెద్ద ఏర్లను కలుపుకొని బుడమేరు మహోగ్ర రూపం
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 సమగ్ర కథనాలు 10, 11, 12లో

ప్రాణరక్షణే లక్ష్యం
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ఇదీ బాధ్యత!
 బుడమేరు వరద ముంపు ప్రాంతాల్లో మండలంలో వలసల మురుగునీరు మునిగిపోయింది. బుడమేరు వరద ముంపు ప్రాంతాల్లో మండలంలో వలసల మురుగునీరు మునిగిపోయింది.



Above reference is made to a news clipping in *Andhra Jyoti* dated 02 September 2024, highlighting the adverse impact of floods on the village prior to the project.

జల దిగ్భంధం

సింగ్ నగర్ నుండి వరద • విజయవాడలో కొనసాగుతున్న కష్టాలు
లంకగ్రామాలను చుట్టుముట్టిన నీరు • వ్యవసాయ, ఉద్యాన పంటలన్నీ మునక
సహాయ చర్యలు ముమ్మరం చేసిన ప్రభుత్వం

అవకాశం - ఆంధ్రప్రదేశ్
 బుడమేరు వరద నుంచి విజయవాడ తెలివోదముంది. కృష్ణా నది వరద పోయింది. తెలుగులో వరదల వల్ల వలసల మురుగునీరు మునిగిపోయింది. బుడమేరు వద్ద ప్రాంతంలో వలసల మురుగునీరు మునిగిపోయింది.

నేనున్నాననే... బరొసా
 వరదల వల్ల వలసల మురుగునీరు మునిగిపోయింది. బుడమేరు వద్ద ప్రాంతంలో వలసల మురుగునీరు మునిగిపోయింది.

చిరంజీవి... నువ్వీభవ
 వరదల వల్ల వలసల మురుగునీరు మునిగిపోయింది. బుడమేరు వద్ద ప్రాంతంలో వలసల మురుగునీరు మునిగిపోయింది.

Above reference is made to a news clipping in *Eenadu* dated 03 September 2024, highlighting the adverse impact of floods on the village prior to the project.

OUTPUTS AND OUTCOMES

The funds supported deployment of 26 NDRF teams, 22 SDRF teams, Navy helicopters, and drones for rescue and supply distribution. Over 190 relief camps were operated, providing shelter, food, and essential supplies to more than 44,000 people.

Ex-gratia payments of ₹5 lakh were disbursed to families of the deceased. Direct financial assistance reached 4.06 lakh victims. The Company's contribution of ₹1 crore supported these relief measures during the immediate response phase.



Mr. Satyanarayana Chava, CEO of Laurus Labs Limited, presented a cheque for ₹1 crore to Honourable Chief Minister N. Chandrababu Naidu Garu

This CSR project supports the following Sustainable Development Goals



TTD Garden Maintenance

Caring for Green, Caring for People





ABOUT THE PROJECT

Tirumala Tirupati Devasthanam (TTD) is meticulously designed as a spiritual hub centered around the Lord Venkateswara Temple in Tirumala's sacred hills, featuring grand architecture, efficient pilgrim facilities, and seamless darshan pathways that accommodate millions of devotees annually. This thoughtful design ensures accessibility, safety, and profound spiritual immersion, benefiting people by fostering communal devotion, mental rejuvenation, and cultural continuity across generations.

Similarly, TTD Gardens are artfully designed as lush, terraced oases amid the hills, with vibrant flora, walking paths, and water features that harmonize nature with sanctity. These gardens benefit pilgrims by offering serene green respite, improved air quality, stress relief, and an enhanced devotional ambiance that uplifts physical well-being and spiritual peace.

Laurus Labs Limited's Rs. 1.54 crore CSR contribution across FY 2023-24 and 2024-25 sustains the splendor of these gardens, amplifying their positive impact on devotees, as affirmed in our independent third-party audit.

Contribution



₹0.67 Crore

CSR Grant from Laurus Labs Limited 2024-25

₹0.87 Crore

CSR Grant from Laurus Labs Limited 2023-24





Relevance

The project contributes to environmental sustainability by maintaining green spaces at Tirumala while significantly improving the aesthetic appeal of temple surroundings. It supports the upkeep of public infrastructure in a pilgrimage area and reflects meaningful corporate participation in community-focused initiatives. Overall, it enhances the experience of pilgrims by ensuring clean, well-maintained garden spaces.



Coherence

The initiative is well aligned with TTD's ongoing garden maintenance and beautification efforts and complements broader government priorities around clean and green public spaces. It integrates seamlessly with existing garden management systems at Tirumala and supports larger goals of sustainable infrastructure and environmental upkeep.



Effectiveness and Efficiency

The project is implemented through clearly defined roles between TTD, the maintenance agency, and the sponsoring organization, ensuring accountability at each level. Performance-based payments and regular monitoring by TTD enable consistent quality and timely execution of maintenance activities. This structured approach ensures efficient utilization of CSR funds with visible and measurable outcomes on the ground.



Impact

The initiative has led to noticeable improvements in the visual appeal and cleanliness of garden spaces at Tirumala, enhancing the overall pilgrim experience. It ensures better maintenance of greenery and plant health while reinforcing an effective public-private partnership model. The project creates lasting environmental and social value through sustained upkeep.



Sustainability

The long-term nature of the agreements ensures continuity in maintenance and preservation of garden areas. Ongoing supervision and defined maintenance standards help maintain consistent quality over time. The project also supports sustainable horticulture practices while generating continuous employment opportunities, contributing to its long-term viability.

This CSR project supports the following Sustainable Development Goals



Conclusion

The amount spent by the Laurus Labs Limited has been utilized effectively to cater the needs of the general public.



Construction of School Building

Education is the Key to Success





ABOUT THE PROJECT

As Swami Vivekananda aptly stated, Education is the manifestation of perfection present already in man. Divinity is the manifestation of the religion already in man." a principle vividly reflected in India's progress, where the national literacy rate has risen to 80.9% as per the latest Periodic Labour Force Survey (PLFS) 2023-24 data—up from 77.7% in 2020 and approximately 74% a decade earlier—though persistent rural-urban gaps highlight the critical need for targeted infrastructure investments.

Laurus Labs' CSR Commitment

Laurus Labs Limited prioritizes education as a cornerstone of its CSR strategy, channelising resources into school construction and enhancements to promote community upliftment and economic empowerment in underserved regions.



Pre-construction photograph showing the building in its original state

INPUTS



₹2.00 Crore

CSR Grant from Laurus Labs Limited FY 2022-23

₹0.60 Crore

CSR Grant from Laurus Labs Limited FY 2024-25

₹2.83 Crore

CSR Grant from Laurus Labs Limited FY 2023-24



This image captures the structural progress of the building during construction

Project Overview

This dedication is exemplified by the company's ₹5.43 crore in constructing the Zilla Parishad High School in Moguluru Village, Kanchikacherla Mandal, Andhra Pradesh—a 5-acre facility completed over a year ago. The development features a secure compound wall, prayer hall, dining facilities, and 24 classrooms equipped with science labs, a library, staff room, and indoor games room to support comprehensive learning.

An RO water plant, also funded by Laurus Labs, provides purified drinking water to the school's students and extends benefits to four nearby government schools, significantly broadening the initiative's reach.

Enrollment and Staffing

The Zilla Parishad High School in Moguluru currently enrolls 297 students across Classes 6 to 10, supported by a faculty of 17 qualified teachers. This staffing ratio supports effective classroom management and individualized student support, contributing to improved teaching efficiency and a conducive learning environment.

Academic Outcomes

Post-construction in its inaugural full year, the Class 10 board examinations recorded around 65% pass rate, marking a solid foundation for academic success. The ongoing second batch continues to benefit from the upgraded facilities, with stakeholder feedback noting increased attendance, and overall enhancements in educational quality.





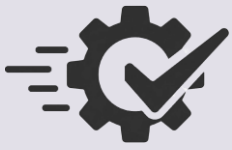
Relevance

The company's CSR initiative in constructing a well-equipped school and installing an RO water purifier has transformed a hazardous, crack-filled building into a secure learning hub with sports facilities and nutritious meals. This directly meets students' needs for safety, health, and quality education, boosting enrollment and literacy rates. It has also empowered local teachers with better resources for effective instruction. The school now features modern classrooms equipped with essential learning aids. Digital tools and libraries have been integrated to enhance interactive and research-based learning.



Coherence

The initiative integrates seamlessly with national education policies like Samagra Shiksha Abhiyan, enhancing secondary schooling infrastructure without duplication of government efforts. Laurus Labs' ₹5.43 crore investment complements local Zilla Parishad mandates by providing specialized facilities absent in prior structures, while the RO plant supports Jal Jeevan Mission objectives for rural safe water access. It coheres with Schedule VII Item (i) of the Companies Act, 2013, on education promotion and advances SDG 4 (Quality Education) and SDG 6 (Clean Water).



Effectiveness and Efficiency

Core objectives of improved access, retention, and learning outcomes have been achieved, evidenced by stable 297-student enrollment across Classes 6-10, a 65% Class 10 pass rate in the inaugural post-construction batch, and the second cohort now progressing with reported gains in attendance and engagement. Modern amenities—including labs, library, nutrition via dining hall, and purified water—have fostered conducive learning, with stakeholder feedback affirming enhanced academic focus and health safeguards replacing prior hazardous conditions. The extended water supply to four additional schools broadens impact beyond the primary site.



The photograph depicts the comprehensive remodeling and modernization of the school building

Laurus Labs efficiently deployed its ₹5.43 crore CSR contribution to construct a fully functional 5-acre school campus—including compound wall, 24 classrooms with science labs and library, prayer hall, dining facilities, indoor games room, and RO water plant.



Impact

The project generates significant positive impacts across stakeholders:

Students benefit from holistic development via equipped learning spaces, safe water, nutrition, and recreation;

Teachers gain professional workspaces enabling better delivery;

The local community accesses upgraded public assets elevating health and skills; and

Moguluru village advances toward economic mobility through reduced dropouts and literate youth.

Broader effects include community pride in sustainable infrastructure and alignment with national literacy goals.




Sustainability

Institutional sustainability is strong, with Zilla Parishad ownership ensuring ongoing maintenance of facilities and operations post-CSR funding. The 65% pass rate baseline and current batch momentum signal academic continuity, supported by a dedicated 17-teacher cadre. Capacity building via modern infrastructure equips the school for self-reliance, while the RO plant's community extension fosters shared upkeep. Long-term viability aligns with government education frameworks, positioning the project for enduring contributions to rural human capital development.

This CSR project supports the following Sustainable Development Goals



Conclusion

The Construction of School Building has been successfully established and is operating in line with its intended purpose. The utilization of funds, operational structure, and outreach mechanisms indicate that the project is capable of delivering sustained benefits while maintaining efficiency and adaptability over time.

Construction of CC Roads and Drainages

Strong Roads, Clean Drains
Building Foundations for a Better Tomorrow





ABOUT THE PROJECT

India's infrastructure landscape includes the world's second-largest road network, spanning over 66 lakh km, yet rural regions continue to grapple with challenges, as only about 60% of villages have all-weather road connectivity, intensifying issues like inadequate drainage and seasonal flooding.



In this context, Laurus Labs Limited's Rs. 2.35 Crore CSR investment in constructing Cement Concrete (CC) roads and drainage systems directly bolsters resilient local infrastructure, aligning with national development priorities. As the village is located near the Krishna River, the project site previously endured severe flooding during monsoons until last year, with water stagnation disrupting daily life; these interventions now mitigate such risks, ensuring safer mobility and community resilience for villagers.

INPUTS



₹2.35 Crore

CSR Grant from Laurus Labs Limited FY 2024-25



The image illustrates the building's appearance during and after construction.





Relevance

The construction of CC roads and drainages is relevant to the CSR priorities of the company, as it addresses local infrastructure gaps and improves connectivity, safer access, and basic sanitation in the identified community.



Coherence

The project is coherent with broader development objectives such as climate-resilient infrastructure, rural safety, and public-health-related risk-reduction. The new drainage system channels rainwater through constructed drains into the Krishna River, minimizing stagnation and property damage, while improved roads enhance access to education, healthcare, and markets, supporting relevant SDGs (SDG 3 and 11) and other rural-development initiatives.



Effectiveness and Efficiency

The project has effectively achieved its stated objectives. Physical verification confirms the widening of the main road, construction of CC roads, and construction of village-wide drainage network as per the approved plan. Feedback from the gram panchayat and a representative sample of residents indicates reduced water-logging and improved mobility during and after rainfall, confirming that the planned outputs have been delivered and are functioning as intended.

The expenditure of ₹2.35 crore appears efficient given the scale of infrastructure and standard civil-engineering practices.





Impact

The project has improved safety, reduced public-health-related risks, and enhanced quality of life in the village. By eliminating recurring water-logging, the drainage system lowers the risk of mosquito-breeding-linked diseases and asset damage during heavy rains. Better roads improve access to education, healthcare, and economic opportunities, favoring longer-term socio-economic development.



Sustainability

The Construction of CC Roads and Drainages are designed to be durable and long-lasting, ensuring its continued viability. The community is involved in the management and maintenance of the Roads and Drainages, ensuring its sustainability.

This CSR project supports the following Sustainable Development Goals



Conclusion

The amount spent by the Laurus Labs Limited has been utilized effectively to cater the needs of the general public.

DISCLAIMER

The report has been prepared in accordance with the engagement letter between Laurus Labs Limited (LLL) and Ramasamy Koteswara Rao and Co LLP, Chartered Accountants (RK and Co LLP), dated 27 February 2026. Its purpose is to conduct an Impact assessment of the CSR projects undertaken and completed during the financial year 2024-25.

The report should be disclosed in its entirety, and the disclaimers should not be removed. RK and Co LLP did not conduct an audit and does not provide any opinion or other form of assurance. The comments made in the report are not intended to be legal advice or opinion. The report presents an analysis by RK and Co LLP based on secondary sources and input gathered from interactions with the relevant team members of LLL, Laurus Charitable Trust, Pure Little Hearts Foundation and Hrudaya a Cure Little Heart Foundation, Zilla Parishad High School at Moguluru, Residents of Munnaluru , Hare Krishna Movement India, Tirumala Thirupathi Devasthanam, and other relevant project beneficiaries, and other implementation partners. Although the information obtained from public sources has not been verified for authenticity, RK and Co LLP took care to obtain information from sources that are generally considered reliable.

Further, RK and Co LLP states that:

- It has used and relied on data shared by the LLL team, implementing agencies, and secondary research through the internet, research reports, and project target beneficiaries;
- It has neither conducted an audit nor due diligence nor validated the financial statements and projections provided by the LLL;
- Wherever information was not available in the public domain, suitable assumptions were made to extrapolate values for the same;
- Whether the recommendations made in this report based on secondary sources will actually provide any benefits or improvements is dependent on whether the assumptions they are based on are still valid. To make sure the assumptions are still correct, they need to be checked and updated periodically to match any changes in business trends, regulatory requirements, or the direction of the organization;
- It accepts no responsibility for the realization of the projected benefits;
- The premise of an impact assessment is ‘the objectives’ of the project along with output and outcome indicators pre-set by the program design and implementation team.


RK and Co LLPs' impact assessment framework was designed and executed in alignment with those objectives and indicators.



Ramasamy Koteswara Rao and Co LLP

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