

India Exposition Mart Ltd.



CSR Annual Action Plan **Financial Yeas: 2023-24**

India Exposition Mart Ltd. ("the Company") has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2023-24 pursuant to the provisions of Section 135 read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and CSR Policy of the Company.

The annual action plan details the following:

- a. The list of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
b. The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

S No	Focus Area from Schedule VII	Project	Mode of Implementation	Location of the project	Brief about the program/initiative	Funds Allocation ¹ (in Rs.)	Execution and Implementation Methodology
a)	Schedule VII (ii): Promoting Education	Promoting Education	M/s Gautam Budh Society for Social Welfare	Uttar Pradesh	<p>To give quality non-formal education to underprivileged children to transform their lives and create a more equitable society.</p> <p>Under the project, through the implementing agency, we focus and ensure:</p> <ul style="list-style-type: none"> • Learning processes • Medical health camps • Socio-economic awareness • Running health programmes and educating the children about health and sanity. 	26,59,245 ²	<p>All the projects will be implemented at the ground, by public trust/society or section 8 Company, at different levels, by following means:</p> <ul style="list-style-type: none"> • Implementation of diversified learning approach to nurture artistic expression, enhance scientific understanding, develop perceptual abilities and encourage imagination and dexterity. • Provide basic living necessities at the educational centres. • Creating awareness about importance of health,

							<p>sanitation and skill development through personal interactions.</p> <ul style="list-style-type: none"> Promotion of hygiene through installation of mobile toilets.
b)	<p>Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement projects</p> <p>Schedule VII (iii): Promotion and development of traditional art and handicrafts</p>	E-Nurture	Direct/ Self	PAN India	<p>The e-Nurture Training Program has been designed to assist artisans in developing products that align with current market trends and enhance their marketability both domestically and internationally.</p> <p>Additionally, the program aims to educate artisans on costing techniques and competitive pricing strategies, enabling them to attract buyers directly through e-commerce platforms.</p>	24,07,200 ²	<p>The CSR activities/projects shall be implemented using internal resources by the Company itself. The projects will be implemented at the ground by Company itself.</p> <ul style="list-style-type: none"> Artisans and SME sellers shall be provided with specialized training programmes to enhance their craftsmanship in various disciplines, covering over 19 crafts across more than 21 states in India. Opportunities for artisans to generate substantial sales by showcasing their authentic heritage crafts through innovatively designed marketing support programmes.

							<ul style="list-style-type: none"> • Facilitate collaborations by establishing a platform for interactions amongst SMEs, domestic and overseas buyers. • Knowledge dissemination on brand building, intellectual property protection, e-commerce businesses and global markets through conclaves and conventions. • Conduct of specialized workshops and sessions on global market expansion strategies and provide introductory courses on e-commerce platforms for beginners.
c)	Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement projects	Promoting Education	M/s Kamlabai Educational Trust	Maharashtra	The Trust was established in 1998 in Vikhroli and operates three schools and three junior colleges, as of date, strategically located in poor areas, aligning with the mission of providing “Education to all”.	2,00,000 ³	To educate students from economically backward areas, providing higher education and professional education, developing educational library, book bank, counselling centres, personality development centres, training centres, providing vocational and technical education, providing free basic education to poor

							students, organizing cultural and social events for all round developments of students and also taking initiatives for serving HIV-AIDS victims, homeless children and visually impaired individuals.
d)	Schedule VII (i): Promoting Health Care including Preventive Health Care	Eradicating Hunger, Poverty and Malnutrition	M/s Akshaya Patra Foundation	PAN India	The foundation has implemented the Mid-Day Meal Programme with the aim of fostering a healthy, nutritious and promising future for every child in approximately 19,039 government and government-aided schools across the country.	50,000 ³	Develop a state-of-the-art kitchen leveraging technology and serving the primary/ upper primary children in more than 19,050 schools across 15 states and 2 Union territories in India.
e)	Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement projects	Promoting Education	M/s Maharshi Panini Dharmarth Trust	Uttar Pradesh	Dedicated towards the operation and maintenance of Maharshi Panini Ved Vedang Vidyapeeth (Gurukul) which is proactively dedicated towards the holistic development of students.	51,000 ³	Donation of funds for operations and maintenance of Maharshi Panini Ved Vedang Vidyapeeth (Gurukul) to ensure physical, mental and spiritual development of its students.
f)	Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement projects	Promoting Education	M/s Sri Brahamrishi Foundation	-	The designated fund had been specifically allocated to disburse donations in response to occasional requests from various foundations and trusts throughout the year.	59,000 ³	-

	Total CSR Funds Allocation for FY 2023-24	54,26,445	
	Total CSR Funds Unallocated for FY 2023-24	-	
	Total CSR Budget for FY 2023-24	54,26,445⁴	

Notes:

1. The actual expenditure for each project may vary and will be subject to approval of the CSR Committee & the Board.
2. Initially in 32nd CSR Committee meeting held on July 14, 2023, an amount of Rs.26,50,000/- and Rs.24,00,000/- was allocated towards the projects detailed in point a) and b) respectively. However, the amount was increased to Rs.26,59,245/- and Rs.24,07,200/- respectively during the 33rd CSR Committee meeting held on March 28, 2024.
3. The amount of Rs.4,00,00/- was initially allocated to be disbursed as donations to the agencies. However, out of the total allocated amount, Rs.2,00,000/- and Rs.50,000/- were agreed to be donated to the agencies as detailed in point c) and d), respectively, in the 32nd CSR Committee meeting held on July 14, 2023.

Further, during the 33rd CSR Committee meeting held on March 28, 2024, an amount of Rs.3,60,000/- was finally allocated towards donations and were distributed towards the agencies detailed in point e) and f).
4. Approved in the 117th Board meeting held on July 14, 2023.

EXPENDITURE OF PREVIOUS CSR ALLOCATIONS IN FY 2023-24

S No	Focus Area from Schedule VII	Project	Mode of Implementation	Location of the project	Brief about the program/initiative	Funds Allocation (in Rs.)	Funds to be utilized during the financial year (in Rs.)	Execution and Implementation Methodology
a)	Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement	Skill Orientation Sessions <i>{Erstwhile E-Nurture Phase-II</i>	Direct/ Self	PAN India	E-nurture Program is a Mission to Upskill Artisan Community through Knowledge Dissemination and Handholding Support. It is an attempt to empower the craftpersons and	50,84,127	44,29,384 ¹	The CSR activities/projects shall be implemented using internal resources by the Company itself. The projects will be implemented at the ground by Company itself.

	<p>project</p> <p>Schedule VII (iii): Promotion and development of traditional art and handicrafts</p>	<p><i>(Marketing Program)}</i></p>		<p>artisans by putting in place systems that not only endure and nurture our crafts and looms tradition, enabling the rich legacy to survive and flourish, but also ensure sustainability and prosperity for the hands that craft, create and weave.</p> <p>E-Nurture programme is an endeavor e-platform introduces new ways to international business in which even small firms can operate as global rivals. The 'E-Nurture' program is also aimed at enabling them to learn e-commerce management and e-skill training in the current business environment.</p> <p>The training imparted under the programme will bring about overall efficiency in doing business and will help their NGOs, Primary Producers and Societies to market their products on e-commerce platforms and ultimately result in sustained</p>		<p>Capacity of artisans shall be built via knowledge dissemination and hand holding support for making and managing e-commerce transactions which also includes Product Development, Merchandising, Visual Merchandising Standardization, Packaging, Logistics & Warehouse management, digital payment options, and e-commerce photography. Knowledge sharing about inventory management, quality management and arriving at fair and competitive price for the products.</p> <p>Creating e commerce digital literacy of the artisan community and efficient management of businesses on e-commerce platforms.</p> <p>Team of professionally adept executives have been onboarded by conducting</p>
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					<p>livelihood and income generation.</p> <p>With the E-Nurture training project, we will help on board artisans in the country at various craft clusters and to provide them market linkages through their SHG's and primary producer organizations to enter virgin markets.</p>			<p>thorough due diligence to execute projects. Further, at the ground, at different levels there will be mobilization, set eligibility criteria for beneficiary selection, if in case required.</p>
b)	<p>Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement project</p> <p>Schedule VII (iii): Promotion and development of traditional art and handicrafts</p>	<p>Skill Development Programme</p> <p><i>{Erstwhile E-Nurture Phase-I (Skill Development Program)}</i></p>	Direct/ Self	PAN India	<p>E-nurture Program is a Mission to Upskill Artisan Community through Knowledge Dissemination and handholding support. It is an attempt to empower the craft persons and artisans by putting in place systems that not only endure and nurture our crafts and looms tradition, enabling the rich legacy to survive and flourish, but also ensure sustainability and prosperity for the hands that craft, create and weave.</p> <p>E-Nurture programme is an endeavor e-platform</p>	2,39,654	2,39,654 ²	<p>The CSR activities/ projects shall be implemented using internal resources by the Company itself. The projects will be implemented at the ground by Company itself.</p> <p>Capacity of artisans shall be built via knowledge dissemination and hand holding support for making and managing e-commerce transactions which also includes Product Development, Merchandising, Visual Merchandising Standardization, Packaging, Logistics & Warehouse management, digital payment</p>

				<p>introduces new ways to international business in which even small firms can operate as global rivals. The program is also aimed at enabling them to learn e-commerce management and e-skill training in the current business environment.</p> <p>The training imparted under the programme will bring about overall efficiency in doing business and will help their NGOs, Primary Producers and Societies to market their products on e-commerce platforms and ultimately result in sustained livelihood and income generation.</p> <p>With the E-Nurture training project, we will help on board artisans in the country at various craft clusters and to provide them market linkages through their SHG's and primary producer</p>			<p>options, and e-commerce photography.</p> <p>Knowledge sharing about inventory management, quality management and arriving at fair and competitive price for the products.</p> <p>Creating e commerce digital literacy of the artisan community and efficient management of businesses on e-commerce platforms.</p> <p>Team of professionally adept executives have been onboarded by conducting thorough due diligence to execute projects. Further, at the ground, at different levels there will be mobilization, set eligibility criteria for beneficiary selection, if in case required.</p>
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					organizations to enter virgin markets.			
Total amount of previous years to be spent in FY 2023-24						46,69,038		

Notes:

1. *Out of the remaining amount of Rs.50,84,127/- towards Skill Orientation Sessions [erstwhile E-Nurture Phase-II (Marketing Programme)], a total of Rs.44,29,384/- had been utilized during FY 2023-24.*
2. *The remaining amount of Rs.2,39,654/- towards Skill Development Program [formerly known as E-Nurture Phase-I (Skill Development Programme)] was completely utilized during FY 2023-24.*

c. Modalities of utilization of funds;

- i. The CSR budget will be fixed in accordance with the provisions of the Act, Rules and the Guidelines.
- ii. The budget will not be less than 2% of the average net profits of the company during the three immediately preceding financial years.
- iii. The CSR budget will be spent on CSR activities as may be approved by the Board on the recommendation of the CSR Committee.
- iv. The funds will be disbursed after a financial assessment of the expenses incurred. For the remaining projects, the funds will be directly disbursed to partner organizations/beneficiaries with the approval of the CSR Committee/Board.
- v. Fund 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., the respective amount will be disbursed at different intervals as per the timeline agreed.
- vi. CSR team will collect all the set deliverables from the implementation partners.

d. Details of need and impact assessment, if any, for the projects undertaken by the company;

Currently, impact assessment is not applicable to the company and will undertake the same as and when the average CSR obligation of Rs.10 Crores or more, in the three immediately preceding financial years is achieved.
