

India Exposition Mart Ltd.



CSR Annual Action Plan
FY 2024-25

India Exposition Mart Ltd. ("the Company") has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2024-25 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	To give quality non-formal education to underprivileged children to transform their lives and create a more equitable society. Under the project, through the implementing agency, we focus and ensure: • Learning processes • Medical health camps • Socio-economic awareness • Running health programmes and educating the children about health and sanity.	20,00,000	All the projects will be implemented at the ground, by public trust/society or section 8 Company, at different levels, by following means: • 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,

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
							sanitation and skill development through personal interactions. Promotion of hygiene through installation of mobile toilets.
b)	Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement projects Schedule VII (iii): Promotion and development of traditional art and handicrafts	E-Nurture	Direct/ Self	PAN India	The e-Nurture Training Program has been strategically designed to cultivate the capabilities of Micro Enterprises, Non-Governmental Organizations (NGOs), Artisan Producer Companies, and individual artisans and equip them with essential business acumen, thereby enabling them to effectively market their unique products across both national and international landscapes. Additionally, it had been directly addressing the multifaceted growth challenges prevalent within the artisanal community by	67,04,963	The CSR activities/projects shall be implemented using internal resources by the Company itself. The projects will be implemented on the ground by the Company itself through: - Delivery of specialized training sessions - Interactive workshops - Tailored marketing support programmes across India, spanning multiple disciplines, all with the overarching aim of generating substantial sales - Facilitating meaningful collaborations with significant buyers - Creating an engaging

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					providing them with the critical business skills, including product development to meet market demands, market intelligence, merchandise and design concepts, e-commerce photography, social media marketing insights, quality standards, packaging, logistics, business accounting, and export marketing.		platform for SMEs encompassing both domestic and international participants • Organizing insightful conclaves and seminars on pertinent industry topics • Targeted support to selected artisans and SME Enterprises to showcase their exceptional products at prestigious national and international expos.
c)	Schedule VII (i to xii):	TBA	Through Agencies ³	TBA	TBA	5,00,000 ²	TBA
	Total CSR Funds Allocation for FY 2024-25					92,04,963	
	Total CSR Funds Unallocated for FY 2024-25					-	
	Total CSR Budget for FY 2024-25					92,04,963	

Notes:

1. The actual expenditure for each project may vary and will be subject to approval of the CSR Committee & the Board.
2. The amount of Rs.5,00,000 was allocated for disbursement as donations upon periodic requests from the CSR Implementing Agencies with a condition that due to lack of requests, the same may be utilized for the E-Nurture initiatives.
3. During the 35th CSR Committee meeting held on April 11, 2025, the Committee ratified the spending of funds earmarked for donations towards the E-Nurture Initiatives of the Company.

EXPENDITURE OF PREVIOUS CSR ALLOCATIONS IN FY 2024-25

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 (in Rs.)	Execution and Implementation Methodology
a)	Schedule VII (ii): Promoting education, and employment enhancing vocation skills; and livelihood enhancement project Schedule VII (iii): Promotion and development of traditional art and handicrafts	Skill Development Orientation Sessions – Physical <i>{Erstwhile E-Nurture Phase-II (Marketing Program)}</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 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. 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	56,50,553	6,54,743 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. 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

				training in the current business environment. 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. 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.			competitive price for the products. Creating e commerce digital literacy of the artisan community and efficient management of businesses on e-commerce platforms. 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.
Total amount of previous years to be spent in FY 2024-25						6,54,743	
<u>Notes:</u>							
1. The remaining amount of Rs.6,54,743/- towards E-Nurture Skill Development Orientation Sessions-Physical was completely utilized during FY 2024-25.							

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 be undertaken as and when the average CSR obligation of Rs.10 Crores or more, in the three immediately preceding financial years is achieved.
