

India Exposition Mart Ltd.



CSR Annual Action Plan
FY 2025-26

India Exposition Mart Ltd. (“the Company”) has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2025-26 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 ₹)	Execution and Implementation Methodology
a)	Schedule VII (i): Promoting health care including preventive health care and sanitation Schedule VII (ii): Promoting Education	Promoting Education and Preventive Health Care	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: <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. 	20,00,000 ²	All the projects will be implemented at the ground, by public trust/society or section 8 Company, at different levels, by following means: <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, sanitation and skill

S No	Focus Area from Schedule VII	Project	Mode of Implementation	Location of the project	Brief about the program/initiative	Funds Allocation ¹ (in ₹)	Execution and Implementation Methodology
							<p>development through personal interactions.</p> <ul style="list-style-type: none"> • Promotion of hygiene through installation of mobile toilets. • Renovation & Infrastructure Development of Higher Secondary Girls School. • Free Tuition Support for Underprivileged Students.
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 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 facilitating them to effectively market their unique products across both national and international landscapes.</p> <p>Additionally, it had been directly addressing the</p>	1,00,43,052 ³	<p>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:</p> <ul style="list-style-type: none"> • 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

S No	Focus Area from Schedule VII	Project	Mode of Implementation	Location of the project	Brief about the program/initiative	Funds Allocation ¹ (in ₹)	Execution and Implementation Methodology
					<p>multifaceted growth challenges prevalent within the artisanal community by 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.</p>		<p>significant buyers</p> <ul style="list-style-type: none"> • Creating an engaging 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. • Facilitate featuring of the artisans products on the “ready-to-sell” e-commerce stores of international resellers. • Cross Border Linkage of the artisans through engagement of a Professional team comprising of Designers and Merchandisers for Sample/prototype Development • Setup & Upgradation of Photo Studio for product catalogue and marketing material development • E-Commerce onboarding

S No	Focus Area from Schedule VII	Project	Mode of Implementation	Location of the project	Brief about the program/initiative	Funds Allocation ¹ (in ₹)	Execution and Implementation Methodology
							and creation of artisan websites
c)	Schedule VII (i): Promoting health care including preventive health care and sanitation Schedule VII (iii): Promotion and Development of traditional art and handicrafts Schedule VII: Other activities	TBA	Through Agencies³	TBA	TBA	10,00,000 ⁴	TBA
Total CSR Funds Allocation for FY 2025-26						1,30,43,052	
Total CSR Funds Unallocated for FY 2025-26						-	
Total CSR Budget for FY 2025-26						⁵1,30,43,052	

Notes:

1. The actual expenditure for each project may vary and will be subject to approval of the CSR Committee & the Board.
2. The allocation of ₹20,00,000, as approved on July 24, 2025, was subsequently enhanced to ₹75,00,000 on December 10, 2025, pursuant to a revised proposal received from the agency. However, the same was later rationalized back to ₹20,00,000 on January 31, 2026, considering additional planning requirements for certain capital-intensive components of the project.
3. The allocation of ₹1,05,00,000, as approved on July 24, 2025, was subsequently reduced to ₹45,00,000 on December 10, 2025. However, the same was later enhanced to ₹1,00,43,052 on January 31, 2026, considering additional financial support to effectively execute the planned activities and achieve the intended impact.

4. *The amount of ₹5,00,000 was allocated on July 24, 2025, 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. However, the allocation was subsequently enhanced to ₹10,00,000 on December 10, 2025.*
5. *The CSR budget for FY 2025-26 was determined as ₹1,30,00,000 on July 24, 2025, based on the unaudited figures of FY 2024-25. However, upon audit of the financial statements, the total CSR obligation was enhanced to ₹1,30,43,052, as an absolute figure, on January 31, 2026.*

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 ₹10 Crores or more, in the three immediately preceding financial years is achieved.
