

Coca-Cola India Private Limited

Revised Annual Action Plan (AAP) on CSR Activities – Financial Year 2023–24

Part A ON-GOING PROJECTS (Multi Year Projects)

Sr. No.	Name, objective/details of Project	Manner of execution	Financial Year 2023–24	Modalities for utilisation of funds during the financial year 2023–24	Implementation Schedule
I. Fruit Circular Economy Projects (Rs. In lakhs)					
1.	Project Unnati – Apple <ul style="list-style-type: none"> Helping apple farmers increase their farm production, quality, and income. Propagation of high yielding and disease resistant varieties from Italy & Netherlands Adoption of UHDP technique AND Training & extension education of farmers. 	Through IA (Indo Dutch Horticulture Technologies Pvt. Ltd.)	360.00 (Including admin exp)	<ul style="list-style-type: none"> Farmer selection and enrolment Training of farmers • Plantation activities and Installation of Trellis Awareness activities and regular extension work 	These activities will be carried throughout the FY 2023–24
2.	Project Unnati – Mango (Tamil Nadu) <ul style="list-style-type: none"> Helping mango farmers increase their farm production, quality, and 	Through IA (CENDECT KVK)	360.00 (Including admin exp)	<ul style="list-style-type: none"> Farmer selection and enrolment Plantation activities and Training of farmers 	These activities will be carried throughout the

	<p>income.</p> <ul style="list-style-type: none"> • Propagation of Totapuri and Neelum varieties of Mango AND • Training & extension education of farmers. 			<ul style="list-style-type: none"> • Awareness activities and regular extension work 	FY 2023-24
Sub-total A (I)			720.00		
II. Waste Management Projects					
1.	<p>World Without Waste Collection, segregation, and re-cycling of waste in India</p>	<p>Through IA (Karo Sambhav Foundation)</p>	50.00	<ul style="list-style-type: none"> • Donation to be made towards operationalization of 8 material recovery facilities and collection centres 	These activities will be carried throughout the FY 2023-24
2.	<p>World Without Waste Collection, segregation, and re-cycling of waste in India. *Note 2(a)</p>	<p>Through IA (UNDP)</p>	135.75	<ul style="list-style-type: none"> • Donation to be made towards setting up & running of 3 material recovery facilities / collection centres at Lucknow, Amritsar, and Kolkata 	These activities will be carried throughout the FY 2023-24
Sub-total A(II)			185.75		
III. Other Projects					
1.	Contribution towards Sports and	Through IA	50.00	<ul style="list-style-type: none"> • Donation towards maintenance, and 	These activities

	Athlete Development Development of some of India's talented emerging and elite athletes, through scholarships, knowledge building programmes, facilitating crucial, career enhancing interventions and resources.	(Anju Bobby Sports Foundation)		training expenses of athletes. • Help in developing high performance training centres.	will be carried throughout the FY 2023-24
2.	Livelihood Enhancement Project *Note 2(d)	Through IA (PHD Rural Development Foundation)	140.00 (Including admin exp)	• To enhance livelihood opportunities, a pilot to support unorganised rural haats through infrastructure support.	These activities will be carried throughout the FY 2023-24
3.	Superpower Retailers program *Note 2(c)	Direct	91.00	• Donation to multiple partners to engage with small and micro retailers in their growth journey and support them in enhancing their business skills and utilizing digital advancements effectively.	These activities will be carried throughout the FY 2023-24
Sub-total A(III)			281.00		
Total - PART A			1,186.75		

Part B OTHER PROJECTS (to be commenced and completed during the financial year 2023-24)

Sr.	Name, objective/details of Project	Manner of	(Rs. In	Modalities for utilisation of funds	Implementation
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No.		execution	lakhs)	during FY2023-24	Schedule
1.	Water Conservation project *Note 2(b)	Through IA (SARA)	35.00	<ul style="list-style-type: none"> • Donation towards repairs & Maintenance of water conservation projects in the state of Rajasthan 	All these activities will be carried throughout the FY 2023-24
2.	Water Conservation project	Through IA (PHD Rural Development Foundation))	50.00	<ul style="list-style-type: none"> • Donation to PHD Rural Development Foundation for Water conservation project in Hoshiarpur district of Punjab 	
3.	Waste Management Awareness & segregation program	Through IA (United Way, Mumbai)	150.00	<ul style="list-style-type: none"> • Waste segregation awareness campaign in partnership with United Way thru training to waste workers, segregation followed by recycling. • Installing benches made from recycled waste in public places 	
Total – Part B			235.00		
Total – Part (A & B)			1,421.75		

Unspent CSR spends of Previous Years (unspent amount of previous financial year 2022-23)

Sr. No.	Name, objective/details of Project	Manner of execution	Amount to be spent in FY 2023-24	Modalities for utilisation of funds during FY2023-24	Implementation Schedule
1.	Unnati - Apple	Thru IA (CCIF)	46,02,183	<ul style="list-style-type: none"> • Promotion of high yielding and disease resistant varieties from Italy & Netherlands • Adoption of UHDP technique AND • Training & extension education of farmers. 	These activities will be carried out during FY 2023-24
Total			46,02,183		

Notes:

1. Based on the average net profits for the previous three financial years, the Company is obligated to spend a minimum amount of Rs. 1,525.4 Lakhs on CSR, during the financial year 2023-24. Against this, the CSR Committee had recommended to the Board that the Company spend **Rs. 1550 Lakhs** on CSR, which was accepted by the Board at its meeting on June 02, 2023.
2. While CSR Committee/Board had identified projects worth **Rs. 1,282.00 lakhs** on June 02, 2023, certain revisions were undertaken post the above approval. The amendments are listed below for implementation.
 - a) Increased allocation of INR 60.75 lacs for World without Waste – UNDP initiative to ensure completion of project before end of current FY.
 - b) Reduced allocation of INR 65 lacs for Water Conservation Project with SARA & Others
 - c) Increased allocation of INR 39 lacs for “Superpower Retailers Program” to reach out to more beneficiaries & its conversion to a multi-year initiative keeping in mind the impact and reach of the project.

d) New pilot initiative for improving HAAT infrastructure at a cost of INR 140 lacs with PHD Rural Development Foundation in Amethi District of UP as multi-year initiative.

3. Fruit Circular Economy/Waste Management Projects in [PART A](#) (on-going projects) AND Other Projects in [PART B](#), come within purview of [Schedule VII \(iv\)](#).
4. Amounts of CSR spends indicated in the Table above as budgets against projects are the current estimates. The actual spends may vary and are subject to approval of CSR Committee and the Board.
5. CCIF in above Table above to Coca-Cola India Foundation, the Company's wholly owned charitable subsidiary. IA refers to an Implementing Agency.
6. Project Unnati - Orange (not included in the above statement): The Company had entered into a ten-year agreement with Jain Farm Fresh Foods Limited (JFFFL) in July 2018 to help orange farmers in Maharashtra increase their output. In view of amendments made by the MCA on January 22, 2021, the duration of "on-going projects" cannot exceed a period of three financial years, excluding the financial year in which the project was commenced (i.e., a project can be for a maximum period of 48 Months). Therefore, to conform to the provisions of Section 135 of the Companies Act, 2013 and rules made thereunder, the Company is in the process of terminating/ restructuring the agreement, during the financial year 2023-24.
7. During the financial year 2023-24, Coca-Cola India Foundation has fully utilised the unspent CSR amount of INR 46.02 Lakhs of the financial year 2022-23, towards "Unnati - Apple" Project.

Monitoring and Reporting Mechanism

The Company has a dedicated Team of Project Managers to monitor implementation of CSR Projects which holds regular discussion with IA, undertake regular site visits and seek periodic reports from IAs. The Governing Council (GC) and CSR Committee also ensure periodic monitoring of projects. Payments to IAs are made as per milestones achieved by them in

accordance with agreements executed for Projects. Reputed external agencies are hired to monitor implementation of Projects on the ground, who are responsible to report end-to-end activities vis a vis objective of Projects. Project Managers ensure that IAs submit periodic pictures of project sites and videos (both before and after completion of projects, including satellite pictures), as well as feed-back of people living in Communities/Project Beneficiaries. Need based impact assessment studies of certain projects was being conducted by the Company through external agencies in the past. Going forward too, the Company will continue to conduct need-based impact assessment studies of various CSR projects in addition to those where it is mandatory to conduct these studies.

Details of Impact Assessment Studies, if any, for CSR Projects undertaken earlier:

The Company is obligated to conduct Impact Assessment Study (“IAS”) of the projects listed below during the financial year 2023-24.

1. Project Unnati – Litchi and
2. Project Unnati Grapes