

AVENDUS CAPITAL PRIVATE LIMITED

CSR ANNUAL ACTION PLAN – FINANCIAL YEAR 2025-26

{pursuant to Rule 5(2) of The Companies (Corporate Social Responsibility Policy) Rules, 2014}

A) LIST OF CSR PROJECTS OR PROGRAMMES THAT ARE APPROVED TO BE UNDERTAKEN IN THE AREAS OR SUBJECTS SPECIFIED IN SCHEDULE VII OF THE COMPANIES ACT 2013 ("ACT")

Sr. No.	Focus Area from Schedule VII	Project	Location of the project	Brief about the program/initiative	Beneficiary Details	Funds Allocation
1	Promoting education, including special education and employment enhancing vocation skills, especially among children, women, elderly, and the differently abled and livelihood enhancement projects.	Repositioning of marginalized women from rural drought-hit areas Entrepreneurs-NGO partner-Swayam Shikshan Prayog	Maharashtra	Conducting dialogue workshops in 50 villages of Renapur and Chakur block of the Latur district with community and gram Panchayat and other stakeholders and creating awareness about the Entrepreneurship development model. Conducting 250 women entrepreneurs (WE) training and assigning mentors to them. Mentoring and handholding support to the 250 new women entrepreneurs (Cohort 25-26) in Renapur and Chakur Block – Latur district, Maharashtra. Mentoring & handholding support to 736 Women Entrepreneurs (Cohort 24-25) Creating women's sales network for 100 entrepreneurs	250 new women entrepreneurs 100 entrepreneurs – creation of sales network	50,00,000
2.	Promoting education, including special education and employment enhancing	Collective Goods Foundation	Maharashtra	The project will focus on providing returnable grant to 415 marginalized women entrepreneurs (among those who did not get loans through the credit readiness	255 beneficiaries for returnable	30,000,00

	vocation skills, especially among children, women, elderly, and the differently abled and livelihood enhancement projects.			program held in FY25) The project proposes to provide financial capital (from 10,000 to 25,000) to self-employed, underserved entrepreneurs through a zero-interest returnable grant in which a beneficiary has only a moral obligation to repay the grant, as opposed to a legal obligation. The program also includes any two social security schemes to 750 women entrepreneurs.	grants and 500 beneficiaries for social security schemes	
3.	Promoting education, including special education and employment enhancing vocation skills, especially among children, women, elderly, and the differently abled and livelihood enhancement projects.	Micro entrepreneurship development Program in beauty entrepreneurship. NGO partner- Vrutti	Karnataka and Tamil Nadu	The project will focus on developing nano-enterprises for existing women entrepreneurs in the Beauty segment. The project will cover 105 beautypreneuers across 3 Cities – Chikkaballapura district (Karnataka), Krishnagiri district and Dharmapuri district (Tamil Nadu)	105 women entrepreneurs	30,00,000
4.	Promoting education, including special education and employment enhancing vocation skills, especially among children, women, elderly, and the differently abled and livelihood enhancement projects.	Skilling and Capacity Building of tribal women to become educators. NGO partner- Earth Focused Foundation	Madhya Pradesh	This project will be focusing on skilling and capacity building of 19 women to train them as educators across 15 villages around the Kanha Tiger Reserves. These women will be impacting 1375 children.	40 Shiksha Prerakhs 67 Shiksha Prerakhs and Educators For capacity building	20,00,000

5.	Training to promote rural sports, nationally recognized sports, paralympic sports, and Olympic sports	Sports Education and coaching to tennis players. NGO Partner- PMDTA	Maharashtra	The project will focus on supporting 15 tennis players to win medals for India at the Olympics/ Asian games and to create grand slam doubles champions from India.	15 tennis players preparing for international games	40,00,000
6.	Training to promote rural sports, nationally recognized sports, paralympic sports, and Olympic sports	Sports Education. Foundation For Promotion of Sports and Games- Olympic Gold Quest (OGQ)	Pan India	The project will focus on covering 45-55 Olympic Athletes and Para Athletes in 10 sports through sports science, domestic, international training, medical supplements and stipend.	45-55 beneficiaries	46,00,000
7.	Eradicating hunger, poverty, and malnutrition, promoting preventive health care and sanitation, including the contribution to Swachh Bharat Kosh set up by the Central Government for the promotion of Sanitation” and making available safe drinking water and disaster management, including relief, rehabilitation, and reconstruction activities.	Healthcare – health check-up camps and charitable treatment to poor patients. NGO partner- Hinduja Hospital Trust	Maharashtra	The project focuses on the following activities – Free medical treatment to poor patients and rural and urban programs for check-up camps.	5-6 beneficiaries All underprivileged patients irrespective of age, class, gender, or region	5,00,000

	Admin expenses (approx. 3.43%)					11,00,000
Total Fund allocation for FY 2025-26						2,32,00,000

B) THE MANNER OF EXECUTION OF SUCH PROJECTS OR PROGRAMMES AS SPECIFIED IN SUB-RULE (1) OF RULE 4:

Project	Mode of Implementation	Form CSR- 1 Registration No	Type of Registration	Execution and Implementation Methodology
Repositioning of rural women as Entrepreneurs	Implementation Partner - Swayam Shikshan Prayog (SSP)	CSR00002783	The Company was established under section 8 of the Act, registered public trust under section 12A and 80G of the Income Tax Act 1961, and has an established track record of at least 3 years in undertaking similar services.	<p>All the projects will be implemented on the ground by the implementing partner i.e Swayam Shikshan Prayog, and training will focus on Mentoring and handholding support to the 250 new women entrepreneurs in Renapur and Chakur block – Latur district, Maharashtra. And creation of women’s sales network for 100 entrepreneurs.</p> <p>Swayam Shikshan Prayog our Implementation partner is fully CSR compliant and has been finalized post-detailed due diligence by third-party auditors.</p> <p>It will execute projects at the ground level through its beneficiary selection and development tracking model. They will be conducting training sessions for the beneficiaries on a regular basis and will also provide the infrastructure facility for the business. The reporting on execution will be made to the Avendus CSR team by the CSR implementation partner periodically. The cross-referencing is done via field visits, beneficiary interaction, record keeping, etc.</p>

Project	Mode of Implementation	Form CSR- 1 Registration No	Type of Registration	Execution and Implementation Methodology
Livelihood Enhancement through the returnable grant model.	Implementation Partner – Collective Goods Foundation	CSR00001648	The Company is established under section 8 of the Act, registered public trust under section 12A and 80G of the Income Tax Act 1961, and has an established track record of at least 3 years in undertaking similar services.	<p>The project will be implemented on the ground by Implementing agency / Partner i.e., Collective Goods Foundation who is fully CSR compliant and has been finalized post-detailed due diligence by third-party auditors.</p> <p>Collective Goods Foundation will execute projects at the ground level through their beneficiary selection and development tracking model. They will conduct awareness training sessions on social protection schemes by the government for the beneficiaries regularly. the reporting on execution will be made to the Avendus CSR Team on monthly basis by CSR Implementation Partner. Cross-referencing is done via field visits, beneficiary interaction, record keeping, etc.</p>
Micro entrepreneurship development Program in beauty entrepreneurship.	Implementation Partner - Vrutti	CSR00000538	The Company was established under section 8 of the Act, registered public trust under section 12A and 80G of the Income Tax Act 1961, and has an established track record of at least 3 years in undertaking similar services.	<p>All the projects will be implemented on the ground by the implementing partner.</p> <p>Vrutti, our Implementation partner, is fully CSR compliant and has been finalized post-detailed due diligence by third-party auditors. The project will focus on training 105 women from rural communities in Karnataka and Tamil Nadu in beauty entrepreneurship skills and financial literacy.</p> <p>It will execute projects at the ground level in a phased manner – awareness, development, and scaling. At each level, special training</p>

Project	Mode of Implementation	Form CSR- 1 Registration No	Type of Registration	Execution and Implementation Methodology
				will be provided to the beneficiaries to reach the last phase and will also provide the infrastructure facility for the business. The reporting on execution will be made to the Aventus CSR team by the CSR implementation partner periodically. The cross-referencing is done via field visits, beneficiary interaction, record keeping, etc.
Livelihood Enhancement through skills development	Implementation Partner – Earth Focused Foundation	CSR00035393	The Company was established under section 8 of the Act, registered public trust under section 12A and 80G of the Income Tax Act 1961, and has an established track record of at least 3 years in undertaking similar services.	<p>This project will be focusing on skilling and capacity building of 20 women to train them as educators impacting 1375 students in the Kanha villages.</p> <p>The reporting on execution will be made to the Aventus CSR team by the CSR implementation partner periodically. The cross-referencing is done via field visits, beneficiary interaction, record keeping, etc.</p>
Sports Education – Lawn Tennis	Implementation Partner - Pune Metropolitan District Tennis Association (PMDTA)	CSR00016166	The Company was established under section 8 of the Act, registered public trust under section 12A and 80G of the Income Tax Act 1961, and has an established track record of at least 3 years in undertaking similar services.	<p>All the projects will be implemented on the ground by the implementing partner, PMDTA, who is CSR compliant. The project will focus on supporting 15 tennis players to win medals for India at the Olympics/ Asian games and to create grand slam doubles champions from India.</p> <p>The select Beneficiaries will be provided support to participate in national and international tournaments throughout the year and prepare for the Olympics. The reporting on execution will be made to</p>

Project	Mode of Implementation	Form CSR- 1 Registration No	Type of Registration	Execution and Implementation Methodology
				the Avendus CSR team by the CSR implementation partner periodically. The cross-referencing is done via field visits, beneficiary interaction, record keeping, etc.
Sports Education	Implementation Partner – Foundation for Promotion of Sports and Games- Olympic Gold Quest (OGQ)	CSR00001100	The Company is established under section 8 of the Act, registered public trust under section 12A and 80G of the Income Tax Act 1961, and has an established track record of at least 3 years in undertaking similar services.	The selected beneficiaries will be supported to participate in national and international tournaments throughout the year and prepare for the Olympics and Paralympics. Here, the Foundation for Promotion of Sports and Games- Olympic Gold Quest (OGQ) is our Implementation partner and is fully CSR compliant and has been finalized post-detailed due diligence by third-party auditors. The Foundation for Promotion of Sports and Games- Olympic Gold Quest (OGQ) will scrutinize beneficiaries and regularly obtain feedback about coaching and training from all the stakeholders.
Healthcare – Infra and Capacity Building	Implementation Partner –Hinduja Hospital Trust	CSR00004756	The Company was established under section 8 of the Act, registered public trust under section 12A and 80G of the Income Tax Act 1961, and has an established track record of at least 3 years in undertaking similar services.	Hinduja Hospital Trust is our Implementation partner and is fully CSR compliant and has been finalized post-detailed due diligence by third-party auditors. The Project will focus on Free medical treatment for poor patients and rural and urban programs for check-up camps. The reporting on the execution level will be made periodically. The cross-referencing is done via site visits, photos, record keeping, etc.

C) THE MODALITIES OF UTILIZATION OF FUNDS AND IMPLEMENTATION SCHEDULES FOR THE PROJECTS OR PROGRAMMES;

1) Modalities of the utilization of funds:

- i. The CSR budget will be fixed in accordance with the provisions of the Act, Rules, and Guidelines.
- ii. The expenditure will not be less than 2% of the average net profits of the company during the 3 immediately preceding financial years.
- iii. The CSR expenditure will be spent on CSR activities which will be approved by the Board on the recommendation of the CSR Committee.
- iv. The Company will utilize the CSR funds for the projects and the modalities as provided in the above table.

2) Project / Programme Implementation Schedule: The below implementation schedule will be updated once the contribution towards the CSR projects is made.

Sr. No	Name of Project	Date of payment of CSR funds	Date of Completion of Project	Total CSR Amount contributed	CSR Expenditure as on date.	CSR Expenditure as of date	Balance CSR Expenditure
Nil							

D) MONITORING AND REPORTING MECHANISM FOR THE PROJECTS OR PROGRAMMES;

The Company monitors the implementation of the projects and performance of the implementing agency/(ies) on a periodic basis via field visits or review calls, as the case may be. The Company ensures adequate measurable Key Performance Indicators (KPIs) for each program. The Company also ensures that the implementing agencies submit details of the projects and status update on a periodical basis

Reporting & Documentation:

- a) **Project documentation:** Reports will be shared on a monthly basis to Avendus CSR Team by the CSR Implementation Partner.

- b) **Financial Tracking:** In order to track the proper utilization of funds, where applicable, at different intervals of the project, the CSR implementation team will collect Fund Utilization Certificate.

E) DETAILS OF NEED AND IMPACT ASSESSMENT, IF ANY, FOR THE PROJECTS UNDERTAKEN BY THE COMPANY:

Pursuant to Rule 8(3) (a) of the Companies (Corporate Social Responsibility Policy) Rules 2014, the Company does not have an average CSR obligation of INR 10 Crore or more in the three immediately preceding financial years; the requirement for Impact Assessment is not applicable.

F) MODIFICATIONS TO THE ANNUAL ACTION PLAN

The Board may alter this annual action plan at any time during the financial year as per the recommendation of its CSR Committee, based on the reasonable justification to that effect, and in compliance with the provisions of the Act and CSR Policy.
