INDIANOIL-ADANI GAS PVT. LTD. | CSR APPROVED PROJECTS FOR FY 2025-26

Introduction

IndianOil-Adani Gas Pvt. Ltd. ("IOAGPL/Company") has been undertaking Corporate Social Responsibility (CSR) initiatives under the theme of **"Education, Health & Hygiene"**. These CSR initiatives have touched and impacted the lives of children and extending their reach to various schools across various GAs.

The Company continues its endeavor to improve the lives of children and provide opportunities for their holistic development through its different initiatives in the areas of education and health.

Regulatory Framework

This CSR Annual Action Plan for FY 2025-26 has been formulated pursuant to Section 135 of the Companies Act, 2013 ("The Act"), Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, ("The Rules"), and other applicable provisions of the Act including statutory modifications, if any, from time to time.

The Company's CSR policy and initiatives outline the vision, mission, thrust areas and key requirements as per Schedule VII read with Section 135 of the Companies Act, 2013. These initiatives are implemented by the Company either directly or through NAB Foundation and/or other registered implementing agencies.

Annual Action Plan

Name of the CSR Project/Program me	**Activities under Schedule VII (a)**	**Brief description of project**	**Mode of implementation (b)**	**Allocated budget (In INR)**
शिक्षा से समृद्धि तक	VII (i) (iv) Promoting education/Environment	**"Shiksha Se Samriddhi"** is an educational infrastructure initiative focused on school renovation and refurbishment, including classroom improvement, provision of benches, water coolers, sanitation facilities, and other essential resources to create a safe, clean, and supportive learning environment for students.	The CSR activities/projects shall be implemented by the Company directly	1,10,00,000

Modalities of fund utilization & Implementation schedule:

The entire CSR amount (not be less than 2% of the average net profits of the company during the three immediately preceding financial years) as approved by the Board based on the recommendation of the CSR Committee shall be spent for CSR projects or programs as mentioned in Annual Action Plan.

The funds will be directly disbursed/transferred to vendors as per mutually agreed terms and conditions. All CSR Initiatives will be implemented as per the mutually agreed timelines with vendors.

Monitoring & reporting mechanism for projects

The Company will continue to monitor project implementation and performance of the vendors on periodic basis via field visits or review calls, as the case maybe. The Company to ensure that the vendors submit fund utilization certificate with necessary supporting documents periodically, as the case maybe.

The CSR Committee oversees the implementation of the CSR policy of the company in accordance with the requirements of Section 135 of the Companies Act.

Information and particulars of CSR as may be required by the Act shall be prepared and included in the Board's report annexed to the financial statements.

Board's responsibility

The Board will be responsible to ensure that the statutory requirements as may be prescribed from time to time under the Act and the CSR Rules are complied with.

CEO/COO or the person responsible for financial management of the Company shall certify that the funds so disbursed have been utilized for the purposes and in the manner as approved by the Committee and/or the Board of Directors of the Company.

It is to be ensured that the administrative overheads shall not exceed five percent of total CSR expenditure of the company for the financial year.

Impact Assessment, if any, for the projects undertaken by the company:

IOAGPL does not have an average CSR obligation of ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years or CSR projects having outlays of one crore rupees or more, therefore the same is not applicable. However, if any project with an outlay of one crore rupees or more is initiated by the Company, the need and impact assessment shall be duly undertaken at that point of time.