

IDBI TRUSTEESHIP SERVICES LIMITED (ITSL)

ANNUAL ACTION PLAN FOR F.Y. 2026-27

ITSL has conducted the CSR committee Meeting of the Board and the Board meeting on 18.04.2026 and got approved an Annual Action Plan pursuant to the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, in addition to areas covered for CSR Activity & SOP.

Internal CSR Committee (ICC) has prepared an Annual Action Plan 2026-27 for kind approval of CSR committee which is as follows:

BUDGET FOR F.Y. 2026-27:

The Company has to spend approx. Rs. 1,26,69,010/- for the F.Y. 2026-27 on CSR activities / proposals which is two per cent of the average net profits of the company during the three immediately preceding financial years.

The allocation of the funds to each activities shall be approved by MD & CEO based on the recommendation by the ICC.

Post Approval by MD, Finance department shall disburse the funds to the approved applicants.

AREAS TO COVER AND LIMITS:

The proposal limit for investment in different areas of CSR for 2026-27 is detailed below:

Sr. No.	Investment	Overall Ceiling	Maximum Limit Per Applicant	Terms & Conditions
1	Promotion of Healthcare	No CAP	Upto Rs 20 Lakhs	Majorly in tangible proposals
2	Promotion of Education	Rs. 50 Lakhs	Upto Rs. 20 Lakhs	Majorly in tangible proposals
3	Women Empowerment	Rs. 30 Lakhs	Upto Rs. 20 Lakhs	Only with tangible proposals

4	Disaster Management, including relief, rehabilitation and reconstruction activities	No cap	Upto Rs. 20 Lakhs	Majorly in tangible proposals
5	Rural Area Development	Rs. 30 Lakhs	Upto Rs. 20 Lakhs	Only with tangible proposals
6	For Livelihood of people and Social Welfare	Rs. 30 Lakhs	Upto Rs. 20 Lakhs	Only with tangible proposals
7	Conservation of Natural Resources, ensuring environmental sustainability and ecological balance	Rs. 30 Lakhs	Upto Rs. 20 Lakhs	Majorly in tangible proposals
8	Promoting sanitation including contribution to Swach Bharat Kosh set-up by the Central Government and making available safe drinking water	Rs. 30 Lakhs	Upto Rs. 20 Lakhs	Majorly in tangible proposals
9.	Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.	Rs. 30 Lakhs	Upto Rs. 20 Lakhs	Majorly in tangible proposals
10.	Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports.	Rs. 25 lakhs	Upto Rs. 20 Lakhs	Majorly in tangible proposals

11.	Eradicating hunger, malnutrition and poverty.	Rs. 30 Lakhs	Upto Rs. 20 Lakhs	As per the proposal
12.	PM Cares Fund	No Cap	No Cap	Not Applicable

The above list is not an exhaustive list and other areas can also be added as mentioned in Schedule VII of the Companies Act, 2013 as per the proposals received by the Company.

The Company may also plan to work on undertaking projects/programs independently in addition to contributing to other implementing agencies such as trusts/NGOs, so that the contribution can be utilized in an effective manner after considering the nature of the compliances and feasibility.

QUARTERLY ANNUAL ACTION PLAN:

Quarters	Focus Area of Activity	Budget allocation	Mode of Implementation	Location*
Q1	As specified in the list above including PM Cares Fund. Proposals to be evaluated and shortlisted by ICC.	Rs. 32,00,000	Registered NGO / Trusts / Direct	PAN India
Q2		Rs. 32,00,000	Registered NGO / Trusts	PAN India
Q3		Rs. 32,00,000	Registered NGO / Trusts	PAN India
Q4		Rs. 30,69,010	Registered NGO / Trusts / Direct	PAN India
	Total	Rs. 1,26,69,010		

* Locational Preference shall be given where the registered office / branch offices / other offices of the Company (ITSL) is situated for ease of processing and effective monitoring.

\$ Note – Proposals received, if any, before each quarterly ICC Meeting shall be taken up accordingly subject to above allocations.

#Note – The Actual spend for each applicant in each quarter may vary as per evaluation / receipts of proposals by ICC.

##Note – The ICC shall, for this year, consider the proposals from applicants who have been funded in the previous years as per the effectiveness of their implementation / utilisation of funds reviewed by the ICC for the past years, as per the proposals received and in line with the CSR policy of the Company, in addition to the new proposals.

THE MODALITIES OF UTILIZATION OF FUNDS AND IMPLEMENTATION SCHEDULES FOR THE PROPOSALS OR PROGRAMMES;

• Modalities of utilization of funds

- i. The CSR budget is 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 / area approved by the Board. Implementation shall be as per SOP / CSR Policy.
- iv. The funds will be disbursed after the assessment of the proposals by Internal CSR Committee (ICC).
- v. Fund will be disbursed in phase/tranche wise depending on the nature of the proposal and level of utilisation and approval of MD&CEO.
- vi. ICC Teams to monitor and get the deliverables as agreed between registered applicant NGO / Trust
- vii. The Company will ensure that the administrative overheads will not exceed 5% of the Company's total expenditure for the financial year.

• Project Implementation Schedule:

- i. All the CSR proposals will be funded as per the scheduled timeline in the respective agreement with applicants (registered trust/NGO) with regards to deliverables.
- ii. Duration for CSR proposals/initiatives will be of maximum one year (April 2026 to March 2027).

MONITORING AND REPORTING MECHANISM FOR THE PROPOSALS OR PROGRAMMES;

- i. The Monitoring Mechanism of each proposals will differ on the basis of the nature of the proposals.
- ii. All the proposals will be monitored & evaluated by ICC as per deliverables set for respective proposals. There will be a segregation of ongoing activities vis a vis other than ongoing projects.

iii. The CSR proposals will be monitored at different intervals through field visits to the extent possible, Virtual Mode, Periodic Reporting, etc.

iv. Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor and invoices will be submitted by the applicants (registered trust/NGO).

REPORTING & DOCUMENTATION:

- i. Periodic documentation: Progress Reports, photographs of the tangible with ITSL Logo, Periodic Videos of the utilisation of the tangible assets will be called by the ICC team as per the deliverable terms & conditions.
- ii. Financial Tracking: In order to track the proper utilization of funds, where applicable, at different intervals ICC team will collect & cross-check financial documents like invoices & receipts, Fund Utilization Certificate, etc.
- iii. Details of need and impact assessment, if any, for the proposals undertaken by the company: Not Applicable. As per the MCA circular Rule 8(3) (a), Company does not have an average CSR obligation of 10 Crore or more in the three immediately preceding financial years.

Delegation of Power (DOP) to MD&CEO and CSR Policy:

As per the DOP Policy and the CSR Policy duly approved by the Board, MD&CEO has the authority to approve / reject the CSR Proposal as identified and recommended by ICC.
