

INOX GREEN ENERGY SERVICES LIMITED

CORPORATE SOCIAL RESPONSIBILITY (CSR) ANNUAL ACTION PLAN FOR THE FINANCIAL YEAR 2025-26

Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, and the CSR Policy of Inox Green Energy Services Limited ("the Company"), the following Annual Action Plan for the Financial Year 2025-26, prepared in accordance with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 has been recommended by the CSR Committee and approved by the Board of Directors of the Company.

A. CSR obligation:

Particulars	Details
Financial Year	2025-26
Average Net Profit of the Company under Section 135(5) (based on FY 2022-23, FY 2023-24 and FY 2024-25)	Rs. 960.94 Lakh
CSR Obligation (2% of Average Net Profit)	Rs. 19.22 Lakh
Number of CSR Projects Approved	One (1)

B. CSR Project Details:

The CSR Project proposed to be undertaken during Financial Year 2025-26 falls within the activities specified under Schedule VII of the Companies Act, 2013 and is in accordance with the CSR Policy of the Company.

Sr. No.	Name of CSR Project	Location	Schedule VII Activity	Mode of Implementation	Budget Allocation (Rs. in Lakhs)	Implementation Schedule
1	Green Plantation and Environmental Sustainability Awareness Programme	Various locations identified by the Company / community requirements	Schedule VII (iv): Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund setup by the Central Government for rejuvenation of river Ganga.	Directly by the Company and/or through an Implementing Agency eligible under Rule 4(2) of the Companies (CSR Policy) Rules, 2014	19.22	Financial Year 2025-26

C. Modalities of utilisation of funds:

1. The CSR expenditure shall be incurred towards the approved CSR project in accordance with the provisions of the Companies Act, 2013, the CSR Rules and the CSR Policy of the Company.
2. The funds shall be disbursed directly by the Company or through eligible implementing agencies.
3. Prior to disbursement of funds, the Company shall obtain all necessary documents, registrations, declarations and other information from the implementing agency, wherever applicable, including registration under Rule 4(2) of the CSR Rules.
4. The CSR expenditure shall be utilized only for the purposes and activities approved under this Annual Action Plan.

D. Manner of Execution of Project

The CSR project shall be undertaken:

- Directly by the Company; and/or
- Through an implementing agency eligible under Rule 4 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

The implementing agency, wherever engaged, shall execute the project in accordance with the agreed terms and conditions and applicable statutory requirements.

E. Monitoring and Reporting Mechanism

1. The CSR Committee shall monitor the implementation and progress of the CSR project and ensure that the CSR funds are utilized for the approved purposes.
2. Periodic reports and supporting documents relating to the utilization of CSR funds shall be obtained from the implementing agency, wherever applicable.
3. The CSR Committee shall review the status of the project from time to time and place its observations/recommendations before the Board.
4. Any amount remaining unspent at the end of the financial year shall be dealt with in accordance with the provisions of Section 135(5) and Section 135(6) of the Companies Act, 2013, as applicable.
5. The Board shall satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify the same in accordance with Rule 4(5) of the CSR Rules.
6. The CSR Committee is authorized to make recommendations to the Board for any modifications to the implementation schedule, budget allocation or execution mechanism within the overall CSR obligation and in compliance with applicable law.

F. Need and Impact Assessment

The provisions relating to Impact Assessment under Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to the Company, as the average CSR obligation of the Company during the three immediately preceding financial years does not exceed Rs. 10 Crore.