



ANNUAL ACTION PLAN FOR CSR ACTIVITIES OF KAPOOR WATCH COMPANY PRIVATE LIMITED (“COMPANY”) FOR THE FINANCIAL YEAR 2025-26

Kapoor Watch Company Private Limited (‘the Company’) has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2025-26 pursuant to provisions of Section 135 read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and other applicable provisions of the Act including statutory modifications, if any, from time to time.

The annual action plan is in line with the CSR Policy of the Company read with Schedule VII to the Companies Act, 2013.

As specified in rule 5, for sub-rule (2) the annual action plan is in pursuance of company’s CSR policy and details the following:

1. **CSR Contribution for financial year 2025-26**

This CSR Annual Action Plan for FY 2025-26 for the CSR Budgeted amount of INR 126.76 (in Lakhs) has been formulated in pursuance of its CSR policy and recommended to the Board by the CSR Committee of the Company.

Provided that the Board may alter such the CSR Annual Action Plan for FY 2025-26 at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.

2. **CSR Programme Areas**

Healthcare: The Company will provide medical and financial assistance to the weaker sections of society, supporting them in combating life-threatening ailments and securing basic amenities essential for a dignified life.

Education: The Company will focus on promoting access to and quality of education, including special education, for children from disadvantaged backgrounds.

Disaster Relief: The Company shall fund disaster relief efforts in areas affected by disasters, including but not limited to natural disasters, conflicts, and epidemics.

Food: The Company will ensure essential food access for vulnerable and weaker sections of society.

3. **The manner of execution of such projects or programmes:**

The Company shall implement the execution of CSR projects or programmes by the itself or through external implementing agencies permitted under Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, including any re-enactments, modifications, or amendments thereto.

4. The modalities of utilisation of funds and implementation schedules for the projects or programmes:

The funds will be disbursed directly to implementing agencies as per the mutually agreed schedule or will be spend by the Company itself.

All CSR Initiatives will be implemented as per the mutually agreed timelines with implementing agencies.

5. Monitoring & reporting mechanism for projects or programmes

The monitoring and evaluation mechanism for each Corporate Social Responsibility (CSR) project will be tailored to its nature and scope.

CSR projects will be monitored and evaluated periodically through field visits, performance reporting, and regular communication with stakeholders, as applicable. To facilitate effective monitoring, each project will include a well-defined timeline and specific performance parameters.

Implementing partners must periodically submit project and fund utilization reports with necessary supporting documents. The Company requires partner organizations to provide a Utilization Certificate alongside a statement of expenditure, duly certified by a Practicing Chartered Accountant or Authorized Auditor, wherever applicable.

6. Details of need and impact assessment, if any, for the projects undertaken by the company:

Kapoor Watch Company Private Limited does not have an average CSR obligation of ten crore rupees or more in pursuance of sub-section (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 requirement of obtaining impact assessment is not applicable.