

## Coca-Cola India Private Limited

### Annual Report on CSR activities for the financial year ended March 31, 2025

<b>1.</b>	<p><b>Brief outline of CSR Activities of the Company</b></p>
	<p><b>Preamble:</b> Coca-Cola India Private Limited (hereinafter referred to as “the Company”), recognizes the impact it has on communities in which it operates and believes that it has a tremendous opportunity to change lives of these communities and aims to be a trusted partner contributing to the social, economic and environmental progress of India. As part of its dedicated approach to create economic opportunity in the communities in which it operates, the Company has been undertaking a series of initiatives that are locally relevant and has been partnering with various stakeholders including, Governments, NGOs, CSOs, Bottlers of The Coca-Cola Company and the Company’s Customers, Hospitals, District Administration, Farmers and others.</p> <p><b>Focus area:</b> As a responsible corporate citizen, the Company is committed to sustainable development and inclusive growth and has been focusing on a wide range of issues in relation to water, environment, healthy living, music, grass roots education, social advancement and promoting gender equality and empowerment of women. Over the years, the Company has undertaken CSR Projects in the areas of providing access to water, promoting education (including special education) and employment enhancing vocation skills, ensuring environmental sustainability and rural development projects. While the Company will continue to primarily support activities in Schedule VII to the 2013 Act, it will also simultaneously focus its activities in the areas of Water, Agriculture and Waste Management.</p> <p><b>New areas of Focus:</b> In past few years the Company has initiated work in the area of nutrition, in sync with the government of India’s call for public private partnership and action towards “Kuposhan Mukh Bharat” (mal-nutrition free India). The Company believes that it should also focus on alleviating rural poverty and improving income and livelihood of rural farmers through various methods including by way of training and building their capacities on innovative agricultural practices leading to greater productivity and efficiency. As rural income can be boosted only by boosting agricultural income by increasing productivity and profit per unit of land, the Company considers that there is a dire need for innovation and private participation in consultation with government agencies and implementation partners focused at small and marginal farmers, whose upliftment would be the backbone of food security mission of India. The Company has been undertaking various CSR initiatives relating to agriculture, horticulture and educating/ training farmers in the use of modern technologies and innovative practices in horticulture and agriculture, to enable farmers to grow high yielding crops aimed at improving the income and livelihood of farmers, from the year 2018, under its Fruit Circular Economy Initiatives.</p> <p><b>CSR through wholly owned subsidiary:</b> In 2008, the Company set up Coca-Cola India Foundation (“hereinafter referred as CCIF”) a ‘Not for Profit’ Section 25 Company under the Companies Act, 1956 as its wholly owned subsidiary. CCIF’s focus areas include watershed management protection and development, purification of riverine systems, creation of integrated water bodies, restoration of old water bodies, rural electrification through solar energy and other similar areas. CCIF has been implementing projects in various States in India. CCIF is registered as an Implementing Agency (“IA”) with the Ministry of Corporate Affairs.</p> <p><b>CSR through facilitating direct funding by The Coca-Cola Foundation, Atlanta:</b> In addition to the above, both the Company and CCIF, have been facilitating ‘direct funding’ by global foundation set up by The Coca-Cola Company, Atlanta, namely, The Coca-Cola Foundation, (hereinafter referred as “TCCF”) to reputed Implementing Agencies in India, implementing community development projects in various parts of the country. The spends on projects here are not included while calculating the mandated 2% spends of the Company on CSR</p>

<b>2. Composition of CSR Committee</b>				
<b>Sl. No.</b>	<b>Name of Director</b>	<b>Designation/Nature of Directorship</b>	<b>Number of meetings of CSR Committee held during financial year</b>	<b>Number of meetings of CSR Committee attended during financial year</b>
1.	Ms. Mukti Hariharan*	Wholetime director and Chairperson of Committee.	02	02
2.	Ms. Sonali Khanna	Wholetime director and Member.	04	04
3.	Ms. Grishma Singh*	Wholetime director and Member.	01	Nil
4.	Mr. Dinesh Kumar Jadhav**	Wholetime director and Member.	01	Nil
5.	Mr. Harsh Kumar Bhutani***	Wholetime director and Chairman of Committee.	02	02
6.	Mr. Enrique Ackermann****	Wholetime director and Member.	04	02
7.	Ms. Devyani	VP Public Affairs, Communication and Sustainability (Non-director Member).	04	02

\* Both Ms. Mukti Hariharan and Ms. Greishma Singh were appointed as Members of CSR Committee by the Board on November 26, 2024.

\*\* Mr. Dinesh Kumar Jadhav was appointed as a Member of CSR Committee by the Board on February 26, 2025.

\*\*\* Mr. Harsh Kumar Bhutani was a Member of CSR Committee till August 25, 2024.

\*\*\*\* Mr. Enrique Ackermann was a Member of CSR Committee till February 26, 2025.

<b>03.</b>	<b>Provide web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the company.</b>	<a href="https://www.coca-cola.com/in/en/legal/financial-policy-documents">https://www.coca-cola.com/in/en/legal/financial-policy-documents</a>
<b>04.</b>	<b>Provide details of Impact Assessment Studies of CSR Projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach reports).</b>	The Company was not obligated to carry out any Impact Assessment Studies during the financial year 2024-25.



<b>5. Details of amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any.</b>			
Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in INR.)	Amount required to be set off for the financial year, if any (in INR.)
1.	2024-25	9,57,000	Nil
2.	2023-24	9,57,000	Nil
3.	2022-23	9,57,000	Nil
	<b>Total</b>		
<b>6.</b>	Average Net Profit of the Company as per Section 135(5)		741,11,12,472
<b>7(a)</b>	Two percent of Average Net Profit of the Company as per section 135(5)		14,82,22,249
<b>(b)</b>	Surplus arising out of CSR Projects or Programmes or Activities of the previous financial years.		Nil
<b>(c)</b>	Amount required to be set off for the financial year, if any.		Nil
<b>(d)</b>	Total CSR obligation for the financial year (7a+7b- 7c)		14,82,22,249

8(a) CSR amount spent or unspent for the financial year													
Total amount spent for the financial year. (in Rs.)				CSR Amount Un Spent (in Rs.)									
				Total Amount transferred to Unspent CSR Account as per section 135(6)				Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)					
				Amount (in Rs.)		Date of Transfer		Name of the Fund		Amount (in Rs.)		Date of Transfer	
15,22,20,314				INR 91,60,937		17-04-2025		NA		NIL		NA	
8(b) Details of CSR amount spent against “ongoing projects” for the financial year:													
Sl. No.	Name of Project	Item from list of activities in Schedule VII to the Act	Local Area Yes/ No	Location of Project		Project Duration (in years)	Amount allocated for the project (In Rs.)	Amount spent in the current Financial Year (In Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (In Rs.)	Mode of Implementation - Direct (Yes/ No).	Mode of Implementation - Through Implementing Agency		
				State	District						Name	CSR Registration Number	
01.	Project Unnati - Orange	(iv-iii)	No	Maharashtra,	Amravati, Nagpur, Wardha, Chindwara	10	32,09,81,500	(Please refer Note 01 below)	NA	Yes	Jain Farm Fresh Foods Pvt Ltd	NA	
02.	Project Unnati - Apple	(iv-iii)	No	Uttarakhand,	Uttarkashi, Nainital, Pauri, Shimla	03	2,24,00,000	2,24,00,000	NA	No	CCIF	CSR00000993	
03.	Project Unnati - Mango	(iv-iii)	No	Tamil Nadu	Theni, Dindigul	03	3,92,00,000	3,92,00,000	NA	No	CCIF	CSR00000993	
04.	Lake Rejuvenation	(iv-ii)	No	Karnataka & Uttar Pradesh	Bangalore and Mathura	03	1,15,00,000	1,15,00,000	NA	No	CCIF	CSR00000993	

05.	World Without Waste Initiative	(iv-ii)	No	Uttarakhand	Kedarnath	03	1,90,40,000	1,90,40,000	NA	No	CCIF	CSR00000993
06.	Sports and Athlete Development	(vii)	No	Pan India		03	56,00,000	56,00,000	NA	No	CCIF	CSR00000993
07.	Superpower Retailers program	(ii)	No	Odisha	Several	03	1,13,56,314	1,13,56,314	91,60,937 (Please refer to Note 2 below)	Yes	Directly thru multiple partners.	
Total							43,00,77,814	10,90,96,314	91,60,937			

**Note 01:** In view of amendments made by MCA on January 22, 2021, the duration of “on-going projects” cannot exceed a period of three financial years, excluding the financial year in which the project was commenced (i.e., a project can be for a maximum period of 48 Months). Therefore, to conform to the provisions of Section 135 of the Companies Act 2013 and rules made thereunder, the Company is in the process of terminating/ entering into a fresh agreement.

**Note 02:** During the FY 2024-25, the Company had allocated a sum of INR. 75 lacs for the “Superpower Retailers’ Program”. Due to certain unavoidable operational constraints, the Company was unable to spend the said amount. Separately, out of the unspent CSR amount of INR 38,56,314 pertaining to the same project during the financial year 2023-24, the Company was able to spend an amount of INR 21,95,377 during the FY 2024-25 and an amount of INR 16,60,937 remained unutilised. This total amount of INR 38,56,314 has been included in the CSR spent (8(g)(ii) for FY 2024-25. Both these amounts aggregating Rs. 91,60,937 (75,00,000 + 16,60,937) was transferred to the “Unspent CSR Bank Account” maintained with Citibank on April 17, 2025, to comply with applicable provisions of the Companies Act and the Rules made thereunder. These amounts were later transferred back from the “Unspent CSR Bank Account” on April 25, 2025, for being utilised during the Financial Year 2025-26.

8(c) Details of CSR amount spent against “other than on ongoing projects” for the financial year:									
Sl. No.	Name of Project	Item from list of activities in Schedule VII to the Act	Local Area Yes/ No	Location of Project		Amount spent on the Project (In Rs.)	Mode of Implementation Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District			Name	CSR Registration Number
1.	Water Conservation Neer-Jal	(iv)	No	Rajasthan	Sikar and Tonk	33,60,000	No	IA – Coca-Cola India Foundation	CSR00000993
2.	Water Conservation	(iv)	No	Punjab, Haryana and Maharashtra	Hoshiarpur, Gurugram and Wada	1,75,84,000	No	IA – Coca-Cola India Foundation	CSR00000993
3.	WASH Initiative	(iv)	No	Haryana and Uttar Pradesh	Gurugram and Ayodhya	1,23,20,000	No	IA – Coca-Cola India Foundation	CSR00000993



4.	WASH Initiative	(iv)	No	Haryana	Gurugram	23,60,000	Yes	S. M. Sehgal Foundation	NA
5.	Waste free activation at high footfall events	(iv)	No	Uttar Pradesh	Prayagraj	75,00,000	Yes	S. M. Sehgal Foundation	NA
					<b>Total</b>	<b>4,31,24,000</b>			
<b>8(d)</b>	<b>Amount spent on Administrative Overheads</b>								Nil
<b>8(e)</b>	<b>Amount spent on Impact Assessment Studies, if applicable</b>								Nil
<b>8(f)</b>	<b>Total Amount spent for the Financial Year 8(b) + 8 (c) + 8 (d) +8 (e)</b>								15,22,20,314
<b>8(g)</b>	<b>Excess Amount for set off, if any</b>								
<b>Sl. No.</b>	<b>Particulars</b>								<b>Amount (in Rs.)</b>
(i)	Two percent of average net profit of the company as per section 135(5)								14,82,22,249
(ii)	Total amount spent for the financial year								15,22,20,314
(iii)	Excess Amount spent for the financial year [(ii) – (i)]								39,98,065
(iv)	Surplus arising out of CSR Projects or Programmes or Activities of the previous financial years, if any								Nil
(v)	Amount available for set off in succeeding financial years [(iii) - (iv)]								39,98,065
<b>Note 01:</b> Based on the average net profits for the previous three financial years, the Company was obligated to spend a minimum amount of Rs. 1,482 Lacs on CSR, during the financial year 2024-25. Due to certain unavoidable operational constraints, the Company was unable to spend an amount of Rs. 75 lakhs in relation to the three-year Superpower Retailers' Program. Separately, out of the unspent CSR amount of INR 38,56,314 pertaining to the same project during the financial year 2023-24, the Company was able to spend an amount of INR 21,95,377 during the FY 2024-25 and an amount of INR 16,60,937 remained unutilised. This total amount of INR 38,56,314 has been included in the CSR spent (8(g)(ii) for FY 2024-25. Both these amounts aggregating Rs. 91,60,937, was transferred to the "Unspent CSR Bank Account" maintained with Citibank on April 17, 2025, to comply with applicable provisions of the Companies Act and the Rules made thereunder. These amounts were later transferred back from the "Unspent CSR Bank Account" on April 25, 2025, for being utilised during the Financial Year 2025-26.									

<b>9(a) Details of Unspent CSR amount for the preceding three financial years</b>							
Sl. No.	Preceding Financial year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.		Amount remaining to be spent in Succeeding financial years. (in Rs.)	
				Name of Fund	Amount (In Rs.)	Date of Transfer	
01.	2024-25 (Note 1)	38,56,314	21,95,377	Not Applicable	Nil	NA	Nil
02	2023-24 (Note 2)	60,27,450	60,27,450	Not Applicable	Nil	NA	Nil
03.	2022-23	46,02,183	Nil	Not Applicable	Nil	NA	Nil
04.	2021-22	1,54,93,664	Nil	Not Applicable	Nil	NA	Nil
	<b>Total</b>	Nil	Nil		Nil	NA	Nil



**Note 1:** The Unspent CSR amount of INR 38,56,314 pertains to the Superpower Retailers' program for the FY 2023-24. Out of this, INR 21,95,377 was spent in the reporting FY 2024-25 and the balance INR 16,60,937 was transferred to CCIPL - Unspent CSR account on April 17, 2025, to comply with applicable provisions of CSR law. This amount INR 38,56,314 has been included in the CSR spends for the FY 2024-25.

**Note 02:** During the FY 2023-24, the Company made a grant of INR. 1,330.75 lacs to CCIF for implementing certain CSR projects. Due to certain unavoidable reasons, CCIF was unable to spend a sum of INR. 60,27,450 in relation to the long term 3-Livelihood enhancement Project at Amethi in the State of Uttar Pradesh. This amount was returned by CCIF to the Company by transferring it to the "Unspent CSR Account" of the Company maintained with Citibank on April 24, 2024, to comply with applicable provisions of the Companies Act and the Rules made thereunder. This amount was transferred back by the Company to CCIF on May 02, 2024, to complete the Project in the FY 2024-25. This amount has been fully spent by CCIF during the FY 2024-25 on the said project but not included in the actual spends for the financial year, as it pertains to FY 2023-24.



<b>9(b) Details of CSR amount spent in the financial year for “ongoing projects” of the preceding financial year(s):</b>								
Sr. No.	Name of the Project	Project ID	Financial Year in which the project was commenced	Project duration (In years)	Total amount Allocated for the project (In Rs.)	Amount spent on the project in the reporting Financial Year (In Rs.)	Cumulative amount spent at the end of Reporting Financial Year (In Rs.)	Status of the project - Completed /Ongoing.
01.	Project Unnati – Orange	2018-CO-01	2019-20	10	32,09,81,500	Nil (Please refer to Note No.01 to Point No. 8b)	2,64,82,769	Ongoing
02.	Project Unnati – Apple	2020-CO-01	2020-21	03	20,42,78,122	Nil	20,42,78,122	Completed
03.	World Without Waste Initiative – KS	2019-CO-03	2019-20	03	4,65,00,000	Nil	4,65,00,000	Completed
04.	World Without Waste Initiative – UNDP	2019-CO-04	2019-20	03	6,15,75,769	Nil	6,15,75,769	Completed
05.	Sports and Athlete Development	2021-CO-01	2021-22	03	2,28,27,600	56,00,000	2,28,27,600	Completed
06.	Livelihood Enhancement Project	2023-CO-01	2023-24	02	1,40,00,000	Nil	1,40,00,000	Completed
07.	Superpower Retailers’ program	2023-CO-02	2023-24	03	1,66,00,000	1,13,56,314	1,66,00,000	Ongoing
08.	Project Unnati – Mango	2023-CO-03	2023-24	03	7,52,00,000	3,92,00,000	7,52,00,000	Ongoing
	<b>Total</b>				<b>76,19,62,991</b>	<b>5,61,56,314</b>	<b>46,74,64,260</b>	
<b>10</b>	<b>In case of creation or acquisition of capital asset, furnish details relating to the asset so created or acquired through CSR spent in the financial year</b>							
<b>Sl. No.</b>	<b>Particulars</b>							
(a)	Date of creation or acquisition of the capital asset(s).			Not Applicable				
(b)	CSR amount spent for creation or acquisition of capital asset.			Not Applicable				
(c)	Details of Entity or Public Authority or Beneficiary under whose name such capital asset is registered, their address etc.			Not Applicable				



(d)	Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).	Not Applicable
11	Specify the reason (s), if the Company has failed to spend two per cent of Average Net Profit as per section 135(5).	Not Applicable
 <b>Sanket Ray</b> (Wholetime Director & Chairman of the Board)		 <b>Mukti Hariharan</b> (Wholetime Director & Chairperson— CSR Committee)

May 21, 2025  
Gurugram