Coca-Cola India

Coca-Cola India Private Limited

CSR Policy 2026-27

Purpose:
The purpose of this Policy is to outline the approach of company on CSR

Background:
In conformity with requirements laid down under The Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as "the **CSR Rules**") issued by the Ministry of Corporate Affairs ("MCA"), under Section 135 of the Companies Act, 2013 ("**the 2013 Act**") a CSR Policy, was adopted by the Board of Directors on June 26, 2014. Subsequently, over a period, the Board adopted revised CSR Policies to conform to the notifications issued by MCA. The sweeping amendments made by MCA to the 2013 Act, vide the Companies (Amendment) Act, 2020, ("CAA, 2020"), and CSR Rules vide the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 ("CAR 2021"), were incorporated in the Policies adopted by the Board over a period of time. The present Policy was adopted by the Board on May 25, 2026, on the recommendation of CSR Committee. The Policy can be downloaded from the website of Company at www.coca-colaindia.com

Preamble:
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, authorised bottlers of The Coca-Cola company and the company's customers, hospitals, district administration, farmers and others.

Objectives and approach on CSR:
Focus areas**:** 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 areas of providing access to water, promoting education (including special education) and employment enhancing vocation skills, ensuring environmental sustainability and rural development projects.

Whilst the company will continue to primarily support activities in Schedule VII to the 2013 Act listed below, it will also simultaneously focus more on its ongoing initiatives in the areas of Water, Agriculture and Waste Management.

i. Eradicating hunger, poverty, and malnutrition, promoting preventive health care and sanitation including contribution to the "Swachh Bharat Kosh" set-up by the Central Government for promotion of sanitation and making available safe drinking water.

ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects.

iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

iv. Ensuring environmental sustainability, ecological balance, and 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.

v. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts.

vi. Measures for the benefit of Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widows.

vii. Training to promote rural sports, nationally recognized sports, Paralympic sports, and Olympic sports.

viii. Contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.

ix. **(a)** Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; AND **(b)** Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)".

x. Rural development projects.

xi. Slum area development (Slum Area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force).

xii. Disaster management, including relief, rehabilitation, and reconstruction activities. Contribution made to State Disaster Management Authorities to combat COVID-19 or other Pandemics of similar nature.

New areas of focus:

The Company may provide support for ongoing initiatives in the field of nutrition, including the enhancement of mid-day meal programs in government and government-aided schools, to improve children's access to balanced and nutritious food. These initiatives play a significant role in promoting child health and improving educational outcomes, and they align with the provisions of the Companies Act 2013 regarding permissible CSR activities related to nutrition and education. Moreover, this initiative aligns with the Government of India's appeal for public-private partnerships under the "PM POSHAN SCHEME" and actions directed towards realizing a malnutrition-free India.

The Company believes that it should continue to 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. Towards this, 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 ("FCE") Initiatives.

CSR through wholly owned subsidiary:
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, with the aim to promote inclusive growth and sustainable development through empowering backward districts of India with focus on water sustainability and environment. 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 MCA in compliance with the requirements laid down in the amended CSR rules.

CSR through facilitating direct funding by The Coca-Cola Foundation, Atlanta:
Additionally, both the company and CCIF have been facilitating 'direct funding' by the global foundation set up by The Coca-Cola Company("TCCC"), Atlanta, namely, The Coca-Cola Foundation, (hereinafter referred as "TCCF") to reputed Implementing Partners in India, engaged in community development projects in various parts of the country. Projects funded by TCCF are not considered in calculating the mandated 2% spends of the company on CSR.

Governance

Board of Directors: The Board reviews the impact of CSR activities, provides inputs and satisfies itself that the CSR spends are aligned to the CSR Policy and has been utilized for the purposes and in the manner as approved by it. In addition, at the end of financial year, the CFO shall certify to the Board that CSR spends have been utilized for the purposes and in the manner approved by the Board.

CSR Committee:
CSR Committee provides guidance on CSR activities and monitors compliance with CSR Policy, commitments, and applicable CSR provisions. The scope and role of CSR Committee shall be as set out in the 2013 Act and the CSR Rules and as laid down in the Charter of CSR Committee.

Governing Council:
The cross functional Governing Council ("**GC**") constituted by the Board in 2009 to support its efforts on CSR and make recommendations to the CSR Committee/Board on various aspects concerning CSR, carries out a detailed financial and legal due diligence of Implementing Agencies before recommending their appointment. A technical feasibility study is also conducted of projects before the GC recommends them to the CSR Committee /Board for approval.

Activities not considered as CSR:
The following shall "**not be**" considered as CSR activities:

- Activities undertaken in pursuance of normal course of business.
- Contributions made, if any, to any political party.
- Monies, if any, spent exclusively for the benefit of employees [as defined in clause (k) of section 2 of the Code on Wages, 2019) and their families].

- Activities, if any, undertaken outside India, except for training of Indian sports personnel representing any state or union territory at the national or international level
- Activities, if any, supported on "sponsorship basis" for deriving marketing benefits for its products or services.
- Activities for fulfilment of any statutory obligations under any law in force in India.

CSR spends:

Annual CSR spends

The company is committed to spend **2%** of its average net profits made during the immediately preceding three financial years on CSR activities every financial year. If during any financial year the company spends an amount in excess of 2% of its average net profits, the same will be considered as excess CSR spends for the financial year and will be set-off in the immediately succeeding three financial years subject to fulfilment of conditions prescribed under the 2013 Act and the CSR Rules, if the Board decides to do so.

Limits on CSR spends:

Administrative overheads on CSR activities will not exceed 5% of total CSR spends in any financial year. Total spends incurred on conducting mandatory Impact Assessment Studies of CSR projects will not exceed 5% of total CSR spends of the company for a financial year or Rs. 50 Lacs, whichever is less. The company shall not acquire any capital asset out of its CSR spends. In case it does, the said capital asset will be held by Implementing Agency/ Beneficiaries of the Project/ Public Authority, in the manner specified in the 2013 Act and the CSR Rules.

Unspent CSR amount:

Unspent CSR amount, if any, at the end of a financial year, shall be segregated into those in relation to 'ongoing' and 'other' projects and will be dealt with in the manner prescribed under the 2013 Act and the CSR Rules.

Excess CSR spends:

If in any financial year the company spends on CSR activities more than the obligated 2% of average net profits, the Board may decide to set off the same in the immediately succeeding three financial years, subject to conditions prescribed under the 2013 Act and the CSR Rules.

'Income' or 'Surplus' arising out of CSR activities:

'Income', or 'Surplus', if any, arising out of CSR activities, shall not form part of company's business profits and shall be ploughed back in the same CSR project or transferred to "Unspent CSR Account" and spent in pursuance of CSR Policy and the Annual Action Plan on CSR activities.

Annual Action Plan on CSR Activities ("CSR Action Plan"):

As prescribed under CSR Rules, at the beginning of every financial year, CSR Committee shall prepare a detailed Annual Action Plan on CSR activities hereinafter referred to as "**CSR Action Plan**"), for the financial year, for approval of Board. On approval of the Board of Directors, any deviation from CSR Action Plan will only be made with prior approval of Board, on recommendation of CSR Committee.

CSR Action Plan shall contain detailed information on the following:

- List of CSR projects that are to be undertaken for the financial year
- Manner of execution of these CSR projects.
- Modalities of utilisation of funds, year-wise (in case of multi-year projects)
- Implementation Schedules for all CSR projects
- Monitoring and reporting mechanism for all CSR projects AND
- Details of need and impact assessment studies, if any, for CSR Projects undertaken earlier

CSR Action Plan of the company for the financial year 2026-27 is attached as an Annexure to this Policy. The company may take up other CSR activities during the financial year, as may be considered appropriate in accordance with approval of CSR Committee and the Board.

Guiding Principles for selection of Projects:

The Company will strive to select CSR projects based on following guiding principles –

- Right focus: Concerted and focused efforts keeping in view social, economic, environmental well-being with a holistic approach on sustainable development of people and planet leading to projects that will have long lasting and systemic impact which are non-discriminatory in nature.
- Right scale: Focus on scalable projects which need significant coordination with large sections of civil society.
- Right monitoring and strong governance: Projects with evidence-based and measurable impacts along with focus on strong governance and monitoring mechanism.

Implementation and monitoring of CSR Projects:

Project Implementation:

The company will implement CSR projects either by itself directly, or through its wholly owned subsidiary- CCIF, or other Implementing Agencies which fulfil the criteria laid down in 2013 Act and the CSR Rules and which are registered with MCA. Projects are implemented in strict compliance with requirements laid down in the CSR Rules and in accordance with the socio-economic needs of India. Implementation will be in adherence to approved APP-CSR for the financial year.

Project Monitoring:

The company has a dedicated team of project managers to monitor implementation of projects which hold regular discussion with Implementation Agencies, ("IAs") undertake regular site visits and seek periodic reports from IAs. The GC and CSR Committee also ensure periodic monitoring of projects. Payments to IAs are made as per the milestones achieved by them in accordance with the agreement executed for projects. In addition, reputed external agencies are appointed to monitor implementation of projects on the ground, who are responsible to report end-to-end activities *vis a vis* objective of projects.

Need-based impact assessment studies of certain projects was being conducted by the company through external agencies. Project managers ensure that IAs submit periodic pictures of project sites and videos (both before and after completion of projects, including satellite pictures), as well as feedback of people living in the communities/ project beneficiaries. Going forward too, the company will continue to conduct need-based impact assessment studies of various CSR projects in addition to those where it is mandatory to do so.

Amendments:

Board of Directors shall have the power to revise/modify /amend this Policy from time to time, as it may think fit, based on recommendations of the CSR Committee. In the event of any conflict between the provisions of this Policy and applicable statutes, the applicable statutes will prevail and be applicable.

Mukti

May 25, 2026
Gurugram

Mukti Hariharan (Chairperson - CSR Committee)

Coca-Cola India Private Limited

Annual Action Plan (AAP) on CSR Activities – Financial Year 2026-27

Part A ON-GOING PROJECTS (Multi Year Projects)

Sr. No.	Name, objective and details of the Project	Manner of execution	Financial Year 2026-27	Modalities for utilisation of funds during the financial year 2026-27	Implementation Schedule
I. Fruit Circular Economy Projects			(Rs. In lakhs)		
1.	Project Unnati – Apple (Uttarakhand/HP)	Through IA	28.00 (Including admin exp)	• Forward linkages to markets / mandis. • Impact Assessment	These activities will be carried throughout the FY 2026-27
2.	Project Unnati – Mango (Tamil Nadu) • Supporting 1500 mango farmers increase their farm production, quality, and income. • Propagation of 1,00,000 saplings of Tothapuri and Neelam varieties of Mango AND • Training & extension education of farmers. • Forward Linkages to Markets / mandis.	Through IA	168.00 (Including admin exp)	• Farmer selection and enrolment • Plantation activities and Training of farmers • Awareness activities and regular extension work • Linkages to Farmer Producer Organisations (FPOs) and self-help groups (SHGs)	These activities will be carried throughout the FY 2026-27
3.	Project Unnati – Mango (Andhra Pradesh) • To rejuvenate 500 acres of old and senile mango orchards (Tothapuri variety) using appropriate scientific techniques. • To demonstrate and promote Integrated Crop Management (ICM) practices in 250 acres of mango orchards. • To conduct capacity building programmes in 500 acres for mango farmers on rejuvenation, top-working and ICM.	Through IA	168.00 (Including admin exp)	• Farmer selection and enrolment • Plantation activities and Training of farmers • Awareness activities and regular extension work • Linkages to Farmer Producer Organisations (FPOs) and self-help groups (SHGs)	These activities will be carried throughout the FY 2026-27
		Sub-total A (I)	**364.00**		

II. Other Projects					
1.	Waste free Activation	Through IA	308.00	• Waste free activation in and around key high footfall locations in Uttarakhand (Chaar Dham Yatra)- Puri (Shree Jagannath Temple corridor), Ganpati, Puja, Durga Puja & others and Braj	These activities will be carried throughout the FY 2026-27.
2.	Parivartan Initiative – 3 years partnership with Ronald McDonald House Charities (RMHC) India	Direct	9.37	• Installation and maintenance of essential infrastructure (e.g., water vending machines) • Support for Family Rooms and House operations including hygiene and safety measures	These activities will be carried throughout the FY 2026-27.
		Sub-total A (II)	**308.00**		
		Total - PART A	**756.00**		

Part B OTHER PROJECTS (to be commenced and completed during the financial year 2026-27)

Sr. No.	Name, objective and details of the Project	Manner of execution	Financial Year 2026-27 (Rs. In lakhs)	Modalities for utilisation of funds during FY2026-27	Implementation Schedule
1.	Water Conservation project	Through IA	420.00	• Ring fencing Water conservation projects in the state of Punjab (Ludhiana), Maharashtra (Lote), Karnataka, Gujarat (Goblej), Rajasthan – Kota (INR 2.25 Cr) & Vidarbha District of Madhya Pradesh (INR 1.5 Cr)	These activities will be carried throughout the FY 2026-27
2.	Lake / Pond Rejuvenation across India under "Jal Samridh Bharat" Initiative in partnership with Say Earth.	Through IA	112.00	• Donation towards Water conservation project in Samba (JK) and Khurda (Odisha). • Creating Replenishment potential of 150,000 CUM of water annually • Desilting, sewage treatment, solid waste management, weed and sludge management of identified lakes across the country.	

3.	WASH Program	Direct	25.00	• Donation to S. M. Sehgal Foundation & others to support Wash initiative in NCR region	
4.	Repairs & maintenance of existing water harvesting projects which have been in existence for more than 10 years.	Through IA	67.20	• Donation towards repairs & Maintenance of water conservation projects in the state of Rajasthan • Desilting & deepening of 2-3 existing ponds to create additional storage capacity	
5.	Support to promote nationally recognised sports	Through IA	56.00	• Identifying and nurturing high-potential athletes with Olympic and international medal prospects • Ensuring access to equipment, nutrition, supplements, and training kits • Supporting domestic and international competition exposure, along with living, training, and recovery costs	
6.	Skill Development – Retailers' training program	Through IA	84.00	• To engage with small and micro retailers in their growth journey and support them in enhancing their business • skills and utilizing digital advancements effectively.	
			764.20		
		Total - Part A & B	**1,445.57**		

Unspent CSR spends of Previous Years

Sr. No.	Name, objective/details of Project	Manner of execution	Amount to be spent in FY 2026-27 (in INR.)	Modalities for utilisation of funds during FY2026-27	Implementation Schedule
	Not Applicable	NA	NA	Not Applicable	NA
		Total	**Nil**		

Notes:

1. Based on average net profits for the previous three financial years, the Company is obligated to spend a minimum amount of Rs. 1516 Lakhs on CSR, during the financial year 2026-27. Against this, the CSR Committee had recommended to the Board that the Company spend Rs. 1525 Lakhs on CSR, which was accepted by the Board at its meeting on May 25, 2026.
2. The Fruit Circular Economy, Waste Management & water conservation Projects in PART A are Multi-Year (on-going projects) AND Other Projects in PART B (to be commenced & completed within the same year), come within purview of Schedule VII (iv).
3. Amounts of CSR spends indicated in the Table above as budgets against projects are the current estimates. The actual spends may vary and are subject to approval of the CSR Committee and the Board of Directors.
4. CCIF in the Table above refers to Coca-Cola India Foundation, the Company's wholly owned charitable subsidiary. IA refers to an Implementing Agency.
5. During the financial year 2025-26, the Company has fully utilised the unspent CSR amount of INR 16,60,937/- pertaining to the financial year 2023-24 and INR. 75,00,000/- pertaining to financial year 2024-25 respectively, towards "Superpower Retailers' Program" in the state of Uttar Pradesh.

Monitoring and Reporting Mechanism

The Company has a dedicated Team of Project Managers to monitor implementation of CSR Projects which holds regular discussion with IA, undertake regular site visits and seek periodic reports from IAs. The Governing Council (GC) and CSR Committee also ensure periodic monitoring of projects. Payments to IAs are made as per milestones achieved by them in accordance with agreements executed for Projects. Reputed external agencies are hired to monitor implementation of Projects on the ground, who are responsible to report end-to-end activities vis a vis objective of Projects. Project Managers ensure that IAs submit periodic pictures of project sites and videos (both before and after completion of projects, including satellite pictures), as well as feed-back of people living in Communities/Project Beneficiaries. Need based impact assessment studies of certain projects was being conducted by the Company through external agencies in the past. Going forward too, the Company will continue to conduct need-based impact assessment studies of various CSR projects in addition to those where it is mandatory to conduct these studies.

Impact Assessment Studies for the Financial Year 2026-27

During the Financial Year 2026-27, the Company is obligated to conduct below impact assessments:
Unnati Apple: Unnati Apple program is a flagship collaboration between the Company and Indo Dutch Horticulture Technologies Private Ltd. ("IDHTPL"), to transform apple farming across hilly regions of Uttarakhand and Himachal Pradesh. This ambitious initiative aims to increase apple productivity and farmer profitability by introducing global best practices in orchard management, primarily through the Ultra-High-Density Plantation (UHDP) model. Apple growers often struggle with low yields, delayed fruiting, and scattered technical support. The Unnati Apple Scheme offers a complete apple farming solution to overcome these challenges, making apple cultivation not just viable, but highly profitable for small and large farmers alike.

Unnati Mango: The Company through its wholly owned charitable subsidiary; Coca-Cola India Foundation, had partnered with Gram Unnati for "Project Unnati Mango" in Kolar and Ramanagara districts of Karnataka. This project aims to enhance sustainable mango cultivation and boost productivity as well as the profitability of farmers cultivating Alphonso and Tothapuri varieties in these districts. The company's goal with this program is to increase farm-level efficiencies by applying best-practice methods including drip irrigation and ultra-high-density plantation (UHDP).