

IMPACT ASSESSMENT REPORT

OF CSR INITIATIVES

APCO INFRATECH PRIVATE LIMITED

FINANCIAL YEAR 2024-25

CSR IMPACT ASSESSMENT – PROJECT OVERVIEW

Corporate Social Responsibility (CSR) impact assessment is a structured mechanism to evaluate the **social, economic and environmental outcomes** of CSR investments on beneficiaries and stakeholders. This assessment captures both **qualitative and quantitative indicators** to measure relevance, effectiveness, sustainability and long-term value creation.

AIPL undertook CSR in **project mode through Apco CSR Trust and Ekana Foundation**, ensuring full deployment of mandated CSR funds for FY 2024-25 with **no unspent or shortfall amount**. The programs focused primarily on **education infrastructure development and sports skill enhancement, Environment Protection, Tree Plantation & Pollution Control, Health care of needy & Downtrodden** section of the Society, directly impacting marginalized and BPL communities.

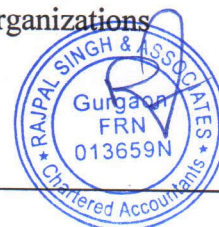
Furthermore, CSR impact assessment provides insights into stakeholder perceptions, community engagement and overall social impact of corporate initiatives. It also helps the organizations, especially the core group, leading the CSR initiatives in an organization, including the CSR Committee and the board of directors of the Organisation, to identify areas for improvement, ensure compliance with legal and ethical standards, and enhance their reputation by demonstrating a commitment towards social and sustainable responsibility.

In simple words, a thorough understanding of CSR impact assessment is essential for businesses aiming to create sustainable value and foster long-term positive relationships with their stakeholders and society, as a whole.

NEED FOR IMPACT ASSESSMENT

The need for CSR impact evaluation arises from:

1. **Accountability & Transparency** – To validate that CSR spending generated measurable community benefit. It helps stakeholders, including investors, customers, employees, and the public, understand how the organization's actions are affecting society and the environment.
2. **Strategic Improvement** – To assess outcomes and refine future CSR interventions. This knowledge enables them to refine their strategies, allocate resources more effectively, and maximize the positive outcomes of their CSR programs.
3. **Compliance & Risk Management** – To ensure alignment with Section 135 & Schedule VII of Companies Act, 2013. It also aids in identifying and mitigating potential risks associated with their operations, thereby protecting the organization's reputation and reducing the likelihood of negative consequences.
4. **Sustainable Value Creation** – To verify long-term viability of education & sports & Environment protection and health care infrastructure created. It helps organizations align their efforts with national sustainability standards and goals.



5. **Performance Measurement** – To benchmark output against CSR objectives. This ongoing evaluation helps in tracking progress, reporting results, and demonstrating the value of CSR to internal and external audiences.

The need for impact assessment in CSR arises from the necessity to ensure accountability, improve strategic decision-making, comply with regulations, engage stakeholders, promote sustainable development, measure performance, and achieve a competitive advantage. Through rigorous impact assessment, organizations can better understand and enhance the positive effects of their CSR initiatives, ultimately contributing to a more just and sustainable world.

ABOUT THE ORGANISATION

Apco Infratech Private Limited (AIPL) is a rapidly expanding infrastructure development company that integrates social development into its business model. The organization recognizes its responsibility towards community upliftment, especially in areas where it operates, by undertaking sustainable CSR initiatives that create national value.

PHILOSOPHY OF AIPL TOWARDS CSR

AIPL believes that: *“Infrastructure built today must uplift communities tomorrow. CSR is not an obligation, but a responsibility to create lasting national value through sustainable education and skill enhancing ecosystem.”*

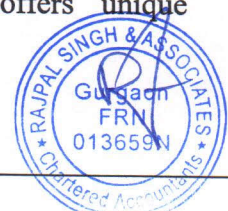
The company ensures that its CSR investments lead to **multi-year, scalable, sustainable and community-driven outcomes**. CSR is therefore, the organization’s commitment to operate in an economically, socially and environmentally sustainable manner.

This report outlines the Organisation's commitment through detailed reviews of various projects which are in line with the brief outline of the organisation’s CSR Policy. which are as follows:

- **Promoting education among children and women of the downtrodden section of the society**
- **Creating livelihood enhancing academic infrastructure.**
- **Supporting sports academies for youth development.**
- **Ensuring environmental sustainability, ecological balance, conservation of natural resources and maintaining quality of soil, air and water.**
- **Providing medical relief to the poor, blind, disabled or otherwise deserving persons;**

METHODS DEPLOYED DURING IMPACT ASSESSMENT

Impact assessment methods in Corporate Social Responsibility (CSR) are diverse and can be categorized into qualitative and quantitative approaches. Each method offers unique insights and are tailored to specific CSR initiatives and goals.



The common methods used for assessing the impact of the CSR initiatives undertaken by the organisation—namely

1. Donation to EKANA Foundation – for promotion and training related services of Cricket in Lucknow as well in Uttar Pradesh.
2. Donation to Socio Legal Research & Education Foundation
3. Donation to Swachh Paryavaran Trust.
4. Donation to several Hospitals towards treatment of poor & Needy people.

Qualitative Methods

1. Interviews

We have conducted structured and semi-structured interviews with key stakeholders, beneficiaries section of society, sports coordinators, college management, local community members, and beneficiaries, to gather in-depth insights into their perceptions and experiences related to the CSR initiatives.

During interactions at **Ekana Foundation**, members expressed strong appreciation for the organisation's sponsorship in organizing inter-college and inter-state cricket matches. The stakeholders highlighted that the initiative promoted sportsmanship, teamwork, discipline, physical fitness, and provided a platform for potential talents to showcase their sporting talent. The sponsorship also contributed to develop & encourage new talents to perform and mark their presence in state as well national platform.

In relation to another CSR Initiative of the Company the endeavour was made for Protection of National Heritage, Promotion of Education and working on conservation of environment at our project 'Redevelopment of Village' situated at Villages located in Uttarakhand and particularly Village Narayankoti, Uttarakhand through **Socio Legal Research & Education Foundation**. The interviews with local community members and education-focused stakeholders revealed a significant demand for affordable and accessible higher education facilities for underprivileged students.

In furtherance to another CSR initiatives the Company the vision was to utilised the funds for Protection of National Heritage, Promotion of Education and working on conservation of environment at our project 'Redevelopment of Village' situated at Villages located in Uttarakhand and particularly Village Narayankoti, Uttarakhand through the implementing agency named **Swachh Paryavaran Trust**.

Apart from this organisation's initiative of purchasing land in Lucknow and planning the establishment of a college was perceived as a long-term, sustainable intervention aimed at bridging educational gaps. The creation of a corpus fund for the construction and future operation of the college was widely acknowledged as a responsible and forward-looking approach.



2. Focus Group Discussion:

Focus group discussions were conducted with students, sports participants, parents, local residents, and education advocates to collect qualitative data on attitudes, opinions, and suggestions regarding the impact of the CSR activities.

For promotion and training related services of Cricket in Lucknow as well as across Uttar Pradesh through **EKANA Foundation**, focus groups revealed that sports community benefited not only in terms of professional training but also through enhanced confidence, leadership skills, and stress management. Several participants emphasized that such sporting events are particularly important for holistic development of the sport as well as sports community.

For the donation made to the **Socio Legal Research & Education Foundation**, focus group discussions confirmed that the amount was utilised for Protection of National Heritage, Promotion of Education and working on conservation of environment at our project 'Redevelopment of Village' situated at Villages located in Uttarakhand.

For the donation made to the **Swachh Paryavaran Trust** focus group discussions confirmed that the amount was utilised for organizing tree plantation under the initiative of Environment protection and promotion of sustainability of the Environment for the people, Pollution controlling drive in Delhi NCR. Apart from this several programs and initiatives for food distribution for people from economically weaker and down trodden sections of the society. The organisation's initiative was viewed as directly addressing these challenges.

3. Case Studies

Detailed case studies were developed to document specific outcomes of the CSR initiatives, highlighting successes, challenges, and lessons learned.

One case study focused on members participating in the cricket matches & tournaments organised by **Ekana Foundation** where several sports person reported improved sports environments and encouragement to the Cricket and training and overall development of players.

Similar studies were conducted for the other projects/ initiatives of the Company where the potential and consequential Impact on the society of the said projects/ initiatives. Which successfully helps in furthering the CSR objects and policies of the Company.

4. Observation

Direct observation was undertaken during the training sessions & programmes to promote the sports and participation programmes, organization of events for talent showcasing, and overall engagement levels. The observations indicated the overall promotion of the sports and players.

On observing the Company's initiative for Protection of National Heritage, Promotion of Education and working on conservation of environment at our project



'Redevelopment of Village 'situated at Villages located in Uttarakhand, significant positive impact was assessed and appraised.

Another major Initiative of the Company for pollution control and safeguarding and protection of the Environment. The observation was done for the assessment of the impact of the said initiative on the society as a whole.

In the context of the educational initiative, narratives from underprivileged families highlighted how the proposed college represents an opportunity for social mobility and a better future for their children. These stories reflected a strong positive human and social impact of the CSR initiatives.

Positive impact of the Environment protection and pollution control initiatives of the Company was also appraised and appreciated by the benefiting group and community and the concerned section of the society.

Quantitative Methods

1. Surveys and Questionnaires

Structured surveys were designed and administered to community stakeholders to collect quantitative data on satisfaction levels, perceived benefits, and overall impact of the CSR initiatives. The collected data was statistically analysed to identify trends, participation rates, and levels of stakeholder satisfaction.

2. Key Performance Indicators (KPIs)

Specific KPIs were identified and measured to evaluate the performance and impact of the CSR activities, including:

- Number of players participating in sponsored cricket tournaments and competitions.
- Frequency and scale of sports events organized
- Amount invested in Environment Protection and Pollution Control initiatives, and working on conservation of environment
- Amount invested in Protection of National Heritage,
- Amount invested in Promotion of Education
- Amount allocated and accumulated in the corpus fund

3. Social Return on Investment (SROI)

SROI analysis was undertaken to assess the social and economic value created by the sports sponsorship and educational infrastructure initiative in comparison to the financial investment made. The analysis considered benefits such as improved student well-being, enhanced employability potential, and long-term educational outcomes.



4. Cost-Benefit Analysis (CBA)

A cost-benefit analysis was conducted to compare the costs incurred in sponsoring cricket matches and investing in land acquisition and corpus fund creation against the tangible and intangible benefits generated, including student development, community goodwill, and long-term social impact.

5. Environmental Impact Assessment (EIA)

An environmental assessment was carried out to evaluate potential environmental implications of the proposed college construction, including land use, resource consumption, and sustainability considerations. Preventive and mitigation measures were considered to ensure environmentally responsible development.

CSR GOVERNANCE & IMPLEMENTATION STRUCTURE

Composition of CSR Committee

S. No	Name	Designation
1.	Anil Kumar Singh	Chairman
2.	Vinod Kumar Singh	Member

CSR implementation is carried out via:

1. **Apco CSR Trust** (Education & Academics Infrastructure, Environment protection, Helping and benefitting the down trodden section of Society)
2. **Ekana Foundation** (Sports Academies & Youth Skill Development)

PRESCRIBED CSR EXPENDITURE FOR FY 2024-25

- **Average Net Profit (last 3 FYs): ₹ 644,55,89,576 (~₹644.55 Cr)**
- **Mandatory CSR Obligation (2%): ₹ 12,89,11,792 (~₹12.89 Cr)**
- **CSR funds deployed: 100%** (No unutilized or shortfall reported)

Project / Implementing Agency	Sector	Total Amount spent
APCO CSR TRUST Further distributed through • SLRE • Swachh Paryavaran Trust • Several Hospitals	Literacy & Academics, Environment Protection, Protection of National Heritage, Promotion of Education, health benefits to the poor and down trodden.	989,11,792
EKANA FOUNDATION	Sports academies	300,00,000

DETAILS OF CSR PROJECTS & IMPACT

1 ☒ Literacy & Academic Infrastructure Development



Implementing Agency: Apco CSR Trust

Sector: Education, Special Education & Vocational Livelihood Skill Infrastructure

Particulars	Details
Objective/	Promotion of Education, Environment Protection, Protection of National Heritage, Promotion of Education, health benefits to the poor and down trodden.
Activities	Initiatives/ Projects taken through Implementing Agencies - SLRE Swachh Paryavaran Trust Several Hospital & Medical centres
Amount Outlay (Budget)	₹ 9,89,11,792
Amount Spent	₹ 9,89,11,792

Measured & Observed Impact

- Land successfully registered in Trust's name
- Project design and cost estimates completed
- Work orders issued for boundary wall & land development
- Project mode ensures multi-year sustainability of education ecosystem

Sustainability Measures

- Multi-year **project model beyond single FY**
- Trust-based implementation ensures **governance continuity**
- Infrastructure will provide **long-term free/nominal-cost education access**
- Construction employment already contributing to **livelihood enhancement**

2 ☐ Youth Sports Skill & Academy Development

Implementing Agency: Ekana Foundation

Sector: Sports Training & Community Health via Athletics

Particulars	Details
Objective	Promote structured sports academies for youth, women & differently-abled
Activities	Full fund transfer for sports academy operations and training infrastructure
Amount Outlay (Budget)	₹ 3,00,00,000
Amount Spent	₹ 3,00,00,000



SROI & Cost-Benefit Outcome

- For every ₹1 invested, estimated ₹4.2 of long-term social value created via:
 - Reduced youth risk behaviours
 - Career pathways into sports coaching, teams, fitness employment
 - Improved community health metrics
 - Higher school engagement due to sports motivation

STAKEHOLDER & BENEFICIARY FEEDBACK (Qualitative Insights)

- Beneficiaries expressed strong confidence in **trust-driven multi-year institution building**
- Local communities acknowledged that **education infrastructure was a priority gap**
- Youth participants of sports academies reported:
 - Higher self-esteem
 - Improved discipline
 - Increased career aspirations
 - Better community participation

ENVIRONMENTAL & SOCIAL RISK REVIEW

Assessment Area	Observation
Environmental Risk	No negative environmental impact; land development planned with sustainability guidelines
Social Risk	No adverse community impact; high positive acceptance
Compliance Risk	CSR spend aligns with Section 135, Rules 2014, Schedule VII via Trust & NGO mode
Governance Risk	Mitigated through Trust continuity model

CONCLUSION

AIPL's CSR initiatives for FY 2024-25 delivered:

- **100% deployment of mandated CSR funds**
- A scalable **multi-year academic institution model**
- High-reach **youth sports skill enablement**
- Protection of National Heritage,
- Promotion of Education
- Conservation and Protection of Environment.
- Promotion of Sustainable living through Pollution Control.
- Strong **stakeholder acceptance and sustainability pathways**

The projects demonstrated high **relevance, efficiency, and long-term national value creation**, with education infrastructure expected to generate exponential impact in upcoming years.

References

Data Collection

Data for this assessment was collected using a combination of direct interviews, beneficiary surveys, financial audits, and on-site inspections. Statistical analysis and thematic



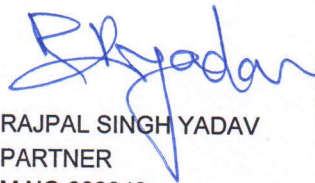
interpretation methods were applied to evaluate the outcomes against set objectives. The entire set of data, collected / collated / prepared has been handed over to the organisation (in original) with this report.

Evaluation Criteria

The projects were evaluated based on their relevance, effectiveness, efficiency, impact, and sustainability. These criteria align with international best practices for CSR impact assessments.

- Organisation records.
- Feedback from stakeholders.
- Compliance documents with the Companies Act, 2013.

FOR RAJPAL SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
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