Annexure-I

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

(Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended)

1. **Brief outline of the Company's CSR policy:**

   Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has adopted a Corporate Social Responsibility Policy (CSR Policy) as formulated and recommended by Corporate Social Responsibility (CSR) Committee and approved by the Board of Directors. As per the CSR Policy, the Company will undertake CSR activities in collaboration with Group Companies under one umbrella i.e. through M/s. Oswal Foundation, which is a Registered Society formed in 2006, having its charitable objects in various fields. It has already registered itself with the Ministry of Corporate Affairs with vide Registration No. CSR0000145 for undertaking CSR activities.

2. **Composition of the CSR Committee:** Pursuant to the provisions of Section 135 of the Companies Act, 2013, the Company's Corporate Social Responsibility (CSR) Committee comprises of three members as detailed hereunder:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Dinesh Oswal	Chairman / Non-Executive Director	2	2
2.	Mr. Dinesh Gogna	Member / Non-Executive Director	2	2
3.	Dr. Prem Lata Singla	Member / Independent Director	2	2

3. **Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company:**

Composition of CSR Committee	https://www.owmnahar.com/nahar_polyfilm/committees-of-directors.php
CSR Policy	https://www.owmnahar.com/nahar_polyfilm/pdf/corporate-social-responsibility-csr-policy.pdf
CSR projects approved by the Board	https://www.owmnahar.com/nahar_polyfilm/pdf/corporate-social-responsibility-csr-project-2025.pdf

4. **Provide the executive summary alongwith web-link(s) of Impact Assessment 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:**

   The Company is not required to undertake impact assessment of its CSR Projects as per Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as the average CSR obligation for the three immediately preceding financial years has been lesser than Rs. 10 Crores. However, to monitor and supervise the Company's CSR Project undertaken by the Oswal Foundation, the CSR Committee has entrusted the responsibility to one of its Committee member to conduct the impact assessment of the CSR Project undertaken by the Oswal Foundation from time to time.

5. **(a) Average net profit of the Company as per Section 135(5) :** Rs. NIL

   (b) Two percent of average net profit of the Company as per Section 135(5) : Rs. NIL

   (c) Surplus arising out of the CSR projects or programs or activities of the : Nil
   Previous financial years

   (d) Amount required to be set-off for the financial year, if any : Rs. 90.00 Lakhs

   (e) Total CSR obligation for the financial year (b+c-d) : Rs. NIL

6. **(a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):** Rs. 90.00 Lakhs
   (b) Amount spent in Administrative Overheads: Nil
   (c) Amount spent on Impact Assessment, if applicable: Not applicable
   (d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 90.00 Lakhs
   (e) CSR amount spent or unspent for the Financial Year:

(Rs. in lakhs)

Total amount spent for the financial year	Amount unspent (in Rs. In Lakhs)				
	Total amount transferred to Unspent CSR Account as per Section 135(6) of the Act		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
90.00	NOT APPLICABLE		NOT APPLICABLE		

(f) Excess amount for set off, if any –

Sr. No.	Particular	Amount (Rs. In Lakhs)
(i)	Two percent of average net profit of the Company as per Section 135(5)	Nil
(ii)	Total amount spent for the Financial Year	93.49*
(iii)	Excess amount spent for the financial year [(ii)-(i)]	93.49
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	0.00
(v)	Amount available for set-off in succeeding financial years [(iii)-(iv)]	93.49

* Company does not fall under any category sub-section (1) of Section 135 of the Companies Act, 2013. Thus, there is no CSR obligation for the financial year 2024-25. However, Board on the recommendation of CSR Committee approved Rs. 90 lakhs Contribution to the Oswal Foundation for undertaking CSR activities under 'Rural Development' as prescribed in the Schedule VII of the Companies Act, 2013, which will be adjusted against next year CSR Obligations as per Rule 7 of Companies (Corporate Social Responsibility Policy) Rules, 2014. Further, an excess amount of Rs. 3.49 Lakhs is still pending for set-off, from the contribution made in 2022-23 under Health Care Project.

7. **Details of Unspent CSR amount for the preceding three financial years:Nil**

Sr. No.	Preceding Financial Year	Amount transferred to unspent CSR Account under section 135(6)	Balance Amount in Unspent CSR Account under Section 135(6)	Amount Spent in the reporting Financial Year	Amount transferred to a Fund as specified under Schedule VII as per second proviso Section 135(5), If any		Amount remaining to be spent in succeeding financial years	Deficiency, If any
					Amount	Date of transfer		
NIL								

8. Whether any capital asset have been created or acquired through Corporate Social Responsibility amount spent in Financial Year –

Yes ☐ No ☑

(a) If Yes, enter the number of Capital assets created/acquired: No capital asset was created or acquired during the financial year 2024-25 through CSR amount spent.

(b) Furnish the details relating to such asset(s) created or acquired through Corporate Social Responsibility amount spent in Financial Year –

Sr. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of Creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
Not Applicable							

9. Specify the reason(s), if the company has failed to spend two percent of the average net profitas per section 135(5)of the Act: Not Applicable

(DINESH OSWAL)
DIRECTOR/CHAIRMAN OF CSR COMMITTEE
(DIN: 00607290)

PLACE: LUDHIANA
DATED: 31st JULY, 2025

Glimpse of CSR Project under "Rural Development" undertaken by Oswal Foundation