

ANNEXURE TO THE DIRECTORS' REPORT FOR YEAR ENDED 31st March : 2025

ANNUAL REPORT ON CSR INITIATIVES
(Pursuant to Sec 135 of Companies Act 2013.)

Annexure – II

1 The brief outline of company's CSR policy.

The company has framed a CSR policy in compliance with provision of the Companies Act, 2013. The CSR policy, inter alia, covers the concept, scope, resources, identification and approval process, modalities of execution and target based implementation and monitoring.

2 The Composition of the CSR committee: Not Applicable

3 Web-link where composition of CSR committee, CSR Policy and CSR project approved by the board if any are disclosed on website of the company: www.rusoma.in

4 The details of impact assessment of CSR project carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules 2014 if applicable – **Not Applicable**

5 Details of the amount available for set off / amount remaining to be spent in pursuance of sub-rule (3) of the rule 7 of the Companies (Corporate Social Responsibility Policy) Rules 2014 is – **NIL**.

6 Average net profit of the company for immediately three preceding financial years is **Rs. 2,91,03,375/-** as recomputed here under as per provisions of Sec 135 of The Companies Act 2013.:

Preceding Fin Yrs	Adjusted PBT	Avg Profit for last 3 yrs	2% of avg profit
2021-22	13,46,008	2,91,03,375	5,82,068
2022-23	1,68,89,750		
2023-24	6,90,74,367		

7 (a) Details of CSR spent or unspent for the financial year ended 31.03.25

Actual amt Spent for the FY 2024-25	Amt Unspent (in Rs)				
	Total Amt transferred to unspent CSR A/c - Sec 135(6)		Amt transferred to any fund specified under Sch VII as per 2 nd proviso to sec 135(5)		
	Amt Rs	Dt of Transfer	Name of fund	Amt Rs	Dt of Transfer
Rs. 5,85,000/-	NA	NA	NA	NA	NA

(b) Details of CSR amount spent against ongoing projects for the financial year : **Not Applicable**

(c) Details of CSR amount spent against other than ongoing project during the financial year:

SI	Particulars	Item from activities in Sch VII to Companies Act	Local Area (Yes/No)	Location of project		Amt spent Rs	Implementation Direct (Yes / No)	Implementation Through Agency	
				St	Dist			Name	CSR Regn no
1	Donate to Anubhuti Vision Sewa Sansthan	CI (ii) of Sch VII – Promoting education, The Differently abled and livelihood enhancement projects	Yes	MP	Indore	585000.00	No	Anubhuti Vision Sewa Sansthan	CSR000 08516
	Total					585000.00			

(d) Amount spent in Administrative Overheads – Nil

(e) Amount spent on Impact Assessment, if applicable – Nil / NA

(f) Total amount spent for the financial year – Rs. 5,85,000/-

(g) Excess amount to be carried forward and set off in succeeding 3 yrs if any – Rs NIL

- 8 (a) Year wise and cumulative excess / short spending for 3 Years up to current year eligible for carry forward and set off:

S.N	Particulars	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
1	Last three years average net profit U/s 135	29103375	NA	NA	NA
2	CSR obligation (2% of average net profit U/s 135)	582068	NIL	NIL	NIL
3	Less : Actual CSR amount spent	585000	NIL	NIL	NIL
4	Excess / (-) Short spending of CSR	2932	NIL	NIL	NIL
5	Cumulative excess / short spending	2932	NIL	NIL	NIL

(b) Details of CSR amount spent in the financial year for ongoing project of the preceding financial year – NIL / Not Applicable

- 9 In case of creation or acquisition of capital asset, furnish the details relating to the asset so created acquired through CSR spent in the financial year (asset- wise details) – NA

(a) Date of creation or acquisition of the capital assets(s) – NA

(b) Amount of CSR spent for the creation or acquisition of Capital Assets – NIL

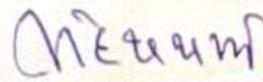
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: NIL

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital assets – NA

- 10 Specify the reason(s), if the company has failed to spent 2% of the average net profit as per section 135 (5) – NA

for and on behalf of the Board of Directors,

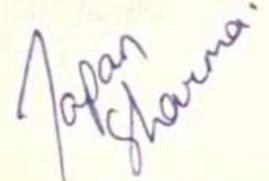
Rusoma Laboratories Private Limited,



(Mahesh Chandra Sharma)

Director

DIN: 00448610



(Tapan Sharma)

Director

DIN: 02140432

Place: Indore

Date: 08/09/2025