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:

Sr. 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-2026.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. 2,458.55 Lakhs

   (b) **Two percent of average net profit of the Company as per Section 135(5) :** Rs. 49.17 Lakhs

   (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. 49.17 Lakhs

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

6. (a) **Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):** NIL

   (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)]: NIL

(e) CSR amount spent or unspent for the Financial Year:

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) of the Act		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
NIL	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)	49.17
(ii)	Total amount spent for the Financial Year	*NIL
(iii)	Excess amount spent for the financial year [(ii)-(i)]	NIL
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	NIL
(v)	Amount available for set-off in succeeding financial years [(iii)-(iv)]	NIL

*During FY 2024-25, the Company spent Rs. 90.00 lakhs on 'Rural Development Project' (Schedule VII), even though the company's obligation to spend on CSR was NIL. Accordingly, the said amount of Rs. 90.00 lakhs along with Rs. 3.49 lakhs surplus carried over from FY 2022-23, thus totaling Rs. 93.49 lakhs was to be set-off against Company's future CSR Obligation under Rule 7(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014. During FY 2025-26, the Company's CSR obligation is Rs. 49.17 lakhs, which has been fully set off against said surplus, leaving a surplus balance of Rs. 44.32 lakhs which is available for set-off in succeeding years, subject to the time limit under Rule 7(3).

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 2025-26 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:** NotApplicable

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

PLACE: LUDHIANA
DATED: 5th AUGUST, 2026