

**ANNEXURE II**  
**THE ANNUAL REPORT ON CSR ACTIVITIES**

**1. Brief outline on CSR Policy of the Company:**

A brief outline of the Company's CSR Policy, including overview of Projects or Programs proposed to be undertaken with reference to the CSR Policy and Projects or Programs:

The Company CSR policy is in line with Schedule VII to the Company's Act 2013. The Company's current CSR Policy is primarily towards the communities and environment in which the Company operates. It represents the continuing commitment and actions of the Company towards socio-economic development. The Company understands the need for promoting health, education, growth and development of children from lower socio-economic sections of society, Senior citizen belongs to below poverty line and has taken up various activities and has also contributed towards CSR Programs during the Financial Year 2023-24.

**2. Composition of CSR Committee:**

Section 135(9), where the amount to be spent by a company under sub-section (5) that is, at least two per cent. of the average net profits of the company made during the three immediately preceding financial year, does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.

Since the total CSR Obligation of the company does not exceed fifty lakh rupees, the constitution of the Corporate Social Responsibility Committee shall not be applicable for the company and the same has been distinguished by Board's approval in Board Meeting held on 23rd March 2021.

**3. Weblink of CSR Activities of the Company:**

The Company has a website i.e., [www.aptean.com](http://www.aptean.com) and the CSR Policy and CSR projects approved by the Board of Directors of the Company is published on the website.

The weblink for the same is <https://www.aptean.com/en-US/legal>.

**4. Details 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: Not Applicable.**



**5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year:**

Sl.No	Financial Year	Amount available for setoff from preceding financial year (in Rs.)	Amount required to be set off for the financial year, if any (in Rs.)
1.	2021-22	48,531	48,531
2.	2022-23	15,918	15,918

**6. Average net profit of the company as per section 135(5) for the last three financial years (2020-21, 2021-22, 2022-23):**

Rs.246,511,400/- calculated as per the CSR rules.

**7. (a) Two percent of the average net profit of the company as per section 135(5):**

Rs. 4,930,228/-

**(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil.**

**(c) Amount required to be set off for the financial year, if any: Rs.15,918/-**

**(d) Total CSR obligation for the financial year (7a+7b- 7c): Rs. 4,914,310/-**



8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year.	Amount Unspent (In Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		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.
Rs.5,147,089/-	NIL	--	-	Nil	-

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	State	District.	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation -Direct (Yes/No).	Mode of Implementation -Through Implementing Agency
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	CSR Registration number.
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA



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

(1) Sl. No.	(2) Item from the list of activities in schedule VII to the Act.	(3) Local area (Yes/ No).	(4) Location of the project		(5) Amount spent for the project (in Rs.).	(6) Mode of implementation on-Direct (Yes/No)	(7) Mode of implementation - Through implementing agency.	
			State.	District.			Name.	CSR registration number.
1.	Promoting Education	Yes	Karnataka	Bangalore	1,610,824/-	Yes	NA	NA
2.	Promoting Education	Yes	Karnataka	Mysore	1,350,000/-	Yes	NA	NA
3.	Promoting Education	Yes	Tamilnadu	Madurai	262,120/-	Yes	NA	NA
4.	Promoting Health care	Yes	Karnataka	Bangalore	400,000/-	Yes	NA	NA
5.	Ensuring environment sustainability, ecological balance	Yes	Karnataka	Bangalore	1,102,000/-	Yes	NA	NA
6.	Eradicating hunger, poverty	Yes	Karnataka	Bangalore	220,170/-	Yes	NA	NA
	TOTAL				4,945,114/-			

(d) Amount spent in Administrative Overheads: Rs. 201,975/-

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 5,147,089/-



(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	4,930,228/-
(ii)	Total amount spent for the Financial Year	5,147,089/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	216,861/-
(iv)	Amount excess spent for the Financial Year 2022-23	15,918/-
(v)	Amount required to be set off for the financial year, if any	15,918/-
(vi)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	--
(vii)	Amount available for set off in succeeding financial years [(iii)+(vi)] *	216,861/-

\* The Excess CSR spent of Rs.216,861/- as at March 31, 2024 has been expensed off by the Company during the year ended March 31, 2024.

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1	2022-23	NA	NA	NA	NA	NA	Nil
2	2021-22	NA	NA	NA	NA	NA	Nil
3	2020-21	NA	NA	NA	NA	NA	Nil
	TOTAL						--



(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	ProjectID.	Name of the Project.	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
	NA	NA	NA	NA	NA	NA	NA	NA

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: Not Applicable

(a) Date of creation or acquisition of the capital asset(s): None

(b) Amount of CSR spent for creation or acquisition of capital asset: NIL

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: Not Applicable

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Not Applicable

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not Applicable

For and on behalf of Aptean India Private Limited

  
Pradeepa Daithota  
Director  
DIN: 08825728

Date: 20.09.2024  
Place: Bangalore

  
Rajagopal Krishnasamy  
Director  
DIN: 08826167

Date: 20.09.2024  
Place: Bangalore

