Annexure 2

The Annual Report on CSR Activities for Financial Year Ended 31st March, 2025

(Information pursuant to section 134 (3) (0) of the Companies Act, 2013 read with the Rule 8 & 9 of (Companies CSR Rule, 2014)

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

   The CSR activities of the Company are carried out directly and also through contribution/donation made to other organisation/institution for the activities specified under Schedule VII of the Companies Act, 2013. As per CSR policy, the Company endeavours to make CSR a key business process for sustainable development and continuously enhance shareholder's wealth it is also committed to encourage its other stakeholders to conduct its business in an accountable manner that creates a sustained positive impact on society. Our Company's CSR Committee believes that it is important for the organization to focus on philanthropic activities in terms of animal welfare, medical facilities, prevention from hunger & poverty, promotion of educational activities, empowering women, making available safe drinking water, setting up old age homes, environment protection, health care, promote to sports etc.

   The Company has framed a CSR Policy in compliance with the provisions of the Companies Act, 2013 and the same has been placed at the website of the Company https://www.sonaselection.com.

2. Composition of CSR Committee: The Company has not constituted a Corporate Social Responsibility (CSR) Committee in terms of the exemption provided under Section 135(9) of the Companies Act, 2013, as the CSR expenditure obligation of the Company does not exceed ₹50 lakh.

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 - https://www.sonaselection.com.

4. Provide the 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, if any

   Amount available for set off for the financial year: **NIL.**

6. Average net profit of the company as per section135(5)- **Rs.** 9,63,66,035**/-** as per below detail:

Financial Year	Profit (Rs.)
2023-2024	26,17,69,447.00
2022-2023	16,86,34,853.00

Total	28,90,98,106.00
Average Profit of above said Profit	9,63,66,035.33

7. (a) Two percent of average net profit of the company as per section135(5) - Rs. 19,27,321
   (b) Surplus arising out of the CSR projects or programs or activities of the previous financial Years - **NIL.**
   (c) Amount required to be set off for the financial year 2023-24: Rs. 45,368/-
   (d) Total CSR obligation for the financial year (7a+7b-7c) - Rs. 18,81,953/-
8. (a) CSR amount spent or unspent for the financial year:
   I. Total amount to be spent for the financial year: Rs. 18,81,953/-
   II. Amount unspent as on 31.03.2025: NIL
   III. Amount spent on CSR activities for the F.Y. 2024-25: Rs. 19,58,000/-
   IV. Manner in which the amount spent during FY 2024-25 is detailed below:

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

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act	Local area (Yes/ No)	Location of the project		Amount spent for The project (Rs in Lacs)	Mode of implementa-tion - Direct (Yes/No)	Mode of implementation -Through Implementing Agency	
				State	District			Name	CSR Registration number
- Not Applicable -									

   (c) Details of CSR amount spent against other than ongoing projects for the financial year: Rs. 19,58,000/-
   (d) Amount spent in Administrative Overheads: NIL
   (e) Amount spent on Impact Assessment, if applicable: N.A.
   (f) Total amount spent for the Financial Year(8b+8c+8d+8e): Rs 19,58,000/-
   (g) Excess amount for set off, if any: Not Applicable

Sl. No.	Particular	Amount (Rs)
(i)	Two percent of average net profit of the company as per section135(5)	19,27,321.00
(ii)	Total amount spent for the Financial Year (7C+8F)	2003368.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	76,047.00
(iv)	Surplus arising out of the CSR projects or programmers or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	76,047.00

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

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR	Amount spent in the reporting	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any	Amount remaining to be spent in

		Account under Sec. 135 (6) (in Rs.)	Financial Year (in Rs.)	Name of the Fund	Amount (in Rs.)	Date of transfer	succeeding Financial years. (in Rs.)

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

(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
Sl. No.	Project ID	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
Not Applicable								

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 : **No Assets Created or acquired through CSR expenditure in the financial Year.**

11. Specify the reason (s), if the company has failed to spend two percent of heave rage net profit as per section135(5): **Not Applicable**

For and on behalf of the Board of Directors
Sonaselection India Limited

	SD/-	SD/-
Date – 08.09.2025	Harshil Nuwal	Subhash Chandra Nuwal
Place – Bhilwara	Managing Director	Director
	DIN – 01474313	DIN - 00104156