LEAPFROG ENGINEERING SERVICES LIMITED
(Formerly Known as Leapfrog Engineering Services Private Limited)

CSR ANNUAL ACTION PLAN FOR THE FINANCIAL YEAR 2025-26

1. Introduction:

Leapfrog Engineering Services Limited (the "Company") has formulated this Annual Action Plan for undertaking CSR activities during the financial year 2025-26 pursuant to provisions of Section 135 read with Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and CSR Policy of the Company.

As specified in Rule 5(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 the Annual Action Plan is in pursuance of Company's CSR Policy and the details are as follows

a. The list of CSR projects or programs to be undertaken in areas or subjects specified in Schedule VII of the Act.
b. The manner of execution of such projects or programmes.
c. Modalities of fund utilization and Implementation Schedules for projects or programmes.
d. Monitoring & reporting mechanism for projects.
e. Details of need and impact assessment, if any.,

2. Proposed Project List:

The CSR Annual Action Plan includes the list of CSR projects or programmes that are to be undertaken by the Board in areas or subjects specified in Schedule VII of the Companies Act, 2013. These projects or programmes are in line with our CSR policy and governed by the CSR committee.

Sl. No	The list of CSR projects or programmes to be undertaken in areas or subjects specified in Schedule VII of the Companies Act, 2013.	Location of the Project	Manner of Execution (Direct/ Through Implementing Agency)	Name of Implementing Agency	Projected Budget in Financial Year 2025-26. (Amount in Rupees)	Implementation Schedule
1.	Promoting Education	Bengaluru, Karnataka	Implementing Agency	Sri Krishnashraya Educational Trust	2,50,000	On or before 31st March, 2026.
2.	Promoting Education: Donating bus to Shri Sode Vadiraja Mutt Education Trust	Udupi, Karnataka	Direct	Not Applicable	49,00,000	On or before 31st March, 2026
	TOTAL				**51,50,000**	

Notes:

a. The excess amount of CSR spent i.e., ₹4,674/- for the previous Financial Year 2024-25 shall be adjusted towards the CSR obligation of the Company during the current Financial Year 2025-26.

b. The excess CSR expenditure spent for CSR activities in the current Financial Year shall be set off against the required 2% CSR expenditure up to the immediately succeeding three financial years pursuant to provisions of Rule 7(3) of the Companies (CSR Policy) Rules, 2014.

3. Manner of Execution of such projects/programmes:

The Company shall execute the aforementioned projects directly or through any entity established under an Act of Parliament or a State legislature, a company established under Section 8 of the Companies Act, 2013, Registered Public trust, or Registered society as specified in the Rule 4 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, including any re-enactments, modifications, or amendments thereto.

4. Monitoring and reporting mechanisms for the CSR Project/ Program:

The Board shall ensure that the funds disbursed for Corporate Social Responsibility (CSR) are utilized for the approved purposes and in the manner specified. The Chief Financial Officer of the Company shall certify the financial management of these funds.

The CSR Committee shall oversee the implementation of CSR projects, programs, and activities within the approved timelines and year-wise allocations as per the CSR Policy.

The Committee shall ensure compliance with the provisions related to CSR in the Companies Act, 2013, and the Rules made thereunder.

The Committee is authorized to make necessary modifications for smooth project implementation within the overall permissible time period. The progress of CSR initiatives and activities shall be regularly reported by the CSR Committee to the Board.

The allocated budgets for each project are provisional, based on projections, and actual spending may vary, subject to the Board's approval.

5. Details of need and impact assessment, if any, for the projects undertaken by the company:

Rule 8(3) of the Companies (CSR Policy) Rules, 2014 mandates companies with minimum average CSR obligation of Rs. 10 Crores or more in the immediately preceding 3 financial years and companies that have CSR outlays of minimum Rs. 1 Crore and which have been completed not less than 1 year before undertaking impact assessment. Therefore, the requirement of impact assessment is not applicable to the company.

For and on behalf of
Leapfrog Engineering Services Limited

LEAPFROG ENGINEERING SERVICES LIMITED
BENGALURU

Sapna Raghavendra
Whole-Time Director and Chief Financial Officer
DIN: 08914356

LEAPFROG ENGINEERING SERVICES LIMITED
(Formerly known as Leapfrog Engineering Services Private Limited)
Reg Off: No. 496, Chaithanya Dhrithi Rudresh, 6th Main, 8th Cross,
Vijaya Bank Layout, Bannerghatta Road, Bengaluru.560076. Karnataka, India.
Ph: +91 80 40933570 / 40954188. Website : www.lesgroup.in, Email : info@lesgroup.in
CIN: U74210KA2005PLC036274