

Annexure-II

Particulars of Company's CSR Activities

1.	Brief outline on CSR Policy of the Company:	<p>Leapfrog Engineering Services Limited believes in giving back to society that is proportionate to its success in business. This Policy encompasses the Company's philosophy for delineating its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programs for the welfare and sustainable development of the community at large.</p> <p>The Company will endeavour to formulate and implement projects / programmes such that it shall enhance value creation in the society and wider community so as to promote sustained growth, in fulfilment of its role as a socially responsible corporate.</p>																
2.	Composition of CSR Committee:	<p>The CSR Committee of the Board is responsible for overseeing the execution of the Company's CSR Policy. The Committee comprises as follows, as at the end of Financial Year 2025.</p> <table border="1" data-bbox="550 996 1444 1422"> <thead> <tr> <th>Name of Directors</th> <th>Designation</th> <th>No. of CSR Committee Meetings held during the year</th> <th>Number of meetings of CSR Committee attended during the year</th> </tr> </thead> <tbody> <tr> <td>1. Mr. Prabhav N. Rao</td> <td>Chairman</td> <td>1</td> <td>1</td> </tr> <tr> <td>2. Ms. Sapna Raghavendra</td> <td>Member</td> <td>1</td> <td>1</td> </tr> <tr> <td>3. Mr. Krishnamurthy S.P.</td> <td>Member</td> <td>1</td> <td>1</td> </tr> </tbody> </table>	Name of Directors	Designation	No. of CSR Committee Meetings held during the year	Number of meetings of CSR Committee attended during the year	1. Mr. Prabhav N. Rao	Chairman	1	1	2. Ms. Sapna Raghavendra	Member	1	1	3. Mr. Krishnamurthy S.P.	Member	1	1
Name of Directors	Designation	No. of CSR Committee Meetings held during the year	Number of meetings of CSR Committee attended during the year															
1. Mr. Prabhav N. Rao	Chairman	1	1															
2. Ms. Sapna Raghavendra	Member	1	1															
3. Mr. Krishnamurthy S.P.	Member	1	1															
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	<p>a. CSR Committee: <a href="https://www.lesgroup.in/investors?category_id=15">https://www.lesgroup.in/investors?category_id=15</a></p> <p>b. CSR Policy: <a href="https://www.lesgroup.in/csr?category_id=8#csr">https://www.lesgroup.in/csr?category_id=8#csr</a></p> <p>c. CSR projects approved by the Board <a href="https://www.lesgroup.in/csr?category_id=12#csr">https://www.lesgroup.in/csr?category_id=12#csr</a></p>																
4.	Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the	Not Applicable																

	Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report)																
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	<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Financial Year</th> <th>Amount available for set-off from preceding financial years (Rupees in lakhs)</th> <th>Amount required to be set-off for the financial year, if any (in Rs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Sl. No.	Financial Year	Amount available for set-off from preceding financial years (Rupees in lakhs)	Amount required to be set-off for the financial year, if any (in Rs)	1	Nil	Nil	Nil							
Sl. No.	Financial Year	Amount available for set-off from preceding financial years (Rupees in lakhs)	Amount required to be set-off for the financial year, if any (in Rs)														
1	Nil	Nil	Nil														
6.	Average net profit of the company as per section 135(5)	797.36															
7.	(a) Two percent of average net profit of the company as per section 135(5)	15.95															
	(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	Nil															
	(d) Total CSR obligation for the financial year (7a+7b-7c).	15.95															
8.	a) CSR amount spent or unspent for the financial year:																
	Total Amount Spent for the Financial Year. (Rupees in lakhs)	Amount Unspent (Rupees in lakhs)															
		<table border="1"> <thead> <tr> <th colspan="3">Total Amount transferred to Unspent CSR Account as per section 135(6).</th> <th colspan="2">Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).</th> </tr> <tr> <th>Amount.</th> <th>Date of transfer</th> <th>Name of the Fund</th> <th>Amount</th> <th>Date of transfer</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> <td></td> <td>Nil</td> <td></td> </tr> </tbody> </table>	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	Nil			Nil	
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													
Nil			Nil														
	16.00																

8. b) Details of CSR amount spent against ongoing projects for the financial year.												
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.		Project duration	Amount allocated for the project (Rupees in lakhs)	Amount spent in the current financial Year. (Rupees in lakhs)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (Rupees in lakhs)	Mode of Implementation Direct (Yes/No)	Mode of Implementation through Implementing Agency	
				State	District						Name	CSR Reg No
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-

8 c) Details of CSR amount spent against other than ongoing projects for the financial year										
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 Rupees in lakhs).	Mode of implementation Direct (Yes/No)	Mode of implementation Through implementing agency.		
				State	District			Name	CSR Reg No	
1	Promoting education	Promoting education	Yes	Karnataka	Bengaluru	5.00	No	Sri Krishnashraya Educational Trust	CSR00026288	
2	Promoting health care including preventive health care.	Promoting health care including preventive health care.	Yes	Karnataka	Bengaluru	5.00	No	Sri Shankara Cancer Foundation	CSR00004616	
3	Eradicating hunger, poverty and malnutrition	Eradicating hunger, poverty and malnutrition	Yes	Karnataka	Bengaluru	1.50	No	New Ark Mission of India	CSR00029419.	

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 Rupees in lakhs).	Mode of implementation Direct (Yes/No)	Mode of implementation Through implementing agency.	
				State	District			Name	CSR Reg No
4	Training to promote nationally recognized sports, Paralympic sports and Olympics sports	Training to promote nationally recognized sports, Paralympic sports and Olympics sports	Yes	Karnataka	Bengaluru	4.00	No	Anup Sridhar Badminton Academy	CSR00021122
5	Eradicating hunger, poverty and malnutrition	Eradicating hunger, poverty and malnutrition	Yes	Karnataka	Bengaluru	0.50	No	Educate & Organize	CSR00017884
<b>TOTAL</b>						<b>16.00</b>			

8	d) Amount spent on Administrative Overheads	Nil
	e) Amount spent on Impact Assessment, if applicable	N/A
	Total amount spent for the Financial Year (8b+8c+8d+8e)	16.00
	f) Excess amount for set off if any	Nil

Sl. No.	Particulars	Amount (Rupees in lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	15.95
(ii)	Total amount spent for the Financial Year	16.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.05
(iv)	Surplus arising out of the CSR projects or Programmes	Nil

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (Rupees in lakhs)	Amount spent in the reporting Financial Year (Rupees in lakhs).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in the succeeding financial years. (Rupees in lakhs)	
				Name of the Fund	Amount (Rupees in)	Date of transfer



					lakhs)		
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

9. b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s)								
Sl. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (Rupees in lakhs)	Amount spent on the project in the reporting Financial Year (Rupees in lakhs).	Cumulative amount spent at the end of reporting Financial Year. (Rupees in lakhs)	Status of the project - Completed/Ongoing
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>TOTAL</b>	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

10. In case of creation or acquisition of capital assets, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (Asset-wise details).						
Particulars of Asset Created / Acquired	Quantity	Date of Creation / Acquisition	Amount of CSR spent for creation or acquisition of capital asset	Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address	Address and Location of the Capital Assets created / Acquired	
Nil	Nil	Nil	Nil	Nil	Nil	

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
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For and on behalf of the Board of Directors  
of Leapfrog Engineering Services Limited



Prabhav Narasimha Rao  
Managing Director  
DIN: 02277473

*Priyashaila P. Rao*

Priyashaila Prabhav Rao  
Whole-time Director  
DIN: 02122050

Place: Bengaluru  
Date: 18<sup>th</sup> July 2025

