

Annexure-I

ANNUAL REPORT ON CSR ACTIVITIES

1.	Brief outline on CSR Policy of the company:	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.				
		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.				
2.	Composition of CSR Committee:	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 2026.				
		Sl. 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. Prabhav N. Rao	Chairman / Managing Director	1	1
		2.	Ms. Sapna Raghavendra	Member / Whole-Time Director & CFO	1	1
		3.	Mr. Krishnamurthy S.P.	Member / Independent Director	1	1
3.	Provide the web-link (s) where Composition of CSR committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the company	a. Composition of CSR Committee: https://www.lesgroup.in/investors?category_id=15 b. CSR Policy: https://www.lesgroup.in/csr?category_id=8#csr c. CSR projects approved by the Board https://www.lesgroup.in/csr?category_id=12#csr				
4.	Provide the executive	Not Applicable				

	summary along with web link (s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.	
5.	(a) Average net profit of the company as per sub-section (5) of section 135.	₹ 14,83,94,627.00
	(b) Two percent of average net profit of the company as per sub-section (5) of section 135.	₹ 29,67,893.00
	(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.	Nil
	(d) Amount required to be set off for the financial year, if any.	₹ 4,674.00
	(e) Total CSR obligation for the financial year [(b)+(c)-(d)]	₹ 29,63,219.00
6.	(a) Amount Spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	₹ 50,54,000.00
	(b) Amount Spent in Administrative Overheads.	Nil
	(c) Amount Spent on Impact Assessment, if applicable.	Nil
	(d) Total amount spent for the Financial Year (a)+(b)+(c)]	₹ 50,54,000.00
	(e) CSR amount spent or unspent for the Financial Year:	

Total Amount Spent for the Financial Year. (₹ in Rupees) ₹ 50,54,000.00	Amount Unspent (₹ in Rupees)				
	Total Amount transferred to Unspent CSR Account as per sub section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub section (5) of section 135).		
	Amount.	Date of transfer	Name of the Fund	Amount	Date of transfer
	Nil	Nil	Nil	Nil	Nil

(f) Excess amount for set-off, if any.,

Sl. No.	Particulars	Amount in
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub section (5) of section 135.	₹ 29,63,219.00 *
(ii)	Total amount spent for the Financial Year	₹ 50,54,000.00
(iii)	Excess amount spent for the Financial Year [(ii) - (i)]	₹ 20,90,781.00
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
(v)	Amount available for set off in succeeding Financial Years [(iii) - (iv)]	₹ 20,90,781.00

* Two percent of the average net profit of the Company, as calculated in accordance with Section 135(5) of the Companies Act, 2013, was reduced by the amount of ₹4,674.00 required to be set off for the financial year.

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6		7	8
Sl. No	Preceding Financial Year (s)	Amount transferred to Unspent CSR Account under sub section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub section (6) of Section 135	Amount Spent in the Financial Year (in Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub section (5) of Section 135, if any.,		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency if any
					Amount (in Rs)	Date of transfer		

			(in Rs.)																	
1	FY -2022-23	Nil																		
2	FY -2023-24																			
3	FY-2024-25																			
8	Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year - Yes If yes, enter the number of Capital assets created / acquired - Acquired. Furnish the details relating to such assets (s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: <table border="1"> <thead> <tr> <th>Particulars of Asset Created / Acquired</th> <th>Quantity</th> <th>Date of Creation / Acquisition</th> <th>Amount of CSR spent for creation or acquisition of capital asset</th> <th>Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address</th> <th>Address and Location of the Capital Assets created / Acquired</th> </tr> </thead> <tbody> <tr> <td>School Bus</td> <td>2</td> <td>17-09-2025</td> <td>48,04,000</td> <td>Shri Sode Vadiraja Mutt, Education Trust (R), Bhoovaraha Complex, Car Street, Udupi - 576 101, Karnataka.</td> <td>Bhoovaraha Complex, Car Street, Udupi - 576 101, Karnataka.</td> </tr> </tbody> </table>								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	School Bus	2	17-09-2025	48,04,000	Shri Sode Vadiraja Mutt, Education Trust (R), Bhoovaraha Complex, Car Street, Udupi - 576 101, Karnataka.	Bhoovaraha Complex, Car Street, Udupi - 576 101, Karnataka.
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9	Specify the reason(s), if the company has failed to spend two percent of the average net profit as per sub section (5) of Section 135 – Not Applicable.																			
 Prabhav Narasimha Rao Managing Director			 Prabhav Narasimha Rao Chairman of CSR Committee			[Person specified under clause (d) of sub section (1) of Section 380] (Wherever applicable)														