

ANNUAL REPORT ON CSR ACTIVITIES FOR FY 2024-25

1. Brief outline on CSR Policy of the Company

Northern Arc Capital (the company's holding company) along with its subsidiaries (Northern Arc Group) is committed to making a direct contribution to society as a part of its Corporate Social Responsibility (CSR) agenda.

Northern Arc Capital Limited, along with its subsidiaries (the Northern Arc Group), fulfills its Corporate Social Responsibility (CSR) commitments through the Northern Arc Foundation, a Section 8 not-for-profit company established for this purpose. Northern Arc's CSR activities focuses on three thematic areas – Education, Health & Destitute Care, and Environment & Sustainability – to support and enable traditionally marginalized and vulnerable communities. The Foundation also focuses on other charitable and socially beneficial purposes.

The Company's CSR policy is in line with the provisions of Section 135 read with Schedule VII of the Companies Act, 2013. The complete CSR policy of the Company can be accessed on the Company's website at <https://www.northernarcinvestments.com/>.

2. Composition of CSR Committee:

In accordance with Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility) Rules, 2014, the Company has constituted a CSR Committee with the following members:

Sr. No.	Name of Director	Designation	Nature of Directorship	No. of meetings of CSR Committee held during the year	No. of meetings of CSR Committee attended during the year
1	Dr. Kshama Fernandes	Chairperson	Non-Executive Director	1	1
2	Mr. Chaitanya Pande	Member	Non-Executive Director	1	1
3	Mr. Theodoor Brouwers*	Member	Independent Director	1	1

*Note: *Retired as a member of the CSR Committee with effect from October 20, 2024.*

3. 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.northernarcinvestments.com/statutory-compliances/>

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, if applicable (attach the report):

Not Applicable.

5.

- a) **Average net profit of the company as per section 135(5):** Rs. 11,58,26,349/-
- b) **Two percent of average net profit of the company as per section 135(5):** Rs. 23,16,527/-
- c) **Surplus arising out of the CSR projects or programs or activities of the previous financial years:** Nil
- d) **Amount required to be set off for the financial year, if any:** Nil
- e) **Total CSR obligation for the financial year (b+c-d):** Rs. 23,16,527/-

6. (a) **Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):**

Rs. 23,98,200/-

- (b) **Amount spent in Administrative overheads:** Nil
- (c) **Amount spent on Impact Assessment, if applicable:** Not Applicable
- (d) **Total amount spent for the Financial Year [(a)+(b)+(c)]:** Rs.5,08,100/-
- (e) **CSR amount spent or unspent for the Financial Year:**

Total Amount Spent for the Financial Year. (in Rs.)	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. 5,08,100/-	Rs. 1,890,100/-	22/04/2025	--	NIL	--

(f) **Excess amount for set-off, if any:** NIL

Sr. No.	Particulars	Amount (in Rs)
(i)	Two percent of average net profit of the company as per section 135(5)	23,16,527/-
(ii)	Total amount spent for the Financial Year	5,08,100/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	NIL
(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)].	NIL

7. Details of Unspent CSR amount for the preceding three financial years:

Sr. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under section 135(6) (in Rs.)	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		
1	2021-22	-	-	-	-	-	-	-
2	2022-23	-	-	-	-	-	-	-
3	2023-24	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-

8. 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: NIL

Sr. No.	Short particulars of the property or asset(s) [including complete address or location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
-	-	-	-	-	-	-	-

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): On account of a delay in receiving the approval letter from the Chengalpattu District Collectorate for the said project, out of the total amount of ₹23,98,200/-, a sum of ₹5,08,100/- was spent during the financial year 2024-25, and an interest of ₹22,809/- was accrued as surplus. Accordingly, in line with the provisions of Section 135(6) of the Companies Act, 2013, the unspent amount of ₹18,90,100/- along with the accrued interest of ₹22,809/- will be utilized in the next financial year, 2025-26.

For and on behalf of the Board

Northern Arc Investment Managers Private Limited

Sd/-
Kshama Fernandes
Director
DIN: 02539429

Sd/-
Chaitanya Pande
Director
DIN: 06934810

Date: 23/07/2025
Place: Mumbai

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Place: Mumbai