ANNEXURE "H": ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES FOR THE FINANCIAL YEAR 2025-2026

[Pursuant to clause (o) of sub-section (3) of Section 134 of the Act and Rule 8(1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. BRIEF OUTLINE ON CORPORATE SOCIAL RESPONSIBILTY ("CSR") POLICY OF THE COMPANY

The Company has a Board approved Corporate Social Responsibility ('CSR') Policy, in accordance with the provisions of Section 135 of the Companies Act, 2013 ('the Act') read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 ('CSR Rules') and Schedule VII of the Act along with rules framed there under, approved and amended by the Board of Directors of Company.

Further it is prescribed by board to undertake CSR activities in cohesion with those enunciated in the schedule VII of the Companies Act, 2013 for the benefits of the localities of nearby area of the company mainly or in any other part of India as may be deemed fit by the Board of Directors or Members of the CSR committee of the company.

Following Activities can be undertaken by Company towards CSR Expenditure as follows:

Health and Sanitation

Eradicating hunger, poverty and malnutrition (promoting health care including preventive health care) and sanitation (including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation) and making available safe drinking water

Education

Promoting education, including special education and employment enhancing vocation skills and livelihood enhancement projects.

Women Empowerment

Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

Environment

Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water [including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].

Rural Development

Rural development projects

Protection of national heritage

Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.

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Slum area development

Slum Area Development shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force

Disaster management

Disaster management, including relief, rehabilitation and reconstruction activities

Sports

Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympics sports.

Other Activities

The Company may even spend approved CSR Amount (entire or partial) in any other activities (other than as mentioned in above table) as prescribed under Schedule VII of the Companies Act, 2013.

The objective of our CSR policy is to actively contribute to the social, environment and economic development of the society and promoting health care in which we operate.

KEY HIGHLIGHTS OF THE CSR PROJECTS UNDERTAKEN BY THE COMPANY DURING THE FINANCIAL YEAR 2025-2026 (AMOUNT OF CSR AMOUNT SPENT AGAINST OTHER THAN ONGOING PROJECTS FOR THE FINANCIAL YEAR)

For the Financial year 2025-2026 the amount approved by the Board of the company was Rs. 23,36,500 for contributing towards CSR Activity. The company has undertaken its CSR responsibilities and spent Rs. 23,39,500 towards CSR expenditure as stated below:

IMPLEMENTING AGENCY	CSR REGISTRATION NUMBER OF IMPLEMENTING AGENCY	UNDER SECTOR AS PER SCHEDULE VII TO THE ACT	AMOUNT CONTRIBUTED (In Rs.)	PROJECT UNDERTAKEN
Dakshiva Welfare Foundation A-38, Radhika Laxmi Narayan Puri Suraj Pole gate, Jaipur-302003, Rajasthan, India	CSR00026307	Serial no. 1 of Schedule VII of section 135 of the Companies Act, 2013 - Eradicating hunger, poverty and malnutrition	18,25,000	Free distribution of food/ration to poor and needy persons of society, particularly in slum areas, under the category of eradicating hunger, poverty and malnutrition through implementing agency Dakshiva Welfare Foundation.
Direct Expenditure by the company	NA (Directly undertaken and handled by the company)	Serial no. 4 of Schedule VII of section 135 of the Companies Act, 2013-Environmental	5,14,500	Installation of Solar Panels at Shri Shantinath Digamber Jain Mandir, Surya Nagar,

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IMPLEMENTING AGENCY	CSR REGISTRATION NUMBER OF IMPLEMENTING AGENCY	UNDER SECTOR AS PER SCHEDULE VII TO THE ACT	AMOUNT CONTRIBUTED (In Rs.)	PROJECT UNDERTAKEN
		sustainability and use of renewable energy		under the category of environmental sustainability and promotion of renewable energy.
Total Amount spent for F.Y 2025-2026			**Rs. 23,39,500**	

2. COMPOSITION OF CSR COMMITTEE:

The Board have constituted a CSR Committee in accordance with the requirements of Section 135(1) of the Act.

The composition of the CSR Committee as on March 31, 2026 and attendance of the Committee members at the CSR Committee meeting held during the Financial Year 2025-26 are as follows:

Sl. No.	Name of Director	Designation	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Rajiv Jain , Chairman and Managing Director	Chairman	1	1
2.	Mr. Lalit Kumar Jain, Independent Director	Member	1	1
3.	Mr. Jatin Chhabra, Non-Executive Director	Member	1	1

3. CSR Leadership and Advisory Support

In addition to the Corporate Social Responsibility (CSR) Committee constituted by the Board in accordance with the applicable provisions of the Companies Act, 2013, the Company is also guided by a dedicated CSR leadership structure comprising the Chief Business Adviser and the Head – CSR.

The position of Head – CSR is presently held by Mrs. Shweta Jain, who provides strategic guidance, operational support, and advisory assistance in relation to the Company's CSR initiatives and implementation activities.

The said position is honorary in nature and Mrs. Shweta Jain does not receive any remuneration, sitting fees, commission, reimbursement, or any other monetary consideration from the Company in relation to her role as Head – CSR.

4. 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:
b. CSR Policy:
c. CSR Projects approved by the board:

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5. EXECUTIVE 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

This clause is not applicable to the company as company's average CSR obligation is not exceeding Rs. 10 Crore (Ten Crore Rupees) or more in pursuance of sub section (5) of section 135 of the Act, in the three immediately preceding financial years.

6. CSR OBLIGATION FOR THE F.Y.2025-26

S. No.	Particulars	Amount in Rs.
A.	Average net profit of the company as per sub-section (5) of section 135:	11,68,35,46.79
B.	Two percent of average net profit of the company as per sub-section (5) of section 135:	23,36,709.36
C.	Surplus arising out of the CSR projects or programme's or activities of the previous financial years:	Nil
D.	Amount required to be set off for the financial year, if any:	214
E.	Total CSR obligation for the financial year [(B)+(C)-(D)]	23,36,495.36
F.	Remaining amount to be added back in CSR for the FY (2025 – 26)	-
G.	Revised CSR Obligation for FY 2025 – 26 [(E) + (F)]	23,36,495.36

* The board of directors has approved the CSR obligation for FY 2025-26 as Rs. 23,36,495.36 and 23,36,500 after rounding off.

7. DETAILS OF CSR AMOUNT SPENT DURING THE F.Y.2025-26

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

(i) Amount of CSR amount spent against ongoing projects for the financial year: NIL

(ii) Amount of CSR amount spent against other than ongoing projects for the financial year: Rs. 23,39,500

b) **Amount spent in Administrative Overheads:** NIL

c) **Amount spent on Impact Assessment, if applicable:** NA

d) **Total amount spent for the Financial Year [(a)+(b)+(c)]:** Rs. 23,39,500

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 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
23,39,500	NIL	NA	NIL	NIL	NA

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(f) Excess amount for set off, if any: Nil

Sl. No.	Particular	Amount (In Rs.)
(i)	Two percent of average net profit of the company as per sub section (5) of section 135	23,36,500
(ii)	Total amount spent for the Financial Year	23,39,500
(iii)	Excess amount spent for the financial year [(ii)-(i)]*	3000
(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)]*	0

* The board of directors has approved the CSR obligation for FY 2025-26 as Rs. 23,36,500
So. the excess amount spent for the FY shall be calculated as Rs. 23,36,500 – 23,39,500 = 3000

8. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: NIL

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 (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 subsection (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	2025-26	Nil	NA	23,39,500	Nil	Not Applicable	Nil	Nil
2	2024-25	Nil		87,11,346	Nil	Not Applicable	Nil	Nil
3	2023-24	Nil		93,00,000	Nil	Not Applicable	Nil	Nil

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9. **Responsibility amount spent in the Financial Year:**

Yes **No** ●

If yes, enter the number of Capital assets created/ acquired NA

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset (s) [including complete address and 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		
1	2	3	4	5	6		
					CSR Registration Number, if applicable	Name	Registered address
NA							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries).

10. **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135:** Not Applicable, since the company has spent its obligation amount.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
FOR DIGAMBER CAPFIN LTD

DIGAMBER CAPFIN LTD. JAIPUR

Rajiv Jain
Chairman of CSR Committee
DIN: 00416121

Amit Jain
Whole time Director
DIN: 00416133

Place: Jaipur
Date: 08.06.2026