

Annual Report on Corporate Social Responsibility (CSR) activities for the Financial Year 2025-26:

1. Brief outline on CSR Policy of the Company:

The CSR Policy has been developed in conformity with the provisions of Section 135 of the Companies Act, 2013 (the 'Act') and in accordance with the CSR Rules (the 'Rules') notified by the Ministry of Corporate Affairs, Government of India. Further, the said Policy has been revised to confirm with the amendments in the Act and the Rules. The Company is committed to further strengthen its effort and activities by demonstrating care for the community through its focus on education and development of skills, health and wellness including agriculture initiatives and micro entrepreneurship.

2. Composition of CSR Committee:

The Board of Directors of your Company has constituted a CSR Committee of Directors in terms of the requirement of provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 to identify, approve and monitor proper execution and implementation of the CSR projects and CSR activities undertaken by the Company.

As on date the detail of composition of CSR Committee is as under:

Sr. 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.	Ramesh Venkataraman	Chairman	2	2
2.	Veena Mankar	Member	2	2
3.	Sunil Kumar Kapoor	Member	2	2

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:

The Web-link for CSR committee composition, CSR Policy and CSR Projects is www.spicemoney.com

4. 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:

Not Applicable.

5.

(a)	Average net profit of the company as per sub-Section (5) of Section 135.	Rs. 1,237.32 Lakh
(b)	Two percent of average net profit of the company as per sub-Section (5) of Section 135.	Rs. 24.75 Lakh
(c)	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.	-
(d)	Amount required to be set-off for the financial year, if any.	-
(e)	Total CSR obligation for the financial year [(b)+(c)-(d)].	Rs. 24.75 Lakh

6. (a) Amount spent on CSR Projects:
- Ongoing Project - Rs. 3.00 Lakh
 - Other than Ongoing Project – Nil
- (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)]: Rs. 3.00 Lakh
- (e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (Amount in Rs. Lakh)	Amount Unspent (Amount in Rs. Lakh)				
	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
3.00	21.75	30.04.2026	-	-	-

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

S. No.	Particulars	Amount (Rs. Lakh)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-Section (5) of Section 135.	Rs. 24.75 Lakh
(ii)	Total amount spent for the Financial Year.	Rs. 3.00 Lakh
(iii)	Excess amount spent for the Financial Year [(ii)-(i)].	-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any.	-
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)].	-

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

S. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-Section (6) of Section 135 (in Rs. Lakh)	Balance Amount in Unspent CSR Account under sub-Section (6) of Section 135 (in Rs. Lakh)	Amount Spent in the Financial Year (in Rs. Lakh)	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. Lakh)	Deficiency, if any
					Amount (in Rs. Lakh)	Date of Transfer		
1.	FY-1 (2024-25)	7.12	7.12	5.00	-	-	2.12	-
2.	FY-2	-	-	-	-	-	-	-
3.	FY-3	-	-	-	-	-	-	-

8. **Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:**

No.

If yes, enter the number of Capital assets created/ acquired – Not Applicable

9. **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per Sub-Section (5) of Section 135:** The Company has been implementing its CSR initiative through Ek Soch Foundation under the project named "Nari Udyami". The said project qualifies as an 'Ongoing Project', being a multi-year project for a period of three financial years up to 2027-28, in fulfilment of its CSR Obligation. The Company had identified and approved a CSR project during the year. However, due to implementation delays/project readiness issues, shorter expenditure incurred during the financial year. The Company remains committed to executing the project in the subsequent year(s).

For Spice Money Limited

Sunil Kumar Kapoor
DIN: 05322540
Whole-time Director

Ramesh Venkataraman
DIN: 03545080
Chairman CSR Committee

Date: 04-08-2026

