[Annexure -B]

Annual Report on Corporate Social Responsibility (CSR) Activities for the Financial Year 2021-22

1. Brief outline on CSR Policy of the Company

The Company had formed CSR Committee and adopted its CSR Policy as CSR provisions became applicable on the Company in FY 2020-21. Once CSR provisions become applicable in any financial year, then it remains applicable for three financial years. Therefore, as per the requirement of Section 135 of the Companies Act, 2013, provisions of Corporate Social Responsibility are applicable on the Company in FY 2021-22. The Company was looking for avenues to spend amount on CSR. The Company has spent an amount of ₹ **12.75 lac** in **FY 2021-22** on **Promotion of Education** Project. The project aims to reach rural communities that are devoid of education and skill development.

2. Composition of CSR Committee

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. Yogesh Gupta	Managing Director	1	1
2.	Mr. Shankar Ramalingam	Whole Time Director	1	1
3	Mr. Sajit Kumar	Nominee Director	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- https://www.megaa.in/web/CSR-Policy

4. Provide the 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 for the Financial Year under review

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

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
	NOT APPLICABLE		

6. Average net profit of the company as per section 135(5)

₹ **62855 thousands**

7. (a) Two percent of average net profit of the company as per section 135(5)

₹ **1257 thousands**

(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).

₹1257 thousands

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.) 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
1275	Not Applicable		NO		

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
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 (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.						Name	CSR Registration number.
1.	Promotion of Education	ii. Promoting Education	No	West Bengal		April 2022-March 2023	1275	1275	NIL	NO	BISWABARTA FOUNDATION	CSR00012680
	Total						1275	1275				

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
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 (in Rs.)	Mode of implementation - Direct (Yes/No)	Mode of implementation - Through implementing agency	
				State	District			Name	CSR registration number
	Not Applicable								

(d) Amount spent in Administrative Overheads

Nil

(e) Amount spent on Impact Assessment, if applicable

Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)

₹ 1275 thousands

1275

(g) 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 section 135(5)	₹1257
(ii)	Total amount spent for the Financial Year	₹ 1275
(iii)	Excess amount spent for the financial year [(ii)-(i)]	₹ 17
(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

9. (a) Details of Unspent CSR amount for the preceding three financial years

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs)	Date of transfer	
Not Applicable							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): NOT APPLICABLE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting Financial Year (in Rs)	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing

10. 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 (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s). - Not Applicable

(b) Amount of CSR spent for creation or acquisition of capital asset. - Not Applicable

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc - Not Applicable

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). - Not Applicable

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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

For and on behalf of the Board

(Yogesh Gupta)
Director
DIN:01072956

For and on behalf of the Board

(S. Ramalingam)
Director
DIN: 01147073

Kolkata
Dated: 29th September, 2022