

Form No. CSR-2



Form language  
☒ English ☐ Hindi

Reporting on Corporate Social Responsibility (CSR)  
[Pursuant to sub-rule (1B) of Rule 12 of Companies  
(Accounts) Rules, 2014]

Refer instruction kit for filing the form.

All fields marked in \* are mandatory

Company Information

1 (a) *Corporate Identity Number (CIN)	L74110MH1980PLC330008
(b) *Name of the Company	PANORAMA STUDIOS INTERNATIONAL LIMITED
(c) *Registered office address	Unit No. 2202, 2203, 2204 ,Signature, Suresh Sawant Road ,Off Veera Desai Road, Andheri (West),, Andheri, Mumbai, Mumbai, Maharashtra, India, 400053
(d) *email id of the company	*****ainvest.co.in

CSR details

2 (a) \*Financial Year to which the Corporate Social Responsibility details pertain:

From (DD/MM/YYYY)	01/04/2024
To (DD/MM/YYYY)	31/03/2025
(b) *SRN of form AOC-4/AOC-4 XBRL/AOC-4 NBFC filed by the company for its standalone financial statements	
3(i)* Net worth	1850542500
(ii) *Turnover	3540816000
(iii) * Net Profit	404539000
(iv) Criteria that triggered CSR applicability	Net Profit

CSR Committee

4(a)(i) \*Whether CSR Committee has been constituted

☒ Yes ☐ No ☐ Not applicable

(ii) Number of directors composing CSR Committee

4

(iii) Number of meetings of CSR Committee held during the year

2

S. No.	DIN	Name of Director	Category (Independent director/Woman director/Independent woman director/Other director)	No. of meetings of CSR Committee attended during the year
1	00700868	ABHISHEK KUMAR MANGAT PATHAK	Other Director	2
2	09178194	REKHA AGARWAL	Independent Director	2
3	00299630	KUMAR MANGAT . PATHAK	Other Director	2
4	01435818	VINESH KESHRIMAL SHAH	Independent Director	2

(b)(i) \*Whether the company has a website

☒ Yes ☐ No

(ii) If yes, Provide web-link

www.ainvest.co.in

(iii) Whether following has been disclosed on the website of the company in pursuance of Rule 9 of Companies (CSR Policy) Rules, 2014:

Composition of CSR committee

☒ Yes ☐ No ☐ Not applicable

CSR Policy

☒ Yes ☐ No

CSR projects approved by the board

☒ Yes ☐ No

#### Impact assessment/ amount available for set off

(c)(i) \*Whether Impact assessment of CSR projects is carried out in pursuance of sub-rule (3) of Rule 8 of Companies (CSR Policy) Rules, 2014, if applicable

☐ Yes ☐ No ☒ Not applicable

(ii) If Yes, whether the same has been disclosed in the Board Report

☐ Yes ☐ No

(iii) Provide web-link if any

(d)(i) \*Whether any amount is available for set off in pursuance of sub-rule (3) of Rule 7 of Companies (CSR Policy) Rules, 2014

☐ Yes ☒ No

(ii) If yes, provide details:

S. No.	Financial Year	Amount available for set-off (in INR)	Amount set-off in the financial year, if any (in INR)	Balance Amount (in INR)
1				
2				
3				
	Total			

### Net profit details

5(a) Whether the company has completed the period of three financial years since its incorporation ☒ Yes ☐ No

(b) If no, then provide the number of financial years completed since incorporation (2/1)

### (c) Net Profit & other details for the preceding financial years:

S. No.	Particulars	Amount (in Rs)	Amount (in Rs)	Amount (in Rs)
		<b>FY-1</b>	<b>FY-2</b>	<b>FY-3</b>
1	Profit before tax	565211605.09	534829418.67	28171759.20
2	Net Profit computed u/s 198	565211605.09	534829418.67	28171759.20
3	Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014	0	0	0
4	Total Net Profit for section 135 (2-3)	565211605.09	534829418.67	28171759.20

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

376070927.65

### CSR Obligation

6(a) 2% of Average net profit of the company as per section 135(5)

7521418.55

(b) Surplus arising out of the CSR projects/ programs or activities of the previous financial year, if any

0

(c) Amount required to be set off for the financial year, if any

(d) Total CSR obligation for the financial year (6a+6b-6c)

7521418.55

CSR expenditure

7(a) Whether CSR amount for the financial year has been spent

☒ Yes☐ No

(b) If yes, CSR amount has been spent against:

- ☐ Ongoing projects
- ☒ Other than ongoing projects
- ☐ Both (Ongoing and other than ongoing projects)

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

Number of Ongoing Projects for the financial year

1	2	3	4	5	6		7	8	9	10	
S. No.	Project ID	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State	District				CSR Registration No	Name
					Total						

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

Number of other than Ongoing Projects for the financial year

4

1	2	3	4	5	6	7	8
S. No.	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
				State District			CSR Registration No Name
1	Item no. ii, livelihood enhancement projects	livelihood enhancement projects	N	Gujarat Ahmedabad	1500000	N	CSR00057388 MANGUBA PUBLIC CHARITABLE TRUST
2	Item no. ii, special education	special education	N	Gujarat Ahmedabad	2500000	N	CSR00057388 MANGUBA PUBLIC CHARITABLE TRUST
3	Item no. i, eradicating hunger	eradicating hunger	N	Gujarat Ahmedabad	3500000	N	CSR00057388 MANGUBA PUBLIC CHARITABLE TRUST
4	Item no. viii, Contribution to Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)	PM CARES Fund			25000		
				Total	7525000.00		

(c) Amount spent in Administrative Overheads

0

(d) Amount spent on Impact Assessment, if applicable

00

(e) Total Amount Spent for the Financial Year

7525000.00

(f) Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]

-3581.45

(g) Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)

(h) Amount to be transferred to Fund specified in Schedule VII for the Financial Year  
(if total unspent for the Financial Year is greater than unspent for Ongoing  
projects) [Amount unspent - unspent for ongoing projects]

0.00

#### Unspent CSR amount

#### 8 Details of transfer of Unspent CSR amount for the financial year:

(a) Transfer to Unspent CSR account as per Section 135(6)

Amount to be transferred to Unspent CSR account	Amount actually transferred to Unspent CSR account	Date of Transfer (DD/MM/YYYY)	Deficiency, if any
			0.00

(b) Transfer to Fund specified in Schedule VII as per second proviso to Section 135(5)  
for the Financial Year:

Amount to be transferred to Fund specified in Schedule VII	Amount actually transferred to Fund specified in Schedule VII	Date of Transfer (DD/MM/YYYY)	Deficiency, if any
0.00			0.00

#### Reason for failure

9 Specify the reason(s) if the company has failed to spend two per cent of the average net profit as per section 135(5):

#### Unspent CSR Amount of Preceding Three Financial Years

10 \*Whether any unspent amount of preceding three financial years (financial year  
ending after 22nd January 2021) has been spent in the financial year ☐ Yes ☒ No

(a) Details of CSR amount spent in the financial year pertaining to three preceding financial year(s):

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

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Number of Ongoing Projects for the financial year

1	2	3	4	5	6	7	8
S. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Amount spent for the project at the beginning of the Financial Year (in INR)	Amount Spent in the Financial Year (in INR)	Cumulative Amount Spent at the end of Financial Year (in INR)	Status of the project

(c)(i) Whether any new CSR project has been undertaken in the financial year from the Unspent amount pertaining to preceding three financial years:

☐ Yes

☐ No

(ii) If yes, nature of the new CSR Project(s) is/are:

☐ Ongoing projects

☐ Other than ongoing projects

☐ Both (Ongoing and other than ongoing projects)

(iii) Details of amount spent against new ongoing CSR project in the financial year:

Number of Ongoing Projects

1	2	3	4	5	6	7		8	9	10	11	
S. No.	Project ID	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
						State	District				CSR Registration No	Name
						Total						

(iv) Details of amount spent against new other than ongoing projects in the financial year:

Number of other than Ongoing Projects

1	2	3	4	5	6	7	8	9		
S. No.	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State	District			CSR Registration No	Name
				Total						

#### Unspent Amount of FY 2014-15 to 2019-20

11 \*Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year

☐ Yes

☒ No

Details of amount spent against CSR projects in the financial year:

Number of CSR Projects



1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State	District			CSR Registration No	Name
					Total					

#### Capital assets acquired through CSR

12 Whether any capital assets have been created or acquired through CSR spent in the financial year ☐ Yes ☒ No

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

Furnish the details relating to such asset(s) so created or acquired through CSR spent in the financial year:

1	2	3	4	5	6		
S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
			Total				

(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)

#### Attachments

Optional attachment(s) - if any

#### Declaration

I am authorized by the board of directors of the company vide resolution number \*

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dated

06/09/2025

to sign this form that all the requirements of Companies Act, 2013 and the rules

made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- i. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
- ii. All the required attachments have been completely and legibly attached to this form.

**\* To be digitally signed by:**

*\*Designation*

*(Director/ Interim Resolution Professional (IRP)/ Liquidator/ Resolution Professional (RP)*

*Director*

*\*Director identification number of the director or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator*

*0\*2\*9\*3\**

**Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

**This eform has been taken on file maintained by the Registrar of Companies through electronic mode on the basis of statement of correctness given by the authorized person.**

***For office use only:***

eForm Service request number (SRN)

1-23135680324

eForm filing date (DD/MM/YYYY)

19/12/2025