

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Marc Salon and Beauty Equipments Private Limited believes in conducting its business in a socially responsible, ethical, and sustainable manner. The Company recognizes its responsibility towards society and remains committed to contributing towards social, economic, and environmental development.

In compliance with Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company undertakes CSR initiatives for the welfare and sustainable development of the community and society at large.

The Company focuses on healthcare, education, environmental sustainability, cleanliness, and support for underprivileged sections of society.

1. CSR POLICY

a) CSR Objectives

The CSR Policy of the Company aims to contribute towards:

- Promotion of healthcare and medical relief
- Promotion of education and skill development
- Support for economically weaker and underprivileged sections
- Environmental sustainability and cleanliness initiatives
- Community welfare and social development
- Rural development projects
- Eradicating hunger, poverty, and malnutrition
- Such other activities as specified under Schedule VII of the Companies Act, 2013

b) CSR Budget

The Company shall endeavour to spend, in every financial year, at least 2% of the average net profits made during the three immediately preceding financial years towards CSR activities, in accordance with Section 135 of the Companies Act, 2013.

c) Implementation Framework

The CSR activities of the Company are implemented:

- directly by the Company; and/or
- through eligible implementing agencies registered under applicable provisions of the Companies Act, 2013.

d) Monitoring and Evaluation

The Board of Directors shall monitor CSR activities from time to time and ensure:

- proper utilization of CSR funds;
- achievement of desired project outcomes;
- submission of utilization certificates by implementing agencies;
- compliance with statutory requirements under the Companies Act, 2013 and CSR Rules.

e) Reporting and Disclosure

The Company shall disclose CSR activities in its Annual Report and on its official website as required under applicable provisions of the Companies Act, 2013.

2. GOVERNANCE OF CSR (BOARD OF DIRECTORS)

Pursuant to Section 135(9) of the Companies Act, 2013, the requirement for constitution of CSR Committee is not applicable to the Company. Accordingly, the functions of the CSR Committee are being discharged by the Board of Directors of the Company.

S. No.	Name of Director	Designation
1	Durgesh Sharma	Director
2	Bharat Bhushan Sharma	Director
3	Dev Raj Sharma	Director
4	Priya Sharma	Whole Time Director

3. CSR PROJECTS APPROVED BY THE BOARD

During the Financial Year 2025-26, the Board approved the following CSR initiatives:

a) Healthcare Support for Underprivileged Communities

The Company supported initiatives aimed at improving access to healthcare for economically weaker sections, including medical assistance, health awareness, and support for hospital-related services.

b) Cleanliness and Environmental Sustainability

CSR efforts focused on promoting cleanliness and greenery in and around community and healthcare spaces to encourage a healthier environment.

c) Promotion of Education

The Company supported initiatives for the development and promotion of education among underprivileged groups to improve access to learning and skill development opportunities.

4. CSR IMPLEMENTATION & EXPENDITURE

The CSR projects approved by the Board for the Financial Year 2025-26 were implemented through eligible implementing agencies in accordance with the provisions of Section 135 of the Companies Act, 2013 and the CSR Rules.

The CSR projects were implemented through approved implementing agencies as part of the CSR framework of the Company.

The Company confirms that:

- CSR activities were implemented through approved implementing agencies,
- CSR expenditure has been incurred towards the approved CSR projects, and
- Utilisation certificates have been received from the respective implementing agencies confirming utilisation of CSR funds for the intended purposes.

Accordingly, the CSR expenditure has been accounted for in compliance with applicable statutory requirements.