

CSR ANNUAL ACTION PLAN FOR FY 2025-2026

Budget approved:

The CSR Budget amounting to **Rs. 61,97,445/- (Rupees Sixty-One Lakhs Ninety-Seven Thousand Four Hundred and Forty-Five)** to be spent towards CSR activities for the FY 2025-26.

Details of projects or programmes are in line with our CSR policy and governed by the CSR Committee.

1. Sr No.	2. Names of CSR Projects/ Programmes	3. Location of the Project	4. Activity under Schedule VII	5. Manner of Execution (Direct/ Through Implementing Agency)	6. Allocated Budgets (INR in Lakh)	7. Implementation Schedule
1.	Education and Empowerment for every girl - Transforming Education in Jharkhand	Dumka-Jharkhand	promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	Ugam Education Foundation - Implementing agency -	INR 20,00,000	On or before March 31, 2026
2.	Purchase of Computers	Punjab, Haryana	promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	Kalgidhar Trust- Implementing Agency	INR 22,00,000	On or before March 31, 2026
3.	Underprivileged girls and Elite Athlete support	Bengaluru-Karnataka	training to promote rural sports, nationally recognized sports, Paralympic sports and Olympics sports;	Sports Excellence Trust- Implementing Agency	INR 20,00,000	On or before March 31, 2026

General Information of CSR project :

- The budget is not less than 2% of the average net profits of the company during the three (3) immediately preceding financial years.
- Marcellus has entered into a Letter of Grant with the CSR Implementation Agency which contains details of the implementation of CSR projects.
- The funds were disbursed after a financial assessment of the expenses incurred and the same are disbursed after approval from the CSR committee.
- Fund would be disbursed in multiple tranches to the following project based on the milestones achieved by the agencies.
- The manner of execution on the basis of the expenses incurred & the CSR implementation agency will submit the relevant supporting of the expenses, i.e. bills, receipts, invoices, bank statements, etc and has submitted the acknowledgement of receipt of funds.
- All the CSR projects are to be implemented as per the scheduled timeline in the respective terms and condition.
- Each project will be monitored & evaluated as per the objectives & deliverables set for respective projects proposals and as per Board & Committee recommendation and different intervals through field visits, calls, reporting, cross reference communication with stakeholders, if deemed necessary etc.
- The CSR implementation agency will submit quarterly report detailing the progress of implementation of project and the impact it has created for the beneficiaries.
- An audited fund utilization certificate will be issued by the CSR implementation agency after end of the financial year 2025-26 signed by the auditor to show the utilization of funds.
- The Company can ask for such ad hoc reports for implementation progress and utilization of funds if it deems fit by giving an advance notice of 7 days.
- In order to track the proper utilization of funds, where applicable, at different intervals of the project, CSR teams will collect & cross-check financial documents like invoices, bills & receipts, bank statements, Fund Utilization Certificate, etc

Modalities of utilization of funds for the projects or programmes:

The Corporate Social Responsibility (CSR) budget, as stipulated by the Companies Act, 2013, and the rules and policies framed thereunder, shall be allocated towards approved CSR activities.

The Board of Directors, upon the recommendation of the CSR Committee, shall approve the CSR expenditures.

The CSR Committee, with the Board's approval, shall determine the disbursement of funds to implementing agencies. The Company shall ensure the collection of all necessary documents and information from these agencies

Details of need and impact assessment, if any, for the projects undertaken by the company: Not Applicable