POLICY ON CORPORATE SOCIAL RESPONSIBILITY

1. INTRODUCTION

SecMark Consultancy Limited (herein after called "**SecMark**" or "the "**Company**") is committed to undertake Corporate Social Responsibility (CSR) activities in accordance to Section 135 of the Companies Act, 2013 (as amended from time to time) (the "**Act**"), the CSR Rules, 2014 (as amended from time to time) and the notifications and circulars issued by the Ministry of Corporate Affairs .Along with sustained economic performance, environmental and social stewardship is also a key factor for holistic business growth. The Company's focus has always been to contribute to the sustainable development of society and the environment, and to make our planet more livable for future generations.

2. DEFINITIONS

1. **"Act"** Companies Act, 1956/Companies Act, 2013 (as applicable), as amended and modified from time to time;

2. **"Areas of Interest/Objective"** The focus areas / areas of interest as identified by the Company for implementing CSR goals in accordance with the CSR Regulations and as specified in Paragraph D of this CSR Policy read with Schedule I thereto;

3. **"Board"** Board of Directors of the Company;

4. **"Company"** SecMark Consultancy Limited

5. **"CSR**" Corporate Social Responsibility means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following, namely:-

   (i) activities undertaken in pursuance of normal course of business of the company:

   Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that :

   (a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;

   (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report;

(ii) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;

(iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;

(iv) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);

(v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;

(vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India

"CSR Commitment" In respect of a financial year, shall mean at least 2% (Two Percent) of the average Net Profits of the Company made during the 3 (Three) immediately preceding financial years or such minimum contribution as prescribed under the CSR Regulations, as amended from time to time;

"CSR Policy" means a statement containing the approach and direction given by the board of a company and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan. Includes the CSR Policy of the Company, as amended from time to time;

"CSR Regulations" Section 135 of the Act (as amended from time to time), the CSR Rules (as amended from time to time) and the notifications and circulars issued by the Ministry of Corporate Affairs from time to time collectively;

"CSR Rules" The Companies (Corporate Social Responsibility) Rules, 2014, as amended from time to time;

"Net Profit" means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely: –

(i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and

(ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:
Provided that in case of a foreign company covered under these rules, net profit

means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act;

3. FOCUS AREAS

While the Company may undertake CSR activities which the Board may decide from time to time, in any areas or subjects in accordance with the requirements under the Companies Act, 2013 and the rules / regulations framed thereunder and circulars/ clarifications issued thereunder (collectively, "the **Applicable Law**"), SecMark ' CSR activities, within the ambit of Schedule VII of the Companies Act, 2013; amongst others, will focus on:

- Education and skills development to enable sustained livelihoods
- Health care including preventive health
- Environmental sustainability and ecological balance
- Gender equality and empowerment of women
- Promotion of national heritage, art and culture
- Rural Development
- Disaster relief and rehabilitation
- Contribution to Prime Minister's relief fund for socio-economic development and relief and welfare of the Scheduled Castes, the Schedule Tribes, other backward classes, minorities and women.
- Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government.

The requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable where the amount to be spent does not exceed Fifty lakh rupees of the CSR Commitment, the constitution of the corporate social responsibility Committee shall not be applicable and the functions of such Committee in such cases, be discharged by the Board of Directors of such company.

4. UNDERTAKING CSR ACTIVITIES

The Company will undertake its various CSR initiatives. directly or in collaboration with agency(ies) such as registered trusts, societies, or Section 8 companies (Implementing agencies).

The Company will undertake its CSR activities as approved by the Board of Directors ("the Board") of the Company.,

Identification and implementation of multi-year CSR projects will be monitored by the Board of Directors of the Company (**"Board"**), as required under the Applicable Law.

5. CSR ANNUAL ACTION PLAN AND LOCATION OF CSR EFFORTS

The Board shall decide on the locations for CSR activities and formulate annual action plan, which shall contain all matters which are required under Law and any other matters as the Board may deem fit from time to time.

The Board may choose to modify the annual action plan at any time during the financial year.

6. IMPACT ASSESSMENT

Impact assessment shall be undertaken by the Company or by recipient or by implementing agency as required by and in the manner set out under the Applicable Law, and the impact assessment report(s) shall be placed before the Board, and shall be disclosed as legally required.

7. DISCLOSURES

This Policy along with the details of projects approved by the Board will be available on the Company's website at www.secmark.in

8. CSR FUND AND IMPLEMENTATION OF PROJECTS

The Board will evaluate proposals received from the Company based on the focus areas, assessment of potential impact of such proposals, and any other criteria, and approve funding for proposals for implementation at its discretion.

The Company and other implementing agencies will work closely with and support the Board in carrying out the CSR activities of the Company. The implementing agencies will assist the Board in identifying the areas of CSR activities and execution of initiatives in such manner as may be mutually agreed. The Board shall report the progress of deployed initiatives and in making appropriate disclosures (internal / external) on a periodic basis.

The Company representatives will collaborate with the relevant implementing entities to monitor the status and utilization of funds for each project and will report its findings to the, the Board and the Chief Financial Officer (CFO) of the Company periodically to enable them to meet their reporting, monitoring and other legal obligations.

In any year, where the Company has spent in excess of its CSR committment, such excess spending shall be available for set off against the Company's CSR obligations for up to the next three financial years in accordance with the Applicable Law, and the Board shall be competent to pass a resolution in this regard.

In any year, where the Company fails to spend amount of its CSR committment, the Board shall report as per the section 134 (3) (o) in its Board's Report reasons for not spending the amount and transfer unspent amount to a fund specified in schedule VII, Within period of six months of the expiry of the financial year.

9. LIMITATION, REVIEW AND AMENDMENT

In the event of any conflict between the provisions of this Policy and of the Applicable Law, the provisions of the Applicable Law shall prevail over this Policy. Any subsequent amendment / modification to the Applicable Law shall automatically apply to this Policy.

The Board may review this Policy periodically and recommend amendments for the Board's approval from time to time, as may be deemed necessary.

Date: August 13, 2025