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<b>Prepared By</b>	Lavina Karnik
<b>Distribution</b>	All employees
<b>Reviewed</b>	Pooja Mehendale
<b>Approved</b>	Milind Godbole

AMENDMENT SHEET & HISTORY OF AMENDMENTS					
Sr. no	Date	Revision Status	Reason for Amendment	Amended By	Approved By
1.	01/07/2017	Version 1.0	Initial Release		
2.	20/03/2019	Version 1.0	Reviewed no changes required		
3.	07/12/2021	Version 1.1	Amended basis the amendment of the CSR rule made by the Central Government to amend the Companies Corporate Social Responsibility Policy Rules, 2014	Lavina Karnik, Princy Justin	Milind Godbole

## GeBBS CSR Policy

### 1. Introduction & Background

- 1.1. GeBBS Healthcare Solutions (“hereinafter referred to as GeBBS”) has always endeavored to conduct its business responsibly, mindful of its social accountability, respecting applicable laws and with regard for human dignity.
- 1.2. Through its various initiatives, GeBBS Healthcare Solutions Pvt. Ltd. endeavors to play a relevant role by serving communities and projects that address gaps in basic societal requirements.

### 2. Objective:

- 2.1. CSR at GeBBS is beyond merely charity and monetary donations. It plays an active role through employee engagement in volunteering activities and is an integral part of GeBBS’s corporate strategy. From need based activities to sustainable initiatives, GeBBS’s CSR program is focused on making a significant difference to society and to improve the overall quality of education and healthcare.
- 2.2. GeBBS’s long-term CSR objective is to provide education and healthcare in the weaker sections of society in Rural India.

### 3. Theme:

- 3.1. GeBBS will primarily focus on communities having access to better healthcare and educational opportunities.
- 3.2. Towards this, GeBBS shall:
  - 3.2.1. Implement sustainable CSR Programs.
  - 3.2.2. Partner with communities to identify their needs and provide solutions.
  - 3.2.3. Establish high standards of governance in CSR programs and deliver positive impact.
  - 3.2.4. Ensure implementation of monitoring and evaluation mechanism.
  - 3.2.5. Advocate & support conscious corporate citizenship in partnership with state bodies and NGO’s
  - 3.2.6. Evaluate success of each program and set the scope for strategy revision.
- 3.3. As a part of the CSR program, which will include verticals comprising, inter alia of –
  - 3.3.1. Education - may include but not limited to education infrastructure, support to educational Institutions, educational programs & nurturing talent at various levels.
  - 3.3.2. Health - may include but not limited to community health centers, mobile medical vans, dialysis centers, general and specialized health camps and outreach programs, centers for elderly / disabled, support to HIV / AIDS, cancer programs.

### 4. Scope:

- 4.1. This policy is applicable to all employees of GeBBS, the Board and all those directly/indirectly involved in the execution of CSR activities through GeBBS Healthcare Solutions Pvt. Ltd.

### 5. Definitions:

- 5.1. "Act" means the Companies Act, 2013
- 5.2. “Administrative overheads” means the expenses incurred by the company for ‘general management and administration’ of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or program.

- 5.3. "Corporate Social Responsibility (CSR)" 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 the rules but shall not include the following:
- 5.3.1. Activities undertaken in pursuance of normal course of business of the company.
  - 5.3.2. 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
  - 5.3.3. Contribution of any amount directly or indirectly to any political party under section 182 of the Act
  - 5.3.4. Activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019
  - 5.3.5. Activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services
  - 5.3.6. Activities carried out for fulfilment of any other statutory obligations under any law in force in India.
- 5.4. "CSR Committee" means the Corporate Social Responsibility Committee of the Board/GeBBS.
- 5.5. "CSR Policy" means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan.
- 5.6. "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:
- 5.6.1. any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
  - 5.6.2. any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act
- 5.7. "Ongoing Project" means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification.
- 5.8. "section" means a section of the Act.
- 5.9. "CSR Working Team" acts as an enabler to advocate on behalf of the nonprofit partner when speaking with management, and also conveys the priorities and needs of management to the nonprofit. Thus, working through a combination of capacity building inputs to the partners and working with them to deliver better.

## 6. Details:

### 6.1. Geography Spread:

- 6.1.1. GeBBS's focus area for developmental activities will be in rural and urban areas in the states in which it is located.
- 6.1.2. The company may also support initiatives in other geographies, as approved by the CSR Committee, from time to time.
- 6.1.3. While we will ensure that all communities benefit from our CSR activities, we would focus on those groups that are socially and economically marginalized.

### 6.2. CSR Focus Area:

- 6.2.1. GeBBS Healthcare Solutions Pvt. Ltd. CSR will focus on empowering the weaker sections of society in India by helping them have better access to Healthcare and Education.

- 6.2.2. The CSR Committee could, from time to time, recommend donating or making grants to the PM's fund or funds set up in the State Governments or to other non-profit organizations.

**6.3. CSR Approach:**

- 6.3.1. The CSR governance structure comprises of the Board, CSR Committee of the Board, the CSR Recommending Committee and the CSR Working team.

- 6.3.2. Constitution –

- 6.3.2.1. As per the Act, the Board of Directors shall constitute a Corporate Social Responsibility (CSR) Committee.

- 6.3.2.2. The CSR Committee of the Board at GeBBS is as follows:

Sr. no	Name of the member	Designation in the committee	Designation in GeBBS Healthcare Solutions Pvt. Ltd.
1.	Mr. Sudip Nandy	Chairman	Board Member
2.	Mr. Milind Godbole	Member	CEO and Managing Director
3.	Mr. Sanjiv Kaul	Member	Board Member

- 6.3.3. Functions of the Board:

- 6.3.3.1. To disclose the contents of the policy in its report.

- 6.3.3.2. Allocate & ensure spend of at least 2% of the average net profit (as defined by section 198 of the Companies Act 2013) during the three preceding financial years

- 6.3.3.3. The Board shall specify in its report the reasons for not spending the amount if the company fails to spend such amount.

- 6.3.3.4. Disclose the composition of the CSR Committee, CSR Policy and Projects approved by the Board on the company website, for public access.

- 6.3.4. Functions of the CSR Committee of the Board:

- 6.3.4.1. Approve the CSR Policy of GeBBS after considering the recommendations given by the CSR recommendation committee.

- 6.3.4.2. Approve the annual CSR action plan submitted by the CSR Recommendation committee

- 6.3.4.3. Approve the final list of NGO's to be empaneled annually with GeBBS as per the defined focus areas.

- 6.3.4.4. Ensure that the social programs undertaken are aligned to the CSR Policy of the Company

- 6.3.4.5. Recommend the amount of expenditure to be incurred on CSR programs.

- 6.3.4.6. Constitute transparent monitoring mechanism for ensuring implementation of the CSR program

- 6.3.4.7. Allocate programs to the CSR Working Team to implement the same.

- 6.3.4.8. Submit quarterly reports to the Board of Directors.

- 6.3.4.9. Meet atleast twice a year to discuss the progress

6.3.4.10. The CSR Recommendation Committee would comprise of:

Sr. no	Name of the member	Designation in GeBBS Healthcare Solutions Pvt. Ltd
1.	Pooja Mehendale	VP HR
2.	TBA	CFO
3.	Subramanian Sankaran	COO

6.3.4.11. The functions of the committee would be:

- 6.3.4.11.1. Review the annual CSR action plan recommended by the CSR working committee & submit to the CSR committee for a final approval
- 6.3.4.11.2. To evaluate NGO proposals received under GeBBS's focus areas & submit to the CSR Committee
- 6.3.4.11.3. Prioritize projects and set a cap on funds allotted to various projects.
- 6.3.4.11.4. Review the quarterly reports prepared by the working committee & submit it to the CSR committee
- 6.3.4.11.5. Annual Report to be submitted to the CSR Committee
- 6.3.4.11.6. Assessing the impact of various projects

6.3.5. CSR Working Team:

6.3.5.1. To facilitate the steady implementation and monitoring of this policy, the CSR Committee has established the CSR Working Team which would consist of:

Sr. no	Name of the member	Department	Location	CSR Designation
1.	Vikram Maheshwari	Finance & Accounts	Mumbai	Compliance Officer
2.	Arunima Das Purkayastha	Internal Communication	Mumbai	Coordinator
3.	Keshav Mishra	Coding	Mumbai	Location Support
4.	Vijaykumar P Tiwari	Coding	Mumbai	Location Support
5.	Akashdeep Singh	Coding	Aurangabad	Location Support
6.	Balakrishnan Vengatesan	Coding	Mumbai	Location Support
7.	S P Raghuraj	Business Excellence	Aurangabad	Location Support
8.	Ratish Nair	Coding	Mumbai	Location Support
9.	Moazzam Shaikh	Credit Balance	Mumbai	Location Support
10.	Kamal Hinduja	Billing Solutions	Mumbai	Location Support
11.	Abdul Kadir	Accounts Receivable	Mumbai	Location Support

6.3.5.2. The CSR Working team would be composed of a 11 member team who will work in tandem to ensure effective implementation of CSR activities

6.3.5.3. Functions and reporting by the CSR Working Team:

- 6.3.5.3.1. Prepare an annual CSR action plan & submit it to the CSR Recommendation committee for review.

- 6.3.5.3.2. Shortlist NGO's for empanelment with GeBBS & submit proposals to the Recommendation Committee
- 6.3.5.3.3. Monitor the work done by the NGO's and document periodic reports from the NGO's on work done & impact assessment
- 6.3.5.3.4. Submit quarterly reports of CSR work done to the CSR Recommendation committee
- 6.3.5.3.5. Prepare an annual CSR report & submit it to the CSR Recommendation Committee
- 6.3.5.3.6. Coordinate joint fundraising activities, if needed

#### **6.4. NGO Empanelment**

- 6.4.1. GeBBS would send out an advertisement for inviting applications from NGOs for empanelment.
- 6.4.2. The advertisement would clearly define:
  - 6.4.2.1. Implementation/Focus Area
  - 6.4.2.2. Profile & Supporting documents to be submitted
  - 6.4.2.3. Application deadline
  - 6.4.2.4. Mode of sending documents
- 6.4.3. NGO Characteristics:
  - 6.4.3.1. They are private, i.e., separate from Government
  - 6.4.3.2. They do not return profits generated to their owners or directors
  - 6.4.3.3. They are self-governing, i.e., not controlled by Government
  - 6.4.3.4. They are registered organizations or informal groups, with defined aims and objectives
  - 6.4.3.5. Should be a registered entity and at least 3 years old having experience in the implementation area called out in the advertisement.
  - 6.4.3.6. Should not be blacklisted by either state or central government agencies
  - 6.4.3.7. Documents related to by laws, audited accounts and its returns must be submitted for verification.

#### **6.5. CSR Implementation:**

- 6.5.1. The CSR Working team at GeBBS will call for proposals/ requests from NGOs for funding of projects for a given financial year.
- 6.5.2. The NGOs would need to present their projects to the CSR Working team for shortlisting.
- 6.5.3. The shortlisted proposals will be sent to the CSR Recommendation Committee by the CSR Working Team.
- 6.5.4. The CSR Recommendation Committee will evaluate proposals received under GeBBS's focus areas and projects would send the same to the CSR Committee for a final approval.
- 6.5.5. The project shortlisted by the CSR Committee of the Board would be sent to for the Board's approval, along with a CSR Plan delineating the CSR Programs to be carried out during the financial year and the specified budgets thereof. The Board will consider and approve the CSR Plan with any modification that may be deemed necessary.
- 6.5.6. The CSR Committee to send the approved plan to the CSR Working team
- 6.5.7. The Committee will assign the task of implementation of the CSR Plan within specified budgets and timeframes to the CSR team at GeBBS.
- 6.5.8. The CSR Working Team will carry out such CSR Programs as determined by the Committee within the specified budgets and timeframes and report back to the Committee on the progress thereon

at such frequency as the Committee may direct.

- 6.5.9. All administrative expenses, including expenditure on wages and salaries, tours and travels, and training and development of personnel deputed on CSR activities would be borne from CSR funds.
- 6.5.10. However, the expenditure in a financial year for building CSR capacities of the personnel as well as the implementing agencies shall not exceed 5% of total CSR expenditure of the Company in such financial year.

**7.0 CSR Monitoring Mechanism:** 3 level monitoring mechanism would be followed:

**7.1 Level 1**

- 7.1.1 Periodic Site visits by CSR coordinator or CSR Compliance officer.
- 7.1.2 The empaneled NGO's need to send a quarterly report to the CSR Working committee on the progress of the projects undertaken
- 7.1.3 Periodic MIS reports and dashboards submitted to the CSR Committee
- 7.1.4 At the end of every financial year, the CSR Recommendation Team will submit an impact assessment report to the CSR Committee

**7.2 Level 2:**

- 7.2.1 CSR Working Group review on a quarterly basis. The Committee shall review the implementation of the CSR
- 7.2.2 Programs once a quarter and issue necessary directions from time to time to ensure orderly and efficient execution of the CSR Programs in accordance with this Policy.
- 7.2.3 CSR Committee will review the report & submit it to the Board.

**7.3 Level 3:**

Biannually CSR Committee review by the Board on the CSR project progress. Once every six months the Committee will provide a status update to the Board on the progress of implementation of the approved CSR Programs carried out during the six month period. It shall be the responsibility of the CSR Committee to review such reports and keep the Board apprised of the status of implementation of the same.

**8 Impact Assessment**

- 8.1 The CSR Working Team shall work along with the NGO's on the impact assessment report of the CSR projects, programs and activities to ascertain the impact of the implementation program.

**9 Collaborations:**

- 9.1 A large part of the CSR efforts of GeBBS Healthcare Solutions Pvt. Ltd. will be implemented by the CSR Committee in collaboration with the Working Group.

GeBBS's CSR will revolve around three guiding principles –Partnerships, Volunteerism and Communication.

**9.1.1 Partnerships –**

- 9.1.1.1 The Company will forge collaborations with business partners, funding agencies, non-government organizations, community based organizations, Governments and Government organizations, who will bring in complementary resources, expertise and influence which would be leveraged to multiply the GeBBS's CSR initiatives.

**9.1.1.2 The CSR Committee will select such implementation partners:**

- 9.1.1.2.1 Having an established track record of at least three years in implementing



similar kind of activities.

9.1.1.2.2 After proper due diligence on them to ascertain whether they possess the necessary and desired competence, management and financial capabilities, integrity and accountability to implement the CSR programs of the Company.

9.1.1.3 GeBBS's approach to implementing CSR programs with NGOs/partners/institutions/schools includes identification of needy areas where intervention is required.

9.1.1.4 This is followed with short listing and finalization of programs to achieve desired impact; and periodic monitoring of program outcomes.

9.1.2 Volunteerism - GeBBS Healthcare Solutions is committed to providing opportunities to its employees to engage in volunteering activities for its CSR efforts.

9.1.3 Communication –

9.1.3.1 The Company will have a two-way communication channel, so that the stakeholders' needs, expectations and aspirations can be mapped, and their feedback and satisfaction levels can be obtained and assessed for the purpose of design and improvement of initiatives.

9.1.3.2 In our CSR journey towards achieving human development & empowerment we shall endeavor to encourage all our employees, business partners to live by our 3 guiding principles to propel the upliftment of Rural India.

## **10 Amendments:**

10.1 This policy will be reviewed and altered from time to time, at least on an annual basis, in light of legislative changes or other prevailing circumstances.

10.2 The CSR Committee is empowered to amend or modify this CSR Policy and such changes shall be placed before the Board for approval.

10.3 The CSR Committee shall have the power to clarify any doubts or rectify any anomalies that may exist in connection with the effective execution of this Policy.

## **11 Exceptions:**

11.1 GeBBS can decide to make exceptions to the policy based on the situations e.g., contribute to a national calamity fund, contribute to war relief funds, or for relief funds helping out victims of events that categorize as an Act of God as approved by the Board from time to time.