

Document Name	GeBBS CSR/GHS/OP/HRD/159
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Process owner	HR Department
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Distribution	All employees
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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.	22/01/2021	Version 1.1	Amended basis the amendment of the CSR April 2021 rule made by the Central Government to amend the Companies Corporate Social Responsibility Policy Rules, 2014	Lavina Karnik, Princy Justin	Milind Godbole
4.	25/08/2022	Version 1.2	<ul style="list-style-type: none"> Environmental Responsibility added as a focus area CSR Recommendation Committee – names have been removed 6 members added and 3 members have been removed from the CSR Working team Akshat Babbar added as a member of the CSR Committee of the <ul style="list-style-type: none"> Board 	Princy Justin	Milind Godbole

5.	18/10/2024	Version 1.3	<ul style="list-style-type: none"> • Livelihood has been added as a focus area. • CSR team has been defined as per the current process and updates have been made to the corresponding responsibility in the policy. • Update to the CHRO designation in the Recommendation Committee and addition of CRCO designation. • CSR Implementation Process has been updated as per the current process followed. • Updates to the CSR Champions Team list. 	Princy Justin	Milind Godbole
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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, livelihood 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.
 - 3.3.3. Environment – may include but not limited to planting trees to reduce pollution and greenhouse gas emissions and the sustainable use of natural resources.
 - 3.3.4. Livelihood – may include but not limited to skill development and training, business mentorship, support sustainable livelihoods, community development.

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 as stated in **Annexure - I** 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

5.4. "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 efforts will focus on empowering the weaker sections of society in India by helping them have better access to Healthcare, Livelihood and Education.
- 6.2.2. GeBBS intends to make a social as well as environmental sector its priority with a focus on carbon-sequestering channels such as afforestation and restoration.
- 6.2.3. 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. Milind Godbole	Member	CEO and Managing Director
2.	Mr. Sanjiv Kaul	Member	Board Member
3.	Mr. Akshat Babbar	Member	Director

- 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.
 - 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	Designation in GeBBS Healthcare Solutions Pvt. Ltd
1.	CHRO
2.	CFO
3.	COO
4.	CRCO

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 of the Board 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 Team:

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

Group Type	Role	Responsibility	Department
Governance Group	Strategic Oversight	Fund disbursement and statutory obligations	Finance & Accounts Risk & Compliance
Advisory Group	CSR Advisor CSR Coordinator	Provides guidance & advice Drives planned initiatives	Independent CSR Consultant Internal Communications & CSR
CSR Champions	NA	Assists the CSR Coordinator with location wise activities. Criteria: Based on volunteering, engagement, and contributions.	Voluntary participation

Sr. no	Name of the Member	Department	Location	CSR Designation
1.	Vikram Maheshwari	Finance & Accounts	Mumbai	Compliance Officer
2.	Sakshi Rawat	Internal Communication	Mumbai	Coordinator
3.	Keshav Mishra	Coding	Mumbai	Location Support
4.	Vijaykumar P Tiwari	Coding	Mumbai	Location Support
5.	Akashdeep Singh	Coding	Mumbai	Location Support
6.	Ratish Nair	Coding	Mumbai	Location Support
7.	Kamal Hinduja	Billing Solutions	Mumbai	Location Support
8.	Abdul Kadir	Accounts Receivable	Mumbai	Location Support
9.	Milind Kulkarni	Human Resource	Aurangabad	Location Support
10.	Shakeel Ansari	Coding	Aurangabad	Location Support
11.	Partha Majumder	Coding	Hyderabad	Location Support
12.	Sangeethkumar Kamaraj	Coding	Mumbai	Location Support
13.	Kuchur Sharath Kumar	AR	Hyderabad	Location Support
14.	Neeraj Chandola	HR	Hyderabad	Location Support
15.	Apeksha Barve	HR	Mumbai	Location Support

6.3.5.2. Functions and reporting by the CSR Advisory Team:

- 6.3.5.2.1. Prepare an annual CSR action plan & submit it to the CSR Recommendation committee for review.
- 6.3.5.2.2. Shortlist NGO's for empanelment with GeBBS & submit proposals to the Recommendation Committee
- 6.3.5.2.3. Monitor the work done by the NGOs and document periodic reports from the NGO's on work done & impact assessment
- 6.3.5.2.4. Submit quarterly reports of CSR work done to the CSR Recommendation committee
- 6.3.5.2.5. Prepare an annual CSR report & submit it to the CSR Recommendation Committee

6.4. NGO Empanelment

- 6.4.1. GeBBS would call for interests from NGOs for empanelment.
- 6.4.2. The NGOs would clearly define:
 - 6.4.2.1. Implementation/Focus Area
 - 6.4.2.2. Profile & Supporting documents to be submitted
- 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 atleast 3 years old having experience in the implementation area called out by GeBBS.
 - 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 Advisory team at GeBBS will call for proposals/ requests from NGOs for funding of projects for a given financial year.
- 6.5.2. **CSR Champion Evaluation:**
 - a. The CSR Champions Group will participate in the first round of evaluation for NGOs.
 - b. NGOs successfully passing the first round will proceed to the second round of evaluation by the CSR Recommendation Committee.
 - c. In the second round, NGOs must present their projects to the CSR Recommendation Committee.
- 6.5.3. **Proposal Evaluation & Approval:**
 - a. The CSR Recommendation Committee will assess proposals aligned with GeBBS's focus areas and forward approved proposals to the CSR Committee of the Board for final approval.
 - b. The CSR Committee of the Board will review the approved proposals and the proposed CSR Plan, making necessary modifications.
 - c. The Board will ultimately approve the CSR Plan, including the delineated programs and budgets.
- 6.5.4. **Implementation & Oversight:**
 - a. The CSR Advisory Group will assign CSR Plan implementation tasks to the empaneled NGOs within specified budgets and timelines.
 - b. The Advisory Group will monitor progress and report back to the CSR Committee of the Board as directed.
 - c. All administrative expenses related to CSR activities will be covered by CSR funds.

7. 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 Champions.
- 7.1.2. The empaneled NGOs need to send a quarterly report to the CSR Advisory group on the progress of the projects undertaken
- 7.1.3. Advisory Group will review Periodic progress with the CSR Recommendation Committee.

7.2. Level 2:

- 7.2.1. CSR Advisory Group will review on a quarterly basis the implementation of the CSR activities.
- 7.2.3. CSR Recommendation Committee will review the report & submit it to the Board.

7.3. Level 3:

- 7.3.1. Biannually, the CSR Recommendation Committee will update 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.
- 7.3.2. At the end of every financial year, the CSR Recommendation Committee, will submit an impact assessment report to the CSR Committee of the Board.
- 7.3.3. It shall be the responsibility of the CSR Recommendation 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 Advisory Group shall work along with the NGOs 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 Advisory Group in collaboration with the CSR Champions.

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 underprivileged sections of the society.

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 Recommendation Committee & Advisory Group is empowered to amend or modify this CSR Policy and such changes shall be placed before the Board for approval. Any or all provisions of CSR Policy would be subjected to revision/amendment in accordance with the regulations on the subject as may be issued from relevant statutory authorities, from time to time.
- 10.3. The CSR Committee of the Board 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.