



INVENTURUS KNOWLEDGE SOLUTIONS LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY



Background

The purpose of this document is to outline the policies and procedures for Corporate Social Responsibility (“CSR”) for Inventurus Knowledge Solutions Limited (referred to as “**IKS Health**” or ‘**Company**’). IKS Health CSR Policy intends (a) To set forth the company’s Corporate Social Responsibility Policy as stipulated in Section 135 of the Companies Act, 2013 and the rules thereof; (b) To identify and formulate the broad areas the Company shall pursue towards fulfilling its CSR obligations; (c) To serve as a guiding document to plan, identify, implement and monitor CSR initiatives. This policy shall apply to all CSR initiatives and activities taken up at the various work-centres and locations of the Company in India.

Accordingly, the board of directors of Company (“**Board**”) adopted a CSR policy at its meeting held on November 10, 2022 which can be amended from time to time. The policy was last amended on 05th February 2016.

Definitions

1. Act

Act means Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 (including any statutory modification(s) or re-enactment(s) for the time being in force).

2. Corporate Social Responsibility (CSR) Activities

The following are the broad categories of activities that constitute CSR activities as specified in Schedule VII of the Act

- i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water;
- ii. Promoting education, including special education and employment enhancing vocation skills specially among children, women, elderly, and differently abled and livelihood enhancement projects;
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air and water;
- v. Protection of national heritage, art and culture including restoration of building and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
- vi. Measures for the benefit of armed forces veterans, war widows and their dependents;
- vii. Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports;
- viii. Contribution to the Prime Minister’s National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Schedule Castes, the Scheduled Tribes, other backward classes, minorities and women;



- ix. Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- x. Rural development projects;
- xi. Slum area development; and
- xii. Any other activities as listed in Schedule VII of the Act.

Any contribution directly or indirectly to a political party, business done by the Company in its normal course, any activities undertaken only for the benefit of employees and activities undertaken outside India will not be considered a CSR activity.

3. Net profit

Net profit means the net profit of the 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.

4. CSR Expenditure

CSR Expenditure shall include all expenditure including contribution to corpus, or on projects or programs relating to CSR activities specified in this policy as approved by the Board on recommendation of CSR Committee.

The Company shall utilize at least 2 percent of the average net profit of the Company made during the last three (3) immediately preceding financial years in the CSR activities as enumerated above in this Policy. In any case, if in any year company fails to spend such amount on CSR activities, the Board will, in its report made under section 134 (3) (o) of Companies Act, 2013, specify the reasons for not spending the amount.

The Company's CSR will be aligned to Schedule VII of the Companies Act 2013 with a focus on sports, education, health, sanitation, gender equality, disaster relief and rural development.

- Promotion of Sports: IKS Health will partner and support entities which provide training to Indian athletes and have a mission to make Indian athletes into Olympic champions.
- Education: IKS Health will partner with entities providing a platform of excellence to students, expanding educational horizons/teaching methodology, working in the field of providing primary/secondary education, engaging in literacy initiatives, etc.
- Health and Sanitation: IKS Health will partner with entities which offer health care to needy patients, building hospitals, providing medical facilities, providing free treatment/subsidized rates for treatment in urban and rural areas.
- Gender Equality and Empowerment of Women: IKS Health will partner with entities promoting gender equality and empowering women, setting up homes, hostels and day care centers for women and orphans.



- Natural Calamities and Disaster Relief: The Company will support projects and partners to deliver essentials such as food, water, shelter, and other measures such as rebuilding communities to assist disaster relief in the case of natural calamities or disasters.
- Other Activities: IKS Health may add other focus areas in compliance with Section 135 and Schedule VII of the Companies Act, 2013.

The CSR committee will, within the parameters of Focus Areas outlined above, recommend the distribution of the annual CSR expenditure based on its assessment and need identification studies in the local areas in discussion with the relevant stakeholders. Any surplus arising from CSR projects or programs or activities will not form part of the business profits of the Company.

5. Execution process

The Company may undertake its CSR activities approved by the CSR Committee, directly or through implementation partners being a Trust, Society or a company (including its holding company or subsidiary or associate company) formed under section 8 of the Act by the Company or otherwise. The Company may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs.

IKS Health shall consider the following modes of support:

- Financial support (monetary donations, grants)
- In-kind giving;
- Employee volunteering (making time, skills, mentoring etc.)

6. CSR Committee

CSR Committee means the committee constituted by the Board under the provisions of Section 135 of the Act.

The responsibilities of the CSR Committee include:

- a) To formulate and recommend to the Board, a CSR Policy which shall indicate the activities to be undertaken by the company in areas or subjects as specified in Schedule VII of the Act;
- b) To review and recommend the amount of expenditure to be incurred on CSR activities;
- c) To monitor the CSR policy of the Company and its implementation from time to time; and
- d) any other matter as the CSR Committee may deem appropriate after approval of the Board or as may be directed by the Board from time to time.

7. Responsibilities of the Board

The responsibilities of the Board concerning CSR are as follows:

- a) Approving CSR Policy of the Company;



- b) Disclosing the content of the policy in its report and placing the policy on the Company's website in the manner prescribed under section 135 of the Act;
- c) Ensuring that the CSR activities are related to the activities, areas or subjects included in Schedule VII of the Act;
- d) Ensuring that CSR projects included in the policy are undertaken by the Company;
- e) Ensuring that the Company spends, in every financial year, at least 2 percent of the average net profits made during the three immediately preceding financial years or such minimum budget as may be statutorily mandated under the law;
- f) Ensuring that reasons for not spending of earmarked amount are disclosed in the Board's report in case the Company fails to spend such amount; and

8. Governance

To ensure effective implementation of the CSR programmes undertaken a monitoring mechanism will be put in place by the Company. The progress of CSR programmes under implementation will be reported to the Board on a quarterly basis. The CSR committee will conduct impact studies on a periodic basis, about effectiveness of CSR Activity on the society.

Reporting Mechanism

The CSR Committee will obtain feedback from beneficiaries about the programmes and report to the Board, the feedback received from the beneficiaries of CSR Activity. Appropriate documentation of Company's CSR Policy, annual CSR activities, executing partners, and expenditure entailed will be undertaken on a regular basis and the same will be available on the website of the Company. CSR initiatives of the Company will also be reported in the Annual Report of the Company containing particulars as specified in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

Amendments to the Policy

The Board on its own and/ or as per the recommendations of CSR Committee can amend this Policy, as and when required. Any or all provisions of the CSR Policy would be subject to revision/amendment in accordance with the provisions of the Act thereunder on the subject, from time to time.



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COMPOSITION OF CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

Directors	Designation	Position in the Committee
Mary Earley Klotman	Independent Director	Chairperson & Member
Sachin Gupta	Whole-time Director	Member
Amit Goela	Nominee Director	Member