



rProcess Outsourcing Services Pvt. Ltd.

# Corporate Social Responsibility Policy Document

## Table of Contents

<b>1. Introduction</b>	-----3
<b>2. Purpose</b>	-----3
<b>3. Definitions</b>	-----3
<b>4. Scope</b>	-----3
<b>5. Responsibilities and Authorities</b>	-----4
<b>6. Budget for CSR Activity &amp; CSR Expenses</b>	-----4
<b>7. Identification of activities/ projects</b>	-----4
<b>8. Monitoring by the Board</b>	-----4
<b>9. Implementation Process</b>	-----5
<b>10. Documentation Requirements</b>	-----6
<b>11. Compliance and Reporting to the Board</b>	-----6
<b>12. Amendments to this Policy</b>	-----6
<b>13. CSR Activities (Annexure - A)</b>	-----7

## Introduction

One of humankind's greatest challenges this century will be to ensure sustainable, just and balanced development. The needs of current and future generations cannot be met unless there is respect for natural systems and international standards protecting core social and environmental values. In this context, it is increasingly recognized that the role of the business sector is critical. As a part of society, it is in business' interest to contribute to addressing common problems. Strategically speaking, business can only flourish when the communities and ecosystems in which they operate are healthy.

## Purpose

This Corporate Social Responsibility (CSR) Policy outlines our commitment and approach to conducting business in a socially responsible and sustainable manner. The purpose of this policy is to ensure that we integrate social, environmental, and ethical concerns into our daily operations and decision-making processes. By adhering to this policy, we aim to contribute positively to the welfare of the communities we operate in, and the environment.

The CSR Policy of the Company has been formulated and adopted in terms of Section 135 of the Companies Act, 2013 and the Rules made thereunder. The Company will undertake CSR activities specified in Schedule VII to the Companies Act, 2013 (Annexure - A).

## Definitions

The terms defined in this CSR Policy shall have the meanings herein specified and terms not defined shall have the meanings as defined in the Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014 including any statutory modifications or re-enactments thereof.

- "Act" means the Companies Act, 2013 including any statutory modification or re-enactment thereof
- "Board" means the Board of Directors of the Company
- "Company" means rProcess Outsourcing Services Pvt Ltd, a Company incorporated under the Companies Act, 1956 and having a registered office at Meghna, T.N. Pura Road, Nandanahalli, Mysuru - 570028
- "Corporate Social Responsibility (CSR)" means the activities undertaken by Company in pursuance of its statutory obligation laid down in section 135 of the Act. "CSR Committee" means the Committee of the Board constituted for the purpose of administration & implementation of CSR activities, supervising the adherence of this CSR Policy and the matter incidental thereto referred to in section 135 of the Act
- "CSR Policy" means the Corporate Social Responsibility Policy as set out herein and as amended or modified from time to time
- "CSR Rules" means Companies (Corporate Social Responsibility) Rules, 2014 including any statutory modification or amendment thereof

## Scope

The activities proposed to be undertaken under CSR shall include all the activities mentioned in Schedule VII under Section 135 (3) (a) of the Companies Act 2013 (Henceforth, the Companies Act 2013 will be referred to as the 'Act 2013'). But company primarily focus on the below mentioned activities.

CSR	Details
Education	Campus Connect, Infrastructure, Skill Development, Internship
Health	Medical Camp, Awareness, Sanitation etc
Environment	Traffic awareness and management, Swachh Bharath, Community Development, Internal – Solar, Water recycling, Waste management
Empowerment	Tie up with NGO's, Women Self-help Groups, Rural Livelihoods, PWD skilling etc

## Responsibilities and Authorities

### Board of Directors:

- Approve the CSR Policy for the Company
- Ensure placing the contents of the CSR Policy on the website of the Company
- Ensure that the CSR Policy is implemented
- Approve the methodology proposed by the CSR Committee for transparent monitoring the progress of implementation of the CSR activities
- The Board will decide the periodicity of reporting the progress in implementation of the CSR activities, to the Board
- Ensure that the Company spends annually at least two percent of the average net profit made during the three immediately preceding financial years on CSR Policy
- Disclose about the CSR policy and its implementation in the Report of the Board of Directors
- When the Company fails to spend the specified amount for CSR activities, the Board must specify the reasons for the inability to spend the said sum, in the Report of the Board of Directors

### CSR Committee:

- Formulate and recommend an annual action plan to the Board
- Indicate the activities to be undertaken by the Company as specified in Schedule VII
- Recommend the amount of expenditure to be incurred on the CSR as per provisions of the Act
- Approve the projects and programs to be undertaken by the Company in pursuance of the approved CSR policy
- The CSR Committee shall ensure a transparent monitoring mechanism for CSR activities

## Budget for CSR Activity & CSR Expenses

The Company shall allocate the budget for CSR activities. The minimum budgeted amount for a financial year shall be 2% of the average net profit of three immediate preceding financial years. The Company may allocate more fund/ amount than the amount prescribed under section 135 of the Companies Act, 2013, for the CSR activities for any financial year. The Committee shall calculate the total fund for the CSR activities and recommend to the Board for the approval. The Board shall approve the total fund to be utilized for CSR activity for respective financial year.

## Identification of activities/ projects

Out of approved CSR activities, the Committee shall decide which activity/ project should be given priority for the respective financial year. While arriving at the decision of the activity to be undertaken for the respective year, the Committee shall analyse the basic need of the community/ area in which the Organisation operates or at the place where its registered office is situated. The Committee shall record its findings and prioritise the CSR activities

## Monitoring by the Board

The Board of Directors shall constantly monitor the implementation of the CSR activities. The CSR committee shall place a progress report, including details of expenses before the Board. The Board shall review the same and suggest recommendation, if any, to the committee with regard to implementation process.

## Implementation Process

When?	What?	How?
<b>Conceptual Phase</b>	<b>Task Delineation</b>	<b>Check points on the Journey</b>
<b>Plan</b>	Conduct a CSR Assessment	<ul style="list-style-type: none"> <li>Assemble a CSR leadership team</li> <li>Develop a working definition of CSR</li> <li>Identify legal requirements</li> <li>Review corporate documents, processes and activities, and internal capacity</li> <li>Identify and engage key stakeholders</li> </ul>
	Develop a CSR strategy	<ul style="list-style-type: none"> <li>Build support with CEO, senior management and employees</li> <li>Research what others are doing, and assess the value of recognised CSR instruments</li> <li>Prepare a matrix of proposed CSR actions</li> <li>Develop ideas for proceeding and the business case for them</li> <li>Decide on direction, approach, boundaries focus areas</li> </ul>
<b>Do</b>	Develop CSR commitments	<ul style="list-style-type: none"> <li>Do a scan of CSR commitments</li> <li>Hold discussions with major stakeholders</li> <li>Create a working group to develop the commitments</li> <li>Prepare a preliminary draft</li> <li>Consult with affected stakeholders</li> </ul>
	Implement CSR commitments	<ul style="list-style-type: none"> <li>Develop an integrated CSR decision-making structure</li> <li>Prepare and implement a CSR business plan</li> <li>Set measurable targets and identify performance measures;</li> <li>Engage employees and others to whom CSR commitments apply</li> <li>Design and conduct CSR training</li> <li>Establish mechanisms for addressing problematic behaviour</li> <li>Create internal and external communications plans</li> <li>Make commitments public</li> </ul>
<b>Check</b>	Assure and report on progress	<ul style="list-style-type: none"> <li>Measure and assure performance</li> <li>Engage stakeholders</li> <li>Report on performance, internally and externally</li> </ul>
<b>Improve</b>	Evaluate and improve	<ul style="list-style-type: none"> <li>Evaluate performance</li> <li>Identify opportunities for improvement</li> <li>Engage stakeholders</li> </ul>
<b>Cross-check: One cycle completed</b>		<ul style="list-style-type: none"> <li>Return to plan and start the next cycle</li> </ul>

## Documentation Requirements

Below are the list of documents to be submitted by the registered trust, non-profit organizations or the beneficiary:

- Request letter for CSR Assistance with description of activity/impact
- Brief profile of the organization
- Income Tax Exemption Certificates 80G, 12A/12AA under IT Act 1961
- Approval Letter from MCA for form CSR1
- PAN details
- Details of bank account (cancelled cheque)
- Audited Financial Statements (preceding 3 financial years) – Optional
- Website link (if available)
- Similar projects executed in the last 3 years and its details along with supporting documents like sanction letters/ Memorandum of Understanding/ Memorandum of Association etc.
- Funds utilization certificate from auditor (above 3 Lakhs)
- List of activities on which funds were utilized
- MOU agreement between both the parties (for projects costing above 3 lakhs)
- Approval from CSR Committee

## Compliance and Reporting to Board

The Committee is responsible to undertake CSR activities as per the approved CSR Policy. Any surplus arising out of the fund allocated for CSR activity shall not be the part of the business profit of the Company.

## Amendments to this Policy

The Board of Directors on its own and/or on the recommendation of CSR committee can amend its policy as and when required deemed fit. Any or all provisions of CSR Policy would be subjected to revision/amendment in accordance with the regulations as issued from relevant statutory authorities, from time to time

## CSR Activities (Annexure - A)

- Eradicating hunger, poverty, and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water
- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects
- Education for children with disability: There has been inadequate focus on education for children with disability, especially those from disadvantaged backgrounds, Company will expand and strengthen our focus in this space
- Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups
- 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 including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga
- Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts
- Measures for the benefit of armed forces veterans, war widows and their dependents
- Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports
- Contribution to the prime minister's national relief fund or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women
- Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Govt.
- Rural development projects
- Slum area development