

OMNIACTIVE HEALTH TECHNOLOGIES LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

(Amended on 23rd March 2021)

1. SHORT TITLE AND APPLICABILITY

- 1.1 This policy, which encompasses the philosophy of OmniActive Health Technologies Limited ("**Company**") for delineating its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programs for welfare and sustainable development of the community at large, is titled as the '**CSR Policy**'.
- 1.2 This policy shall apply to all Corporate Social Responsibility ("**CSR**") initiatives and activities to be undertaken by the Company.
- 1.3 This CSR Policy shall operate as the Corporate Social Responsibility Policy of the Company for the purposes of Section 135 of the Companies Act, 2013, and the Rules made thereunder, as amended from time to time.

2. VISION AND OBJECTIVE

- 2.1 In alignment with the vision of the Company, the Company, through its CSR initiatives is committed to continue to enhance value creation in the society and in the community in which it operates, through its services, conduct and initiatives, so as to promote sustained growth for the society and community, in fulfillment of its role as a socially responsible corporate.

2.2 The objectives of the CSR Policy are to:

- 2.2.1 Ensure an increased commitment at all levels in the organisation, to operate its business in an economically, socially and environmentally sustainable manner, while recognizing the interests of all its stakeholders.
- 2.2.2 To directly or indirectly take up activities, projects and programs that benefit the communities in and around its work centers, which comprise the weaker section of rural and tribal India with no access to basic amenities, which would result over a period of time in enhancing the quality of life and economic well-being of the local populace.
- 2.2.3 To generate, through its CSR initiatives, a community goodwill for the Company and help reinforce a positive image of the Company as a socially responsible corporate entity.

3. CSR PROJECTS / PROGRAMES

- 3.1. The Company proposes to serve the society by undertaking CSR projects / programs by proactively responding to the needs of the community preferably in the economic proximity of the Company's operations.
- 3.2. The Company proposes to adopt one or more of the following CSR projects / programs / activities, which are as prescribed by applicable laws, including Schedule VII of the Companies Act, 2013, as amended from time to time:
 - 3.2.1 Promoting education, including special education and employment enhancing vocational skills, especially among children, women, elderly persons and the differently abled persons and provide livelihood enhancement projects to improve & facilitate literacy levels of various sections of society.
 - 3.2.2 Providing abundant and stable supply of water as the same is basic need of the society and for the purpose of making safe drinking water available, provide support & infrastructure at each stage of water conservation, water preservation, water re-charge and waste water treatment;
 - 3.2.3 Providing facilities to communities and other sections of the society in the form of primary health care support through diagnosis and treatments, promoting preventive healthcare, building awareness about sanitation and providing monetary support, setting up and managing rehabilitation centers, medical camps, creating awareness through various programs;
 - 3.2.4 Eradicating hunger, poverty and malnutrition by making nutritious food available to children, old and infirm persons who cannot fend for themselves in remote areas of the Company's operations by promoting their health care (including preventive health care) including contribution to the Swachh Bharat Kosh set up by the Central Government for the promotion of sanitation and making available safe drinking water ;
 - 3.2.5 Providing sanitation facilities, waste disposal systems and toilets in the Company's areas of operations;
 - 3.2.6 Promoting gender equality and empowering women by providing them with vocational skills, setting up homes for destitute women and orphans; setting up hostels for women, old age homes, day care centers for children of working mothers and other facilities for senior citizens and differently abled and livelihood enhancement projects by providing all kind of measures for reducing inequalities faced by socially and economically backward groups;
 - 3.2.7 Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of all natural resources, including soil, air and water including contribution to the Clean Ganga Fund set up by the Central Government for rejuvenation of river Ganga;
 - 3.2.8 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 arts and handicrafts;
 - 3.2.9 Measures for the benefit of armed forces veterans, war widows and their

dependents;

3.2.10 Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;

3.2.11 Contribution to the Prime Minister's National Relief Fund, or any other fund set up by the Central Government for socio- economic development, relief and welfare of Scheduled Castes, Scheduled Tribes, other backward classes, minorities and women;

3.2.12 Providing contributions or funds to technology incubators located within approved academic institutions which are approved by the Central Government ;

3.2.13 Rural development projects; and

3.2.14 Providing disaster relief by way of medical assistance, food supply and supply of safe drinking water in places affected by disaster.

3.2.15 Slum Area Development

3.2.16 For such other purposes as may be specifically provided in the Companies Act, 2013 and Rules framed thereunder, from time to time.

3.3. The CSR activities shall be undertaken within the territory of the Republic of India.

4 CSR COMMITTEE

4.1. The CSR Committee of the Company shall be comprised in accordance with the Companies Act, 2013 and rules made thereunder. The details of the composition shall be hosted on the Company's website.

4.2. The CSR policy and programs shall be implemented, managed and supervised by the CSR Committee appointed by the board of directors of the Company, ("CSR Committee")

5 ROLES AND RESPONSIBILITIES OF THE CSR COMMITTEE

5.1. The CSR Committee shall:

5.1.1 Formulate and recommend to the Board of Directors, the CSR Policy of the Company and indicate to it the projects, programs and activities to be undertaken by the Company.

5.1.2 Decide the CSR projects, programs and activities to be undertaken by the Company, either directly or through registered trust, or registered society, or a Company established by the Company or its holding or subsidiary or associate company under Section 8 of the Companies Act, 2013, which registered trust, registered society, or section 8 Company shall have an established track record of 3 years in undertaking CSR activities, projects and programs; The CSR Committee shall formulate and recommend to the Board, an annual action plan

- in pursuance of its CSR policy, which shall include the following, namely:-
- a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
 - b) the manner of execution of such projects or programmes;
 - c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
 - d) monitoring and reporting mechanism for the projects or programmes; and
 - e) details of need and impact assessment, if any, for the projects undertaken by the company:

5.2. Oversee the progress of the CSR activities, projects and programs rolled out under the said Policy on a quarterly basis;

5.3. Submit a Report to the Board of Directors on quarterly basis of all CSR Activities undertaken by the Company during the financial year;

5.4. Implement, monitor and review the CSR Policy of the Company.

6 ROLE AND RESPONSIBILITIES OF THE BOARD

6.1. The Board shall consider the CSR Policy formulated by the CSR Committee and approve the same with or without modifications, if any.

6.2. The Board shall take into account recommendations of the CSR Committee and provide appropriate instructions / directions to the CSR Committee when required. The Board shall ensure that the CSR activities included by the Company in the CSR Policy are in accordance with Schedule VII of the Companies Act, 2013, as amended from time to time.

6.3. The Board shall consider the budgetary allocation proposed by the CSR Committee and approve the same with or without modifications.

6.4. The Board shall ensure that the CSR activities undertaken by the Company are in accordance with the CSR Policy of the Company.

6.5. The Board shall satisfy itself that the funds disbursed as CSR have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect

6.6. In case of ongoing project, the Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period. ”.

6.7. The Board shall monitor the CSR activities of the Company in order to ensure that the same are in accordance with the Company’s CSR Policy and the applicable law.

7 FINANCIAL OUTLAY FOR CSR ACTIVITIES

7.1. Every year, the Company shall with the approval of its Board of Directors make a budgetary allocation for CSR activities, projects, programs for the year. The budgetary allocation will be based on the profitability of the Company and the

requirements of applicable law.

- 7.2. The Company expects to spend the budgeted amount allocated for CSR activities, projects and programs planned for each financial year, within that year. The CSR Committee and the Board of Directors will disclose the reasons for not being able to spend the entire budgeted amount on the CSR activities as planned for that year in the Annual Report of the Company and unspent CSR amount shall be transferred by the Company to specified fund as per the provisions of the Companies Act, 2013 and rules made thereunder, including any amendments thereto
- 7.3. Any surplus arising out of the CSR activities, projects or programs shall not form part of the business profits of the Company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII of the Companies Act 2013, within a period of six months of the expiry of the financial year.
- 7.4. In case of excess spend of CSR amount, such excess amount may be set off against the requirement to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that –
 - (i) the excess amount available for set off shall not include the surplus arising out of the CSR activities; and
 - (ii) The Board shall pass a resolution to that effect.

8 IMPLEMENTATION

- 8.1. For effective implementation, long-term CSR plans will be broken down into medium-term and short-term plans. Each plan recommended by the CSR Committee should specify the CSR activities planned to be undertaken for each year in the Annual Action plan.
- 8.2. The Company recognizes that the period of implementation of its long term CSR projects can extend over several years depending upon the expected outcome/ impact thereof. While planning for such long term projects the CSR Committee should estimate the total cost of each project and recommend to the Board of Directors of the Company that the Company should commit such amount for long term expenditure till completion of the said project.
- 8.3. The Company may take up the implementation of CSR projects with its own manpower and resources, if the CSR Committee is confident of its organizational capability to execute such projects.
- 8.4. Employees of the Company shall be encouraged to support the CSR activities, projects, programs of the Company by contributing and sharing their time and skills towards the causes they feel passionate about.

9 EXECUTIVE AGENCY

- 9.1. While the Company may build CSR capacity of its own personnel, however if in the opinion of the CSR Committee, the implementation of CSR projects requires specialized knowledge and skills, and if the Company does not have such expertise in-house, the

wherewithal and dedicated staff to implement such activities, projects, programs, the CSR Committee may decide to avail the services of external specialized agencies, with established track record of at least three financial years, but such expenditure, including expenditure on administrative overheads shall not exceed five percent of the total CSR expenditure of the Company in one financial year.

9.2. Such external agency shall carry out and implement the CSR activities, projects and programs in accordance with the terms and conditions agreed between the Company and the external agency.

9.3. The Company may also collaborate with other companies for undertaking CSR activities, projects or programs in a manner that the CSR Committees of the respective companies are in a position to report separately on such activities, projects and programs.

10 MONITORING AND REPORTING

10.1. The Company recognizes that monitoring is critical for assessment of the progress as regards timelines, budgetary expenditure and achievement of targets. Monitoring may be done periodically with the help of identified key performance indicators, the periodicity being determined primarily by the nature of key performance indicators.

10.2. Monitoring will be done in project mode with continuous feedback mechanism, and recourse always available for mid-course correction in implementation, whenever required.

10.3. The performance of the Company's CSR activities would be monitored on the basis of their achievement of annual targets and the utilization of their annual budgets for the activities planned and the targets set for each year.

10.4. Implementation and monitoring of the CSR activities will be overseen by the CSR Committee. The monitoring and evaluation may however be assigned by the CSR Committee to an independent external agency for the sake of objectivity and transparency.

10.5. If the projects are being implemented by external agencies, the Company may in consultation with CSR Committee designate special executives of the Company for this purpose.

10.6. The Company shall ensure that the Board's Report of a company covered under these rules pertaining to any financial year shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II, as applicable.

10.7. If the average CSR obligation of the Company is ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years, the Company shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR. The Company shall make sure that the expenditure towards Corporate Social shall be as per the applicable provisions of the Companies Act 2013.

11 GENERAL

11.1. The composition of the CSR Committee, and CSR Policy and Projects approved by the Board shall be displayed on the website of the Company for public access.

11.2. In case of any doubt with regard to any provision of this CSR Policy and also in respect of matters not covered herein, a reference should be made to the CSR Committee. In all such matters, the interpretation and decision of the CSR Committee shall be final.

11.3. All provisions of the CSR Policy would be subject to revision/amendment in accordance with applicable laws.

12 AMENDMENTS TO THE POLICY

12.1. The Company is committed to continuously reviewing and updating its policies and procedures. Therefore, said CSR Policy would be subject to modification. Any amendment of any provision of the said Policy shall be approved in writing by the Company's Board as per the recommendations of the CSR Committee and promptly disclosed on the Company's website and in applicable regulatory filings pursuant to applicable laws and regulations, together with details about the nature of the amendment

ANNEXURE I

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD REPORT

1. A brief outline of the company CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.
2. The composition of the CSR committee.
3. Average net profit of the company for last three financial years.
4. Prescribed CSR Expenditure (two percent of the amount as in item 3 above).
5. Details of CSR spent during the financial year.
 - (a) Total amount to be spent for the Financial year;
 - (b) Amount unspent , if any;

(c) Manner in which the amount spent during the financial year is detailed below.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sr.No	projects or activity identified	Sector in which the project is covered.	Projects or programs (1) Local area or other (2) Specify the state and district where projects or programs was undertaken.	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs Sub-head: (1)Direct expenditure on projects or programs (2)Overheads:	Cumulative expenditure upto the reporting period.	Amount spent: Direct or through implementation agency
1							
2							
3							
	TOTAL						

*Give details of implementation agency

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.

7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

Sd/- (Chief Executive Officer or Managing Director or Director).	Sd/- (Chairman CSR Committee).	Sd/- [Person specified under clause (d) of sub-section (1) of section 380 of the Act] (Wherever applicable).
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ANNEXURE-II

**FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES
TO BE INCLUDED IN BOARD REPORT FOR FINANCIAL
YEAR COMMENCING ON OR AFTER 1ST DAY OF APRIL, 2020**

1. Brief outline on CSR Policy of the Company.
2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.
4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1			
2			
3			
	TOTAL		

6. Average net profit of the company as per section 135(5).
7. (a) Two percent of average net profit of the company as per section 135(5)
 - (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.
 - (c) Amount required to be set off for the financial year, if any
 - (d) Total CSR obligation for the financial year (7a+7b-7c).

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.

(b) Details of CSR amount spent against **ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through implementing Agency	
				State.	District.						Name	CSR Registration number.
1.												
2.												
3.												
	TOTAL											

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.									
2.									
3.									
	TOTAL								

(d) Amount spent in Administrative Overheads

(e) Amount spent on Impact Assessment, if applicable

(f) Total amount spent for the

Financial Year (8b+8c+8d+8e)

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the Reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.							
2.							
3.							
	TOTAL						

(b) Details of CSR amount spent in the financial year for **ongoing projects** of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1.								
2.								
3.								
	TOTAL							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

Sd/- (Chief Executive Officer or Managing Director or Director).	Sd/- (Chairman CSR Committee).	Sd/- [Person specified under clause (d) of sub-section (1) of section 380 of the Act] (Wherever applicable).
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