

CORPORATE SOCIAL RESPONSIBILITY POLICY

Introduction:

The Board of Directors (the "**Board**") of M/s. Access Healthcare Services Private Limited (the "**Company**") has adopted the following Policy and procedures with regard to Corporate Social Responsibility ("CSR"). The Board may review and amend this Policy from time to time, subject to the recommendations of the Corporate Social Responsibility Committee.

Policy Objective & Philosophy:

It is pertinent that business enterprises are economic organs of society and draws on societal resources. We at the Company believe that a company's performance must be measured by its Triple Bottom Line contribution to building economic, social, and environmental capital towards enhancing societal sustainability. The Company believes that in the strategic context of business, enterprises possess, beyond mere financial resources, the transformational capacity to create game-changing development models by unleashing their power of entrepreneurial vitality, innovation, and creativity. In line with this belief, the Company will continue crafting unique models to generate livelihoods and create a better society. Such CSR projects are far more replicable, scalable, and sustainable, with a significant multiplier impact on sustainable livelihood creation and working for a cause of humanity.

Definitions:

"**Administrative overheads**" means the expenses incurred by the company for the "general management and administration" of CSR functions in the Company but shall not include the expenses directly incurred for designing, implementing, monitoring, and evaluating a particular CSR Project or Programme.

"**Board**" means the Board of Directors of the Company, as constituted from time to time.

"**CSR Programmes**" means Programmes, projects and activities carried out in this regard are the subject matter of this Policy or as may be prescribed under Companies (CSR Policy) Rules amended from time to time.

"**Corporate Social Responsibility Committee or Committee**" means CSR Committee constituted by the Board of Directors of the Company from time to time.

"**Policy**" means Corporate Social Responsibility.

Any other term not defined herein shall have the same meaning as defined in the Companies Act 2013 or any other applicable regulation.

Policy Statement

To direct the Company's CSR Programmes, inter alia, towards achieving one or more of the following - enhancing environmental and natural capital; supporting rural development; promoting education, including skill development; providing preventive healthcare, providing sanitation, and drinking water; creating livelihoods for people, especially those from disadvantaged sections of society, in rural and urban India and preserving and promoting sports:

- To develop the required capability and self-reliance of beneficiaries at the grassroots, in the belief that these are prerequisites for social and economic development.
- To engage in affirmative action/interventions such as skill building and vocational training to enhance employability and generate livelihoods for persons including from disadvantaged sections of society.
- To pursue CSR Programmes primarily in areas in the economic vicinity of the Company's operations to enable close supervision and ensure maximum development impact.
- To carry out CSR Programmes in relevant local areas to fulfil commitments arising from requests by government/regulatory authorities and earmark amounts of monies, and to spend such monies through such administrative bodies of the government and/or directly by way of developmental works in the local areas around which the Company operates.
- To carry out activities at the time of natural calamity or engage in a Disaster Management system.
- To contribute to the Prime Minister's National Relief Fund, Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities, and women.
- To contribute or provide funds to technology incubators located within academic institutions, which are approved by the Central Government.
- To contribute to any fund set up by the Central Government or State Government(s), including Chief Minister's Relief Fund, which may be recognized as CSR activity.
- To promote sustainability in partnership with industry associations, like NASSCOM, to have a multiplier impact.
- To carry out such other items as may be prescribed under Schedule VII of the Companies Act, 2013, as may be amended from time to time.

Implementation:

To implement the Company's CSR Programmes through Company personnel or external implementing agencies or through FIRS Foundation (and other Registered Trusts / Society or a Section 8 company that are established or that may be established by the Company or its holding/subsidiary/associate Company from time to time). In such cases, the Company will specify the CSR Programmes, which may be undertaken by those Trusts/Societies or Section 8 companies in accordance with their objects and administrative and accounting processes laid down in the respective Trust Deeds/ Memorandum and Articles of Association. The Company may also collaborate or pool resources with other companies to undertake CSR activities so that each company is in a position to report separately on such CSR projects.

CSR Committee:

The Board of Directors of the Company shall constitute a Corporate Social Responsibility Committee (CSR Committee) of the Board consisting of three or more directors.

The CSR Committee shall meet as and when deemed necessary.

The quorum of the CSR Committee meeting shall be one-third of the total strength or two directors, whichever is higher.

The CSR Committee may invite Executives, Advisors, representatives of Social Organizations, Auditors of the Company, and such other person (s) as it may consider necessary to attend the meeting.

Governance:

Every year, the CSR Committee will place, for the Board's approval, a CSR Annual Action Plan delineating the CSR Projects / Programmes to be carried out during the financial year and the specified budgets thereof. The Board will consider and approve the CSR Annual Action Plan with any modification that may be deemed necessary.

The Annual Action Plan shall include the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act, 2013, the manner of execution of such projects or programmes, the modalities of utilization of funds and implementation schedules for the projects or programmes, monitoring and reporting mechanism for the projects or programmes and details of need and impact assessment, if any, for the projects undertaken by the Company.

The Board may alter such Annual Action Plan approved earlier at any time during the financial year as per the recommendations of the CSR Committee, based on the reasonable justification to that effect.

The CSR Committee will assign the task of implementing the CSR Plan within specified budgets and timeframes to such persons or bodies as it may deem fit.

The persons/bodies to which the implementation is assigned will carry out such CSR Programmes as determined by the CSR Committee within the specified budgets and timeframes and report back to the CSR Committee on the progress, thereon at such frequency as the CSR Committee may direct.

The CSR Committee shall review the implementation of the CSR Programmes periodically and issue necessary directions from time to time to ensure orderly and efficient execution of the CSR Programmes in accordance with this Policy.

The CSR Committee will review periodically and keep the Board apprised of the status of the progress of implementation of the approved CSR Programmes. The Board shall satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner authorised by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

Finally, at the end of every financial year, the CSR Committee will submit its report to the Board.

CSR Expenditure:

The Board shall ensure that the administrative overheads shall not exceed five per cent of the total CSR

expenditure of the Company for the financial year.

Any surplus arising out of the CSR activities shall not form part of the business profit of a 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 the such surplus amount to a Fund specified in Schedule VII of Companies Act, 2013, within a period of six months of the expiry of the financial year.

Where Company spends an amount in excess of statutory limit, the such excess amount may be set off against CSR expenditure up to immediate succeeding three financial years subject to the conditions that the excess amount available for set-off shall not include the surplus arising out of the CSR activities, and the Board shall pass a resolution to that effect.

CSR expenditure will include all expenditure as may be permitted under the applicable laws, including contribution to the corpus for CSR Programmes approved by the Board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Companies Act, 2013.

Reporting:

The Board, in its Annual Report, shall include the details of the CSR activities undertaken in the Financial Year and such other details as may be prescribed under Companies (CSR Policy) Rules amended from time to time. The CSR Committee shall provide a responsibility statement on the implementation and monitoring of the CSR Policy and that it is in compliance with the CSR objectives of the Company, which statement shall form part of the Boards' Report.

Disclosures:

The contents of the approved CSR Policy, the composition of the CSR committee and Projects, if any, approved by the Board shall be disclosed in the Board's Report and displayed on the Company's website for public access.

Review and Audit:

The CSR committee shall be apprised of the implementation of the CSR activities, and the progress shall be monitored on a quarterly basis. The Company shall, through its internal controls, monitoring and evaluation systems, implement, assess, document, and report the impact of its CSR activities/projects. Records relating to the CSR activities and the CSR Expenditure shall be meticulously maintained. The Records shall be submitted for reporting and audit. The financial audits of the implementing agencies shall also be done through periodic audits. In this regard, the Company may appoint independent external consultants to carry out such audits.

Amendments:

This Policy will be reviewed by the Board, on the recommendation of the CSR Committee, as and when deemed necessary.