

**LUMATA DIGITAL INDIA PRIVATE LIMITED****CORPORATE SOCIAL RESPONSIBILITY (CSR) PHILOSOPHY**

Corporate Social Responsibility (CSR) encompasses the entire process by which a Company defines, develop and demonstrate its commitment towards its stakeholders and it also lays down the guidelines and mechanism for undertaking socially welfare programs & sustainable development for the benefit of different segments of the society and in particular for those who are downtrodden and are at the bottom of the pyramid. Social and environmental responsibility has always been at the forefront of Lumata Group's operating philosophy and as a result the group consistently contributes to socially responsible activities. CSR at Lumata portrays the deep symbiotic relationship that the group enjoys with the communities it is engaged with. As a responsible corporate citizen, we try to contribute for social and environmental causes on a regular basis. We believe that to succeed, an organization must maintain highest standards of corporate behavior towards its employees, consumers and societies in which it operates. We are of the opinion that CSR underlines the objective of bringing about a difference and adding value in our stakeholders' lives.

Lumata Corporate Social Responsibility Policy is rooted in the Company's core values of quality, reliability and trust guided by international standards and best practices, and driven by our aspiration for excellence in the overall performance of our business.

**PURPOSE**

1. Develop meaningful and effective strategies for engaging with all stakeholders;
2. Consult with local communities to identify effective and culturally appropriate development goals;
3. Partner with credible organizations like trusts, foundations etc. including non-government organizations;
4. Check and prevent pollution; recycle, manage and reduce waste, manage natural resources in a sustainable manner;
5. Ensure efficient use of energy and environment friendly technologies;

**CONSTITUTION OF CORPORATE SOCIAL RESPONSIBILITY COMMITTEE**

Keeping in line with section 135 of the Companies Act, 2013 (hereinafter referred to as 'the Act'), the Board of Directors of the Company shall form a Corporate Social Responsibility Committee (hereinafter referred to as the 'CSR Committee') consisting of three directors, to *inter alia*, carry out the following functions:

- Formulate and recommend to the Board, a CSR Policy mentioning projects or programs relating to the activities specified in Schedule VII to the Companies Act, 2013
- Recommend the amount of expenditure to be incurred on the activities indicated in CSR Policy.
- Formulation of Company's Strategy on CSR and guiding principles for achieving CSR;
- Focus / thrust areas and CSR Projects / sustainable development initiatives;
- Reviewing and monitoring to ensure legal and regulatory compliance;  
Monitoring of CSR activities which will involve monitoring of both activities as well as amount spent/ unutilised vis- a-vis CSR policy.

**CSR PROJECTS, PROGRAMS AND ACTIVITIES**

In accordance with the primary CSR philosophy of the group and the specified activities under the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, and any amendment(s) thereof, the CSR activities of the Company will have the following thrust areas, as modified from time to time by the CSR Committee:

ENTRIES IN SCHEDULE VII TO THE COMPANIES ACT 2013	PROJECTS OR PROGRAMS UNDERTAKEN / TO BE UNDERTAKEN BY THE COMPANY	MODALITIES OF EXECUTION	IMPLEMENTATION SCHEDULE
(i) eradicating hunger, poverty and malnutrition, promoting healthcare including preventive healthcare and sanitation and making available safe drinking water			

<p><b>(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects</b></p>			
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<p><b>(iii) 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</b></p>			
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<p><b>(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water</b></p>			
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<p><b>(v) 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;</b></p>			
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<p><b>(vi) measures for the benefit of armed forces veterans, war widows and their dependents;</b></p>			
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<p><b>(vii) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports</b></p>			
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<b>(viii) Contribution to the Prime Minister's National Relief Fund or any other fund set up</b>	Contribution to Prime Minister's National Relief Fund.	The company will draw a cheque for its contribution towards CSR during the financial year in favour of Prime Minister's National Relief Fund.	The Cheque will be sent to the Prime Minister's National Relief Fund before the end of the next financial year in respect of the financial year for which CSR contribution has to be made.
<b>by the Central Government for socio-economic development and relief and welfare of the Scheduled castes, the Scheduled tribes, other backward classes, minorities and women;</b>			
<b>(ix) Contributions or funds provided to technology incubators located within academic institutions which are approved by Central Government</b>			
<b>(x) Rural development projects</b>			

**SURPLUS OF CSR PROJECTS**

The surplus, if any, arising out of the CSR projects or programs or activities shall not form a part of the business profit of the Company and will be ploughed back into the CSR activities.

**CAPACITY BUILDING**

The Company may build CSR capacities of its own personnel by training its staff to think strategically about how and where the money is being spent, as well as how to effectively manage other organizations through which or in collaboration with which the Company undertakes/ may undertake CSR activities.

**CSR THROUGH REGISTERED TRUST, SOCIETY, OTHERWISE**

The Board of Directors of the Company may decide to undertake CSR activities approved by the CSR Committee, through a registered trust or a registered society or a company established by the Company or its holding or subsidiary or associate company under section 8 of the Act or otherwise. Provide d that:

- (i) if such trust, society or company is not established by the Company or its holding or subsidiary or associate company, it shall have an established track record of 3 (three) years in undertaking similar programs or projects;
- (ii) the Company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.

**MONITORING AND REVIEW MECHANISM**

The Committee will ensure a transparent mechanism to review and monitor the progress of activities that are undertaken / completed, if required. This can be achieved by doing field visits and interacting with the target beneficiaries, taking monthly / quarterly reports.

The Chairman of the Committee will submit the progress report to the Board of Directors of the Company.

The Committee will also ensure appropriate documentation of CSR Policy, annual CSR activities/ initiatives undertaken, agreements / MOUs with executing partners, along with details of Project wise expenditure.

Further, any or all provisions of the CSR Policy would be subject to revision/ amendment by the Board of Directors of the Company based on the recommendations of the CSR Committee or else in accordance with the guidelines on the subject as may be issued, from time to time.

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