

**CORPORATE SOCIAL RESPONSIBILITY POLICY (CSR POLICY)****PREAMBLE:**

We, DiagnoSearch Life Private Limited, are committed to develop, maintain and nurture environmental and social sustainability to make our planet a better place for future generations. We acknowledge that we are a part of this greater society by virtue of which we owe economic, societal and ecological responsibilities to the community at large.

**MANAGEMENT PHILOSOPHY:**

Corporate Social Responsibility is the Company's sense of responsibility towards the community and environment in which it is operated. It is the continuing commitment of the Company to behave ethically and contribute to the economic development of society at large and building capacity for sustainable development. We hereby undertake to continue crafting unique models to generate livelihoods and environmental capital and social wealth creation.

The CSR policy is adopted by the Company to align its philosophy to initiate measures and pursue socially useful programs with the objectives and activities of CSR envisaged and incorporated as per the Companies Act, 2013 and the rules made there under and directions issued by the Government from time to time.

**PURPOSE OF THE POLICY:**

This Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and such other rules, regulations, circulars and notifications (collectively referred hereinafter as "Regulations") as may be applicable and as amended from time to time & notified by the Ministry of Corporate Affairs.

The main objectives of this CSR Policy are:

- To make CSR an integral part of organizational processes, support initiatives which focus on enhancing access to quality education, support innovative research ideas, follow ethical labor practices, facilitate accomplishment of organization's commitment towards ecological sustainable development and pursue CSR programs which will ensure maximum development impact.
- To establish guidelines for compliance with the provisions of Companies Act 2013 to contribute a percentage of Company's profits for social projects.
- To encourage participation of employees in socially responsible initiatives.
- To engender a sense of empathy and equity among employees of DiagnoSearch to motivate them to give back to the society.

## **POLICY STATEMENT**

The CSR Policy focuses on conducting our business in a socially responsible and ethical manner. This policy outlines the philosophy of the Company to ensure that our operations align with our core values and contribute positively to society and the environment.

In line with the above Vision, the Company particularly aims to make efforts to foster a culture of CSR amongst employees, business associates and stakeholders.

## **SCOPE OF FINANCING CSR ACTIVITIES**

Through and under this Policy, the following shall be the thrust areas for making CSR contribution:

<b>SR. NO.</b>	<b>ACTIVITY</b>
<b>1</b>	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources
<b>2</b>	Promoting healthcare including preventive health care
<b>3</b>	Eradicating hunger, poverty and malnutrition and sanitation
<b>4</b>	Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government
<b>5</b>	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
<b>7</b>	Rural development projects
<b>8</b>	Any other activity as allowed under Schedule VII to the Companies Act 2013.

CSR activities will include projects or programs or initiatives relating to those specified in Schedule VII to the Companies Act 2013, excluding activities undertaken in pursuance of normal course of business and shall operate within ambit of Companies Act 2013 and Rules thereunder.

The Board of Directors at any time can resolve to undertake the CSR activities through any Registered Trust or through a Company registered under Section 8 of the Companies Act, 2013, after following due procedure of law and subject to conditions listed out under Rule 4 (2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014.

**CSR BUDGET**

1. The Company will earmark 2% of the average of its net profits earned during three immediately preceding financial years as CSR Allocation for the year as stipulated under section 135 of the Companies Act, 2013
2. The surplus arising out of CSR projects or programs or activities shall not form part of the business profits.

**MONITORING AND REVIEW MECHANISM**

The administration of the CSR Policy and the execution of identified CSR projects, programmes and activities under it shall be carried out under the overall superintendence and guidance of the Board of Directors with the help of a CSR Working Committee.

**CSR REPORTING REQUIREMENTS**

The Directors' Report shall include an annual report on CSR in the format provided under The Companies (Corporate Social Responsibility) Rules, 2014 and any amendments thereto.

**EFFECTIVE DATE AND REVISION IN CSR POLICY**

The version 2 of the CSR Policy is effective from 1<sup>st</sup> April 2025.

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

**CSR WORKING COMMITTEE ("CSR COMMITTEE")**

As of now, the Company's CSR Obligation is less than Rs. 50 Lakhs and hence the formation of CSR Committee is not Mandatory. However, the CSR Working Committee may be constituted as an advisory body in connection with CSR activities of the Company and to assist Board of Directors for effective implementation of the CSR policy. The Committee shall:

1. Formulate and recommend to the Board the CSR Policy and any amendments thereof;
2. Recommend the amount of expenditure to be incurred on the activities, as per CSR Policy;
3. Evaluate and recommend the identified projects for funding under CSR to the Board of Directors;
4. Be responsible for implementation and monitoring of CSR projects or programs or activities of the Company;
5. The CSR Committee shall operate under the guidance of the Leadership Team and shall report to the Board of Directors.

6. The CSR Committee shall meet as and when deemed necessary. Quorum of meeting of Committee shall be one third of the total strength or three members, whichever is higher.
7. The CSR Committee may involve such officials (s) as it may consider necessary to assist the committee in well implementation of CSR policy of the Company.

## **PROCESS FOR APPROVAL**

Proposals shortlisted by the CSR Committee shall be put up to the Board of Directors for final approval.

All the CSR project proposals shall be approved by the Board of Directors for implementation.

The Board of Directors of the Company may on recommendation of the CSR Committee, determine/approve the projects or programs or activities (identified project or program or activity) to be undertaken by the Company under CSR initiatives, from time to time.

## **ROLE OF THE BOARD OF DIRECTORS**

The role and responsibility of the Board shall include:

- Approval of CSR Policy after taking into account the recommendations of the CSR Committee.
- Reporting in the Board's report brief outline of this CSR policy including overview of projects or programs, composition of CSR Committee, average net profits of the Company for the last three financial years and prescribed CSR expenditure as required under the Companies Act, 2013 and rules made there under along with the total amount spent on CSR activities in the financial year and amount unspent, if any.
- Ensure that the contents of the CSR policy are displayed on the website of the Company in the manner prescribed under the applicable statute.
- Ensure that the CSR activities are undertaken and executed by the Company as per this CSR policy and the applicable laws.
- Specify in the Board's report, the reasons, if the required amount is not fully spent on CSR activities.

**CSR MONITORING MECHANISM:**

CSR committee shall implement, monitor, evaluate and obtain feedback from beneficiaries/institutions/organizations on projects executed using CSR funds.

Feedback shall be obtained in the form of:

- utilization reports supported by CA certificate – half yearly (indicative format provided in Annexure A)
- photographs, written or oral testimonials captured in video clippings - to the extent possible.
- visit to CSR sites/NGOs to determine deployment of funds provided under CSR to the extent possible.

**CSR EXPENDITURE:**

The Company may build CSR capabilities 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 CSR funds. Apart from training expenses, the Company may also incur other administrative expenses to effectively manage CSR activities of the Company. However, any such expenditure incurred shall not exceed 5% of total CSR expenditure in one particular financial year.

Company Name & Address	DiagnoSearch Life Sciences Private Limited 702, Dosti Pinnacle, Plot No. E-7, Road No. 22, Wagle Industrial Estate, Thane – 400604
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Board Resolution ref.	March 19, 2025
Authenticated by:	Dr. Manisha Ginde Managing Director DIN: 02122003

**Annexure A Format of Utilization Certificate**

(to be submitted every September and March)

(to be certified by Chartered Accountant)

&lt;&lt;On the letterhead of the NGO&gt;&gt;

Date:

To,

DiagnoSearch Life Sciences Pvt Ltd.

Thane

Sub: CSR &lt;half-yearly/yearly&gt; Utilization Report for FY &lt;please mention financial year&gt;

This is to certify that, \_\_\_\_\_<name of NGO> having CSR Regn. No. \_\_\_\_\_<mention CSR regn no.> has received INR \_\_\_\_\_ from DiagnoSearch Life Sciences Pvt Ltd. on \_\_\_\_\_ <please mention date on which amount received from DiagnoSearch>. The said funds have been utilized as per the following details:

<b>Brief details of project</b>	<project name>
<b>Location of the project</b>	<mention location where the project is being executed>
<b>Amount spent</b>	<amount spent for the project>
<b>Description of gross heads under which amount spent</b>	<please mention details where amount has been spent for eg. furniture, grocery, education, camps etc. give details under each head, also attach invoices wherever possible>
<b>Duration during which amount spent</b>	<please provide time period during which amount spent>
<b>Balance amount</b>	<please mention balance amount remaining after aforesaid utilization>
<b>Details of the project where balance amount proposed to be utilized</b>	

For \_\_\_\_\_&lt;Name of NGO&gt;

Name:

Signature:

Date:

Based on our examination, and the information and explanations given to us, in our opinion, the details given in the aforesaid statement have been accurately extracted from the audited/unaudited financial statements of the <Name of NGO> for the year ended/period ended [March 31, 20XX] produced before us for examination. We are also of the opinion that the activities for which amount was utilized by the <Name of NGO> are covered under CSR activities as per Schedule VII to the Companies Act 2013.

For \_\_\_\_\_ <name of CA firm>

Firm Registration number:

Signature

Name

M. No.

UDIN