

Genesis Burson-Marsteller Public Relations Private Limited CSR Policy

Title and Applicability

The Genesis Burson-Marsteller Public Relations Private Limited (hereby referred to as “the company”) has developed its Corporate Social Responsibility (CSR) Policy in accordance with section 135 of the Companies Act 2013 (hereby referred to as “the Act”) and in accordance with the CSR rules (hereby referred to as “the Rules”) notified by the Ministry of Corporate Affairs, Government of India on 27th February 2014.

The Policy shall apply to all CSR Projects/Programs undertaken by the company in India as per Schedule VII of the Act.

Validity of CSR Policy

- ❖ The Company CSR Policy has been approved by the Board on 20/08/2015. The CSR Policy may be amended as required by the Board.

CSR Budget

- ❖ The Company Board of Directors shall endeavor to ensure that in each financial year the company spends at least 2% of the average Net Profit made during the three immediate preceding financial years.
- ❖ Any surplus arising out of CSR Projects shall not form part of business profits of the company.
- ❖ As per section 135 of the Act, the Company will disclose, in its annual report signed off by the Board of Directors, CSR expenditure details including under spending, if relevant, as per the guidelines provided by the Ministry of Corporate Affairs.
- ❖ The Company will collaborate or pool resources with its group companies to undertake CSR activities through its own Group Foundation.

Maintenance of CSR Policy

- ❖ The CSR Policy will be maintained by the CSR Committee. Further, the CSR Policy will be reviewed as and when required by the Board.

CSR Vision

Objectives of the company CSR

- ❖ Support holistic development in the communities we operate in
- ❖ Pioneer creative, need based, interventions that are backed by sound knowledge
- ❖ Ensure credibility through transparent, outcome based projects that are rigorously monitored
- ❖ Leverage our influence to accentuate the voice of organisations working with children
- ❖ Think out of the box and seek innovative solutions

Thematic Focus

- ❖ We aim to work along with the community, as a trusted partner, to enable children and youth to achieve their full potential and become productive members of society. To do this, our CSR programs will focus on providing support to critically ill underprivileged children in order to facilitate timely medical interventions and give these children a chance to live and lead productive lives. The

interventions will include medical treatment, recovery and recuperation and extended treatment where required. We will focus on five critical illnesses, viz. cancer, cardiac disorder, thalassemia, organ failure and extreme physical deformity. However, we may expand the scope if required

- ❖ In addition, we will also support initiatives of the WPP India Corporate Social Responsibility Foundation in areas of **Life Skills, Education and Skill Training** with a focus on
 - ❑ creating a strong foundation for learning;
 - ❑ accelerating education;
 - ❑ reduction of school drop-outs; and
 - ❑ increasing potential for employment
- ❖ The Company may undertake any other activity in compliance with schedule VII, which would improve the lives of the people in the community.

Location and Target Population

- ❖ The CSR program will focus on children and youth from underprivileged families.
- ❖ *The geographic focus will primarily be on urban slums, peri-urban areas, and rural areas in the vicinity of cities where our company is located. However, this shall not prevent the company from working in other geographies based on development needs of those areas.*

Guiding Principles

- ❖ Interventions will be based on **community needs**
- ❖ Interventions aim to be **sustainable and scalable**
- ❖ Interventions will **leverage existing resources**.
- ❖ Interventions will be **measurable**
- ❖ Interventions will be **inclusive**

Implementation

- ❖ The Company's CSR Programs will be identified, implemented and modified (if needed) as per the Board approved CSR Policy. The CSR Programs will be decided by the CSR team in accordance with the guidelines laid down by this CSR Policy.
- ❖ The Company may work with external consultants to assist the Company in the implementation, execution and monitoring and evaluation of its programs.

Execution Modality

- ❖ The Company can implement its CSR activities through the following methods:
 - Directly on its own; or
 - Through its own group non-profit foundation set-up so as to facilitate this initiative; or
 - Through independently registered implementing agencies / non-profit organizations (hereby referred to as "partners") that have a record of at least three years in similar such related activities
- ❖ The Company will select its partners after adequate due diligence and alignment with the Company CSR focus.
- ❖ The Company may also engage employees, where possible to assist in undertaking CSR activities

- ❖ The necessary agreements, memorandum of understanding will be executed where the CSR activities are carried out through its partners.

Monitoring

- ❖ The Company will enhance its transparent monitoring and evaluation mechanism that will ensure every program has:
 - Clearly defined objectives (developed out of existing societal needs determined through baselines/studies/research), targets and time lines;
 - A robust progress monitoring system/schedule for timely fund utilization;
 - Impact assessments mechanism as per the evaluation plan developed by the Company;
 - The evaluation parameters, expected outcomes (in qualitative and quantitative terms) must be defined;
 - A reporting framework and system aligned with the requirements of the Act; and
- ❖ The monitoring mechanism may also cover field visits, documentation of the field visits in a well-defined report and regular interaction with beneficiary communities.

The Company CSR Governance Structure

Board of Directors

The Board of Directors will be responsible to:

- ❖ Constitute the CSR committee through a board resolution with a defined composition and tenure
- ❖ Approve the CSR Policy as formulated by the CSR Committee through a board resolution
- ❖ Ensure funds committed by the Company for CSR activities are utilized effectively and monitored regularly
- ❖ Disclose in its Annual Report, names of CSR Committee members, the content of the CSR Policy and ensure annual reporting of its CSR activities on the Company's website
- ❖ Ensuring annual reporting of CSR activities to the Ministry of Corporate Affairs, Government of India, as per the prescribed format

CSR Committee

- ❖ **Composition of the CSR committee:** The CSR Committee should consist of three or more directors, including an independent Director, in case the company is required otherwise to have an independent director. A private company can constitute a CSR Committee only with two directors, if it does not have more than two directors
- ❖ **Tenure of CSR committee:** It will be determined as per the governance rules of the Company as defined by the Board.
- ❖ **Responsibility of the CSR committee:**
 - Identify CSR team for implementation of CSR Programs and Projects
 - Formulate the CSR Policy and identify activities to be undertaken as per Schedule VII of the Act
 - Recommend the CSR expenditure to be incurred for each of the activities
 - Report back to the Board of Directors for approval of the CSR Policy

- Regularly monitor the implementation of the CSR Policy
- As part of the collaboration with the group companies, the monitoring and reporting of the CSR activities will be managed by the Group Foundation and the company CSR committee shall coordinate with the Group Foundation to ensure this is done in a timely manner
- Change/modify the existing CSR Policy including the CSR activities, allocated budget and monitoring mechanism as per requirement

CSR Team

- ❖ **Composition of the The CSR Team:** It will consist of CSR head, responsible senior managers, managers from administrative and human resource department.
- ❖ **Responsibility of the CSR Team:**
 - Work closely with the Group's Own Foundation and partners to receive monitoring and progress reports
 - Responsible to report to the CSR Committee on program implementation updates
 - Plan annual budgets for CSR activities based on audits (programmatic and financial)
 - Assess the proposals for new CSR initiatives / Programs and facilitate review by the Legal Team to ensure alignment with the Companies Act.
 - Identify and allocate resources for implementation of programs
 - Responsible to provide feedback for the evaluation of CSR Policy
 - Training and capacity building of the implementation teams
 - Any other activities that may be required may be required by the CSR Committee to effectively deliver the CSR Programs

Monitoring and Reporting Framework

- ❖ In compliance with the Act and to ensure funds spent on CSR Programs create the desired impact, a comprehensive monitoring and reporting framework is in place. The monitoring and reporting mechanism are divided into three distinct areas

Program Monitoring

- ❖ Program monitoring mechanism will ensure:
 - The CSR Policy is implemented as per the Act and the Rules
 - Projects/Programs as budgeted are duly carried out
- ❖ CSR spend will be audited in an accountable and transparent manner.
- ❖ The Group's Own Foundation and partners shall provide quarterly reports to the CSR Committee and CSR Team on the progress of the identified programs
- ❖ Quarterly reporting and review by the CSR committee and six monthly reviews by the Board of Directors. Review can be conducted by the Board of Directors through video conferencing in specific circumstances, if required.
- ❖ The above meeting should cover the minutes of the meetings, status of CSR Projects/ Programs initiated, action taken based on discussion held in last meeting, schematic presentation on the CSR spend (budgeted and factual), future course of action.

Evaluation

- ❖ A robust monitoring mechanism and evaluation plan will be in place.
- ❖ The purpose of the evaluation will be clearly identified. There shall be clarity about the scope of the Programs and the need before evaluations are undertaken.
- ❖ Third parties may be engaged, if required, to ensure objective assessment across baseline and end line parameters.

Documentation and Reporting

- ❖ As per compliance of the Act and in preparation of the Annual Report, the CSR Committee will ensure:
 - CSR Projects and Programs are properly documented
 - An MIS is maintained on spending across sectors, geographies and beneficiaries impacted
 - The MIS structure will be in alignment with the prescribed reporting format
 - Accountability is fixed at each level of the CSR process and implementation
 - Cross checking between CSR quarterly reports prepared by the CSR team and quarterly reports of the partners
 - A repository of case studies and good practices may be maintained
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Annexure 1: Reporting framework (as per rules document)
Format for the Annual Report on CSR Activities to be Included In the Board's Report

1. A brief outline of the Company's 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 per cent. 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)
S. No	CSR Project or activity identified	Sector in which the project is covered	Project or programs (1) Local area or others (2) Specify the state and the district where the project or programs was undertaken	Amount Outlay (Budget) project or programs wise	Amount spent on the projects or programs Sub heads:- (1) Direct expenditure on projects or programs. (2) Overheads:	Cumulative expenditure up to the reporting period	Amount Spent: Direct or through implementing agency*
1							
2							
3							
	TOTAL						

*Give details of implementing 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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