CORPORATE SOCIAL RESPONSIBILITY POLICY
(CSR POLICY)

By Corporate Social Responsibility Committee:

Venkata Raghavendra Lakshmi Narasimhamurthy Aradhi
Srikrishna Venkata Raghavendra Arardhi
Kranthi Kumar Vempati
Pankaj Jaiprakash Kankatti
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1. Short Title and Applicability

Whishworks IT Consulting Private Limited (hereinafter to be referred as ‘Company’) through the recommendations made by the Corporate Social Responsibility Committee (hereinafter to be referred as ‘CSR Committee’) has developed a Corporate Social Responsibility Policy (hereinafter to be referred as ‘CSR Policy’) in alignment with its objective, principles and values, for delineating its responsibility as a socially and environmentally responsible corporate citizen. The Policy lays down the principles and mechanisms for undertaking various programs in accordance with Section 135 of the Companies Act 2013.

2. Vision Statement

The Company’s vision is ‘to build a society where people, society and the environment coexist in harmony’ and the Company aims to create positive change for people everywhere, helping them to live a better life full of possibilities, while preserving the environment. In an effort to promote sustainable social development and better quality of life, along with sustained economic performance, environmental and social stewardship is also a key factor for holistic business growth.

The company shall positively impact and influence its employees and partners in fostering a sense of social commitment for their stakeholders. While we will ensure that all communities benefit from our CSR activities, we would focus on those groups that are socially and economically marginalized. These would include women, children and scheduled castes and tribes.
3. **Areas Focused**

In accordance with the Schedule VII of the Companies Act, 2013, the Board of the Directors of the Company with the recommendations made by the CSR Committee intends to focus on the following areas to spend the CSR Amount towards providing the following: (Provided in detail –Annexure –A)

(i) excellence in Eye care services, basic and clinical research into eye diseases and vision-threatening conditions, training, product development, and rehabilitation for those with incurable visual disability, with a focus on extending equitable and efficient Eye care to undeserved populations in the developing world.

(ii) creating access to books, reigniting the joy of reading and saving endangered stories and to build an enlightened nation by providing access to books and creating joy for reading by igniting a reading revolution.

The Committee shall be framing out the various ways and methods to spend the CSR Amount in above mentioned areas.
4. Location of the CSR Efforts

The CSR Committee will decide the location of the CSR efforts.

5. Budget

- The CSR Committee as well as the Board of Directors shall ensure that in each financial year, the Company spends at least 2 per cent of the average net profit made during the three immediately preceding financial years.

- The computation of average net profits will be carried out in accordance with the provisions of Section 198 of the Companies Act, 2013.

- The unutilized CSR budget from the 2 per cent of the average net profit will be put back into CSR activities of the succeeding year.

- The surplus arising, if any, out of the CSR projects or programs or activities shall not form part of the business profit of a company.
6. **Implementation Schedule**

The CSR Committee shall be responsible for the formulating an implementation Schedule for effective implementation of the CSR Policy.

7. **Monitoring Process**

CSR Committee may take the following steps to monitor the process of the implementation of the CSR Policy in an effective way:

- To set the defined targets, time lines with measurable parameters, wherever possible
- To develop a reporting framework that aligns with the requirements of the section 135 of the Companies Act and the CSR Rules
- To develop monitoring and evaluation mechanism.
- To collaborate with various experts and stakeholders.
8. Composition of the Committee

Composition of the CSR Committee: The composition of the CSR Committee of the Board is as hereunder.

- Kranthi Kumar Vempati - Chairman
- Venkata Raghavendra Lakshmi Narasimhamurthy Aradhi - Member
- Srikrishna Venkata Raghavendra Arardhi - Member
- Pankaj Jaiprakash Kankatti - Member

9. Responsibilities of the Committee

- To implement the CSR policy, adhere to budget allocated etc, as may be deemed necessary for implementation of CSR Policy.
- Recommend targets and timelines for implementation of developmental initiatives.
- To apprise with the project performance and status of CSR expenditure.
- Allocate appropriate resources to achieve desired performance in alignment with Sustainability & CSR targets and initiatives.
- Documentation and reporting of all CSR activities of the company in pursuit of the Companies Act and the CSR Rules.

10. Amendments to the policy

The Board of Directors on its own and/or on the recommendation of CSR committee can amend its policy as and when required deemed fit. Any or all provisions of CSR Policy would be subjected to revision/amendment in accordance with the regulations on the subject as may be issued from relevant statutory authorities, from time to time.
<table>
<thead>
<tr>
<th>Objectives/Goal Area</th>
<th>Actions</th>
<th>Modality of Implementation/Partners</th>
</tr>
</thead>
</table>
| Health               | To provide equitable and efficient eye care to all sections of society and endeavor to prevent blindness and provide vision rehabilitation | WHISHWORKS Management, Employees & Stakeholders  
Selected partners: L V Prasad Eye Institute managed by Hyderabad Eye Institute & Hyderabad Eye Research Foundation |
| Education            | To connect books to hungry minds by bridging gaps between those motivated to read but have no access to reading. | WHISHWORKS Management, Employees & Stakeholders  
Selected partners: Food4Thought Foundation |
**Annexure-I**

**Annual Report on Corporate Social Responsibility Activities**

1. A brief outline of the CSR policy, including overview of projects or programs proposed to be undertaken:
   a. **Health**: To provide equitable and efficient eye care to all sections of society and endeavour to prevent blindness and provide vision rehabilitation

   **Modality of Implementation:**
   Selected partners: LV Prasad Eye Institute managed by Hyderabad Eye Institute & Hyderabad Eye Research Foundation

   b. **Education**: To connect books to hungry minds by bridging gaps between those motivated to read but have no access to reading.

   **Modality of Implementation:**
   Selected partners: Food4Thought Foundation

2. Composition of the CSR Committee:
   1. Mr. Kranthi Kumar Venpati - Director
   2. Mr. Venkata Raghavendra Lakshmi Narasimaiahurthy Aradhi - Director
   3. Mr. Sarath Venkata Raghavendra Aradhi - Director
   4. Mr. Parthajit Kankad - Director

3. Average net profit of the company for last three financial years:
   *Note: Advised pursuant to Section 198 of the Companies Act, 2013.*
   Rs. 2,95,54,193

4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above):
   The Company has spent Rs. 6,00,000/- towards the CSR activities during the reporting period.
   (Pursuant to the Section 135 of the Companies Act, 2013, the Company shall spend 2% of the average net profit of the company for last 3 financial years of the Company)

5. Details of CSR spent during the financial year:
   (i) Total amount spent for the financial year: Rs. 6,00,000/-
   (ii) Amount unspent, if any: Nil
   (iii) Manner in which the amount spent during the financial year is detailed below in table.

<table>
<thead>
<tr>
<th>S.No</th>
<th>CSR project or activity identified</th>
<th>Sector in which the Project is covered</th>
<th>Projects or programs undertaken</th>
<th>Amount outlay (budget) project or programs wise</th>
<th>Amount spent on the projects or programs Sub-heads</th>
<th>Cumulative expenditure upto to the reporting period</th>
<th>Amount spent: Direct or through implementing agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LV Prasad Eye Institute managed by Hyderabad Eye Institute &amp; Hyderabad Eye Research Foundation</td>
<td>Promoting Health</td>
<td>1) Project is operational in Hyderabad</td>
<td>Rs. 4,00,000</td>
<td>1) Rs. 4,00,000 (Direct Expenditure)</td>
<td>Rs. 4,00,000/-</td>
<td>This project is implemented through Hyderabad Eye Institute &amp; Hyderabad Eye Research Foundation</td>
</tr>
<tr>
<td>2</td>
<td>Food4Thought Foundation</td>
<td>Promoting Education</td>
<td>1) Project is operational in Hyderabad</td>
<td>Rs. 2,00,000</td>
<td>2) Rs. 2,00,000 (Direct Expenditure)</td>
<td>Rs. 2,00,000/-</td>
<td>This project is implemented through Food4Thought Foundation</td>
</tr>
<tr>
<td>3</td>
<td>Administrative expenses (5%)</td>
<td></td>
<td></td>
<td>Rs. Nil</td>
<td></td>
<td>Nil</td>
<td></td>
</tr>
</tbody>
</table>

**Total**: Rs. 6,00,000/-
<table>
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<tr>
<th></th>
<th>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.</th>
<th>Not Applicable</th>
</tr>
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<tr>
<td>7</td>
<td>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.</td>
<td>We hereby declare that implementation and monitoring of the CSR policy are in compliance with CSR objectives and policy of the company.</td>
</tr>
</tbody>
</table>

For on behalf of the Board of Directors
Whishworks IT consulting Private Limited

Srikrishna Venkata Raghavendra
(Whole time Director)
DIN: 01762109
Plot no. 148, Magdha Village,
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Telangana, India

Suman Kumar Konkumalla
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Tw195JQ Great Britain

Place: Gurugram, Haryana
Date: 19th September, 2019

Place: Staines, Great Britain
Date: 19th September, 2019