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Roche Diabetes Care India Private Limited

Corporate Social Responsibility Policy

March 2023

Roche Diabetes Care India Private Limited
Corporate Social Responsibility (CSR) Policy
(Formulated as per provision of Section 135 of the Companies Act, 2013 and rules made thereunder)

Document Information

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Distribution

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1. Introduction

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Roche Diabetes Care India Private Limited was set-up in 2016 and is headquartered in Mumbai, India and the Global headquarter is in Basel, Switzerland. The Roche Group is a global leading healthcare company, employing over 90,000 people working together across more than 100 countries.

Roche is uniquely positioned to create sustainable value through products and services that save or at least significantly enhance people's lives by helping to detect, correctly diagnose and appropriately treat disease. Found in 1896, the Roche Group has been making important contributions to global health for more than a century.

At RDC India, we are aligned to the global 10-year focus and ambition of '***doing now what patients need next'***. In doing this, we are committed to deliver sustainable value to all stakeholders by:

- Improving patients' lives via "OneRoche Approach" to ecosystem in every country
- Delivering twice as many medical advances at half the cost to society
- Doubling patient access to novel, high-medical value diagnostics solutions
- Building the leading, profitable insights business
- Achieving diversity which mirrors our workforce
- Reducing total environmental impact by half
- Becoming the most valuable healthcare company

Roche has initiated sustained programmes towards improving access to care by enhancing education and awareness about diabetes in India, leading to prevention and better management of diabetes. For these programmes, the company has collaborated with like-minded partners to ensure that the programme has the right scale and expertise required. While the programmes are aimed towards spreading awareness about diabetes in general, there has also been a special focus on type 1 diabetes and many of the programmes have been specially curated for children. DiaBeaters, T1D Trooper, is one such unique programme, through which the company reached out to schools across three major cities in India to spread awareness about diabetes.

2. Objective

This policy is titled as the 'CSR Policy Roche Diabetes Care India Private Limited', (afterwards named "Roche Diabetes Care India" or "the Company").

It encompasses Roche Diabetes Care India's philosophy towards corporate social responsibility in accordance with Section 135 of the Companies Act 2013 and the rules thereunder as amended. For the purpose of this Policy, the Act, the Rules and Schedule VII as amended from time to time, are hereinafter referred to as the ("CSR Legal Framework").

It also lays down the sustainability framework, guidelines and mechanism for undertaking socially relevant programs for sustainable development of the community at large and complying with all the local regulations in that regard. The Company has always strived to inculcate a culture of social responsibility amongst its employees.

3. Scope

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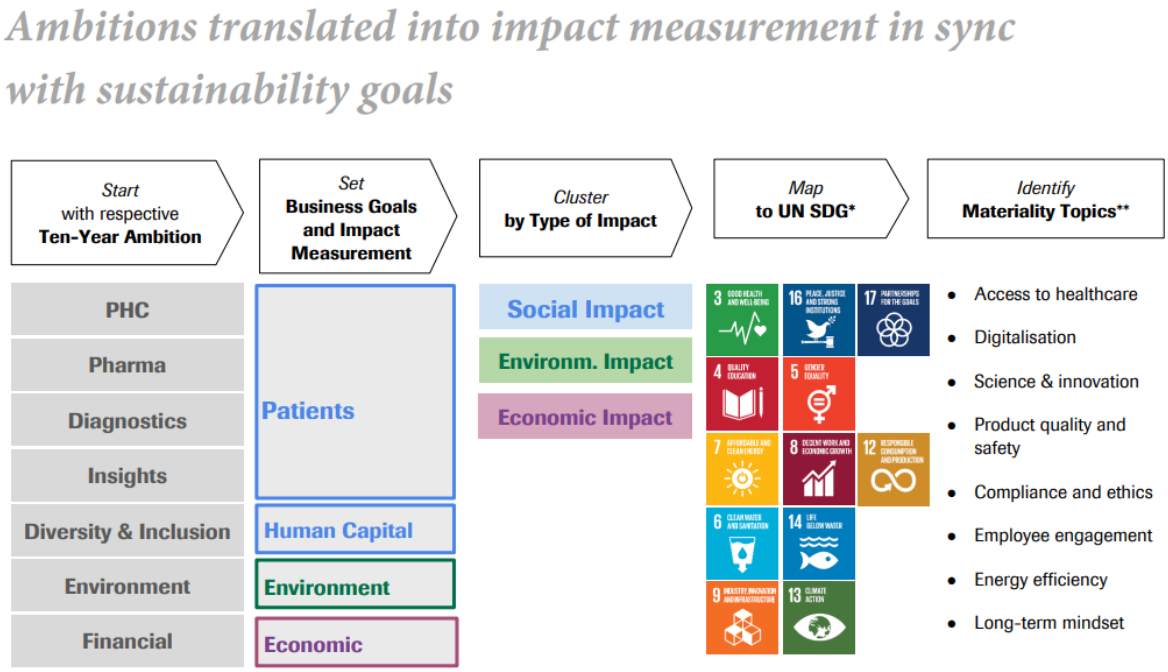
This policy is applicable to corporate social responsibility initiatives of Roche Diabetes Care India Private Limited.

Sustainability Framework



4. Policy

4.1 CSR Vision

To generate a sustainable model, that balances the needs of all stakeholders with our commitment to ***improve access to healthcare*** and ***create long-term sustainable impact*** on target beneficiaries/communities.

CSR is a fundamental part of our company's practices, broad objective and overall culture.

4.2 Definition

Words and expressions used in this Policy and not defined specifically in this document shall have the meanings respectively assigned to them under the CSR Legal Framework.

4.3 Governance structure

The Company has put in place the following governance structure that CSR policy is implemented and monitored effectively. The roles and responsibilities are defined at each governance level.

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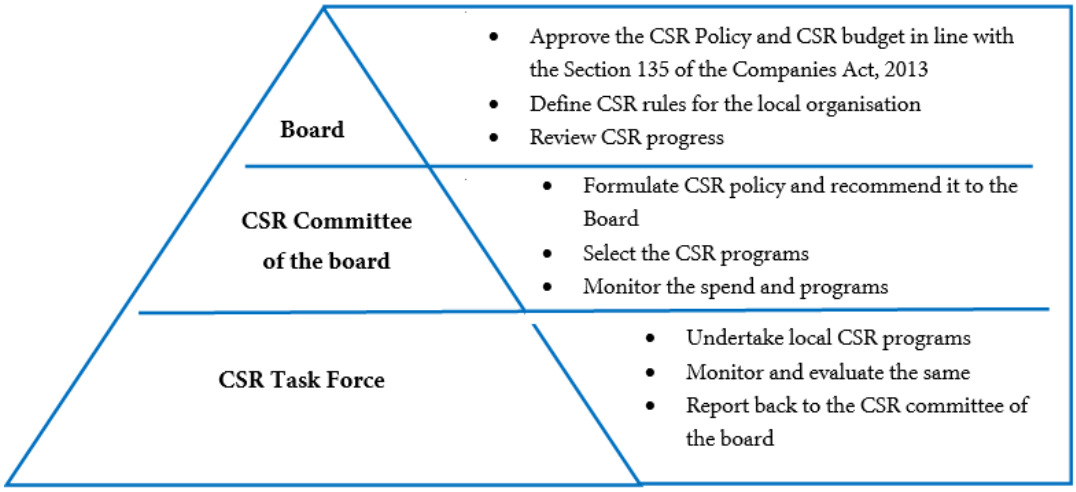

4.4 CSR Committee Formation

The CSR Committee shall be constituted in accordance with the CSR Legal Framework and shall meet as often as its members may deem necessary to perform inter-alia the following duties and responsibilities:

- Formulation and recommend to the Board, the CSR Policy; identify specific CSR programmes / projects areas to be undertaken by the Company;
- Identifying activities to be undertaken as per Schedule VII of the Companies Act 2013;
- Recommend to the Board for its consideration and approval CSR Activity and the projects to be undertaken and amount of expenditure to be incurred thereunder;
- Recommending to Board, modifications to the CSR policy as and when required;
- Regularly monitoring the implementation of the CSR policy;
- Conduct its CSR programs through Trusts, NGO, Societies, or Section 8 Companies operating in India;
- Formulate and recommend to the Board, an annual action plan pursuant to this Policy, which shall include such details as may be prescribed under the CSR Legal Framework from time to time;
- Monitor the CSR Policy and execution of CSR Activities from time to time and recommend changes to the Board if necessary;
- Prepare an annual report of the CSR Activities undertaken for each financial year and submit such report to the Board;
- Undertake impact assessment through an independent agency, of CSR projects having outlay of Rs. 1 Crore or more, if any, and which have been completed not less than one year before undertaking the impact study, in the event Company's average CSR obligation is of Rs. 10 crore or more in immediately 3 preceding financial years or as may be prescribed under the CSR Legal Framework and place such Report before the Board; and
- Any other matter as the CSR Committee may deem appropriate after approval of the Board of Directors or as may be directed by the Board of Directors, or as may be specified under CSR Legal Framework, from time to time.

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4.5 Board of Directors

Roche Diabetes Care India's Board of Directors will be responsible for following activities:

- Approving CSR policy formulated by the CSR Committee, causes that the company proposes to support, programs to be undertaken by the company, modalities of operation and the budget for the activities;
- Ensuring that activities included by a Company in its CSR Policy are related to the activities included in Schedule VII of the Act;
- Ensuring that the activities included in CSR Policy of the company are undertaken by the company;
- Ensure the CSR spending for every financial year of at least 2% of average net profits made during immediately preceding 3 financial years, in pursuance with this CSR Policy. If the Company fails to spend the aforesaid amount then the Board's Report prepared under section 134 of the Act, shall specify the reasons for not spending the amount and transfer the same as specified under this Policy and CSR Legal Framework;
- Ensuring that every financial year funds committed by the Company for CSR activities are utilized effectively and thereby regularly monitored and reported on the Company website;
- The Board may alter annual action plan at any time during the financial year, as per the recommendation of CSR Committee, based on reasonable justification to that effect;
- Ensure that CSR Activities included in the CSR Policy are undertaken by the Company and such activities are related to the activities specified in CSR Legal Framework;
- Ensure that the CSR Activities are undertaken either by the Company itself or through Implementing Agency, as permitted under the CSR Legal Framework;
- In case of ongoing projects, monitoring the implementation of the project in line with the approved timelines and year – wise allocations and shall be further authorized to make modifications thereto if required subject to the same being within the overall permissible time period;
- Satisfy itself that the funds have been utilized for the purpose and in the manner, as approved by them and the Chief Financial Officer / person responsible for the financial management of the Company, to certify to the effect;
- Ensure the administrative overheads shall not exceed the limits specified under the CSR Legal Framework, presently being 5% of total CSR Expenditure of the Company for each Financial Year;
- Ensure any surplus arising out of the CSR Activities shall not form part of the business profit of the Company and shall be ploughed back into the same project or be transferred to the Unspent CSR Account and spent in pursuance of CSR Policy and Annual Action Plan of the Company or transfer such surplus amount to the Fund specified in Schedule VII within the stipulated period of time;
- Ensure that surplus or unspent amount earmarked for CSR in any financial year is given effect as required under the CSR Legal Framework;
- Approve the set off of the excess amount of CSR spent in a financial year, against CSR spent of upto immediate next three financial years; and
- Ensure that Directors' Report includes:

- Contents of the CSR Policy and Composition of the CSR committee;
- An annual report on the CSR in the prescribed format; and
- Reasons for failure (if any) to spend required amount on CSR Activities and, if the Company fails to spend the amount prescribed in Section 135(5) then such unspent amount for the financial year 2020-21 onwards shall be transferred to the fund specified in Schedule VII within six months of the expiry of the said financial year unless the same pertains to any ongoing project and in respect of the ongoing projects the

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unspent amount shall be transferred within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year to the unspent CSR account or as may be modified from time to time and as per the Legal Framework.

The Board's Report issued pursuant to Section 134 of the Companies Act, 2013 shall include an annual report on CSR containing particulars specified in Annexure. If the Company fails to spend such amount, specify the reasons for not spending the amount in its annual report mentioned above and also the proposed manner in which the unspent amount would be spent in the year to come.

4.6 CSR Task Force

The CSR Committee shall nominate a CSR Team Force comprising of employees and volunteers of the Company to monitor the CSR activities of the Company. The responsibilities of the CSR Task Force include the following:

- Liaise with external partners, i.e., Doctors, Laboratories, Healthcare Companies, government, NGOs;
- Monitor and oversee the program on a regular basis;
- Measure impact;
- Track and communicate impact to the CSR Committee; and
- Regular reporting on the CSR programs

4.7 CSR Expenditure

i. In every financial year, the Company shall spend a minimum of 2% of its average Net Profits of the immediately preceding three (3) financial years, as computed in accordance with the provisions of the CSR Legal Framework or such sums as specified under the CSR Legal Framework, towards CSR Expenditure. The administrative overheads shall not exceed the limits specified under the CSR Legal Framework, presently being 5% of total CSR Expenditure of the Company for each Financial Year; and

ii. If the Company is required to undertake impact assessment pursuant to CSR Legal framework then such expenditure can be booked towards Corporate Social Responsibility for a given financial year, which shall not exceed five percent of the total CSR expenditure for a given financial year or fifty lakh rupees, whichever is less.

4.8 TREATMENT OF UNSPENT / EXCESS AMOUNTS IN RESPECT OF CSR ACTIVITIES AND SURPLUS ARISING OUT OF CSR ACTIVITIES

The Company shall ensure that any unspent amount under its CSR obligation, excess spent amount toward CSR expenditure and/or surplus arising out of the CSR Activities shall be treated in accordance with the CSR Legal Framework and as may be approved by the Board, from time to time.

4.9 IMPLEMENTION

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i. The Company shall undertake its CSR Activities directly itself or through Implementing Agencies and/in in such manner as may be prescribed under the CSR Legal Framework. Such Implementing Agency shall be either:

- A company under Section 8 of the Act, registered public trust or registered society established by the Company either singly or along with other Company and has valid registration *under section 12A and 80G of the Income Tax Act, 1961.*
- A Company established under Section 8 of the Act, registered trust or registered society, established by the Central or State Government.
- Any entity established under an Act of Parliament or State Legislature.
- A Company under Section 8 of the Act registered public trust or registered society with a valid registration *under section 12A and 80G of the Income Tax Act, 1961* with a *track record of atleast 3 years in undertaking similar activities.*

Provided that the aforesaid implementing agencies shall be considered eligible if it is in compliance with the provisions of the CSR Legal Framework.

ii. The Company may also collaborate with other companies to undertake CSR Activities in such a manner that each company is in a position to report separately on such CSR projects.

iii. While partnering with Implementing Agency, the credentials of such entities will be verified, and all requisite information and documentation as listed in Annexure 1.

would be obtained and necessary documentation would be completed.

iv. CSR programmes/ projects to be undertaken by the Company will be identified by the CSR Committee.

v. The CSR Committee shall recommend the CSR programmes/ projects, specifying modalities of its execution and the amount of expenditure to be incurred on the programmes/ projects.

vi. Upon recommendations of the CSR Committee, the Board shall specifically approve such CSR projects/programs and the amount of expenditure.

The Company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as the CSR Committee and/or the Board may deem fit as well as for capacity building of the own personnel for CSR.

4.10 Target audience of CSR activities

The Company, through its CSR interventions will contribute positively towards the less privileged section of the society and persons impacted by a pandemic, epidemic, fire or natural calamity. The Company will also directly engage its employees, whenever possible, to achieve its CSR vision.

4.11 Support Focus

Roche Diabetes Care India's CSR interventions will focus on
Addressing identified needs of the underprivileged through initiatives directed towards:

- improving livelihood

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- alleviating poverty;
- women empowerment;
- empowerment through vocational skills; and
- promoting health and well being

Promoting education in order to achieve self-sustainable and equal development. The Company focuses on the following areas:

- Primary Education
- Child Education, especially the girl child
- Special Education
- Employment enhancing vocational skills and livelihood enhancement projects

Preserve, protect and promote art, culture and heritage by:

- Promoting India's art, culture and heritage; and
- Conducting promotional and developmental activities / programs.

Ensuring environmental sustainability, ecological balance and protection of flora and fauna by:

- Conducting activities which promote biodiversity; and
- Conducting activities which promote ecological sustainability

Enabling healthcare support for children who are unable to afford treatment, through financial intervention. To provide for children's health and rehabilitation through other sustenance initiatives.

Addressing identified needs of persons impacted by a pandemic, epidemic, fire or natural calamity, by

- promoting health care including preventive healthcare
- promoting nutrition and sanitation
- undertaking relief, rehabilitation and reconstruction activities

Any other activity falling within the scope of Schedule VII of the Companies Act, 2013 which would enable the Company to achieve its CSR objectives.

The CSR programs/activities of the Company, as above, are related / will relate to the activities included in Schedule VII of the Companies Act, 2013 along with the latest circulation from MCA.

Further, the activities/programs mentioned in Schedule VII is attached as Annexure 2 to this policy.

4.12 **CSR Budget**

The Company shall, in every financial year, contribute a statutory minimum limit of at least 2% of Average of its Net Profits for the three preceding financial years for the CSR Expenditure.

In the absence of Net Profits in any financial year, the Company endeavors to spend such feasible amount as it may decide.

The CSR Committee shall prepare its annual planned expenditure, for a financial year, for the CSR activities including the core areas and manner of implementation and submit the same for approval of the Board.

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The Company shall endeavor to spend the entire amount of statutory minimum contribution limit in a financial year. In the event, the Company is unable to spend such amount in any given financial year; the Board shall specify the reasons for the same in its report to the shareholders in terms of Section 134(3)(o) of the Act.

The Company shall carry forward the un-spent money in the current financial year to next year budget and shall spend the entire consolidated amount in that year.

The surplus arising out of the CSR activities, if any, shall not be considered as a part of the business profits of the Company.

The overall amount to be committed to CSR will be approved by the Board as part of the Company's overall Annual Budget/Plan, in the board meeting and all the CSR initiatives undertaken during the year will be ratified by the CSR Committee.

4.13 Monitoring and evaluation mechanism

Monitoring of spending

CSR activities and correlating spends will be closely monitored and funds shall be released as per the approved work plans. This may include monthly field visits, comprehensive documentation, and regular interaction with beneficiary communities. Also, the CSR spends will be audited in an accountable and transparent manner.

The involved 3rd party providers will be requested to provide proper and regular monitoring, as agreed between Roche Diabetes Care India and them.

The CSR Committee shall meet atleast twice in every financial year in a duly convened meeting, to monitor the implementation of CSR Plans and activities and to deal with the relevant matters and two members personally present shall be sufficient to form the quorum of the meeting.

The Company shall regularly monitor the annual action plan, CSR Activities and the CSR projects. Further, The CSR Projects taken up through Implementing Agency shall be monitored & evaluated at regular intervals.

The CSR Taskforce shall ensure that the CSR Policy, as amended from time to time, is displayed on the company's website.

In compliance with the Act and to ensure funds spent on CSR programs are creating the desired impact on the ground a comprehensive Monitoring and Reporting framework will be put in place.

CSR spends will be closely monitored and funds shall be released as per the approved work plans. This may include monthly field visits, comprehensive documentation, and regular interaction with beneficiary communities. Also, the CSR spends will be audited in an accountable and transparent manner.

Evaluation

A robust MIS monitoring mechanism and evaluation plan will be in place with objectives and expected outcomes, for each programme as per stated timelines.

4.14 Reporting and communication

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Program Reporting and documentation

Program monitoring mechanism will ensure:

- The CSR policy is implemented as per the Act and the Rules
- The CSR policy is implemented ensuring that all projects/programs as budgeted are duly carried out.
- Quarterly reporting and review by the CSR committee of the board and six monthly reviews by the Board.

Communication

The CSR Committee of the board will prepare the annual CSR report with an approval of the Board of Directors. The company will be communicating its CSR efforts to its employees and external stakeholders through internal communications, its own website and other appropriate channels.

4.15 **Amendments**

Based on the recommendation of the CSR task force and the CSR committee of the board, the Board of Roche India can modify this policy unilaterally at any time to maintain compliance with local laws.

5. Disclaimer

The Whole-Time Directors, on behalf of the Company, retain the right to make any modifications as deemed fit, or withdraw the Policy at any point of time due to business exigencies.

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ANNEXURE 1

Indicative list of aspects to be considered while engaging with other entities

Due diligence of the implementing agency should be conducted to check the credentials of the organization and to ensure that its projects / programmes / activities are consistent with the CSR Legal Framework and CSR Policy. The following documents / information from the interested Implementing Agencies would be sought, as applicable:

- Memorandum of Association and Articles of Association/ Constitutional Document
- Registration certificate under application law;
- Audited financial statements / Accounts for the last three year;
- Registration Certificate under Section 80G and 12A of the Income Tax Act, 1961
- Permanent Account Number (PAN) card issued under the Income Tax Act, 1961
- Details of Projects attended in last 3 Years;
- Details of the entity's organizational structure, capability, technical skills and manpower resource;
- Required Certificate under Foreign Contribution Regulation Act; and
- Such other documents / certificates / details as may be required to assess the eligibility of the Implementation Agency under the CSR Legal Framework or any other applicable law for the time being in force.

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ANNEXURE 2

CSR activities Listed in Schedule VII of the Companies Act, 2013

(as on the date of adoption of the Policy)

i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
ii. promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
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.
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 including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
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 art and handicrafts;
vi. measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;
vii. training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports
viii. contribution to the prime minister's national relief fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
ix. (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and
(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).
x. rural development projects
xi. slum area development ('slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force)
xii. disaster management, including relief, rehabilitation and reconstruction activities; and
xiii. such other activities as may be permitted under the Act, from time to time.

Further due to outbreak of the novel Corona Virus (COVID-19) pandemic, Ministry of Corporate Affairs vide its General Circular No. 10/2020 dated March 23, 2020 has clarified that various activities related to COVID-19 under item nos. (i) and (xii) as listed above of Schedule VII of the Act relating to promotion of health care, including preventive health care and sanitation, and, disaster management are eligible as CSR Activity.

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