



**CO-CREATE <sup>TO</sup>  
OUTPERFORM  
WITH WNS™**

WNS Corporate Social Responsibility Policy

**WNS**

## Synopsis

The Corporate Social Responsibility Policy (“the CSR Policy”) of WNS Business Consulting Services Private Limited (“WNS” or “the Company”) demonstrates the commitment of WNS to operate its business in a manner which is sensitive and responsible towards the society and compliant with the relevant directives, regulations and Code of Business Ethics and Practice. The Policy strives to support the Government’s vision for Corporate Social Responsibility.

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<b>Author</b>	CSR COMMITTEE – WNS BUSINESS CONSULTING SERVICES PRIVATE LIMITED
<b>Authorized &amp; Approved</b>	BOARD OF DIRECTORS - WNS BUSINESS CONSULTING SERVICES PRIVATE LIMITED

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## 1. Introduction

### 1.1. Objectives

WNS framed its CSR Policy to establish its commitment to serve the community through its various programs under the aegis of WNS Cares Foundation ("WCF"). Since 2004, the Company has been consistently performing various Corporate Social Responsibility ("CSR") activities under the banner of "WNS Cares".

CSR at WNS is beyond merely charity and monetary donations. It plays an active role through employee engagement in volunteering activities and is an integral part of the corporate strategy. From need based activities to sustainable initiatives, WNS BCS CSR programs are focused on making a significant difference to society and to improve the overall quality of education for lesser privileged children by taking it beyond academics. The programs are based on a clearly defined social philosophy of helping the lesser privileged to help themselves using the tools provided by us.

### 1.2. Applicability

The Policy is applicable to WNS Business Consulting Services Private Limited and shall apply to all CSR initiatives and activities taken up by the Company.

### 1.3. CSR Activities

List of CSR activities or programs which WNS BCS plans to undertake generally and in pursuance to Schedule VII and applicable provisions of The Companies Act, 2013 are:

Primary CSR activity of WNS shall be in relation to:

- i. Promoting education, including special education and employment enhancing vocation skills and livelihood enhancement projects especially among children;
- ii. Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive healthcare, sanitation and making available safe drinking water especially among children;
- iii. Setting up homes, hostels, day care centers and such other facilities for children and orphans and adopting measures for reducing inequalities faced by socially and economically backward children.

WNS may also engage in **Other** CSR activities in relation to:

- iv. Promoting education, including special education and employment enhancing vocation skills and livelihood enhancement projects especially among women, elderly, and the differently-abled;
- v. Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive healthcare, sanitation and making available safe drinking water especially among women, elderly, and the differently-abled;
- vi. Promoting gender equality, empowering women, setting up homes and hostels for women; setting up old age homes, day care centers and such other facilities for senior

citizens and measures for reducing inequalities faced by socially and economically backward groups;

- vii. Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- viii. 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;
- ix. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up of public libraries; promotion and development of traditional arts and handicrafts;
- x. Measures for the benefit of armed forces veterans, war widows and their dependents;
- xi. Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports;
- xii. Rural development projects;
- xiii. Contribution to the Prime Minister's National Relief Fund or any other fund set up 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; and
- xiv. Such other activities as are permitted under the applicable provisions of The Companies Act, 2013

The following CSR activities or programs shall not be undertaken

- i. Contribution of any amount directly or indirectly to any political party
- ii. The CSR projects or programs or activities that benefits only the employees of the company and their families
- iii. One-off events such as marathon, awards, charitable contribution, advertisement, sponsorships of TV programs etc.
- iv. Activities undertaken by the company in pursuance of its normal course of business
- v. Any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union Territory at national level or India at international level
- vi. Activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services.
- vii. Activities carried out for fulfilment of any other statutory obligations under any law in force in India including expense incurred by companies for the fulfillment of any other Act/Statute regulations (such as Labor Laws, Land Acquisition Act, 2013, Apprentice Act, 1961 etc.

#### 1.4. CSR Budget

- i. The Board of Directors of WNS Business Consulting Services Private Limited shall ensure that the Company spends, in every financial year at least two percent of the

average net profits of the Company made during the three immediately preceding financial years on the CSR initiatives in accordance with the relevant provisions of The Companies Act, 2013 and Rules thereof (as amended from time to time) as applicable to the Company.

- ii. The Administrative overheads shall not exceed 5% of the total CSR expenditure.
- iii. Any surplus arising out of the CSR activities shall not form part of business profit of the Company and shall be:
  - a) ploughed back into the same project or,
  - b) transferred to unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the Company or,
  - c) Transfer such surplus amount to a Fund specified under Schedule VII, within a period of 6 months from the expiry of the financial year. Until a fund is specified, the unspent CSR amount, if any, shall be transferred by the Company to any fund included in Schedule VII of the Act.
- iv. In case of excess spend beyond the requirements of Section 135(5), such excess amount may be set off against the requirement to spend under Section 135(5) up to immediate succeeding 3 financial years in accordance with the provisions of the Companies Act, 2013 read with the rules framed thereunder.
- v. CSR amount may be spent by a company for creation or acquisition of a capital asset in accordance with the provisions of the Companies Act, 2013 read with the rules framed thereunder.
- vi. The Board shall, in its report, shall specify the reasons for not spending the amount; and unless the unspent amount relates to any ongoing project referred to in sub-section (6) of Section 135, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
- vii. Any amount remaining unspent, pursuant to any ongoing project, fulfilling such conditions as may be prescribed, undertaken by a company in pursuance of its Corporate Social Responsibility Policy, shall be transferred by the company 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.

## 1.5. CSR Committee

The Board of Directors of WNS Business Consulting Services Private Limited has established a Committee of the Board as the Corporate Social Responsibility Committee. The Committee comprises of two Directors of the Board and its composition more than adequately meets the requirements of Companies Act, 2013.

The CSR Committee shall formulate and recommend to the Board, an Annual Action plan which shall include the following-

- i. The List of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act
- ii. The manner of execution of such projects or programmes
- iii. The modalities of utilization of funds and implementation schedules for the projects or programmes
- iv. Monitoring and reporting mechanism for the projects or programmes
- v. Details of need and impact assessment if any, for the projects undertaken by the Company

The CSR Committee shall carry out the functions as mandated by The Companies Act, 2013 and the Rules thereof.

## 1.6. CSR Team

The CSR Team comprises of the personnel deputed on CSR activities

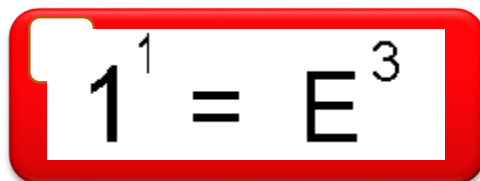
## 2. CSR Mission, & Equation at WNS

### 2.1. Mission:

The mission of CSR initiatives in WNS is to **Educate, Empower and Enrich** the under-privileged children / youth.

- **Educate** beyond academics
- **Empower** them to cross the bridge of social and economic divide
- **Enrich** with real-life skills
- Encourage employees / clients to give back to society

### 2.2. WNS CSR Equation:

The equation  $1^1 = E^3$  is displayed inside a red rounded rectangular box. The '1' has a superscript '1', and the 'E' has a superscript '3'.

The WNS CSR equation means “*Each one of us has the power to positively impact a life through Education, Empowerment and Enrichment.*”

Education was unanimously chosen as the focus for the CSR initiatives by the employees of WNS in a survey conducted across the organization in 2011.

### 3. The Framework of our CSR Initiatives

WNS BCS CSR initiatives are designed on the following framework:

- Self-sustaining & flexible programs that can be replicated and expanded as per requirement.
- Reach out to underprivileged communities which require educational help.
- Get employee volunteers to implement programs.
- Evaluate success of each program and set the scope to strategy revision.
- Customize programs as per the requirement of the communities targeted.

#### CSR Strategy:

- **Learning Centers:** Designed to administer strategic programs for children and youth living in challenging social-economic background. The programs are determined keeping in mind the specific requirements of the children and youth as they progress through their school and college years.
- **Active Volunteering:** Employees are encouraged to take time out from their regular work schedule to help with the education and development of children. Every CSR initiative has employee volunteering at the heart of it.

### 4. WNS BCS CSR Projects and Programs

Our CSR programs are designed to create the right impact at the right stage, to help a lesser privileged child pursue higher education or be employment-ready. The aim is not just to reach a large number of students through strategic programs, but to ensure that the programs take the child through critical stages of a student life.

Our CSR programs, as outlined below, shall be conducted on a pan-India basis and not beyond the geographical limits of India

#### 4.1. Table 1 Programs and initiatives have been classified under the following criteria:

Mission	Programs	Implementation Methodology	Monitoring Process
<b>Educate</b>	<ul style="list-style-type: none"> <li>▪ Focus on science through Mini Science Centers and Chemistry labs</li> <li>▪ Reading Program (Static Libraries &amp; Mobile Libraries)</li> </ul>	<p><b>Customized implementation methodology adopted for specific programs broadly include:</b></p> <ul style="list-style-type: none"> <li>• Engaging with needy schools through partner Non-Governmental Organizations (NGOs)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Half-yearly performance report by partner NGO on the modules covered to be submitted to the CSR Committee</li> </ul>



Mission	Programs	Implementation Methodology	Monitoring Process
		WNS BCS volunteers reach out to lesser privileged children in the WNS BCS adopted schools and administer the targeted program	Periodic review by WNS BCS CSR core team and continued feedback from the recipient children group, teacher's group, and school authorities who were benefited by the CSR program
	▪	▪	▪
<b>Enrich</b>	E-Mentoring Cyber Security Awareness and CyberSmart Program	<b>Customized implementation methodology adopted for specific programs broadly include:</b>  <b>Leadership team and volunteers from WNS reach out to lesser privileged children in WNS adopted schools</b> <ul style="list-style-type: none"> <li>▪ Create cyber security awareness amongst children and communities. <ul style="list-style-type: none"> <li>• Maintaining CyberSmart platform infrastructure.</li> </ul> </li> </ul>	Periodic performance report by partner agency. Periodic review by WNS BCS team and continued feedback from children, teachers and school authorities  ▪

- The CSR Committee shall recommend to the Board of Directors of the Company the amount to be contributed towards the projects and programs related to CSR activities.
- If it is observed that any CSR activity taken up for implementation is found not properly implemented, the CSR Committee may, with approval of the Board of Director of the Company, discontinue funding of the project at any time during the course of implementation and use such funds for any other CSR project.
- The CSR Committee shall obtain feedback from the beneficiaries of the CSR projects, programs and activities. If considered necessary, the effectiveness of the various programs and activity undertaken under the CSR may be evaluated through external agencies for providing the required feedback and inputs to formulate and improve the programs in future.
- All CSR activities and expenses made thereon will be subject to audit by the Company's auditors.
- Details of the CSR initiatives and implementation shall also be included in the Annual Report of the Company, as per the requirements and format specified under the Companies Act, 2013 and the Companies (Corporate Social Responsibility) Amendment Rules, 2021. Further, the following details shall also be displayed on the website of the Company-

- i. Composition of CSR Committee
- ii. CSR Policy
- iii. Projects approved by the Board

## 4.2. Execution / Implementation Strategy:

The WNS BCS CSR programs are predominantly driven through schools and colleges, which cater to less privileged children from challenging socio-economic backgrounds.

The key pillars to our implementation strategy are:

### ▪ Employee Volunteers

Our approach to driving CSR programs with the employee volunteers includes identification of programs, creation of modules, and coordination with volunteers for administering the program on the designated day and time.

### ▪ Implementation Partners

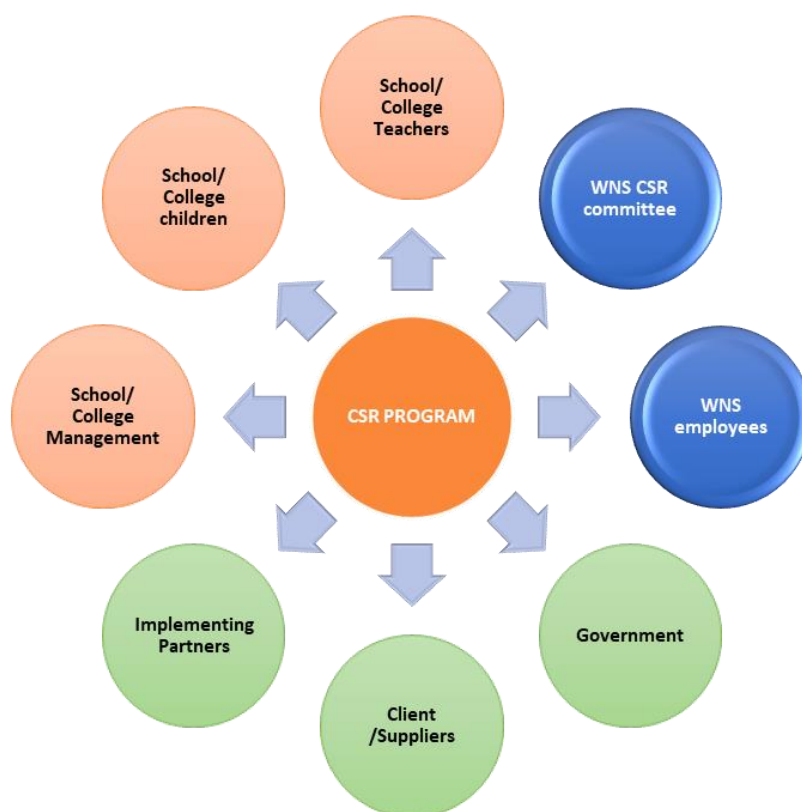
WNS BCS partners with Non-Governmental Organizations (NGOs) and institutions/schools to implement its strategic programs. The CSR Committee will select such implementation partners;

- i. Having an established track record of at least three years in implementing of similar kind of activities.
- ii. After proper due diligence on them to ascertain whether they possess the necessary and desired competence, management and financial capabilities, integrity and accountability to implement the CSR programs of the Company.
- iii. The Board of the Company shall satisfy itself that the funds so disbursed have been utilized for the purpose and in the manner as approved by it and certified by Corporate SVP-Finance/Corporate VP-Finance. A certificate should be provided to this effect in terms of the requirement of Companies Act, 2013 read with the rules framed thereunder.

Our approach to implementing CSR programs with NGOs/ partners/institutions/schools includes identification of needy areas where intervention is required. This is followed with short listing and finalization of programs to achieve desired impact; and periodic monitoring of program outcomes.

- If the CSR obligation in any year is Rupees Ten Crore Rupees or more in pursuance of Section 135(5) of the Companies Act, 2013, in the three immediately preceding financial years, the Company shall undertake impact assessment, through an independent agency of its CSR projects having outlays of Rupees One Crore or more, and which have been completed not less than one year before undertaking the impact study.
- The impact assessment reports shall be placed before the Board and shall be annexed to the Annual Report on CSR
- The expenditure incurred towards impact assessment can be booked towards Corporate Social Responsibility contribution for that Financial Year, however the same shall not exceed 5% of the total CSR expenditure for that financial year or Rupees Fifty Lakhs, whichever is less.

## Our Stakeholders



## Mode of Stakeholders Engagement

SL No	Stakeholders	Engagement Topics	Engagement Frequency	Engagement Mode	Engagement done by
1	CSR Committee	<ul style="list-style-type: none"> <li>CSR committee meeting (program/activity approval &amp; budget approval)</li> <li>CSR program/activities &amp; budget reviews</li> </ul>	As per The Companies Act, 2013	Meetings	<ul style="list-style-type: none"> <li>WNS BCS board</li> <li>CSR Lead</li> </ul>
2	WNS BCS Employees	Employee engagement activities	Need based-	Sharing CSR reports/activities via WCF website/pulse newsletter & volunteer felicitation	<ul style="list-style-type: none"> <li>- CSR team</li> <li>- Program Leaders</li> </ul>
3	School/ Academia	<ul style="list-style-type: none"> <li>Before implementation- Identification/On site interview/assessment with school authorities- teachers-decision</li> </ul>	Need based	<ul style="list-style-type: none"> <li>Site visit</li> <li>Meetings</li> <li>Feedback/ survey</li> </ul>	<ul style="list-style-type: none"> <li>CSR team</li> <li>Implementing agency</li> </ul>

SL No	Stakeholders	Engagement Topics	Engagement Frequency	Engagement Mode	Engagement done by
		<p>makers about WNS BCS CSR activities</p> <ul style="list-style-type: none"> <li>During implementation- Timely review with school authorities / Teachers/ decision makers about CSR activities</li> <li>After completion- Feedback mechanism, impact assessment</li> </ul>			<ul style="list-style-type: none"> <li>WNS BCS volunteers</li> <li>Program Leaders</li> </ul>
4	NGOs/ Implementing partner	<ul style="list-style-type: none"> <li>Before signing of MoU – Review the project proposal&amp; budget and check eligibility</li> <li>Post review &amp; during selection - Explain about WCF code of conduct/policies</li> <li>Create project design &amp; baseline study</li> <li>During implementation- Timely project review, site visit and feedback</li> </ul>	<ul style="list-style-type: none"> <li>Project reports review</li> <li>Site visit (Need Based)</li> </ul>	<ul style="list-style-type: none"> <li>Site visit</li> <li>Meetings</li> <li>Reports sharing</li> </ul>	<ul style="list-style-type: none"> <li>CSR team</li> <li>Program Leaders</li> <li>-WNS BCS volunteers</li> </ul>
5	Local Community	<ul style="list-style-type: none"> <li>Consult local community leaders and brief WCF activities</li> <li>Baseline survey</li> </ul>	Need based (program specific)	<ul style="list-style-type: none"> <li>Survey</li> </ul>	<ul style="list-style-type: none"> <li>CSR team</li> <li>WNS BCS volunteer</li> <li>Program partners</li> </ul>
6	Government	<ul style="list-style-type: none"> <li>Meeting with education department</li> <li>Explain/brief project status (progress) time-to – time</li> <li>Baseline survey</li> </ul>	Need Based	<ul style="list-style-type: none"> <li>Meetings</li> <li>Survey</li> </ul>	<ul style="list-style-type: none"> <li>CSR committee</li> <li>CSR Lead</li> <li>Program Leaders</li> <li>CSR Team</li> </ul>

### **4.3. Implementation Schedule**

The programs undertaken by WNS BCS are broadly classified under three key criteria as mentioned in Table 1 above. We execute a range of programs as per monthly calendar schedule. This monthly calendar is created in conjunction with the schools and implementation partners. The program plans are developed based on the needs of the schools and general socio-economic conditions of the specific location.

## **5. Policy Review**

- This policy will be reviewed and altered from time to time, at least on an annual basis, in light of legislative changes or other prevailing circumstances.
- The CSR Committee is empowered to amend or modify this CSR Policy and such changes shall be placed before the Board of Director of the Company for approval.
- The CSR Committee shall have the power to clarify any doubts or rectify any anomalies that may exist in connection with the effective execution of this Policy.

## **6. Miscellaneous**

All administrative expenses, including expenditure on wages and salaries, tours and travels, and training and development of personnel deputed on CSR activities would be borne from CSR funds. However, the expenditure in a financial year for building CSR capacities of the personnel as well as the implementing agencies shall not exceed 5% of total CSR expenditure of the Company in such financial year.

## Document Control

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1 <sup>st</sup> April,2018	Issue Number 1	N.A.	
1 <sup>st</sup> April, 2021 (Amended CSR policy adopted by Board on 23 <sup>rd</sup> September, 2021, effective 1 <sup>st</sup> April,2021)	Issue Number 2	Updation of CSR policy pursuant to notification of Companies (Corporate Social Responsibility Policy) Amendment Rules,2021	
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