

ANNEXURE II

CSR Annual Report FY 2022-23

1. Brief outline on CSR Policy of the Company

The Company is committed to play a broader role in the communities in which it operates by way of implementing strategic community-based programs through funding, fund raising and/ or volunteering activities. While the scope and focus areas of the Company's CSR Policy shall be in alignment with activities enumerated in Schedule VII of the Companies Act 2013, the Company may undertake any project or program in areas or subject, specified in Schedule VII, with greater emphasis on the areas specified below.

Through the initiatives focused on '**Enriching 1 M lives**', the Company wants to address the needs of school going children and young people in urban, semi-urban and rural India; with preference to the locations where it has its offices in India.

The Company will improve foundational skills in school going children by enabling access to quality education and enhance career options by training young people in employable skills.

- Create conducive learning environment in schools by improving access to clean energy, drinking water and sanitation, enhance enrolment and attendance rates in schools while reducing the number of children dropping out
- Create Model school by training teachers in practices that improve learning outcomes for elementary grades
- Support students to complete elementary and high school education
- Increase awareness about career options and train young people (18-30 years) in employable skills and facilitate placement linkage which would enhance placement opportunities across various organizations
- Workplace preparedness (Soft skills and Digital literacy)
- Banking, financial services and insurance (BFSI) specific vocational training
- Micro enterprise development to enhance local employment
- 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

The Company will also promote education under specified organizations including contribution to incubators and contributions to public funded Universities, engaged in conducting research in science, technology, engineering, and medicine aimed at promoting Sustainable Development Goals (SDGs).

2. Composition of CSR Committee

<u>S.No</u>	<u>Name of Director</u>	<u>Designation / Nature of Directorship</u>	<u>Number of meetings of CSR Committee held during the year</u>	<u>Number of meetings of CSR Committee attended during the year</u>
1	Ms. Madhuri Aniruddha Deshpande (DIN: 02254407)	Whole Time Director	4	4
2	Mr. Chetan Durgesh Ghotgalkar (DIN: 07509834)	Whole Time Director	4	4
3	Mr. Rajiv Viswanathan Menon (DIN: 06925387)	Whole Time Director	4	4
4	Ms. Gauri Shounak Deshmukh (DIN: 06922077)	Director	4	4
5	Mr. Deveshwar Dayal Mathur * (DIN: 03230864)	Whole Time Director	4	2*

*Deveshwar Dayal Mathur resigned w.e.f. October 21, 2022, and only 2 meetings were held during his tenure as Director of the Company

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

<https://careers.bankofamerica.com/en-us/privacy-notice>

3. Provide the executive summary along with web-link(s) of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8, if applicable

Deloitte India Touche Tohmatsu LLP has completed a third-party assessment of BA Continuum India Private Limited's CSR funded projects for the grant year FY 2021-2022.

The projects were focused on sanitation (WASH); digital education and COVID-19 relief, in line with Schedule VII mandates as per:

- Sec (1) promoting health care aligned to the pillar of sanitation
- Sec (2) promoting education, aligned to the pillar of children
- Sec (12) disaster management, aligned to the pillar of relief

The projects included in the assessment are as follows:

Implementing organization(s)	Project name	Under Schedule VII	Investment outlay	Direct beneficiaries
Habitat for Humanity India Trust	Sustainable school sanitation units	Sec (1)	1.92 Cr.	5,998
World Vision India	Bio-toilets (improved access to sanitation)	Sec (1)	1.47 Cr.	288 (individual bio-toilets)
Plan International (India Chapter)	Digital education	Sec (2)	2.49 Cr.	1,596
1. American Foundation India 2. Plan International (India Chapter) 3. Habitat for Humanity 4. United Way of Hyderabad	COVID-19 support project over 2 years, FY 20-21 and FY 21-22	Sec (12)	11.28 Cr.	31 hospitals
Total			17.16 Cr. (rounded off)	7,882

The total CSR grant across the projects taken up for impact assessments was 17.16 Cr. The grant impacted 7,882 direct beneficiaries; through enabling over 5,998 school-going students to access sanitation units; 6,750 estimated-users (indirect) from informal settlements of 4 major cities of India to gain access to safe sanitation facilities in 10 community bio-toilets; construction of 288 individual household bio-toilets (estimated to reach over 1,440 beneficiaries through 288 female owners of Individual bio-toilets) in low-income BPL communities; and distribution of 1,596 digital-education tablets amongst school going children. Under the two years COVID-19 support project, undertaken with four implementing partners, ICUs were setup in 3 CHC's and 31 Hospitals were supported with emergency medical equipment, O2 Plants, Medical equipment and personal protective equipment.

The projects have resulted in augmenting health infrastructure to help cater to COVID-19, improved sanitation, access to continued education (through digital) and support to vulnerable communities across 5 states of Gujarat, Maharashtra, Tamil Nadu, Telangana, and Delhi-NCR region (including Gurugram, Noida and Ghaziabad).

Executive summary of Impact assessment report from Deloitte (for FY 21-22 eligible projects) report will be annexed to this document.

5. (a) Average net profit of the company as per sub-section (5) of section 135.	INR 10,322,230,000
(b) Two percent of average net profit of the company as per sub-section (5) of section 135	INR 206,444,600
(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.	INR 0.00
(d) Amount required to be set off for the financial year, if any	INR 2,638,443
(e) Total CSR obligation for the financial year [(b)+(c)-(d)]	INR 203,806,157

6. (a) Amount spent on CSR Projects (both Ongoing Projects and other than Ongoing Projects):

INR 185,772,245

Ongoing projects:

(1) S.No.	(2) Name of the Project	(3) Item from the list of activities in Schedule VII to the Act	(4) Local area (Yes/ No)	(5) Location of the project.		(6) ¹ Project duration	(7) Amt allocated for the project (in Rs.)	(8) Amt spent in the current financial Year (in Rs.)	(9) Amt transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	(10) Mode of Implementation - Direct (Yes/ No)	(11) Mode of Implementation - Through Implementing Agency	
				State	District ²						Name	CSR Registration number
1	Digital Inclusion of Young Aspirants (DIYA)	Measures for reducing inequalities faced by socially and economically backward groups, Employment enhancing vocational skills	Yes	Haryana, Telangana, Gujarat, Maharashtra, Tamil Nadu	Gurugram, Hyderabad, Ahmedabad, Mumbai, Chennai	16	32,971,260	32,971,260	0	No	Anudip Foundation for Social Welfare	CSR00000060
2	Engage to Empower	Measures for reducing inequalities faced by socially and economically backward groups, Employment enhancing vocational skills	Yes	Delhi, Telangana, Gujarat, Maharashtra, Tamil Nadu	New Delhi, Hyderabad, Ahmedabad, Mumbai, Chennai	36	11,752,763	11,752,763	0	No	The American India Foundation Trust	CSR00001977
3	Saksham	Measures for reducing inequalities faced by socially and economically backward groups, Employment enhancing vocational skills	Yes	Telangana, Maharashtra	Hyderabad, Mumbai	16	23,276,480	23,276,480	0	No	Plan International India Chapter	CSR00001490
4	Micro Contract or Training	Measures for reducing inequalities faced by socially and economically backward groups, Employment enhancing vocational skills	Yes	Delhi	New Delhi	24	7,419,500	7,419,500	0	No	Pratham Education Foundation	CSR00000258
5	Holistic Adolescent Education Program	Promoting Education	Yes	Delhi, Telangana, Tamil Nadu, Gujarat	New Delhi, Hyderabad, Chennai, Ahmedabad	36	23,022,120	23,022,120	0	No	Magic Bus India Foundation	CSR00001330
6	Adopt a School	Promoting Education	Yes	Delhi	New Delhi	19	11,900,000	11,900,000	0	No	Peepul India (Absolute Return for Kids)	CSR00001661
TOTAL								110,342,123				

¹ The duration column states the total duration of the project in months whereas the grant amount allocated (column 7) is only for FY 22-23

² Our projects are located in cities and surrounding areas where we have offices

Other than ongoing projects:

(1) Sl. No.	(2) Name of the Project.	(3) Item from the list of activities in Schedule VII to the Act.	(4) Local area (Yes/No).	(5) Location of the project.		(6) Amount spent for the project (in Rs.).	(7) Mode of Implementation - Direct (Yes/No).	(8) Mode of Implementation - Through Implementing Agency	
				State.	District. ³			Name	CSR Registration number.
1	Climate Response	Ensuring environmental sustainability, ecological balance	Yes	Delhi, Telangana, Gujarat, Maharashtra, Tamil Nadu	New Delhi, Hyderabad, Ahmedabad, Mumbai, Chennai	14,955,594	No	Habitat for Humanity Trust	CSR00000402
2	Green Hyderabad Initiatives	Conservation of natural resources and maintaining quality of soil, air and water	Yes	Telangana	Hyderabad	13,500,000	No	United Way of Hyderabad	CSR00001263
3	Teacher Training	Promoting Education	Yes	Haryana	850 schools in Haryana across Districts	9,000,000	No	Sampark Foundation	CSR00000281
4	Integrated Slum Development Project	Promoting Education, Employment enhancing vocational skills, empowering women, Measures for reducing inequalities faced by socially and economically backward groups, Slum area development	Yes	Haryana, Maharashtra, Telangana	Gurugram, Hyderabad	21,500,000	No	Humana People to People India	CSR00000929
5	General Duty Assistant	Employment enhancing vocational skills	Yes	Gujarat, Telangana	Ahmedabad, Hyderabad	4,800,180	No	Centum Foundation	CSR00000520
6	Bio-Toilets & Water Filters	Promoting sanitation	Yes	Delhi, Haryana, Telangana, Tamil Nadu	New Delhi, Gurugram, Hyderabad, Chennai	11,674,348	No	World Vision India	CSR00004211
Total						75,430,122			

(b) Amount spent in Administrative Overheads INR 10,322,230
(c) Amount spent on Impact Assessment if applicable INR 766,180
(d) Monitoring and Evaluation Cost INR 8,543,845
(e) Total amount spent for the Financial Year [(a)+(b)+(c)+(d)] INR 205,404,500

-Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)		
	Total Amount transferred to Unspent CSR Account as per sub-section 6 of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section 5 of section 135.
	Amount.	Date of transfer.	Name of the Fund
205,404,500	NIL	NIL	NIL

(f) Excess amount for set-off, if any: INR 2,638,443

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per Sub-section 5 of section 135	206,444,600

(ii)	Total amount spent for the Financial Year	208,042,943
(iii)	Excess amount spent for the financial year [(ii)-(i)]	1,598,343
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
					Name of the Fund	Amount (in Rs).	Date of transfer.	
1	FY-1	0.00						
2	FY-2	0.00						
3	FY-3	0.00						

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Yes No

If Yes, enter the number of Capital assets created/ acquired NA

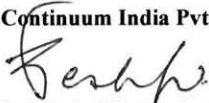
Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

(1)	(2)	(3)	(4)	(5)	(6)		
Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property of asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/Authority/beneficiary of the registered owner		
					CSR Registration number, if applicable	Name	Registered address
	NA						

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

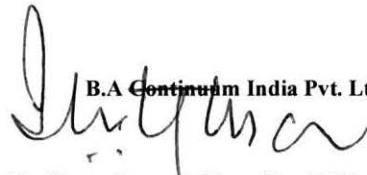
9. Specify the reason(s) if the company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135. NA

B.A Continuum India Pvt. Ltd.



Ms. Madhuri Aniruddha Deshpande (DIN: 02254407)
WT Director

B.A Continuum India Pvt. Ltd.



Mr. Chetan Durgesh Ghotgalkar (DIN: 07509834)
WT Director
Chaired CSR Committee



Executive summary of impact assessments of CSR grants FY 2021-2022

BA Continuum India Private Limited

July 2023

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Overview of the assessment by Deloitte

Introduction

Deloitte India Touche Tohmatsu LLP was engaged to conduct a third-party assessment of BA Continuum India Private Limited's CSR funded projects for the grant year FY 2021-2022. The projects aligned to Schedule VII mandates were focused on sanitation (WASH); digital education and COVID-19 relief. The projects included in the assessment are tabulated as under:

Implementing organization(s)	Project name	Under Schedule VII	Investment outlay	Direct beneficiaries
Habitat for Humanity India Trust	Sustainable school sanitation units	Sec (1)	1.92 Cr.	5,998
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The total CSR grant across the four projects taken up for impact assessments was 17.16 Cr. The grant impacted 7,882 direct beneficiaries; through enabling over 5,998 school-going students to access sanitation units; 6,750 estimated-users (indirect) from informal settlements of 4 major cities of India to gain access to safe sanitation facilities in 10 community bio-toilets; construction of 288 individual household bio-toilets (estimated to reach over 1,440 beneficiaries through 288 female owners of Individual bio-toilets) in low-income BPL communities; and distribution of 1,596 digital-education tablets amongst school going children. Under the two years COVID-19 support project, undertaken with four implementing partners, ICUs were setup in 3 CHC's and 31 Hospitals were supported with emergency medical equipment, O₂ Plants, Medical equipment and personal protective equipment.

The projects have resulted in augmenting health infrastructure to help cater to COVID-19, improved sanitation, access to continued education (through digital) and support to vulnerable communities across 5 states of Gujarat, Maharashtra, Tamil Nadu, Telangana, and Delhi-NCR region (including Gurugram, Noida and Ghaziabad).

Objective of the assessment

In compliance with the robust governance protocols that govern the decision making and management of CSR at BA Continuum India Private Limited (BACI), Deloitte was tasked with conducting impact assessments of projects funded from CSR grants for FY 2020-21 (covid support project only) and FY 2021-22 (projects eligible for impact assessments after one year of completion, as per latest regulations).

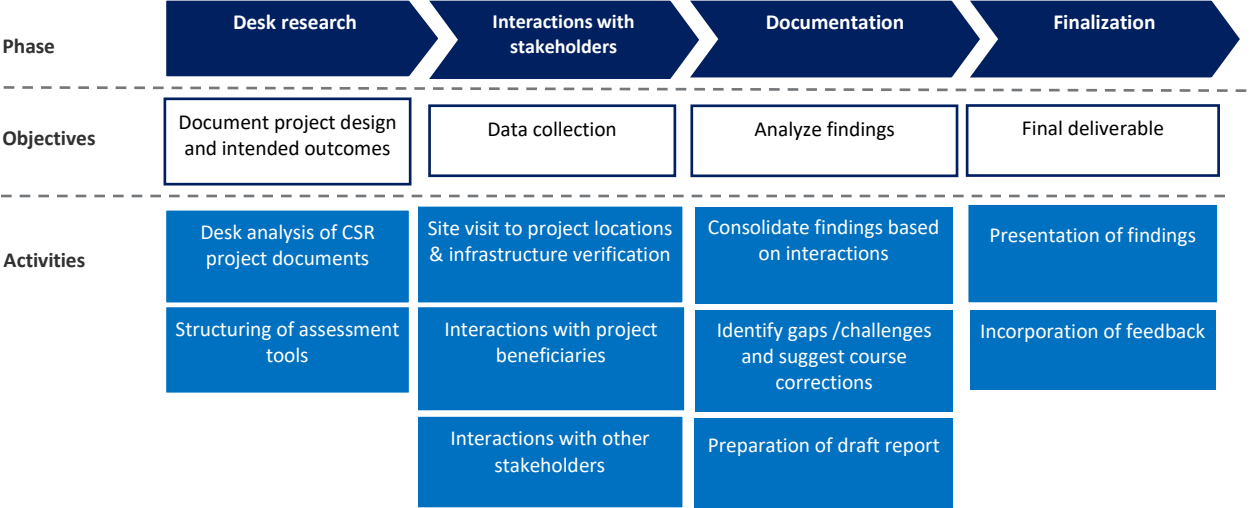
The assessment was conducted using a mixed research design. The data for the impact assessment was collected using customized data collection tools through document review, and key stakeholder and beneficiary interactions (on a sample basis). The primary data was collected through an optimal mix of field visits and surveys. The data collection was followed by a phase of analysis and documentation of observations and findings.

Approach and methodology

Deloitte conducted the current impact assessment through desk research of project-related documents, and primary interactions (on a sample basis) with key stakeholders and project beneficiaries, including implementation staff in a phased manner. The evaluation exercise assessed the impact of these projects in line with the Organisation for Economic Co-operation and Development’s (OECD) Development Assistance Committee (DAC) principles (2019).

Programmatic review

The programmatic review and impact assessment of the CSR initiatives was executed in a phased manner. The four main phases are outlined below:




A detailed description of the four projects and findings from the impact assessment by Deloitte is provided in the following sections.

Summary of findings

Impacts of FY 2021-22 CSR grants

Habitat for Humanity India | Sustainable School Sanitation Units program

Grant amount	Project period	Project location
INR 1.92 cr.	December 2021-March 2022	Ahmedabad, Chennai, Delhi NCR (Ghaziabad), Hyderabad and Mumbai
Project overview	4-months grant from BA Continuum India Private Limited (BACI) funding school sanitation upgradation/ re-development in charitable/ government run school. It also introduces BCC for WASH and covid related awareness through a ToT programme for teachers, staff, SMC members and school going children	
SDG alignment		
Impact created	<ul style="list-style-type: none"> • 98 Indian style WC units were installed for both girls & boys to ensure ease of use and maintenance. 2 schools in Ahmedabad were fitted with additional railings to make them accessible for the differently abled • 5,998 children across 9 schools could access safe sanitation facilities that impacted their attendance, concentration level in classroom and led to additional admission applications by parents in next academic cycle • 100% sample reported ease of use for toilets and handwashing stations. All students rated the facilities as ‘excellent’ as they provide relief and remained clean • Provision of gender-segregated toilets, enabled privacy and dignity, especially for girls. 100% sample girls reported attending school during their menstrual cycle • The sanitation units were used as “Building as Learning Aid (BaLA)” by adorning WASH and Covid prevention messages through cartoon-characters on wall paintings. 100% paintings found intact and clearly legible after one year • School authorities enabled to follow WASH guidelines under Swachh Bharat Swachh Vidyalaya (SBSV) initiative and UNICEF 	
Recommendations	<ul style="list-style-type: none"> • Aided schools require long term handholding support to ensure cleanliness, hygiene, and maintenance after expiry of vendor AMC. HFHI may consider another project for O&M after 2 years • Schools may explore minimal subscription to be contributed by SMC towards maintenance and repair, on a needs basis • SMC documentation highlighting need for new toilet infrastructure over past five years can be suitably highlighted with this programme that has met long-standing needs of the school at zero cost to their corpus 	

World Vision India | Bio-toilets (Improved Access to Sanitation)

Grant amount	Project period	Project locations
INR 1.47 cr	December 2021-March 2022	Chennai, Delhi, Gurugram and Hyderabad
Project overview	The 4-months project implemented by World Vision India aims to improve the sanitation facilities in low-income households mapped to the existing (long-term) Area Development Programme (ADP) of WVI and making them open defecation free. An element of community organization around key WASH messages was executed by formation of WASH committees and completion of IEC painting/ messaging in area.	

Executive summary of impact assessments of CSR grants FY 2021-2022

The specific objectives of BACI funded project was to build and install bio-toilets, community sanitation units and conduct behaviour change communication for over 15,000 migrant communities residing in temporary slums through the following:

- To provide 72 individual bio-toilets each in low-income, underserved, slum communities of four cities (Total 288)
- To provide 2 or more community bio-toilets in high density, low-income, underserved, slum communities of four cities (Total 10)
- To provide WASH sensitisation and training to community members by organising them as WASH committees

To complete Wall paintings and disseminate key hygiene messages in the community

SDG alignment



Impact created

- **56% sample reported more than 90 mins wait time prior intervention**
- 100% women reported **improved perception of safety and security** for themselves and their teenage daughters, while accessing their toilet, especially during night.
- **100% beneficiaries** surveyed reported that they had attended WVI's training and orientation regarding proper use of bio-toilets and were oriented on how to keep the toilet unit clean
- WASH committees were organised on the lines of SHG groups and responsible for mobilization and sensitization of their neighbours towards WASH activities that included 6-step handwashing techniques, safe water storage methods and waste segregation. In FY 22-23, the WASH committee formed under FY 21-22 grant, transitioned to include O&M tasks, under the guidance of WVI staff.
- **100%** of the sample surveyed, including WASH committee members, informed that they **experienced better gut-health** post installation of bio-toilets in their homes and communities. **Reduced reported episodes** of gastrointestinal disease were reported

Recommendations

- Additional support for digitization of documents maintained by the field advisers

Plan International (India Chapter) | Digital Education project

Grant amount

Project period

Project locations

INR 2.49 cr.

December 2021-March 2022

Hyderabad, Telangana

Project overview

Plan International (India Chapter), hereafter referred to as Plan India, received a four-month grant from BA Continuum India Private Limited (BACI). The project aimed to distribute 1,335 digital devices (tablets) to school children from low-income background and marginalized families, across government schools in Hyderabad.

The objective of the BACI-supported Digital Education project was to achieve the following:

- Provide access to digital devices to ensure continued learning among children during the COVID-19 pandemic
- Provide engaging digital education content to stimulate learning among school children

SDG alignment



Impact created



- 100% of the student sample confirmed receiving a tablet with pre-loaded digital content during the review period. **69% of the student sample confirmed sharing the tablet with their neighbors**, thereby increasing the reach of the initiative

Executive summary of impact assessments of CSR grants FY 2021-2022

	<ul style="list-style-type: none"> • 93% of the student sample rated the quality of the pre-loaded digital content as “excellent”. 83% of the student sample felt the pre-loaded digital content was adequate, while 14% expressed the need for additional content • 72% of the student sample reported finding it easy to navigate the tablet, apps, and digital content (technological skills) • Access to tablets improved learning as they were able to pause, go back and repeat concepts, if unclear. Siblings could also access content simultaneously on television and tablets • 100% of the student sample confirmed being motivated to continue their education amidst the COVID-19 pandemic due to access to tablets and digital education content • 97% of the student sample reported that their parents became more supportive and involved in their education after they received tablets under the program • 100% of the teachers in sample interactions reported finding the tablets and digital education content to be useful and a great value-addition to the school ecosystem
Recommendations	<ul style="list-style-type: none"> • Some students found it difficult to navigate and use the digital content. Plan India could consider organizing additional training sessions on how to use the content for such students • Students highlighted that the digital content in the tablets was only up to the grade 10. As the tablet had a safety feature, which did not allow them to access information from external sources, it was not useful beyond grade 10. Plan India could consider adding curriculum for grades beyond 10th for students to be able to continue using them

FY 2020-22 CSR grants for covid support

Multiple Implementing Partners | COVID-19 support project

Grant amount	Project period	Project locations
INR 11.28 cr.	FY 2020-21 and FY 2021-22	Gujarat, Telangana, Tamil Nadu, Maharashtra, Uttar Pradesh, Delhi-NCR
Multiple Implementing partners	<ul style="list-style-type: none"> • American India Foundation (AIF) • Plan International (India Chapter) • Habitat for Humanity • United Way of Hyderabad 	
Project overview	<p>Multiple COVID-19 support projects implemented in FY 2020-21 and 2021-22 to enable appropriate COVID-19 response within the communities and health facilities. Support was offered to the overwhelmed healthcare systems to meet the demands of drugs, oxygen, and other lifesaving equipment at the hospitals through multiple grants.</p> <p>The focus of BACI funded project was:</p> <ul style="list-style-type: none"> • Provision of emergency equipment • Upgradation of COVID-19 and complications management capacity at hospitals • Support to equipment at high-dependency treatment units • Personal protective equipment and hygiene supplies provision 	
SDG alignment	 	
Impact created	<ul style="list-style-type: none"> • In the first and second ‘waves’ of the pandemic, BACI engaged in the disbursement of PPE kits and N95 masks for the hospital staff • The immediate support provided to facilities strengthened their emergency response and triage of incoming COVID patients, and curbed the nosocomial spread of COVID, and supported recovery for moderate forms of COVID-19 • In the tertiary facilities, BACI also provided ventilators which contributed to the management of severe and complicated cases of COVID-19 	

Executive summary of impact assessments of CSR grants FY 2021-2022

- In addition, the continued support for equipment offered as oxygen plants and portable COVID facilities prepared them to tackle future COVID surges. The hospitals which were provided oxygen plants reported a higher capability in management of illnesses requiring supplemental oxygen- such as respiratory illnesses like asthma, bronchitis, COPD, and silicosis; head and chest trauma; burns, emergency cardiac episodes, and stroke.
- The support offered for 10-bed ICU set ups and the upgradation of secondary-level public facilities improved the sufficiency of hospitals in managing the incoming patient load. **This created additional hospital facilities for the management of COVID patients, and later, was utilized for management of multiple complicated illnesses**
- The support enabled three CHCs at Telangana- CHC Aleru, CHC Pan Bazaar and CHC Medchal to expand the intensive care unit, and the ward capacity at the facility. Implemented in partnership and agreement with the Government of Telangana, the CHCs reported admission of patients and end-to-end care provided in their intensive care facilities.

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- Recommendations**
- Secure testimonials and use-case from supported hospitals to showcase continued utilisation of equipment received under the programme support
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