

To

WinVinaya Foundation (Third Party)

25/3 Brindavan 3rd Cross, Saraswathipuram, IIM Post,
Bengaluru 560076

Independent Practitioner's Report on Utilization of Funds by WinVinaya Foundation for purposes of discharging the Corporate Social Responsibility requirements of Accenture Solutions Private Limited

1. This Report is issued in accordance with the terms of our engagement letter dated (date).
2. The accompanying **Statement** contains the details of utilization of funds received from Accenture Solutions Private Limited (hereinafter referred as "**the Company**") by WinVinaya Foundation (hereinafter referred as "**the entity**") under 'Training 100 beneficiaries includes college students with disabilities and teachers in high end tech skills' (hereinafter referred as "**the Project**") having its office at 25/3 Brindavan 3rd Cross, Saraswathipuram, IIM Post, Bengaluru 560076 for CSR activities pursuant to the requirements of spending on CSR activities by the company as per section 135 of the Companies Act 2013 (hereinafter referred as the Act) read with Schedule VII to the Act and has been initialed by us for identification purposes.

Management's Responsibility

3. The management of the entity is responsible for preparation of the accompanying Statement including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management is also responsible for ensuring that the Project of entity complies with the requirements specified by the Company at the time of providing the funds regarding end utilization to meet the CSR requirements of the company and for providing all relevant information to the Company as agreed to between the Company and the entity spending on the Project on the activities specified in Schedule VII to the Act.

Practitioner's Responsibility

5. Pursuant to the requirements of the "Advisory issued by the CSR Committee of ICAI on Issue of CSR Utilization Report by Auditors of Third Party", it is our responsibility to provide reasonable assurance in the form of an opinion on the Statement based on our examination of the matters in the Statement with reference to the books of account and other records of the Project of entity, whether the details given in the Statement have been accurately extracted from the unaudited financial statements of the Project of entity produced before us for examination and the activities for which amount was utilized by the Project of entity are covered under CSR activities as per Schedule VII to the Companies Act, 2013. We have performed following procedures in this regard¹:
 - a) Traced and agreed the amounts in the attached Statement, to the unaudited financial statements of the entity as at and for the year ended March 31, 2023.
 - b) Checked whether the entity has incurred amounts on the Corporate Social Responsibility (CSR) activities specified in Schedule VII of the Companies Act, 2013.
 - c) Traced the amount spent on CSR activities from the bank statements / cash book of the entity.

- d) Checked whether amounts spent on CSR activities have been adequately disclosed in the financial statements of the Project of the entity.
 - e) Obtained written representation from the management of the entity on the total amount unspent and their plan to disburse the unspent amount related to the project.
 - f) Tested the arithmetical and clerical accuracy of the Statement.
6. The financial statements of the Project of the entity as of and for the financial year ended March 31, 2023 are unaudited and certified by the management of the entity ².
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Conclusion³

9. Based on our examination as above, and the information and explanations given to us, nothing has come to our attention that causes us to believe that the details given in the Statement have not been accurately extracted from the unaudited financial statement of the Project of the entity for the year ended [March 31, 2023] produced before us for examination or The activities for which amount was utilized by the Project of entity are not covered under CSR activities as per Schedule VII to the Act.

¹ These are indicative procedures and the practitioner should assess specific procedures to be performed for a particular engagement.

² In case the financial statements are unaudited, instead use "The financial statements of the [Project] of the entity as of and for the financial year ended March 31, 2023 are unaudited and certified by the management of the entity"

³ In case of unaudited books of account, the practitioner should provide limited assurance instead of reasonable assurance.

Restriction on Use

10. This report is addressed to and provided to the governing body of the entity for the purpose of certifying the utilization of the funds by the Project of entity for CSR activities as envisaged by the CSR Committee of the Company and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

UDIN: 23227805BGVYSL2812

For **R S C A & CO.**
Chartered Accountants
ICAI FRN: 016022S

Ravindra. R
Partner
ICAI M. No.: 227805

Place: Bengaluru
Date: 28-04-2023

Statement

Details of amount received from Accenture Solutions Private Limited by WinVinaya Foundation and its utilization up to 31st March 2023 is as under:

S. No.	Particulars	Amount (in Rs.)	Amount (in Rs.)
1.	Amount brought forward from financial year 2021-22. Out of which Amount brought forward from previous financial years from Accenture Solutions Private Limited (give dates of receipts with year)	-	-
2.	Add: Amount Received from Accenture Solutions Private Limited during the financial year (06-05-2022, 06-08-2022, 15-11-2022, 24-01-2023,) Less: Program Management Fees	Rs. 44,50,000	-
3.	Less: Amount Spent (detail of amount spent project wise) during the financial year (Give no. of clause of schedule VII against each amount) i. Material expenditure (nature of spend for every material expenditure) ii. Travel and conveyance iii. Resource cost iv. Printing & Stationery v. Communication cost Monitoring Cost	Rs. 44,67,988	-
4.	Balance amount carried forward to financial year 2023-24	-	-

It may also include:

1. Title of the project / program: Training 100 beneficiaries includes college students with disabilities and teachers in high end tech skills.
2. Project duration: 1 year
3. Sanctioned Budget outlay of the project by Company and total money received till date: Rs. 44,50,000/-
4. Total amount available for expenditure
5. Actual expenditure excluding commitments and advance, if any
6. If money is given as corpus then whether spend or lying idle with the implementing agency

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For **R S C A & CO.**
Chartered Accountants
ICAI FRN: 016022S

Ravindra. R
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