

INDEPENDENT CSR IMPACT ASSESSMENT REPORT

Conducted By,
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INCUBATION AND ACCELERATION OF SOCIAL ENTERPRISES

CSR PROJECT 2020-2021

Brillio Technologies Pvt Ltd
1st Main Road, Mini Forest, J P Nagar 3rd Phase,
Bangalore, Karnataka

Date: 30th April 2021

Validity: 30th April 2021 to 29th April 2022

Certificate reference number IB067- 2100 - 01- 00002

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Based on the Inspection Visit dated 21st, 26th, 27th, 28th April 2021



IB 067

Inspection Statement on CSR Impact Assessment

The Mphasis F1 Foundation supported CSR project: Incubation and Acceleration of Social Enterprises is implemented with the services of two incubators - Social Alpha and NSRCEL. The project's objective is to identify and incubate start-ups working in inclusion (gender & disability), education, and livelihood.

Bluesky Sustainable Business LLP is contracted by Mphasis F1 Foundation to conduct the impact assessment of the program mentioned above.

Based on the Bluesky CSR Inspection Framework (BSCIF) methodology, the CSR Inspection performed on 21st, 26th, 27th, and 28th April 2021 The CSR projects: Incubation and Acceleration of Social Enterprises has been awarded a Platinum Rating.

A Platinum Rating of the project demonstrates impact benefitting to stake-holders through the project's

- **Innovative initiative with a strategic intent for social change.**
- **Defining new solutions to issue management**
- **Alliance of multi-organisational stake-holder relationships.**



Bluesky Sustainable Business LLP is satisfied that the information and data provided about the CSR project: Incubation and Acceleration of Social Enterprises is adequate and is of the opinion that it provides a fair and balanced representation of the Mphasis F1 Foundation CSR activities within the limitations of the Bluesky CSR Inspection Framework (BSCIF).



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30th April 2021

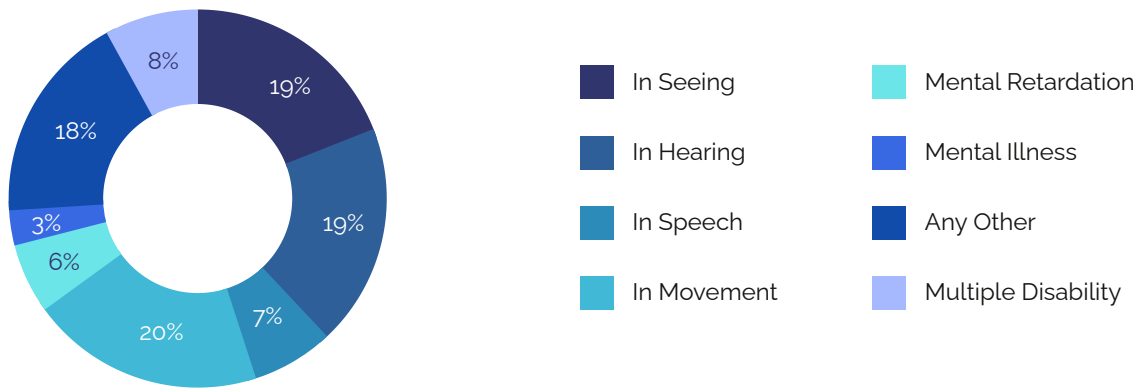
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Executive Summary

- The Mphasis F1 Foundation supported CSR project: Incubation and Acceleration of Social Enterprises contributes to The Companies Act 2013, Sec 135, Schd VII (ix) **contributions or funds provided to technology incubators located within academic institutions.**
- As per the requirement of The Companies (CSR Policy) Amendment Rules 2021, the impact assessment of 2 projects **having outlays of more than one crore rupees has been conducted.**
- The Indian start-up ecosystem is the third largest ecosystem in the world. Over 27,916 start-ups, as of February 1, 2020, **have raised over \$11 Bn in 2019 (as of November 30, 2019) across 736 deals.**
- The incubation theme aligns with Mphasis culture of **"The Next Applied"** The incubated start-ups all **leverage technology in futuristic and agile ways** to address the challenges of **inclusion, education, and livelihood issues facing our world.**
- The project's duration was from May 2018 to March 2021 for NSRCEL and from Dec 2019 to March 2022 for Social Alpha.
- As per Census 2011, **2.68 Cr persons are 'disabled,' which is 2.21% of the total India's population.** This makes the social start-up's focus on inclusion very pertinent. Moreover, projects in the inclusion space do not attract the interest of able-bodied people, are often siloed and require more investments than other issues.

Disabled Population by Type of Disability in India- Census, 2011



- **Nineteen (19) social start-ups were selected from 750 total** applications received by Social Alpha and NSRCEL for the Mphasis CSR Project. The process of choosing the start-ups was well designed and equitable. **The start-up selected are social enterprises – for-profit and not-for-profit organizations.**
- Fourteen (14) start-ups incubated by Social Alpha focus on applying 'Assistive Technology' to address Disability, Inclusion, and Education. The other five (5) incubated by NSRCEL address the issues of Inclusion and Livelihood.
- The social impact of the start-ups employing assistive technology **to mainstream the young and vulnerable population with a disability is deep-rooted and long-term.** It provides them an opportunity to be independent and contribute to society. The use of technology helps identify and address the disability earlier and thus reduces the medical and carer costs.

Executive Summary cont.

- **31.6 % sample size (6 start-ups) was engaged in providing evidence** of the impact of the CSR Project. 95% of the founders interviewed were themselves victims of the issues their start-up is trying to address. This contributed to the founders' intense commitment, passion, and laser focus to find disruptive and non-linear solutions.

“ I was a dyslexic myself, and I have had a traumatic experience of going to a mental hospital in Chennai to diagnose dyslexia. That's why I wanted to change this. Young kids should not have to go to a mental hospital for assessment of dyslexia -; I want to build awareness in parents to identify and address the issue for children at a young age by providing early detection and intervention.”

-Stakeholder Feedback

- There is substantial evidence that the **CSR project: Incubation and Acceleration of Social Enterprises**, has contributed to all the incubatees to scale up their operations and attract subsequent funding. The mentoring and training calendar for the founders, appropriate funds for specific work-order identified by the founders, and the networking of like-minded organizations were considered critical for the start-ups to be resilient and survive in the Covid era. Having portfolio managers working one-on-one with the start-ups was especially appreciated.

“ It is like someone working as the 4th Co-founder outside your company and still working for you in the market.

- An unintended but positive long-term impact of the program is the digitization of products and services that were speeded up to survive the Covid disruption. Covid disruptions since 2020 have pushed the start-ups to the edge of failure, forcing them to re-strategize for the new normal. The start-up founders were unanimous in their views that digitization of their product and services is a significant contributor to the resilience of their business.

- The project design by the implementing partners – Social Alpha and NSRCEL is robust, implemented diligently with good accountability of success and failures. Data collection and reporting for the project are substantial. There is a good rapport between the Mphasis F1 Team and the Incubator teams at Social Alpha and NSRCEL and start-ups.

“ The best part was that I was able to go back to my mentor and ask my questions.

Cumulative Funding for CSR project: Incubation and Acceleration of Social Enterprises

Incubator	Total Applications	Final Incubatees	Cumulative funding as of FY 2020 (INR Millions)
NSRCEL	550	5	17.7
Social Alpha	200+	14	25

Start-up Profiles

1. NSRCEL Incubatees

S. No.	Start-up (Incubatee)	About	Thematic Area of Work
1	Econut Coconut Producer Company	Establish a Self-sustained FPO Model to uplift farmers & create rural livelihood	Livelihood
2	Rural Caravan	Strengthening Rural Economic activities	Livelihood
3	ThinkZone	Bridge learning gaps of children through affordable technology-enabled solution	Education & Livelihood
4	Blink Research & Services (P) Ltd	Enhance learning curve of children with Specific learning disabilities through Assistive technology	Education & Livelihood
5	TaxShe services Pvt Ltd	Safe travel ecosystem for Women & Children through professional women drivers from marginalized communities	Livelihood, Women & Child Safety

Start-up Profiles cont.

2. Social Alpha Incubatees

S. No.	Start-up (Incubatee)	About	Thematic Area of Work
1	Flexmotiv	Improve mobility of Disabled & Elderly through biomechanical auxiliary crutches	Disability – Mobility
2	Aum Voice Prosthesis	A 1\$ medical device that helps throat cancer patients get their voice back	Throat Cancer - Voice
3	Stamurai	Speech therapy application to assist people with stuttering	Disability – Speech
4	Cogniable	Remote screening platform for treatment of autism spectrum disorder	Disability (Health)
5	InnovisionTech	Assistive & Affordable Braille Technology	Disability (Health)
6	XL Cinema	Application service to make movies & accessible to people with various disability	Disability Auditory
7	Trestlelabs	A voice app for visually impaired	Disability (Health)
8	Beable	Neuro & motor rehabilitation of victims suffering from stroke & upper limb motor deficit through arm rehabilitation device	Disability (Health)
9	Thinkerbellabs	Solve low Braille literacy & employability amongst visually impaired through literacy device	Disability (Health)
10	Raised Line Foundation	Access to Tactile books for visually impaired children	Disability (Health)
11	TrueConsultancy	Enable inclusion by making transport accessible to persons with partial/limited/reduced mobility	Disability Mobility
12	Indent	Indigenous three wheeled powered wheelchair for Disabled people	Disability (Health)
13	Tactopus	Multi-sensory learning resources to mainstream visually impaired children	Disability Blindness
14	Kidaura	Help children with neurological disorders through game based digital platform	Disability (Health)

Recommendation

The inclusion of the disabled and other vulnerable sections of society with the help of technology is a dominant theme of the start-up supported by the Mphasis FI Foundation.

The start-ups address diverse, complicated, and inter-related social, environmental, and economic issues, which are also the focus of 5 of the Sustainable Development Goals.

The sustainable development goals reference people with disabilities 11 times, and vulnerable situations have been mentioned six times in the 2030 Agenda of the sustainable goals.

It is recommended to align subsequent project deliverables to Sustainable Development Goals, thus contributing to the global as well as national development goals.

The following are the 5 Sustainable development goals that can be considered for alignment with the themes of inclusion, education, and livelihood:



About Mphasis F1 Foundation



Mphasis F1 Foundation is an independent charitable trust and the CSR arm of Mphasis. The Foundation has the charter to support innovative programs that work towards the inclusive development of society. The Foundation works in collaboration with non-profits and social enterprises (via incubators).

As front-runners in technology-led solutions, Mphasis' corporate social responsibility (CSR) projects work for socially excluded and economically disadvantaged groups through disruptive and tech-based solutions in the areas of education, livelihood, and inclusion.

Mphasis F1 Foundation works across its geographies of operation as well as disaster-affected regions in India. The company's average net profit for the last three financial years stood at Rs1,038.80 crores. During the year, the company spent Rs20.8 crore on CSR against the mandated spend (2 percent of its average net profit of the past three years) of Rs 20.78 crore. Last year, the company had spent its mandated CSR budget of Rs 18.2 crore.

About implementing partners

Social Alpha is registered as a non profit organization. It is a multistage innovation curation and venture development platform for science and technology start-ups that aim to address the most critical social, economic, and environmental challenges. Social Alpha supports mission-aligned entrepreneurs through a network of innovation labs, start-up incubators, accelerator programs, seed funds, and market access mechanisms. Since its inception in 2016, Social Alpha has nurtured more than 150 start-ups, including 40+ seed investments.

The NSRCEL was set up in 1999 to synergize with IIMB's focus on entrepreneurial studies. The Centre facilitates business growth by combining academic research with practical experiences. Entrepreneurial energy is facilitated by the IIMB's academic community and industry interfaces, thus channelizing small business ideas into implementation. The NSRCEL not only trains and promotes entrepreneurship but also acts as an Incubator Cell for start-up companies. The NSRCEL has a rich faculty of mentors who have diverse experience handling various Industries and have built many an enterprise over the years.

Bluesky Inspection Methodology

The Bluesky CSR Inspection framework builds on:

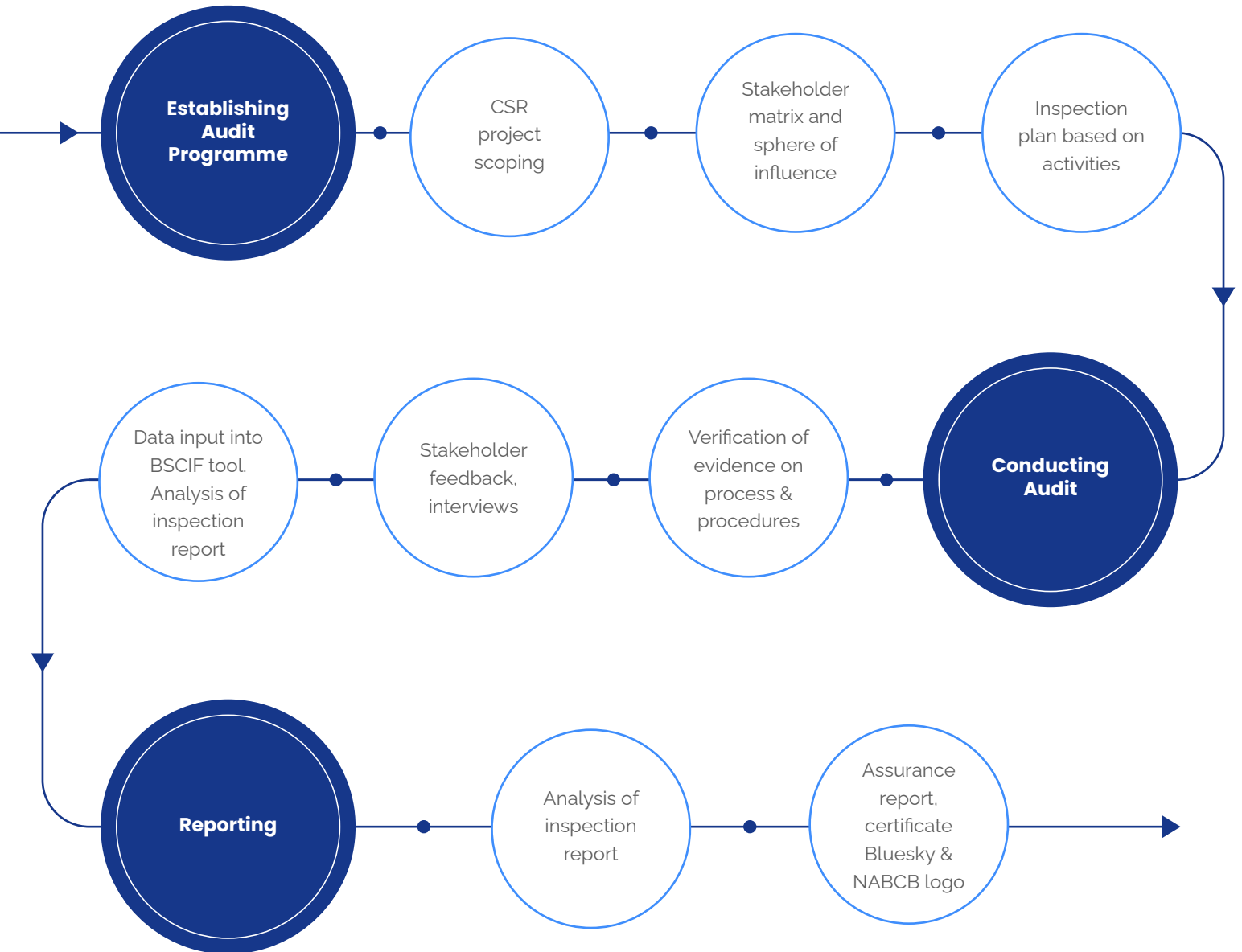
ISO 26000: Guidance for Social responsibility (now an approved standard for social responsibility in India)

National Guidelines for Responsible Business Conduct- 2018

Qualitative analysis based on empirical evidence of activities, impacts, and stakeholder interviews.

The Companies Act 2013 Schd VI, Section 135.

The Companies (CSR Policy) Amendment Rules 2021



Stakeholder Mapping

Stakeholders are defined as individual or group that has an interest in the activity of an organization. The following four categories of stakeholders were identified based on how they influence the CSR project.

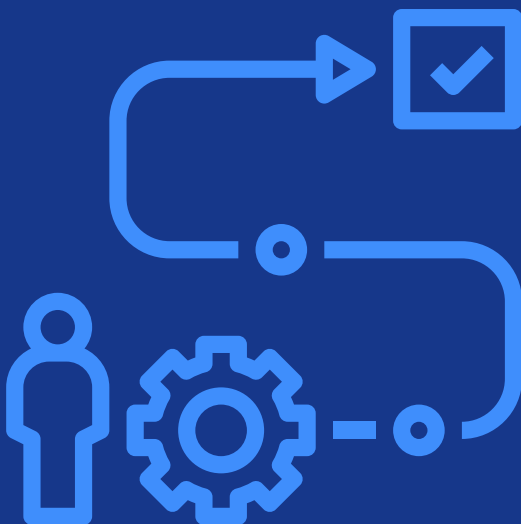
Feedback was elicited from 3 of the 4 categories of stakeholder to assess the impact.

Serial no.	Stakeholder Beneficiaries	Stakeholders Implementing Partners	Stakeholder Owner	Sponsor
1	19 stakeholders	Social Alpha & NSRCEL-IIMB	Mphasis F1 Foundation	Mphasis Board Mphasis CSR Committee

IMPACT ASSESSMENT

of CSR Project Activities

- Bluesky Sustainable Business LLP is an accredited Type A, Independent Inspection body for CSR Projects.
- Bluesky CSR Inspection Framework (BSCIF), developed by Bluesky, builds on national and global CSR standards and ensures consistency for impact assessment offered to customers by following the basic protocol for content integrity.
- This Impact Assessment Report defines "Impact" as systemic change that a stakeholder or a beneficiary experiences over a (long) period of time.
- "Outcome" is defined as the same changes experienced by the stakeholder over a short and mid-term period of time. (e.g., for the accounting period of 1 year) which captures the broader benefit of the project's activities.
- Robust and detailed stakeholder feedback has been employed and triangulated with other evidence of performance to assess the impact of the CSR program
- A random sample size of 6 start-ups (31.6% of sample size) and representatives from the Incubators as well as representatives from Mphasis F1 Foundation were engaged in providing feedback for assessing impact.
- The Inspection comprised a combination of documentation review, validation of evidence, and sample stakeholder interaction through online video calls and mobile surveys.



Bluesky CSR Inspection Framework

Case study 1

Level 1 Information: Programme Name

STAMURAI

Level 2 Information: Activity & Output

S. No.	Activity	Output	
		Pre-Incubation	Post-Incubation
1	Developing a speech therapy mobile application to assist people who stutter - learn and practice speech therapy	6000 User downloads on IOS & PlayStore in Nov 2019	40,000+ downloads on IOS and 50,000+ downloads on Playstore (Till date). Demography- 40% users from India – of which 50% users are from Tier2 & Tier3 cities. Gender - 75% Male, 25% Female. Users age group - 14-28 years)
	Scale of impact	Fewer reviews	Improved reviews 4.8* on IOS & 4.6* on Playstore
2	Social-Alpha Incubation Program Subsequent funding and growth	Struggling to launch and expand the product	30 lacs grant received
		No guidance or mentorship	High-quality mentorship to broaden vision to refine the product to meet customer requirement
		Limited networking/collaboration	Extensive network of like-minded corporates and cohorts for many types of additional funds and resources.

Bluesky CSR Inspection Framework

Case study 1 cont.

Level 3 Information: Project Impact

S. No.	Impact/ Outcome of the Incubator Activities
1	Improvement in Users Satisfaction - reflected in the reviews on the app
2 (a)	The hiring of quality human resources for enhancing the product, do clinical trials, design & manufacturing, and ensure work order (product optimization)
2 (b)	Mentoring and guidance to an expanded vision and scope of the product
2(c)(i)	Mentorship of "Google for Startups program"
2(c)(ii)	Free access to Google Cloud Credits
2(c)(iii)	NISH (National Institute of Speech & Hearing) for technical/ clinical inputs
2(c)(iv)	Subsequent funding through PROSUS SICA Grant and other Fortune10 companies

Feedback Quotes



We were one month away from closing the start-up when we received the incubation support and grant. We are much stronger and resilient and have visibility for the next six months, despite Covid disruption. Our resilience is growing with time.



It is like someone working as the 4th Co-founder outside your company and still working for you in the market.



To receive continued mentorship and networking support, and Some help/support on the clinical trials of products on other disorders.

Bluesky CSR Inspection Framework

Case study 2

Level 1 Information: Programme Name

BLINKGEN

Level 2 Information: Activity & Output

S. No.	Activity	Output	
		Pre-Incubation	Post-Incubation
1	3R labs for children in school premises for dyslexia assessment and remedial education	Small, Stand-alone set up in Loyola College with limited exposure to the anchors and funders in the space of dyslexia. Very few interventions and mainly developing content.	7 nos of 3 labs' with 1360 students @ INR 6 lakhs per school annually. Due to COVID constraints, Pivoted from physical labs to app model with more people using the service.
2	<p>The online app-based activity started in Dec2020.</p> <p>Creation of online screening tools to assess the reading, writing, and arithmetic levels of children to identify dyslexia in the comfort of their homes.</p>		<p>Currently getting 12 referrals per day through Social media.</p> <p>NSRCEL referral for Technical guidance and support in tool validation from Director of National Institute of Empowerment of Persons with Multiple Disabilities (NIEPMD)</p> <p>Development of YouTube channel content for sensitization and creating empathy towards dyslexic children.</p>

Level 3 Information: Project Impact

S. No.	Impact/ Outcome of the Incubator Activities
1	1360 students from 7 schools with regular remediation activities in schools. Might resume post covid
2	40 paid subscribers on the platform and growing Subsequent grant received from HDFC, partnership with NHFDC, NASSCOM Foundation and Capgemini funding for three years, all starting from 20-21

Bluesky CSR Inspection Framework

Case study 2 cont.

Feedback Quotes



I was a dyslexic myself, and I have had a traumatic experience of going to a mental hospital in Chennai to diagnose dyslexia. That's why I wanted to change this. Young kids should not have to go to a mental hospital for assessment of dyslexia -; I want to build awareness in parents to identify and address the issue for children at a young age by providing early detection and intervention.

-Stakeholder feedback



Success at the social level is to provide detection and early intervention to children in the comfort of their homes, sensitize parents to remove taboo about dyslexia. Will provide livelihood opportunity to special educators connected with the platform.



NSRCEL incubation gave exposure, connect and recognition and access to further funding opportunities. The mentoring and guidance was very focused and customized to our domain.

Bluesky CSR Inspection Framework

Case study 3

Level 1 Information: Programme Name

ECONUT: Social enterprise _ farmer producing organization

Level 2 Information: Activity & Output

S. No.	Activity	Output	
		Pre-Incubation	Post-Incubation
1	On-boarding farmers as Shareholders in the Farmer Producer Company	300 shareholders	1500 shareholders
			Around 40% of the shareholders are women i.e. more than 450 women out of 1500. All the shareholders are small and marginal farmers owning less than 3 acre of land.
		Per Farmer income (FPI) was 1 lakh	Per Farmer Income (FPI) increased to 1.8 lakhs
2	Business Management & Scale-up	Raw Business Model (Very unorganized) - Unable to measure impacts.	Developed scientific methods to measure impacts (became highly organized)
3	Establish Outlets	Initially trading in tender coconuts in unorganized manner	Established 17 Outlets in tech parks in Bangalore
4	Training Community Youth	No resources to train and engage youth.	600 youths were trained and employed for them to earn approx. 1000/ day. Increased the harvest size to 10,000 coconuts per year.
5	International Export	No exports	Got connected to Japanese Buyer for an export order of 600 metric tonnes of Okra.
6	Fundraising	Functioning with significantly less funds	Grants received from Mphasis strengthened our business functioning.

Bluesky CSR Inspection Framework Case study 3 cont.

7	Engaging community women	Earlier women were involved in Tobacco production which caused occupational hazards with low income levels	Trained community women in making Coconut byproducts like Coconut chips, cookies, oils, coco powder etc
8	Recycling generated waste	We follow a Zero-waste model wherein whatever waste we generate, gets collected back to our farms. This is then converted to Organic fertilizers like Coconut powder etc.	

Level 3 Information: Project Impact

S. No.	Impact/ Outcome of the Incubator Activities
1(i)	Reduced Rural Migration
1(ii)	Self-sustainable farmers with better income levels; and independent of Government support for loans
1(iii)	Established an organized supply chain that empowers the farmers
2	New resources like the Government's Unnat Bharat Abhiyan
3	Improved market access for new products leading to improved profits for farmers
4	Trained community youths were able to generate a monthly income between 25K-30K, thereby contributing to the Family's income
5	Created an alternative source of income and new markets for the shareholders by exporting Okra
6	Subsequent funding from other incubation programs- 75 Lakhs for the next 3 years
7	Increased income levels of women with no occupational hazards, thereby contributing to family income
8	Ensure environmental sustainability by establishing a circular economy

Bluesky CSR Inspection Framework

Case study 3 cont.

Feedback Quotes

“

Earlier, there was no connection between farmers and people who want to do good. This resulted in most of the profits taken by the middlemen. Now that people like us are there, we can organize the supply chain by directly connecting the farmers with the end consumers, thereby increasing profits for the farmers". It's a win-win situation for everyone.

“

Before, we were not able to picture ourselves and tell the world what we are doing. This opportunity was brought to us by IIMB wherein we could establish a bigger presence of our work.

“

We realized that we need to have a robust software system for our increasing operations.

Bluesky CSR Inspection Framework

Case study 4

Level 1 Information: Programme Name

FLEXIMOTIV

Level 2 Information: Activity & Output

S. No.	Activity	Output	
		Pre-Incubation	Post-Incubation
1	Building highly functional auxiliary crutches to improve the mobility of persons with disabilities & elderly	Less product validation	Engaged "Mobility India" (NGO) to conduct an independent assessment of our product quality for end users.
2	Product Design	The production cost was 1400 Rs per unit	The production cost reduced now to - 900 Rs per unit
		No government order	1500 units order received from Government
		NGO procuring local products with low quality costing 1000 Rs per unit compared to our product with good quality and warranty for Rs 1400 per unit.	The reduced product cost will attract more NGO Buyers to buy our product for 900 Rs per unit now.
3	Direct Sales	200 units sold	650 units sold
4	Subsequent Fundraising	No funds	25 lakhs raised out of 1.3 Cr

Level 3 Information: Project Impact

S. No.	Impact/ Outcome of the Incubator Activities
1	Quality of product validated because of the Incubation program and grant support
2	Improved market competitiveness & sales opportunity
3	Direct sales increased
4	Improved Fundraising

Bluesky CSR Inspection Framework Case study 4 cont.

Feedback Quotes



The product design reengineering we could do with the help of Mphasis grant was a game-changer for us. It allowed us to keep the start-up afloat because we could reduce our production cost and continue to be relevant in the market.



We are good to say that we are sustainable now if we minus the cost of R&D activities for our new products. A lot of this is possible because of Social Alpha & Mphasis Grant.



The Social Alpha team went an extra mile to help every other start-up and us in the cohort. They are good people who want to help and support the start-ups.

Bluesky CSR Inspection Framework

Case study 5

Level 1 Information: Programme Name

TRUE CONSULTANCY

Level 2 Information: Activity & Output

S. No.	Activity	Output	
		Pre-Incubation	Post-Incubation
1	Installing Swivel Seat mechanism (Turn Plus)	Significantly fewer funds to conduct research and optimize our products	The DFM Fund of the Mphasis grant was instrumental in optimizing the product cost and conduct research on products like Ramp & Elevate.
		Less recognition	Received Varija Life Award and NCPEDP-Mphasis Universal Design Award in 2020
2	Sales & Marketing	No dedicated marketing	Mentor assigned from Google to build a marketing strategy
		No Sales strategy	Collaboration with Garage Aggregators, Medical Equipment providers, and other sales channels
3	Partnerships	Very limited	Connected to 4 partners to support in the Assistive Technology space
4	Fundraising	Limited preparedness to raise funds	Investor pitching got organized

Bluesky CSR Inspection Framework

Case study 5 cont.

Level 3 Information: Project Impact

S. No.	Impact/ Outcome of the Incubator Activities
1	Our product made in India is highly cheap (50,000 per product) compared to the existing imported versions (2.5-3 lacs per product)
2	Improved Recognition & Visibility
3	Developed a clear marketing strategy
4	Improved Sales channel
5	Improved partnerships and networking
6	Improved Preparedness to raise funds

Feedback Quotes

“

We vision ourselves to be known for Assistive Technology service provider where any person with disability see us as a go-to company for assistive technology needs.

“

The best thing about Social Alpha is that they truly understand the social impact companies. They can easily tell you what works and what doesn't."

“

Social Alpha actually helped us in organizing our Investors pitch. Our Cash flows were reviewed; our funding requirements were scientifically defined. This helped us in reaching out to Capital Investors"

“

The best part was that I was able to go back to my mentor and ask my questions.

Bluesky CSR Inspection Framework

Case study 6

Level 1 Information: Programme Name

TAXSHE

Level 2 Information: Activity & Output

S. No.	Activity	Output	
		Pre-Incubation	Post-Incubation
1	Training of Women from marginalized communities in Car Driving		More than 85 women trained and 56 Women working as professional drivers
2	Car Ride service	Operations in limited number of cities with less users	Driving 650 kids to schools and 50 Women to Offices
3	Readiness for Scale-up	Not ready	Developed readiness to scale-up

Level 3 Information: Project Impact

S. No.	Impact/ Outcome of the Incubator Activities
1	Safe travel ecosystem for Women and Children preventing cases of harassment on women and child abuse
2	Added a new city for operations which has improved our market access
3	Developed scientific methods to measure impacts (became highly organized)

Feedback Quotes



Our assigned mentor has been most instrumental in our change, making us understand the impact created and helping negotiate issue wrt scale.

ABOUT

BlueSky Sustainable Business LLP

BlueSky is the only Accredited CSR Assurance Body in India, accredited by the Quality Council of India's National Accreditation Board of Certification Bodies.

Headquartered in Bangalore, BlueSky works globally through its association with The CSR Company International. With a presence in 8 states in India, Bluesky works with a network of senior BlueSky Associates trained on ISO 26000: Guidance on Social Responsibility and National Guidelines for Responsible Business Conduct 2018.

BlueSky is guided by the leadership of its eminent Advisory Board.

Bluesky Impact Assessment reports are required for Secretarial & Legal Board Compliance, Annual Report & Website and aligning to India's National Development Indicators, Sustainable Development Goals & UN Global Compact.

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