# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The Business Responsibility and Sustainability Report is presented as prescribed under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

| Sr. No. | Particulars | |
|---|---|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L72200MH2000PLC125319 |
| 2. | Name of the Listed Entity | eClerx Services Limited |
| 3. | Year of incorporation | 2000 |
| 4. | Registered office address | Sonawala Building, 1st Floor, 29 Bank Street, Fort, Mumbai – 400 023, Maharashtra, India |
| 5. | Corporate address | 4th Floor, Express Towers, Nariman Point, Mumbai – 400021 |
| 6. | Email id | investor@eClerx.com |
| 7. | Telephone | +91 (022) 6614 8301 |
| 8. | Website | www.eClerx.com |
| 9. | Financial year for which reporting is being done | Financial year 2023-24 (April 1, 2023 to March 31, 2024) |
| 10. | Name of the Stock Exchange(s) where shares are listed | BSE Limited and National Stock Exchange (NSE) of India Limited |
| 11. | Paid-up Capital | Rs. 49,02,53,590 |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | **Name:** Srinivasan Nadadhur<br>**Designation:** Chief Financial Officer<br>**Telephone number:** 91 (022) 6614 8301<br>**E-mail id:** esg@eclerx.com |
| 13. | Reporting boundary | The disclosures made in this report are on a consolidated basis including eClerx global operations. (except for Principle 6 which is limited to our India & Manila offices considering more than 90% of our headcount.) |
| 14. | Name of the assurance provider | TÜV SÜD South Asia Private Limited |
| 15. | Type of assurance obtained | Limited (Ongoing) |

### II. Products/services

#### 16. Details of business activities (accounting for 90% of the turnover)

| Sr. No. | Description of main activity | Description of business activity | % of turnover of the entity |
|---|---|---|---|
| 1. | Information Technology Enabled Services | eClerx provides business process management, change management, data-driven insights and advanced analytics services to its clients | 100% |

#### 17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

| Sr No | Product/Service | NIC Code | % of total turnover contributed |
|---|---|---|---|
| 1. | Data processing, hosting and related activities; web portal | 631 | 95.5% |
| 2. | Software development, licensing of software products and related services | 620 | 4.5% |

## III. Operations

### 18. Number of locations where plants and/or operations/offices of the entity are situated

| Location | Number of Plants | Number of Offices | Total |
|---|---|---|---|
| National | Not Applicable | 7 | **7** |
| International | Not Applicable | 16 | **16** |

Note: The Mohali office serves as a temporary arrangement to alleviate space limitations at our Chandigarh office.

### 19. Markets served by the entity

#### a. Number of locations:

| Location | Number of Plants |
|---|---|
| National (No. of states) | 3 States and 1 Union Territory |
| International (No. of countries) | 14 (including India) |

#### b. What is the contribution of exports as a percentage of the total turnover of the entity? 99.3%

#### c. A brief on types of customers

eClerx provides services to customers belonging to financial services, cable and telecommunications, retail, fashion, media and entertainment, manufacturing, travel and leisure, software and high-tech industries.

## IV. Employees

### 20. Details as at the end of Financial Year: 2023 - 24 (March 31, 2024)

#### a. Employees (including differently abled)

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B/A) | No. (C ) | % (C/A) |
| | | | **Employees** | | | |
| 1. | **Permanent (D)** | **14,191** | 8,723 | 61.5% | 5,468 | 38.5% |
| 2. | **Other than permanent (E)** | **3,143** | 1,895 | 60.3% | 1,248 | 39.7% |
| 3. | **Total Employees (D+E)** | **17,334** | **10,618** | **61.2%** | **6716** | **38.7%** |

Notes:
- eClerx categorizes its entire workforce as 'employees' and none as 'workers'. Hence worker related data is not applicable.
- The employee count shown in the table above includes the total global headcount for eClerx, encompassing all subsidiaries.

#### b. Differently abled Employees

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B/A) | No. (C ) | % (C/A) |
| | | | **Differently abled Employees** | | | |
| 1. | **Permanent (D)** | **10** | 8 | 80.0% | 2 | 20.0% |
| 2. | **Other than Permanent (E)** | **0** | 0 | - | 0 | - |
| 3. | **Total differently abled employees (D+E)** | **10** | **8** | **80.0%** | **2** | **20.0%** |

Notes:
- eClerx designates everyone in its workforce as 'employees', so data specific to workers does not apply.
- This data pertains only to eClerx locations and subsidiaries in India, as global regulations prohibit employers from collecting personal disability information.

### 21. Participation/Inclusion/Representation of women

| Sr. No. | Particulars | Total (A) | No and % of females | |
|---|---|---|---|---|
| | | | No. (B) | % (B/A) |
| 1. | **Board of Directors** | **11** | 2 | 18.2% |
| 2. | **Key Management Personnel** | **4** | 0 | 0% |

Notes: Mr. PD Mundhra, Executive Director and Mr. Kapil Jain, MD & Group CEO on the Board of the Company are also Key Managerial Personnel and therefore have been included in both the categories.

**22. Turnover rate for permanent employees and workers**

**(Disclose trends for the past 3 years)**

| | FY 2023-24 | | | FY 2022-23 | | | FY 2021-22 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 19.36% | 23.26% | **20.85%** | 33.98% | 35.56% | **34.77%** | 34.21% | 35.34% | **34.62%** |

Notes:

- eClerx designates everyone in its workforce as 'employees', so data specific to workers does not apply.
- Data for FY 2021-22 and FY 2022-23 pertains only to Mumbai, Pune, and Chandigarh locations. In FY 2023-24, however, due to the implementation of a centralized HRMS, the data now reflects our global employee turnover rate.

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

**23. (a) Names of holding/subsidiary/associate companies/joint ventures**

| Sr. No. | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 1 | eClerx LLC (U.S.A) | Subsidiary | 100 | Yes |
| 2 | eClerx Private Ltd (Singapore) | Subsidiary | 100 | Yes |
| 3 | eClerx Investments (UK) Limited | Subsidiary | 100 | Yes |
| 4 | Eclipse Global Holdings LLC | Subsidiary | 100 | Yes |
| 5 | CLX Europe Media Solution GmbH | Subsidiary | 100 | Yes |
| 6 | CLX Europe S.P.A (Italy) | Subsidiary | 100 | Yes |
| 7 | eClerx Canada Limited | Subsidiary | 100 | Yes |
| 8 | eClerx B.V. (Netherlands) | Subsidiary | 100 | Yes |
| 9 | ASEC Group LLC | Subsidiary | 100 | Yes |
| 10 | CLX Thai Co. Limited (Thailand) | Associate | 49 | Yes |
| 11 | CLX Europe Media Solution Limited (UK) | Subsidiary | 100 | Yes |
| 12 | AGR Operations (Manila) Inc. | Subsidiary | 100 | Yes |
| 13 | eClerx PTY Limited | Subsidiary | 100 | Yes |
| 14 | Personiv Contact Centers India Private Ltd. | Subsidiary | 100 | Yes |
| 15 | AG Resources (India) Private Limited | Subsidiary | 100 | Yes |
| 16 | eClerx Limited (U.K) | Subsidiary | 100 | Yes |
| 17 | eClerx ME Information Technology Consultants L.L.C | Subsidiary | 100 | Yes |
| 18 | eClerx Switzerland SA | Subsidiary | 100 | Yes |
| 19 | Personiv Contact Centers LLC | Subsidiary | 100 | Yes |

## VI. CSR Details

**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes

**(ii) Turnover (in Rs.):** INR 20,94,83,04,488 (Standalone – eClerx Service Ltd., India)

**(iii) Net worth (in Rs.):** INR 15,12,36,66,343 (Standalone – eClerx Service Ltd., India)

## VII. Transparency and Disclosures Compliances

### 25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC).

| Stakeholder group from whom complaint is received | Grievance Redressed Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)* | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaint filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaint filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes | **0** | **0** | **-** | 0 | 0 | - |
| Investors (other than shareholders) | Yes | **0** | **0** | **-** | 0 | 0 | - |
| Shareholders | Yes | **29** | **1** | **Non-receipt of dividend & proceeds w.r.t. Bonus Issue** | 132 | 0 | Non-receipt of dividend & Buyback |
| Employees and workers | Yes | **1** | **1** | **Health and safety, working conditions** | 0 | 0 | - |
| Customers | Yes | **0** | **0** | **-** | 0 | 0 | - |
| Value Chain Partners | Yes | **0** | **0** | **-** | 0 | 0 | - |
| Others | N.A. | **N.A.** | **N.A.** | **N.A.** | N.A. | N.A. | N.A. |

Notes:

- eClerx has a standalone grievance redressal policy which is available on the company's intranet and is not available on public platform as of now.

### 26. Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1 | Data Privacy & Cyber Security | Risk & Opportunity | **Risk**<br>- eClerx, being a ITeS company, is prone to cyber-attacks and information security breaches. These pose a major threat to our data safety and security practices. These incidents can harm the reputation of the company as well as lead to financial losses in some cases. | 1. eClerx is an ISO27001:2022 certified company and is compliant with all the requirements of the standard.<br>2. The company has a well-established IS policy which is governed by the dedicated Information Security Management Team (ISMT).<br>3. The policy is well translated into procedures and all the related metrics are tracked internally. | **Negative**<br>1. Cyber-attacks may lead to financial losses<br>2. Building a robust IT infrastructure requires significant investment and cost.<br>**Positive**<br>Reduced data breaches and cyber security threats instill client confidence and eventually increased business. |

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| | | | **Opportunity**<br>Implementing state of the art information security practices and global IS standards will result in higher client confidence and more business. | 4. All employees are mandatorily required to go through a biennial training on Information security. | |
| 2 | Business ethics & Integrity | Opportunity | Strong corporate governance will help the company attain its goals and objectives. It reinforces stakeholder trust and confidence leading to increased reputation and business growth. | - | **Positive**<br>Business growth leading to higher revenue and client stickiness. |
| 3 | Workforce diversity & employee engagement | Risk & Opportunity | **Risk**<br>eClerx is a business process management company. Employees are its biggest resource. The health and safety of employees is critical to delivering the output and overall productivity. Poor quality of hires, high attrition, increased absenteeism - all impact the business negatively.<br>**Opportunity**<br>A diverse workforce and inclusive work environment creates a business ecosystem which is conducive to talent retention and growth. | 1. eClerx has an occupational health and safety policy and effective mechanisms to protect employees from workplace injuries and health hazards.<br>2. eClerx has its offices in disable friendly campuses further making the workplace inclusive.<br>3. Company promotes a diverse work-culture and does not discriminate against person with disabilities and other minorities and vulnerable groups.<br>4. Recurring training and awareness programs are conducted by the environment, health and safety committee. | **Negative**<br>Health and safety incidents cause loss of productive work-time, delay in delivery and eventual monetary loss and loss of business.<br>**Positive**<br>Diverse and inclusive workforce fosters creativity and new business ideas leading to growth. Investments in learning and development helps in employee retention and improved performance. |
| 4 | Climate Change | Risk & Opportunity | **Risk**<br>- Physical risks due to extreme weather events (floods/water scarcity) pose a threat to business operations as it affects the overall health and productivity of employees.<br>- Transition risk due to new regulations/policies can impact company's growth and profitability Opportunity.<br>- Positioning itself as an environment friendly organization helps eClerx in improving the brand image.<br>- Savings from low carbon fuel transport, low emission/renewable energy sources, green buildings. | 1. eClerx has a dedicated Business Continuity Management (BCM) Policy and is an ISO22301 certified company for BCMS.<br>2. The company also has an environmental policy with emission reduction targets.<br>3. Climate action and net zero transition plan is integrated with the business strategy<br>4. eClerx has taken numerous initiatives to reduce its carbon footprint. | **Negative**<br>Investments in renewable energy and low carbon fueled transportation services for our employees are significant which may result in increased costs and reduced profitability.<br>**Positive**<br>eClerx's clients are increasing demanding for climate action. Positioning eClerx as a climate resilient company opens a plethora of new business opportunities both from existing and new clients. |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

| Sr. No. | Disclosure questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Policy and Management Processes** | | | | | | | | | |
| 1. | a. Whether our entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | N | Y | Y |
| | b. Has the policy been approved by the board? (Yes/No) | Y | Y | Y | Y | Y | Y | NA | Y | Y |
| | c. Web Link of the Policies, if available | https://eclerx.com/investor-relations/corporate-governance-policies/ | | | | | | | | |
| 2. | Whether the entity has translated the policy into procedures. (Yes / No) | Y | Y | Y | Y | Y | Y | NA | Y | Y |
| 3. | Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | Y | Y | Y | NA | Y | Y |
| 4. | Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | • eClerx has not obtained principle-wise certifications. It obtains certifications based on business needs & requirements.<br>• Currently, eClerx is conforming to the requirements of ISO/IEC 27001:2022 (Information Security Management System) and ISO 22301:2019 (Business Continuity Management System). | | | | | | | | |
| 5. | Specific commitments, goals & targets set by the entity with defined timelines, if any. | eClerx's commitments, goals and targets form a part of its policies. Kindly refer to the policies on the link mentioned in 1 (C) above for the same. | | | | | | | | |
| 6. | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | eClerx internally tracks the progress against the goals mentioned in the policies. The same is not disclosed publicly. | | | | | | | | |

NA – Not Applicable

### Governance, leadership and oversight

**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).**

During the last financial year, eClerx significantly advanced its ESG agenda. The company intensified its decarbonization efforts and ensured compliance with Global Reporting Initiative (GRI) and UN Sustainable Development Goals (SDGs).

In FY 2023-24, we have achieved a twofold increase in renewable electricity consumption. This now makes up 64% of our total electricity use in India and Manila locations covering more than 90% of our workforce. We have also expanded our EV fleet to reduce emissions from employee commuting. Compliant with the NGRBC principles and SEBI requirements, we publish our Business Responsibility & Sustainability Reports (BRSR) every year to ensure transparency and accountability.

We continue to promote diversity, equity, inclusion, and have ensured that our CSR initiatives focus on Education, Employability, and Environment. Through these initiatives, we supported the adoption of green energy and enhanced climate resilience benefiting education from early childhood to university (age 5-22 years) and supporting skill development and job placements for disadvantaged youths (age 18-35 years). Nationally, our tree plantation drives resulted in over 70,000 saplings being planted. Our combined efforts positively impacted approximately 15,000 beneficiaries.

Additionally, our employee engagement activities, such as upcycling wastepaper, career counselling, resume building, communication workshops, job readiness programs, and tree plantation drives benefited around 24,000 individuals.

**8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

**Name:** Srinivasan Nadadhur
**Designation:** Chief Financial Officer, eClerx Services Limited
**Telephone number:** +91 (022) 6614 8301
**E-mail id:** esg@eclerx.com

**9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**

Yes, eClerx has a dedicated CSR & ESG Committee at the board level which is responsible for decision making on sustainability related issues. The committee comprises of the following members:

| | | |
|---|---|---|
| 1 | Mr. PD Mundhra | Chairperson (Executive Director) |
| 2 | Mr. Kapil Jain | Member (Managing Director & Group CEO) |
| 3 | Mr. Naresh Chand Gupta | Member (Independent Director) |
| 4 | Mr. Naval Bir Kumar | Member (Independent Director) |
| 5 | Mr. Shailesh Kekre | Member (Independent Director) |

The detailed information on the committee's roles and responsibilities is available at the following link (page 8): https://eclerx.com/wp-content/uploads/2024/03/Committee-and-its-member-01042024.pdf

**10. Details of Review of NGRBCs by the Company.**

| Subject for Review | Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee | | | | | | | | | Frequency: Annually (A) / Half yearly (H) / Quarterly(Q) / Any other – please specify | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow-up action | The performance against each policy is tracked internally by respective department heads. The same is centrally governed by the ESG committee. | | | | | | | | | A | A | A | A | A | A | NA | A | A |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | eClerx is compliant with all statutory requirements that are relevant to the principles. This is being reviewed by the internal ESG Committee. | | | | | | | | | Compliance status is updated on monthly basis by respective departments in the compliance tool and is centrally governed by the risk committee at eClerx. | | | | | | | | |

| 11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| | N | N | N | N | N | N | N | N | N |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

### PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

### Essential Indicators

**1. Percentage coverage by training and awareness programs on any of the Principles during the financial year.**

| Segment | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 1 | eClerx Corporate Governance, Ethics, Code of Conduct, Insider Trading, Conflict of Interest, Nomination & Remuneration, Board Committees at eClerx, Risk Management and other company policies | 100% |
| Key Managerial Personnel | 5 | Environmental sustainability, Data Privacy and Cyber Security, Information Security Management System, Career Development, Anti-bribery & Anti-corruption, eClerx Code of Conduct | 100% |
| Employees other than BoD and KMPs | 5 | Environmental sustainability, Data Privacy and Cyber Security, Information Security Management System, Career Development, Anti-bribery & Anti-corruption, eClerx Code of Conduct | 97% |
| Workers | Not Applicable | Not Applicable | Not Applicable |

**Notes:**

- Pursuant to Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company conducts various familiarization programs in order to familiarize its independent directors with their roles, rights, responsibilities in the Company, nature of the industry in which the company operates, business model of the company, etc., by imparting suitable training sessions. In addition, the Company also undertakes various initiatives on a continuous basis to update the Independent Directors about the ongoing events and developments relating to the Company and significant changes in the regulatory environment.
- All eClerx employees are required to go through mandatory Code of Conduct training and acknowledge by signing the Code at the time of joining the company. Additionally, there are semi-annual Information security and anti-bribery, and anti-corruption refreshers conducted mandatorily for all employees.
- eClerx has also recently launched training modules on ESG, environmental sustainability, ethics and health and safety for all its employees, which they are mandatorily required to go through on the company's learning portal.

**2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/ law enforcement agencies/judicial institutions, in the financial year, in the following format (Notes: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website).**

| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Amount | Has an appeal been preferred? (Yes/No) |
|---|---|---|---|---|---|
| | **Monetary** | | | | |
| Penalty/Fine | P1 | Reserve Bank of India (RBI) | **For entity – AG Resources (India) Private Limited*** - Delay in filing of DI, FCGPR and giving guarantee outside India without RBI permission | Rs. 20,33,584 | No |
| | P1 | Reserve Bank of India (RBI) | **For entity – Personiv Contact Centers India Private Limited*** - Giving guarantee outside India without RBI permission | Rs. 18,31,820 | No |
| Settlement | - | 0 | 0 | 0 | NA |
| Compounding fee | - | 0 | 0 | 0 | NA |
| | **Non-Monetary** | | | | |
| Imprisonment | - | 0 | 0 | NA | NA |
| Punishment | - | 0 | 0 | NA | NA |

* AG Resources (India) Private Limited and Personiv Contact Centers India Private Limited are wholly owned subsidiaries of eClerx Services Limited

**3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.**

| Case Details | Name of the regulatory/enforcement agencies/ judicial institutions |
|---|---|
| Not Applicable | Not Applicable |

**4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes, eClerx has an Anti-Bribery and Anti-Corruption Policy that applies globally to all individuals associated with eClerx, including directors, senior executives, officers, employees (permanent, fixed-term, or temporary), consultants, contractors, trainees, seconded staff, casual workers, volunteers, interns, agents, and any other affiliates or subsidiaries.

eClerx is dedicated to preventing, and detecting fraud, bribery, and other corrupt practices. The company is committed to conducting all business activities with honesty, integrity, and the highest ethical standards, and enforces a strict policy against bribery and corruption in all its global operations. The full policy can be accessed at the following link: https://eclerx.com/wp-content/uploads/2019/09/Anti-Bribery-Anti-Corruption-Policy.pdf

5. **Number of Directors/KMPs/employees against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption.**

| | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Directors | **0** | 0 |
| KMPs | **0** | 0 |
| Employees | **0** | 0 |
| Workers | **Not Applicable** | Not Applicable |

6. **Details of complaints with regard to conflict of interest.**

| | FY 2023-24 | | FY 2022-23 | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Directors | **0** | **-** | 0 | - |
| KMPs | **0** | **-** | 0 | - |

7. **Provide details of any corrective action taken or underway on issues related to fines/penalties/ action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.**

   Not Applicable since no cases of corruption or Conflict of Interest registered.

8. **Number of days of accounts payables ((Accounts payable *365)/Cost of goods/services procured) in the following format.**

   Not Applicable since no cases of corruption or Conflict of Interest registered

| | FY 2023-24 | FY 2022-23 |
|---|---|---|
| No. of days of accounts payables | **17** | 16 |

Note – Consolidated level - eClerx including all its subsidiaries.

9. **Open-ness of business:** Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format.

| Parameter | Metrics | FY 2023-24 | FY 2022-23 |
|---|---|---|---|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | **0** | 0 |
| | b. Number of trading houses where purchases are made from | **0** | 0 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | **0** | 0 |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | **0** | 0 |
| | b. Number of dealers/distributors to whom sales are made | **0** | 0 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors | **0** | 0 |
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases) | **0** | 0 |
| | b. Sales (Sales to related parties / Total Sales) | **0** | 0 |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | **0** | 0 |
| | d. Investments (Investments in related parties / Total Investments made) | **0** | 0 |

Note – At the consolidated level (eClerx including all its subsidiaries), related party transactions (RPT) with subsidiaries are eliminated, and the Company has no sales or purchase transactions with any Key Managerial Personnel (KMP).

### Leadership Indicators

**1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year.**

| Total number of awareness programmes held | Topics/principles covered under the training and its impact | % age of value chain partners covered (by value of business done with such partners) under awareness programmes |
|---|---|---|
| 1 (Annual Training) | The training covers an understanding of eClerx's sustainable procurement policy. It includes topics such as environmental and social impact of procurement, ethics and integrity for suppliers, supplier diversity, supplier monitoring and governance, vendor evaluation practices and incentive programs. | 79% |

**2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.**

Yes. Code of conduct lays down the said process and can be accessed on https://eclerx.com/docs/Code-of-Conduct.pdf, Page 14.

## PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

### Essential Indicators

**1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively:**

| | FY 2023-24 | FY 2022-23 | Details of improvements in environmental and social impacts |
|---|---|---|---|
| **R&D** | **0** | 0 | Not applicable |
| **CAPEX** | **0** | 0 | Not applicable |

Note: eClerx operates in the IT/ITES space, and its products & processes by nature have limited to no environmental or social impact.

**2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes

**b. If yes, what percentage of inputs were sourced sustainably?**

85%

During the vendor onboarding process, all critical vendors (determined by business value) are required to complete an ESG commitment questionnaire and acknowledge the Supplier Code of Conduct, which adheres to UNGC principles. As of FY 2023-24, 91% of the 75 identified critical vendors have acknowledged the compliance certificate, 81% have agreed to the Supplier Code of Conduct, and 84% have responded to the ESG questionnaire.

**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Not applicable. eClerx is a process management company specializing in IT-enabled services and does not produce tangible goods. As such, there is no involvement in the reclamation of plastics or waste management.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

No, EPR is not applicable to eClerx since it is not a manufacturing company and does not produce any goods.

### Leadership Indicators

**1. Has the entity conducted Life Cycle Perspective/ Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

eClerx, a provider of Business Process Management services, offers virtual products that have minimal environmental impact. Operating from leased facilities also limits its control over office product use. Therefore, lifecycle assessment is not a key focus area for the company due to its operational model.

**2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in**

**the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

None

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Not Applicable. eClerx is an IT enabled service provider and does not use any material to manufacture any products.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed, as per the following format.**

Not Applicable. eClerx is an IT enabled service provider and does not manufacture any products. Hence, there are no reclaims.

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

Not Applicable. eClerx is an IT enabled service provider and does not manufacture any products. Hence, there are no reclaims.

## PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

### Essential Indicators

1. **a. Details of measures for the well-being of employees.**

| Category | Total (A) | % of employee covered by | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day care facilities | |
| | | Number (B) | % (B/ A) | Number (C) | % (C/ A) | Number (D) | % (D/ A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| | **Permanent employees** | | | | | | | | | | |
| Male | **8,723** | 8,723 | 100% | 8,723 | 100% | N.A. | N.A. | 8,723 | 100% | 0 | 0% |
| Female | **5,468** | 5,468 | 100% | 5,468 | 100% | 5,468 | 100% | N.A. | N.A. | 0 | 0% |
| **Total** | **14,191** | **14,191** | **100%** | **14,191** | **100%** | **5,468** | **38.53%** | **8,723** | **61.47%** | **0** | **0%** |
| | **Other than permanent employees** | | | | | | | | | | |
| Male | **1,895** | 1,895 | 100% | 1,895 | 100% | N.A. | N.A. | 1,895 | 100% | 0 | 0% |
| Female | **1,248** | 1,248 | 100% | 1,248 | 100% | 1,248 | 100% | N.A. | N.A. | 0 | 0% |
| **Total** | **3,143** | **3,143** | **100%** | **3,143** | **100%** | **1,248** | **39.71%** | **1,895** | **60.29%** | **0** | **0%** |

Notes:

- 100% of our employees are covered by Health and Accidental Insurance, and Parental benefits.
- eClerx does not offer specific parental benefits to on-shore employees, but it adheres to all government-mandated benefits.
- eClerx offices are located on campuses which provides a common daycare facility and are available for employees to use at their discretion. These services are paid for by the employees.

**b. Details of measures for the well-being of workers.**

Not Applicable. Our entire workforce is categorized as “employees” and none as “workers”.

**c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format.**

| | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Cost incurred on well - being measures as a % of total revenue of the company | **0.3%** | 0.3% |

Note:

- The data is specific to our locations in India and Manila.

**2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.**

| Benefits | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| **PF** | **61%** | **N.A.** | **Yes** | 52% | N.A. | Yes |
| **Gratuity** | **100%** | **N.A.** | **Yes** | 100% | N.A. | Yes |
| **ESI** | **48%** | **N.A.** | **Yes** | 58% | N.A. | Yes |
| **Others*** | **80%** | **N.A.** | **Yes** | 92% | N.A. | Yes |

Notes:
- *Other benefits are location specific, for example, in India - Professional Tax and Labor Welfare Fund, US – 401K, Manila - SSS, HDMF, PHIC, London – Pension; Australia – Superannuation.
- N.A. – Not applicable.

**3. Accessibility of workplaces - Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

Yes, all our office locations are fully accessible to persons with disabilities. We provide wheelchair ramps at the entrances, flap barriers in addition to turnstiles for easier entry, and accessible restrooms on every floor. Lifts feature Braille buttons, engraved pathways, staircases, and hand railings to assist visually impaired individuals. Extra lift buttons for shorter individuals are available on all floors. Additionally, we offer home pick-up and drop-off services for persons with disabilities outside the transport boundary. More details can be found on page 9 of our Employee Relations & Human Rights Policy at the following link: https://eclerx.com/wp-content/uploads/2023/11/HR_CDP_006_Employee-Relations-and-Human-Rights-Policy.pdf

**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

In line with the Disabilities Act, eClerx is committed to ensuring a work environment free from discrimination against persons with disabilities. We strive to create a supportive atmosphere where individuals with disabilities can excel in their roles. Our policies include:

- Providing necessary facilities and amenities to enable persons with disabilities to perform their duties effectively.
- Ensuring that all opportunities are based on merit.

We track disability self-declarations during both the application and appointment stages. eClerx has a dedicated equal employment opportunity policy available on the company intranet but not in the public domain. For more details, please refer to page 9 of our Employee Relations & Human Rights Policy at the following link: https://eclerx.com/wp-content/uploads/2023/11/HR_CDP_006_Employee-Relations-and-Human-Rights-Policy.pdf.

**5. Return to work and Retention rates of permanent employees that took parental leave.**

| | Permanent employees | | Permanent workers | |
|---|---|---|---|---|
| **Gender** | **Return to work rate** | **Retention rate** | **Return to work rate** | **Retention rate** |
| Male | 99% | 93% | Not Applicable | |
| Female | 96% | 89% | | |
| **Total** | **98%** | **91%** | | |

Note:
- The data pertains to our global locations.

**6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**

| | |
|---|---|
| **Permanent Workers** | Not Applicable. eClerx categorizes its entire workforce as 'employees' |
| **Other than Permanent Workers** | Not Applicable. eClerx categorizes its entire workforce as 'employees' |

| | |
|---|---|
| **Permanent Employees** | Yes. eClerx's grievance redressal process occurs in four stages, beginning with the raising of the grievance. Employees are encouraged to promptly bring their grievances to the attention of their managers and/or HR Business Partner (HRBP), providing factual details and supporting evidence. This is followed by an investigation of the grievance, during which the HRBP ensures that all involved parties receive a fair hearing. In the third stage, known as the 'closure' stage, the HRBP receives the final recommendations from the investigating authorities (as outlined in the Conduct and Discipline Policy), communicates these recommendations to the immediate manager, and ensures they are implemented within one working day. The final stage, 'appeal,' allows employees who are dissatisfied with the decision to appeal to the vertical head or HR head within three working days of receiving the decision. If it is determined during the investigation that the grievance was fabricated with malicious intent, strict punitive action will be taken against the employee, as approved by both the Head of HR and the Vertical Head. |
| **Other than Permanent Employees** | Same as above |

## 7. Membership of employees and worker in association(s) or Unions recognised by the listed entity.

In accordance with the local laws and constitution and to ensure fairness in its labor practices, eClerx encourages open conversations with employees, that will assist in improving its processes. eClerx recognizes and respects the right of employees to establish and join organizations which are designed to engage in collective bargaining, and other initiatives to promote and defend the interests of the workforce. No eClerx employee is dismissed or otherwise prejudiced for being a member of such employee organization or because of participation in such organization outside of working hours, or within working hours, with consent of their line manager. Employees enjoy protection against discrimination by virtue of their membership of an employee organization and their employment is not conditional upon an employee not joining or relinquishing membership of such an organization. The above practice is in line with the Indian constitution, however local laws and labor practices takes precedence wherever applicable.

| Category | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|
| | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B/A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D/C) |
| **Total Permanent employees** | **14,191** | **0** | **0%** | **15,387** | **0** | **0%** |
| **Male** | 8,723 | 0 | 0% | 9,610 | 0 | 0% |
| **Female** | 5,468 | 0 | 0% | 5,777 | 0 | 0% |

Notes:
- Headcount for FY 2022-23 differs from BRSR 2023 published report as the last year's report was limited to India location, whereas the current report considers the global headcount.
- The count of permanent employees has reduced, however, there is an overall increase in the headcount due to hiring of non-permanent employees.

## 8. Details of training given to employees and workers.

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On health and safety measures | | On skill upgradation | | Total (D) | On health and safety measures | | On skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| | EMPLOYEES | | | | | | | | | |
| Male | **10,618** | 9,027 | 85.01% | 8,636 | 81.33% | 9,936 | Not Applicable | | 7,212 | 72.58% |
| Female | **6,716** | 5,521 | 82.20% | 5,030 | 74.89% | 5,934 | | | 4,118 | 69.40% |
| **Total** | **17,334** | **14,548** | **83.92%** | **13,666** | **78.83%** | **15,870** | | | **11,330** | **73.74%** |

Notes:
- Headcount for FY 2022-23 differs from BRSR 2023 published report as the last year's report was limited to India location, whereas the current report considers the global headcount.
- Training data on health and safety for FY 2022-23 is not applicable, as the module was launched in FY 2023-24. However, all eClerx employees are required to complete mandatory training on the company Code of Conduct, which includes health and safety and working conditions.
- The above percentage represents the global headcount; however, 90% of employees in India and 100% of employees in Manila are trained in health and safety measures.

### 9. Details of performance and career development reviews of employees

| Category | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | %(B/A) | Total (C) | No. (D) | %(D/C) |
| Male | 10,618 | 10,563 | 99.5% | 9,936 | 9,867 | 99.3% |
| Female | 6,716 | 6,522 | 97.1% | 5,934 | 5,819 | 98.1% |
| **Total** | **17,334** | **17,085** | **98.6%** | **15,870** | **15,686** | **98.8%** |

Notes:
- Headcount for FY 2022-23 differs from BRSR 2023 published report as the last year's report was limited to India location, whereas the current report considers the global headcount.
- Agents at one of our US locations do not go through the annual performance review process but they are evaluated throughout the year on different parameters. The number excludes agents.
- 100% of our employees in India and Manila go through annual performance appraisal and career development cycle.

### 10. Health and safety management system.

**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?**

Yes, eClerx is dedicated to upholding high standards of occupational health and safety and becoming an environmentally responsible organization. Our commitment involves ensuring a safe and healthy work environment to prevent injuries, minimize risks, and maintain employee well-being and morale. We comply with health and safety standards and guidelines, providing essential training and equipment to support our employees. Prioritizing preventive measures, we proactively identify potential accidents and emergencies through risk assessments and third-party audits. To mitigate risks, we conduct regular checks, including fire alarm inspections, personnel addressal system tests, smoke detector evaluations, fire extinguisher inspections, sprinkler system checks, facility supervision for damages or repairs, ensuring obstacle-free fire exits, and health checks of all electrical equipment..

**b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

The company has an internal Environment, Health, and Safety Committee that conducts periodic assessments to identify hazardous and unsafe activities. This committee ensures the implementation of effective measures to control and mitigate potential risks. Additionally, process owners and managers are responsible for providing employees with a safe working environment. They must ensure that adequate controls are identified and implemented to address and mitigate occupational health and safety risks, such as fire, electric shock, slips, and trips.

**c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N).**

Yes, periodic meetings are held with various teams to gather their feedback on any identified work-related hazards. Employees can also raise concerns or requests through an online portal available on our global intranet. Frequent email communications are sent across the organization to provide updates on incident reports and share contact and escalation details for the respective points of contact. Fire exit plans are prominently displayed on all work floors, and unobstructed exit doors are provided for easy evacuation. Additionally, eClerx has implemented a system to appoint a senior manager in each team as a crisis warden, who is available to assist team members during times of crisis to ensure business continuity.

**d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No).**

Yes, eClerx operation centers are equipped with on-call doctor and paramedic services, including 24/7 emergency ambulance availability. Medical personnel are present at all office sites to handle emergencies. eClerx is also committed to promoting the overall mental and physical well-being of its employees. The eClerx Wellness team organizes virtual weekly Yoga, Meditation, and Zumba classes, facilitated by external experts, for employees and their family members at no cost. Additionally, eClerx conducts periodic health assessments and surveys to gauge employee wellness and offers annual health check-up plans for different age groups at subsidized rates. Employees also have access to an app and web-based portal for monitoring their mental and physical health.

**11. Details of safety related incidents, in the following format**

| Safety Incident/Number | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | **0** | 0 |
| Total recordable work-related injuries | **0** | 0 |
| No. of fatalities | **0** | 0 |
| High consequence work-related injury or ill-health (excluding fatalities) | **0** | 0 |

Notes:
- The above data is for employees only.
- The fatalities and injuries data for FY 2022-23 was limited to India, whereas FY 2023-24 data encompasses eClerx offices globally.

**12. Describe the measures taken by the entity to ensure a safe and healthy work place.**

Fire safety drills, training, and awareness sessions are conducted for all employees at regular intervals. The BCM team performs call-tree tests to ensure that employees can be reached during a crisis. The company has implemented regular checks to mitigate risks, including fire alarm inspections, personnel addressal system tests, smoke detector evaluations, fire extinguisher inspections, sprinkler system checks, facility supervision to identify and address any damages or repairs that could cause accidents or injuries, ensuring obstacle-free fire exits, and health checks of all electrical equipment.

**13. Number of Complaints on the following made by employees and workers.**

| | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | **2** | **0** | **-** | 0 | 0 | - |
| Health & Safety | **1** | **0** | **-** | 0 | 0 | - |

Notes:
- The data in the above table represents our global offices.
- Zero complaints received from our offices in India.

**14. Assessments for the year.**

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Health and safety practices | 100% of our offices in India are internally assessed for health and safety practices and working conditions. |
| Working Conditions | |

**15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**
Not Applicable.

**Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?**
Yes, eClerx offers compensatory package to employees in the event of death.

**2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**
eClerx conducts periodic audits of its critical value chain partners to ensure compliance.

**3. Provide the number of employees/workers having suffered high consequence work-related injury/ill-health/ fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.**

| | Total number of affected employees | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|---|---|---|---|---|
| | FY 2023-24 | FY 2022-23 | FY 2023-24 | FY 2022-23 |
| Employees | **0** | 0 | **0** | 0 |

There have been no instances of high consequence work-related injury/ill-health/fatalities in the mentioned period.

**4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)**

No, eClerx does not currently offer transition assistance programs to support continued employability for employees. However, the company provides ongoing learning and upskilling programs, along with ample career development opportunities, throughout employees' tenure. These resources can help employees manage their careers effectively after retirement or termination of employment.

**5. Details on assessment of value chain partners.**

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | NIL |
| Working Conditions | NIL |

The company plans to assess its critical value chain partners for health and safety practices during the current fiscal year. As part of the vendor onboarding process, all critical vendors (based on business value) are required to complete an ESG commitment questionnaire and accept the Supplier Code of Conduct. These requirements are aligned with the NGRBC principles and cover environmental, social, and governance topics. As of March 2024, 91% of the 75 identified critical vendors have signed the compliance certificate, 81% have agreed to the Supplier Code of Conduct, and 84% have completed the vendor questionnaire.

**6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

There are no corrective actions to report since the company has planned to initiate third party assessment of its critical value chain partners for health and safety practices and working conditions in the current financial year. No major significant risks/concerns observed during internal periodic reviews.

## PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

### Essential Indicators

**1. Describe the processes for identifying key stakeholder groups of the entity.**

The management team at eClerx connects with diverse stakeholders through formal and informal channels at regular intervals. These stakeholders are shortlisted after extensive brainstorming depending on the material importance to business. The stakeholder relationship committee oversees the overall stakeholder engagement process. Stakeholder inputs are sought that help the company identify its potential material topics and provide insights into the future risks and opportunities of business.

**2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/Half yearly/Quarterly /others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Customers | No | Project-related calls and meetings; project management reviews; relationship meetings and reviews; executive meetings and briefings; customer visits; responses to RFIs/RFPs; sponsored events; mailers; newsletters; brochures. | Continuous, Monthly, Quarterly, Half-yearly, Annually | Investments and capabilities in digital technologies; quality of work; data privacy and security; ethical behaviors; customer growth and transformation opportunities, fair business practices, community development. |

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Employees | No | Town halls; roadshows; project or operations reviews; video conferences; audio conference calls; PEEP; PROPEL (employee forum); one-on-one counselling | Continuous | Safe and comfortable workplace; diversity; engaging assignments; learning opportunities; career development; compensation structure |
| Investors & Shareholders | No | Annual General Meeting; Annual Reporting; BRSR; Press releases; investor conferences; earnings calls | Continuous, Monthly, Quarterly, Half-yearly, Annually | Financial performance; Materiality Assessment; Sustainability Reporting; |
| Academia | No | Meetings; presentations; lectures; webinars; website | Continuous, Annually | Job creation; curriculum enhancement; internship opportunities |
| Recruiting firms; Vendors | No | Review meetings; RFPs/RFQs | As and when required | Talent acquisition; ethical behaviour; fair business practices; creditworthiness; business continuity |
| Partners and Collaborators | No | Meetings; site visits; conference calls; business review meetings; partner events | Continuous, Monthly, Quarterly, Half-yearly, Annually | Customer feedback; automation opportunities; value addition and value creation; investments and credit-worthiness; expanding capabilities |
| Industry bodies | No | Conferences and seminars; working council meetings; surveys; summits | As and when required, Annual | Benchmarking; capabilities expansion, credit-worthiness; financial performance; ethics and fair business practices |
| Government bodies; NGOs; Local communities; Society | Yes, some local communities and NGOs | Project meetings, review calls; surveys; conferences; consultative sessions; due diligence; seminars; pre-releases | Continuous, Monthly, Quarterly, Half-yearly, Annually | Social Responsibility, Understanding community needs, Sustainable development, Legacy building, Local economic development, etc. |

### Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   eClerx holds periodic discussions between the Board committees and management to identify critical stakeholder concerns and align priorities with their expectations. The Stakeholders' Relationship Committee of the Board provides guidance and oversees the mechanism for addressing grievances and complaints from stakeholders and aligning Stakeholder priorities with the Company's business strategy. The committee reviews associate, vendor, and customer satisfaction survey reports, and oversees the mechanism for addressing stakeholders' grievances. The committee also reviews the Company's environmental, health and safety obligations towards the stakeholders. The inputs received influence the creation of appropriate policies and practices that govern responsible business.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes, inputs received from stakeholders are important building blocks that help the company shape to its ESG policy. An inclusive approach through continual engagement with stakeholders helps prioritize the key material issues. There is constant communication between the stakeholders and the business leaders highlighting critical improvement areas, emerging risks and new opportunities for the organization.

As climate action gains momentum, inputs and feedback received from our clients are incorporated into into eClerx's ESG plan. The company's emission reduction targets mentioned in the environmental policy are set taking the customer's net-zero targets into consideration. eClerx has also consulted with different stakeholders and adopted newer technologies to help itself transition to a low carbon economy.

Human rights, diversity, equity and inclusivity are crucial to eClerx's vision of creating impact and value for its stakeholders. Pulse polls and engagement surveys are conducted annually to understand the pain points of its most important stakeholders – its people. These inputs help the company design policies and procedures that drive employee satisfaction.

The company's regular connect with governing and regulatory bodies helps ensure compliance and consensus oriented decision making. The company is committed towards transparent and timely resolution of issues so that it continues to do right by all its stakeholders.

**3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.**

Through its various CSR initiatives, eClerx engages with the vulnerable and marginalized sections of the local community. These are typically rural women, students from economically weaker sections, unemployed youth, patients from under-represented communities, persons with disabilities and children with special needs. This is governed by the CSR policy at eClerx which is available on the company's website. Any concerns by any of the beneficiaries can be directly raised to the CSR head through our channel partners or electronically. The issues are immediately addressed by the concerned departments wherever applicable.

No issues have been reported by any of the vulnerable/marginalized stakeholder groups in the reporting year.

## PRINCIPLE 5: Businesses should respect and promote human rights

### Essential Indicators

**1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format.**

| Category | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees covered (B) | % (B / A) | Total (C) | No. of employees covered (D) | % (D / C) |
| | Employees | | | | | |
| Permanent | 14,191 | 8,887 | 62.6% | 15,387 | Not Applicable | |
| Other than permanent | 3,143 | 2,783 | 88.6% | 483 | | |
| **Total Employees** | **17,334** | **11,670** | **67.3%** | **15,870** | | |

Notes:
- Headcount for FY 2022-23 differs from BRSR 2023 published report as the last year's report was limited to India location, whereas the current report considers the global headcount.
- Training data for FY 2022-23 is not applicable as eClerx's standalone policy on Human Rights was recently created in FY 2023-24 and the same is also available on the website at: https://eclerx.com/wp-content/uploads/2023/11/HR_CDP_006_Employee-Relations-and-Human-Rights-Policy.pdf. However, 100% of employees undergo mandatory training in the eClerx Code of Conduct that covers aspects of Human Rights.

**2. Details of minimum wages paid to employees in the following format.**

| Category | Total (A) | FY 2023-24 | | | | Total (D) | FY 2022-23 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Equal to Minimum wage | | More than minimum wage | | | Equal to Minimum wage | | More than minimum wage | |
| | | No. (B) | %(B/A) | No. (C ) | %(C/A) | | No. (E) | %(E/D) | No. (F) | %(F/D) |
| **Permanent** | **14,191** | **0** | **0%** | **14,191** | **100%** | **15,387** | **0** | **0%** | **15,387** | **100%** |
| Male | 8,723 | 0 | 0% | 8,723 | 100% | 9,610 | 0 | 0% | 9,610 | 100% |
| Female | 5,468 | 0 | 0% | 5,468 | 100% | 5,777 | 0 | 0% | 5,777 | 100% |
| **Other than permanent** | **3,143** | **0** | **0%** | **3,143** | **100%** | **483** | **0** | **0%** | **483** | **100%** |
| Male | 1,895 | 0 | 0% | 1,895 | 100% | 326 | 0 | 0% | 326 | 100% |
| Female | 1,248 | 0 | 0% | 1,248 | 100% | 157 | 0 | 0% | 157 | 100% |

### 3. Details of remuneration/salary/wages, in the following format

#### a. Median remuneration / wages.

| | Male | | Female | |
|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) | 9 | Rs. 32,00,000 | 2 | Rs. 29,63,934* |
| Key Managerial Personnel | 4 | Rs. 1,30,02,420 | 0 | N.A. |
| Employees other than BoD & KMP | 10,616 | Rs. 2,88,888 | 6,716 | Rs. 2,52,372 |
| Workers | N.A. | N.A. | N.A. | N.A. |

Notes:
- The above table indicates overall (org-wide) median wages for employees other than BoDs/KMPs.
- *One female director viz. Bala C Deshpande was appointed on May 25, 2023 and therefore remuneration figure is considered on proportionate basis

#### b. Gross wages paid to females as % of total wages paid by the entity, in the following format.

| | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Gross wages paid to females as % of total wages | **33%** | 33% |

Note: The data in the above table represents our global offices.

### 4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No).

Yes, eClerx has various committees responsible for addressing the human rights issues like the Prevention of Sexual Harassment Committee, Environment Health and Safety (EHS) committee, Stakeholder Relationship Committee, Risk Committee, etc.

### 5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

A grievance is any form of dissatisfaction or dispute, whether real or supposed, expressed verbally or in writing, which needs to be redressed to sustain a healthy relationship between the employee and the firm.

eClerx is committed to providing a professional, fair and grievance-free work environment. The firm intends not only to address grievances but also to build out systemic improvements to reduce the number of grievances within the firm.

### 6. Number of Complaints on the following made by employees and workers.

| | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | **1** | **0** | **Closed** | 2 | 0 | Closed |
| Discrimination at workplace | **0** | **0** | **N.A.** | 0 | 0 | N.A. |
| Child Labor | **0** | **0** | **N.A.** | 0 | 0 | N.A. |
| Forced Labor/Involuntary Labor | **0** | **0** | **N.A** | 0 | 0 | N.A. |
| Wages | **2** | **1** | **1 pending** | 0 | 0 | N.A. |
| Other human rights related issues | **0** | **0** | **N.A.** | 0 | 0 | N.A. |

Notes:
- The data in the above table represents our global offices.
- Zero Sexual Harassment complaints received from our offices in India for FY 2023-24.

### 7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format.

| | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | **2** | 2 |
| Complaints on POSH as a % of female employees / workers | **0%** | 0.0004% |
| Complaints on POSH upheld | **0** | 0 |

Note: - The data in the above table represents our India offices as POSH Act, 2013 is mandated by Indian law.

**8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

Concerns on discrimination and harassment are dealt with confidentially. eClerx does not tolerate any form of retaliation against anyone reporting good faith concerns. Anyone involved in targeting such a person raising such complaints will be subject to disciplinary action. Same can be referred-to in detail on our Whistle blower and Vigil Mechanism available at the following link: https://eclerx.com/wp-content/uploads/2019/04/Whistle-Blower-Policy-01.04.2019.pdf. No such incidents reported in the FY 2023-24.

**9. Do human rights requirements form part of your business agreements and contracts? (Yes/No).**

Yes, social responsibility and supplier diversity serve as strategic business advantages and helps eClerx enhance its brand reputation and customer loyalty, reduce risks and compliance costs, and maintain quality and reliability. In the marketplace, this also helps improve innovation and competitiveness by providing access to new markets, products, and ideas, that helps to support local communities, enhance their economic development, and promote environmental sustainability.

eClerx integrates labor and human rights issues in the company's entire supply chain management alongside conventional procurement considerations. The Company prioritizes the suppliers who shares common goals with eClerx on upholding labor and human rights standard, such as providing the employees with healthy and safe working environment, fair working conditions, and observing zero tolerance to child and/or forced labor. eClerx also implements a supplier diversity program that applies to all suppliers globally. Diversified suppliers are identified and prioritized throughout the procurement process. There is no discrimination based upon race, faith, gender, sexual orientation, age, marital status, disability or political affiliations. Detailed policy can be viewed at the following link https://eclerx.com/wp-content/uploads/2023/11/eClerx_Sustainable-Procurement-Policy.pdf.

**10. Assessments for the year.**

**% of your plants and offices that were assessed (by entity or statutory authorities or third parties)**

| | |
|---|---|
| Child Labor | 41% (100% of Indian offices) |
| Forced/Involuntary Labor | 41% (100% of Indian offices) |
| Sexual Harassment | 0% |
| Discrimination at Workplace | 0% |
| Wages | 36% (100% of Indian offices) |
| Others – please specify | 0% |

100% of eClerx's offices in India are assessed for Child labor, Forced/labor and Wages. It is eClerx's policy not to hire any employees below 18 years of age. This is embedded in the Company's recruitment process. The Company ensures that the relevant documents are obtained, and background verification conducted by credible third parties. For other areas such as Forced labor, Discrimination at the workplace and Wages, employees can escalate through as per the whistleblower policy available at https://eclerx.com/wp-content/uploads/2019/04/Whistle-Blower-Policy-01.04.2019.pdf in case of violation of the same. In case of sexual harassment, eClerx has an Anti-Sexual Harassment Committee in place to investigate the matter, and the POSH annual report is filed every year as per the statutory requirement. The same is also reported to the audit committee on a quarterly basis.

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

No, major cases/concerns identified. No corrective concerns underway.

**Leadership Indicators**

**1. Details of a business process being modified/ introduced as a result of addressing human rights grievances/complaints.**

No business processes have been modified, however, eClerx maintains a strong vigilance by regularly reviewing and updating its policies to promote a workplace that prioritizes respect and inclusivity.

**2. Details of the scope and coverage of any Human rights due-diligence conducted.**

eClerx has not conducted due-diligence on human rights issues yet. All eClerx offices in India are assessed on Child/Forced Labor, Involuntary labor and Wages.

**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes, 100% of eClerx's offices are accessible to differently abled employees and visitors. In accordance with the provisions of the Disabilities Act, it is the Company's policy to ensure that the work environment is free from any discrimination against persons with disabilities. Further, the Company has taken all actions to ensure that a conducive environment is provided to persons with disabilities to perform their role and excel in the same. The Company has built systems and processes to ensure:

- That appropriate facilities and amenities are provided to persons with disabilities to enable them to effectively discharge their duties in the workplace; and
- That no opportunity is denied to persons with disabilities on the ground of disability.

The Company monitors self-declaration of disability at the application as well as appointment stage.

The Company has an Equal Employment Opportunity guideline document published and made available on the intranet that can be accessed by all its employees.

**4. Details on assessment of value chain partners.**

| % of value chain partners (by value of business done with such partners) that were assessed | |
|---|---|
| Child Labor | Nil |
| Forced/Involuntary Labor | Nil |
| Sexual Harassment | Nil |
| Discrimination at Workplace | Nil |
| Wages | Nil |
| Others – please specify | Nil |

The Company has not conducted any assessment of its value chain partners yet. However, it plans to initiate third party assessments for its 75 critical vendors identified in the current financial year (FY 2024-25). As part of the company's vendor on-boarding process, all its critical vendors (by value of business) are required to respond to an ESG commitment questionnaire and their acceptance of the Supplier Code of Conduct, which is based on the UNGC principles. Out of 75 critical vendors identified, 91% have signed the compliance certificate, 81% have signed supplier code of conduct and 84% have responded to the vendor questionnaire till FY 2023-24.

**5. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from the assessments at Question 4 above.**

Not Applicable, as the company has not conducted assessment of value chain partners yet. As part of the company's vendor on-boarding process, all its critical vendors (by value of business) are required to respond to an ESG commitment questionnaire and their acceptance of the Supplier Code of Conduct, which is based on the UNGC principles. Out of 75 critical vendors identified, 91% have signed the compliance certificate, 81% have signed supplier code of conduct and 84% have responded to the vendor questionnaire till FY 2023-24.

## PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

### Essential Indicators

**1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format.**

| Parameter | FY 2023-24 | FY 2022-23 |
|---|---|---|
| **From renewable sources** | | |
| Total electricity consumption (A) | 29,132,211 | 13,675,490 |
| Total fuel consumption (B) | 0 | 0 |
| Energy consumption through other sources (C) | 0 | 0 |
| **Total energy consumed from renewable sources (A+B+C)** | **29,132,211** | **13,675,490** |
| **From non-renewable sources** | | |
| Total electricity consumption (D) | 16,275,335 | 26,905,998 |
| Total fuel consumption (E) | 0 | 0 |
| Energy consumption through other sources (F) | 0 | 0 |
| **Total energy consumed from non-renewable sources (D+E+F)** | **16,275,335** | **26,905,998** |
| **Total energy consumed (A+B+C+D+E+F)** | **45,407,546** | **40,581,488** |
| **Energy intensity per rupee of turnover** (Total energy consumed/Revenue from operations) | **0.001552 MJ/INR** | **0.001533 MJ/INR** |
| **Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed/Revenue from operations adjusted for PPP) | **0.0314 MJ/USD** | **0.0310 MJ/USD** |
| **Energy Intensity in term of employee headcount** | **2,820 MJ/employee** | **2,965 MJ/employee** |

Notes:
- No independent assessment/evaluation/assurance has been carried out by external agency for FY 2022-23.
- Energy consumption data includes only India and Manila for FY 2023-24, while for FY 2022-23, it considers only the India location.
- eClerx's office in Manila consumes 11,93,134 MJ of non-renewable electricity which has been included in the above table for FY 2023-24. For FY 2022-23, electricity consumption for Manila office is not included due to lack of data availability.
- The bifurcation of total energy consumption into renewable and non-renewable for FY 2022-23 differ from published BRSR 23 due to error in calculation.
- At our Airoli office location, electricity consumption for HVAC is considered as green power with confirmation from our landlord as the HVAC is operated and managed by the facility owner.
- Consolidated revenue from operations is considered for intensity calculation: Rs. 29,255.43 Million (FY 2023-24), Rs. 26,478.97 Million (FY 2022-23).
- PPP factor of 20.22 considered for adjustment (source: https://data.worldbank.org/indicator/PA.NUS.PPP?skipRedirection=true&view=map&year=2023).
- Employee headcount limited to India & Manila is considered for calculation of intensity in terms of employee headcount for FY 2023-24 and only India headcount is considered for FY 2022-23.

**2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

Not Applicable. Perform Achieve and Trade (PAT) scheme is a regulatory instrument to reduce specific energy consumption in energy intensive industries. As eClerx is an IT Service Company, none of the company's sites have been identified as designated consumers under the PAT Scheme of the GOI.

**3. Provide details of the following disclosures related to water, in the following format.**

| Parameter | FY 2023-24 | FY 2022-23 |
|---|---|---|
| **Water withdrawal by source (in kiloliters)** | | |
| (i) Surface water | 0.00 | 0.00 |
| (ii) Ground water | 0.00 | 0.00 |
| (iii) Third party water | 47,508 | 43,644 |
| **(iv) Seawater / desalinated water** | 0.00 | 0.00 |
| **(v) Others** | 0.00 | 0.00 |
| **Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)** | **47,508** | **43,644** |
| **Total volume of water consumption (in kiloliters)** | **47,508** | **43,644** |
| **Water intensity per rupee of turnover** (Total water consumption / Revenue from operations) | **1.62 Kl/million INR** | **1.65 Kl/million INR** |
| **Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP) | **32.8 Kl/million USD** | **33.3 Kl/million USD** |
| **Water intensity in terms of employee headcount** | **2.95 Kl/employee** | **2.94 Kl/employee** |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

Notes:
- No independent assessment/evaluation/assurance has been carried out by external agency for FY 2022-23.
- Data is specific to our offices in India and Manila covering more than 90% of our global headcount.
- FY 2022-23 number is different from published BRSR 2023 as only drinking water was considered for reporting last year covering only three locations, i.e., Mumbai, Pune and Chandigarh. However, this year coverage has increased to Pan-India locations and the Manila office.
- All eClerx offices are leased. 100% of water used by eClerx is obtained from either the landlords or the municipal corporations, hence has been considered third party water. All withdrawn water is consumed for drinking, horticulture, toilet flushing and other domestic purposes. Since we are a service company, none of our processes/ products are water dependent.
- Consolidated revenue from operations is considered for intensity calculation: Rs. 29,255.43 Million (FY 2023-24), Rs. 26,478.97 Million (FY 2022-23).
- PPP factor of 20.22 considered for adjustment (source: https://data.worldbank.org/indicator/PA.NUS.PPP?skipRedirection=true&view=map&year=2023).
- Employee headcount limited to India & Manila is considered for calculation of intensity.

**4. Provide the following details related to water discharged.**

| Parameter | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Water discharge by destination and level of treatment (in kiloliters) | | |
| **(i) To Surface water** | | |
| - No treatment | **0.00** | 0.00 |
| - With treatment – please specify level of treatment | **0.00** | 0.00 |
| **(ii) To Groundwater** | | |
| - No treatment | **0.00** | 0.00 |
| - With treatment – please specify level of treatment | **0.00** | 0.00 |
| **(iii) To Seawater** | | |
| - No treatment | **0.00** | 0.00 |
| - With treatment – please specify level of treatment | **0.00** | 0.00 |

| Parameter | FY 2023-24 | FY 2022-23 |
|---|---|---|
| **(iv) Sent to third-parties** | | |
| - No treatment | 45,291 | 41,908 |
| - With treatment – please specify level of treatment | 0.00 | 0.00 |
| **(v) Others** | | |
| - No treatment | 0.00 | 0.00 |
| - With treatment – please specify level of treatment | 0.00 | 0.00 |
| **Total water discharged (in kiloliters)** | **45,291** | **41,908** |

Notes:
- No independent assessment/evaluation/assurance has been carried out by external agency for FY 2022-23.
- Wastewater generated is sent to a common water treatment plant managed and operated by the facility owner. The treated water is reused for horticulture, toilet flushing, and other domestic purposes.
- All facilities where eClerx leased office spaces are zero liquid discharge facilities, ensuring that no untreated water is released into neighboring areas, thus preventing any adverse impact on environment.

**5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Yes, all eClerx office spaces are located in facilities that operate as Zero Liquid Discharge (ZLD) systems, managed by the facility owner. The treated water is reused for landscaping and restroom flushing, reducing reliance on freshwater reserves. The company ensures that its leased office spaces are in facilities that implement efficient water management practices, including sewage treatment, rainwater harvesting, and conservation measures, to minimize water consumption and promote environmental responsibility.

**6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format.**

| Parameter | Please specify unit | FY 2023-24 | FY 2022-23 |
|---|---|---|---|
| NOx | Not Applicable | **Not Applicable** | Not Applicable |
| SOx | | | |
| Particulate matter (PM) | | | |
| Persistent organic pollutants (POP) | | | |
| Volatile organic compounds (VOC) | | | |
| Hazardous air pollutants (HAP) | | | |
| Others – please specify | | | |

eClerx is an IT enabled services company. All its offices are leased facilities; hence the emissions are clubbed under Scope 1, 2 and 3 emissions. It does not track any other pollutants as they are insignificant.

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format.**

| Parameter | Unit | FY 2023-24 | FY 2022-23 |
|---|---|---|---|
| Total Scope 1 emissions | $tCO_2e$ | **135** | Not calculated |
| Total Scope 2 emissions | $tCO_2$ | **3,673** | 6,054 |
| Total Scope 1 and Scope 2 emissions | $tCO_2e$ | **3,808** | 6,054 |
| Total Scope 1 & Scope 2 emission intensity per rupee of turnover (Total Scope 1 & Scope 2 GHG emissions / Revenue from operations) | $tCO_2e$ / million INR | **0.13** | 0.23 |
| Total Scope 1 & Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 & Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | $tCO_2e$ / million USD | **2.63** | 4.62 |
| Total Scope 1 & Scope 2 emission intensity in terms employee headcount | $tCO_2e$ / employee | **0.24** | 0.41 |

Notes:

- No independent assessment/evaluation/assurance has been carried out by external agency for FY 2022-23.
- The above table included the emissions from our India & Manila operations that constitutes 90% of the workforce. Rest of all offices are considered under upstream leased assets as we do not have any operational control over them.
- Scope 1 emissions foe eClerx includes the GHG emissions from refrigerant leakage from the AC systems owned and operated by eClerx and from fire extinguishers. eClerx has no company owned assets like DG set, vehicles etc.
- Data for FY 2022-23 in the above table differs from the published BRSR 2023 report due to the difference in conversion factor used for calculating Scope 2 emissions. BRSR 2023 used UNFCCC GHG emission calculator version 2.6 with an emission factor of 0.61 kg/kWh and did not take T&D emission factor into consideration. The Scope 2 emission in table above has been calculated based on emission factor provided by CEA (Central Electricity Authority of India) available at https://cea.nic.in/cdm-co2-baseline-database/?lang=en (version 19).
- Scope 2 emission reduction in FY 2023-24 is due to more renewable power compared to the previous financial year. The share of renewable power in total electricity consumption now stands at 64% in FY 2023-24 for locations in India and Manila, that constitutes 90% of the workforce.
- *For Scope 2, emission factors of 0.823 kg/kWh and 0.81 kg-$CO_2$/kWh have been considered according to CEA version 19 and version 18 for FY 2023-24 and FY 2022-23 respectively for all India locations
- *For Scope 2, emission factor of 0.680 kg-$CO_2$/kWh has been considered for Philippines according to the Dept. of Energy available at: https://doe.gov.ph/sites/default/files/pdf/energy_statistics/20230725_2021-2022%20key%20energy%20stat_pocket%20size.pdf.
- Consolidated revenue from operations is considered for intensity calculation: Rs. 29,255.43 Million (FY 2023-24), Rs. 26,478.97 Million (FY 2022-23)
- PPP factor of 20.22 considered for adjustment (https://data.worldbank.org/indicator/PA.NUS.PPP?skipRedirection=true&view=map&year=2023)
- Employee headcount limited to India & Manila is considered for calculation of intensity

**8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.**

eClerx is cognizant of the risks posed by climate change and works actively in reducing greenhouse gases emissions across its operations and value chain. Some of the key initiatives towards reducing greenhouse gases are as follows:

**Scope 1 reduction efforts**

– Although eClerx has minimal to no Scope 1 emissions due to its use of leased office spaces and outsourced employee transportation, the company is committed to reducing its Scope 1 emissions by transitioning to refrigerants with lower global warming potential (GWP). As part of these efforts, eClerx has replaced traditional air conditioning gases, such as R22, with more environmentally friendly alternatives like Hydrofluorocarbons (HFCs), specifically R410A. R410A offers several advantages, including higher heat transfer efficiency, improved system performance, and greater cooling capacity. Additionally, it has a significantly lower GWP compared to R22 and other refrigerants, making it a more sustainable choice.

**Scope 2 reduction efforts**

– Lighting throughout the office floors is powered by energy-efficient LED lamps, and all meeting rooms are equipped with motion-sensor lighting. The technical facility management team maintains the ambient temperature optimally to minimize energy consumption.

– As of the fiscal year ending March 2024, 94% of our total office area in India are located in LEED-certified buildings. eClerx is also developing a global facility selection guideline document to provide a framework for choosing new facilities worldwide. This initiative represents a comprehensive approach to reducing greenhouse gases and combating climate change. eClerx is committed to transitioning to renewable electricity. While only 9% of our PAN India location electricity consumption in India came from renewable sources in FY 2019-20, this figure has increased to 66% by the end of FY 2023-24.

**Scope 3 reduction efforts**

– As part of its strategy to reduce Scope 3 emissions, eClerx is transitioning to electric vehicles for daily employee commutes and business-related intercity travel. We prioritize booking direct or non-stop flights for both domestic and international travel whenever feasible to minimize emissions from layovers and connecting flights. Employees are actively encouraged to conduct virtual meetings, webinars, and training sessions to reduce the need for travel. Additionally, eClerx arranges accommodations for travelers close to event venues to minimize additional travel using other modes of transportation. Over 90% of our sourcing is done domestically, with more than 70% from local and neighboring districts, further reducing emissions associated with the transportation of input materials. While we upgrade our travel portal, employees will gain insight into their GHG footprint and better understand their environmental impact.

9. **Provide details related to waste management by the entity, in the following format.**

| Parameter | FY 2023-24 | FY 2022-23 |
|---|---|---|
| **Total Waste generated (in metric tons)** | | |
| Plastic waste (A) | 1.1 | 0.5 |
| E-waste (B) | 5.6 | 2.5 |
| Bio-medical waste (C) | 0.01 | 0.01 |
| Construction & demolition waste (D) | 0.0 | 0.00 |
| Battery waste (E) | 7.4 | 5.9 |
| Radioactive waste (F) | N.A. | N.A. |
| Other Hazardous waste. Please specify, if any (G) | N.A. | N.A. |
| Other Non-hazardous waste generated (H). Please specify, if any (Break-up by composition i.e. by materials relevant to the sector) | 48.9 | 12.7 |
| **Total (A + B + C + D + E + F + G + H)** | **62.9** | **21.5** |
| **Waste intensity per rupee of turnover** (Total waste generated / Revenue from operations) | 0.0022 tons/million INR | 0.0008 tons/million INR |
| **Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated / Revenue from operations adjusted for PPP) | 0.0435 tons/million USD | 0.0164 Tons/million USD |
| **Waste intensity in terms of employee headcount** | 0.0039 tons/employee | 0.0014 tons/employee |
| **Waste intensity (optional)** – the relevant metric may be selected by the entity | - | - |

**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)**

| | | |
|---|---|---|
| **(i) Recycled** | | |
| – Plastic | 0.25 | 0.05 |
| – Other non-hazardous waste (food) | 45.3 | 9.91 |
| **(ii) Re-used** | | |
| – Plastic | 0.00 | 0.01 |
| **(iii) Other recovery operations** | 0.00 | 0.00 |
| **Total** | **45.6** | **9.97** |

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)**

| | | |
|---|---|---|
| **(i) Incineration** | **0.00** | **0.00** |
| **(ii) Landfilling** | **0.00** | **0.00** |
| **(iii) Other disposal operations** | | |
| – Plastic | 0.8 | 0.5 |
| – E-waste | 5.6 | 2.5 |
| – Bio-medical | 0.01 | 0.01 |
| – Construction & demolition | 0.0 | 0.0 |
| – Battery | 7.4 | 5.9 |
| – Other non-hazardous waste (paper, food) | 3.5 | 2.8 |
| **Total** | **17.4** | **11.5** |

Notes:

– No independent assessment/evaluation/assurance has been carried out by external agency for FY 2022-23.

- FY 2022-23 number is different from published BRSR 2023 as waste data from only Mumbai, Pune & Chandigarh locations was considered. However, in the current report, data has been collected from PAN India (Mumbai, Pune, Chandigarh, Mohali, Gurugram, Coimbatore) and Manila for both FY 2023-24 and FY 2022-23.
- The rise in waste numbers for FY 2023-24 compared to FY 2022-23 reflects the broader scope of reporting.
- For our sales offices outside India, data is not captured since they are remote locations with negligible headcount. The data includes our India and Manila offices (accounting for more than 90% of headcount) which generate most of the waste.
- Battery waste is categorized under e waste as per local WEEE categorization in Manila, Philippines.
- All the waste generated is either sent to the landlords for disposal (plastic, bio-medical, construction and demolition, paper and food wastes) or to certified vendors/re-cyclers for re-cycling (e-waste and battery waste).
- Since eClerx is a services company, it does not generate any radioactive or hazardous waste. Hence these categories are not applicable.
- Other non-hazardous wastes majorly include paper waste and organic/food waste from cafeteria.
- Consolidated revenue from operations is considered for intensity calculation: Rs. 29,255.43 Million (FY 2023- 24), Rs. 26,478.97 Million (FY 2022-23).
- PPP factor of 20.22 considered for adjustment (source: https://data.worldbank.org/indicator/PA.NUS.PPP?skipRedirection=true&view=map&year=2023).
- Employee headcount limited to India & Manila is considered for calculation of intensity.

**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

As an IT-enabled services and data analytics organization, eClerx does not manufacture physical products, so the use of hazardous and toxic chemicals in manufacturing processes is not applicable. The waste generated from operations primarily includes e-waste, battery waste, biomedical waste, and other non-hazardous waste such as paper and food.

Recognizing that waste management is a global concern, eClerx is committed to promoting a sustainable waste management system as part of its environmental responsibility. The company has implemented a comprehensive waste segregation program across all office locations, featuring designated bins for recyclables, organic waste, and general waste. Training sessions are held to educate employees and housekeeping staff about the importance of segregation at the source. Additionally, eClerx carefully tracks and maintains records of the waste generated at its offices.

E-waste, including personal computers (desktops and laptops), mobile phones, printers, cartridges, and batteries, is returned to the original vendors or authorized resellers, who provide certificates confirming the successful recycling and recovery of materials. Compliance with e-waste legislation is rigorously evaluated to ensure all requirements are met before disposal.

eClerx has also taken significant steps to enhance health and hygiene for its female employees by installing hygiene bins and vending machines for material procurement and safe disposal. These machines have been placed in all female restrooms at one of our facilities and are being gradually expanded to other locations..

**11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format.**

Not applicable, since eClerx does not have any operations in ecologically sensitive areas.

**12 Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year.**

Not applicable. The company has not conducted the Environmental Impact Assessment (EIA) of any of its projects in the current Financial Year. None of the projects undertaken by the company qualify for environmental impact assessment as per guidelines set by government of India.

**13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format.**

Yes, eClerx is fully compliant with applicable environmental law/regulations/guidelines applicable in India. No fine/penalty/action was initiated against the entity under any of the applicable environmental laws/regulation/guidelines.

## Leadership Indicators

**1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters).**

We plan to report this section in the years ahead.

**2. Please provide details of total Scope 3 emissions & its intensity, in the following format.**

| Parameter | Unit | FY 2023-24 | FY 2022-23 |
|---|---|---|---|
| Total Scope 3 emissions (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | $tCO_2e$ | **9,408** | **2,302** |
| **Total Scope 3 emissions per rupee of turnover** | $tCO_2e$/million INR | **0.32** | **0.09** |
| **Total Scope 3 emission intensity per employee** | $tCO_2e$/employee | **0.54** | **0.14** |

Notes:
- – - No independent assessment/evaluation/assurance has been carried out by external agency.
- Scope 3 for FY 2022-23 includes data for offices in India and covers two categories, namely, Category 6: Business Travel (limited to India) and Category 7: Employee Commute (limited to company transport -India) only.
- For FY 2022-23, UNFCCC GHG Calculator version 2.6 was used for GHG calculation.
- Consolidated revenue from operations is considered for intensity calculation: Rs. 29,255.43 Million (FY 2023- 24), Rs. 26,478.97 Million (FY 2022-23).
- In the above table, intensity calculation has been done based on consolidated revenue from operations and hence difference can be seen in intensity for FY 2022-23 from the last year's report.
- For FY 2023-24, the ambit of Scope 3 has been extended to cover all the categories as per the details mentioned below:

- **Category 1: Purchased goods and services and Category 2: Capital goods.**
  **Emission: 2,203 $MTCO_2e$**
  Basis of calculation: Spend based method has been used to estimate the emissions from our purchased goods and services and capital goods. United States Environmentally-Extended Input-Output (USEEIO) emission factors published by United States Environmental Protection Agency (USEPA) have been considered for estimation. The same are available at: https://cfpub.epa.gov/si/si_public_record_report.cfm?Lab=CESER&dirEntryId=349324

- **Category 3: Fuel and electricity related emission.**
  This is included in Scope 2 calculation above.

- **Category 4: Upstream transportation and distribution.**
  Emissions are not reported separately to avoid double counting, as they are already included in the cradle-to-shelf emissions of purchased goods and services.

- **Category 5: Waste generated in operations.**
- **Emission: 1.3 $MTCO_2e$**
  Basis of calculation: Emissions from this category are relatively less since eClerx is a service organization and does not produce any physical goods. Major types of waste are e-wastes, battery wastes, plastic, paper and organic wastes. Waste-type-specific emission factors have been considered as per DEFRA 23 for estimation. The same is available at: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023.

- **Category 6: Business travel.**
- **Emission: 1,434 $MTCO_2e$**
  Basis of calculation: Distance based method of estimation is used for all domestic and international air travels and surface travels originating from India. 'Travelution', an internal web portal provides an integrated solution for all travel needs for travels originating from India and captures the mode and distance. Additionally, data from claims made by employees post travel have been considered for estimation.

  Spend based method is used for estimating emissions from travels for outside India offices.

  Emission factors from ESEEIO, ICAO and DEFRA are considered for estimation. https://www.icao.int/environmental-protection/CarbonOffset/Pages/default.aspx. The links for USEEIO and DEFRA are mentioned above.

  For domestic travel, the mode of travel is assumed due to limitations in our "Travelution" portal, which does not allow us to extract travel mode data from the system.

- **Category 7: Employee commute.**
**Emission: 5,585 MTCO2e**
Basis of calculation: eClerx carried out an extensive survey to gather data regarding employee commuting habits. The survey was conducted across the offices in India and Manila that covers more than 90% of our workforce. The survey covered various aspects such as mode of transport, fuel types of personal vehicles used, work from home requests, carpool, etc. The results from the survey are used for estimating emissions for self-travelling employees.

  Additionally, eClerx has a centralized internal tool called “Fleetstar” to capture data of employees using company provided transport. The data from “Fleetstar” is used to calculate the distance and mode of transport (car/bus) which was provided by the Transport team.

  Further, distance-based methods have been used to estimate the emissions from employee commute using DEFRA and CEA emission factors.

- **Category 8: Upstream Leased Assets.**
**Emission: 185 MTCO2e**
Basis of calculation: In the context of eClerx, this includes emissions form the leased office spaces outside India, since these are relatively smaller offices spaces with less than 10% of the overall headcount. Emissions from CLX entities are not included due to lack of data availability.

  Electricity consumption for USA offices are estimated based on office area and climate zone wise per square foot consumption from US EPA commercial building consumption survey data. (https://www.eia.gov/consumption/commercial/data/2018/index.php?view=consumption)

  Asset specific method based on floor space area and lease contracts shared by on-site POCs has been used to estimate the emissions. DEFRA and US EPA emission factors have been considered.

- **Categories 9 to 15** are not applicable to eClerx since it is an IT enabled service organization and does not manufacture any physical products to be sold to consumers. Also, eClerx does not have any franchises nor has it invested in any company/asset that generates carbon emissions.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

   Not applicable, since eClerx does not have any operations in ecologically sensitive areas.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format.**

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---|---|---|---|
| 1 | Modular UPS selection & installation | – Energy efficient UPS systems give 96% to 99% power efficiency due to advance power saving technology, as against a normal UPS system which generally gives 80-85% efficiency<br>– Conventional UPS systems take up more space as they are typically extended horizontally on the floor however modular UPS typically increase vertically in the rack along with the batteries thereby using less floor space<br>– Less heat dissipation and noise level compared to conventional UPS | – 5% saving in electrical consumption & cost compared to conventional UPS<br>– Increased operational life by almost 3 years compared to conventional UPS |
| 2 | Li ion battery installation for UPS | – Lithium-Ion batteries don’t contain cadmium (a toxic heavy metal) and are better for environment<br>– Operating temperature for LI batteries is 30o C to 35o C and SMF batteries is 25o C. resulting to HVAC electricity consumption saving in maintaining room temperature<br>– Size & weight of LI battery is less as compared to SMF type battery and hence it requires 50% less footprint as compared to SMF type battery<br>– Design / operational life of LI battery is 10-12 years as compared to SMF type battery having design operational life of 3-4 years only | 5% saving in electrical consumption & cost compared to conventional battery |

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---|---|---|---|
| 3 | Cold Aisle Containment inside Data Centres | Uniform cooling would be achieved in the Data centers | Tentative 10% to 20% savings in DC HVAC consumption achieved |
| 4 | Installation of APFC | Installation of Auto Power Factor Correction (APFC) panels with latest controller for PF correction (lead & lag) | Tentative 5% saving in electrical consumption & cost achieved |
| 5 | Modifications in HVAC setup by implantation | – Installation of UVGI (Ultraviolet Germicidal Irradiation) system in eClerx floor AHU's<br>– Installation of PHI (Photo Hydro-Ionization) system in eClerx floor AHU's<br>– Replacement of eClerx floor existing AHU's MERV 8 type filters with MERV 14 type filters | – Improve the air quality<br>– Disinfecting the Air by killing germs, viruses and bacteria.<br>– Improves HVAC system efficiency |
| 6 | Electric Vehicles | Electric vehicles deployed for employee commute | – Reduction of scope 3 emissions<br>– Noise free transportation |
| 7 | Automated sanitary napkin vending and collection machine in female lavatories | Automated sanitary napkin vending machine having sensor-based operations are privacy sensitive with 99.99% protection from bacteria and viruses | The sanitary napkins are collected and recycled. This reduces the waste to landfill |

**5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**

eClerx's Business Continuity Management (BCM) policy minimizes operational and client support impacts from disruptions. Client specific BC plans are prepared, wherever requested by clients separately.

- **Objectives of the policy:**
  - Identify and plan resources to mitigate disruption risks.
  - Establish response strategies for major disruptions.
  - Minimize recovery times for key processes.
  - Facilitate effective communication during disruptions.
  - Continuously enhance BCM and adapt to business changes.
  - Increase BCM awareness and integrate it into normal practices.
  - Boost credibility with clients and stakeholders.
- **Governance:** Overseen by a Steering Committee with top management; executed by the BCM team and the BCM points of contacts from business/operations teams.
- **Framework Components:** Business Impact Analysis, Risk Assessment, Business Continuity Strategy and Solutions, Business Continuity Plan and Continuous Improvement.
- **Five R's** addressed by the framework:
  - **Reduce:** Prepare to lessen impact.
  - **Response:** Act immediately post-incident.
  - **Recover:** Restore critical services to a minimal level.
  - **Resume:** Resume services to the agreed level.
  - **Restore and Return:** Fully restore services and return to normalcy.
- **Certification:** ISO 22301 certified; BCMS documents are on the company intranet for employees.

**6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

None. eClerx is committed to maintaining sustainable sourcing practices, which are enforced through its Supplier Code of Conduct (SCoC). This involves comprehensive evaluations of both potential and current partners within the company's supply chain, focusing on environmental regulations, health and safety standards, working conditions, and adherence to recognized sustainability benchmarks. All new vendors and service providers must sign the SCoC as part of the initial onboarding process.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

Nil. The company is yet to assess its value chain partners. As part of the vendor onboarding process, all critical vendors (based on business value) are required to complete an ESG questionnaire and accept the Supplier Code of Conduct, which is based on UNGC principles. Of the 75 critical vendors identified, 91% have signed the compliance certificate, 81% have signed the Supplier Code of Conduct, and 84% have completed the vendor questionnaire as of FY 2023-24.

## PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

### Essential Indicators

1. **a. Number of affiliations with trade and industry chambers/ associations:** 2 (Two)

**b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:**

| Sr. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---|---|---|
| 1 | National Association of Software and Service Companies (NASSCOM) | National |
| 2 | Export Promotion Council for EOUs & SEZs (EPCES) | National |

2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.**

No corrective actions to report as there were no issues related to anti-competitive conduct by eClerx.

### Leadership Indicators

1. **Details of public policy positions advocated by the entity.**

Not applicable since eClerx does not advocate any public policy positions.

## PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

### Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Not applicable, as the entity operates in the service industry and therefore does not have project-affected people.

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format.**

eClerx has not undertaken any projects related to Rehabilitation and Resettlement. The company primarily works in the areas of education, empowerment and environmental stewardship thereby increasing the financial independence of the youth.

3. **Describe the mechanisms to receive and redress grievances of the community.**

eClerx adheres to a structured approach of grievance redressal by the communities. This year onwards the Company has started capturing the data in its proposal shared by the implementing agencies. The respective implementing agencies are primarily responsible for managing and resolving community feedback and grievances at their operational level. Each agency has its mechanisms that suit their organizational structure and regional context. Throughout the year, these agencies handle grievances directly and take necessary actions as per their protocols.

During the quarterly and half-yearly reviews, they provide eClerx with updates on any significant concerns or feedback. If any issues require intervention, they inform the Company proactively. The process ensures effective communication and collaboration with eClerx's implementing agencies, aligning closely with the Company's commitment towards responsible CSR practices.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers.**

| | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Directly sourced from MSMEs/small producers | **15%** | 13% |
| Directly sourced from within India | **95%** | 93% |

**5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.**

| Location | FY 2023-24 | FY 2022-23 |
|---|---|---|
| Rural | **0** | 0 |
| Semi-urban | **0** | 0 |
| Urban | **21%** | 22% |
| Metropolitan | **79%** | 78% |

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)
Notes: Data is specific to location in India.

### Leadership Indicators

**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above).**

The company has not conducted a Social Impact Assessment of any of its projects in the FY 2023-24.

**2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.**

| Sr. No. | State | Aspirational District | Amount spent (In INR) |
|---|---|---|---|
| 1 | Andhra Pradesh | Cudappah | Rs. 20,00,000 |

**3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No)**

Yes, eClerx has a sustainable sourcing policy that lays down the procurement procedure from various groups including MSMEs, marginalized/vulnerable groups.

**b. From which marginalized /vulnerable groups do you procure?**

The government of India categorizes industries as Micro, Small and Medium Enterprises (MSMEs). eClerx has always encouraged MSMEs by giving them preference and priority payments. Diversified suppliers are identified and prioritized throughout our procurement process. eClerx's supplier diversity program expands purchasing opportunities for businesses owned and operated by minorities, women, LGBTQIA+, veterans, and service-disabled veterans, and disabled persons. Purchasing opportunities are also expanded for our non-profit organizations that hire disabled persons as well, if possible.

**c. What percentage of total procurement (by value) does it constitute?**

In FY 2023-24, almost 15% of our input materials were sourced directly from MSMEs.

**4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge.**

Not Applicable.

**5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Not Applicable. No IP related disputes in the reporting period.

**6. Details of beneficiaries of CSR Projects:**

| Sr. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginal groups |
|---|---|---|---|
| 1 | **Social Action for Manpower creation (SAMPARC):** Tribal education, livelihood, skill development and environment interventions for tribal beneficiaries in Pune district (Maharashtra) | 3,850 | 55% |
| 2 | **Lighthouse Communities Foundation (LCF):** Livelihood for urban disadvantaged youth (Age group: 18-35) in Mumbai and Pune (Maharashtra) | 2,145 | 0 |

| Sr. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginal groups |
|---|---|---|---|
| 3 | **Aarti Home:** Bridge school program for first generation learners at Cuddapah (Andhra Pradesh) | 300 | 0 |
| 4 | **Kaveri Vanita Sevashrama (KVS):** Educational support for children at shelter home in Bengaluru (Karnataka) | 54 | 100% |
| 5 | **Kaveri Vanitha Sevashrama (KVS):** Improve communication skills and life skills for govt. school students in rural Bengaluru (Karnataka) | 2,065 | 0 |
| 6 | **Resourceful Education Foundation (REF):** Scholarship support to academically meritorious underprivileged students in Pune (Maharashtra) | 82 | 0 |
| 7 | **Seva Sadan Society:** Educational support for underprivileged urban children in Mumbai (Maharashtra) | 103 | 0 |
| 8 | **Jyoti Sarup Kanya Asra Society (JSKAS):** Educational and residential support for orphan girl children in Chandigarh | 140 | 0 |
| 9 | **Aatmaja Foundation:** Educational scholarship support to underprivileged girl students in Pune (Maharashtra) | 40 | 0 |
| 10 | **The Akshaya Patra Foundation:** Mid-Day Meal program for government school students in Bengaluru (Karnataka) and Jorhat (Assam) | 3,837 | 0 |
| 11 | **The Akshaya Patra Foundation (PRG):** Mid-Day Meal program for government school students in Hubli (Karnataka) | 631 | 0 |
| 12 | **Goonj (PRG):** Disaster and Flood Relief in Alluri Sitharama Raju district (Andhra Pradesh) | 1,400 | 0 |
| 13 | **K.C. Mahindra Education Trust (PRG):** Girl child education in six states (Maharashtra, Andhra Pradesh, Gujarat, West Bengal, Uttar Pradesh and Punjab) | 142 | 0 |

## PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

### Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   Clients form an integral part of eClerx's 'EPIC' values. The company has a robust process to receive and respond to consumer complaints and feedback. Respective business owners connect with clients at regular intervals through business review meetings (monthly/quarterly). Progress updates are discussed along with challenges and roadblocks, if any. Customer complaints and feedback are sought during these meetings and by means of surveys. Some clients also share a customer satisfaction score every month which is tracked by the business owners and is given utmost importance in order to ensure client satisfaction.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about.**

| | As a percentage to total turnover |
|---|---|
| Environmental & Social products relevant to the product | Not Applicable |
| Safe and responsible usage | Not Applicable |
| Recycling and/or safe disposal | Not Applicable |

   Since eClerx is a service company, it does not manufacture any products that carry information about the above-mentioned topics.

**3. Number of consumer complaints in respect of the following.**

| | FY 2023-24 | | Remarks | FY 2022-23 | | Remarks |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at the end of the year | | Received during the year | Pending resolution at the end of the year | |
| Data privacy | **0** | **0** | - | 0 | 0 | - |
| Advertising | **0** | **0** | - | 0 | 0 | - |
| Cyber-security | **0** | **0** | - | 0 | 0 | - |
| Delivery of essential Services | **0** | **0** | - | 0 | 0 | - |
| Restrictive Trade Practices | **0** | **0** | - | 0 | 0 | - |
| Unfair Trade Practices | **0** | **0** | - | 0 | 0 | - |
| Other | **0** | **0** | - | 0 | 0 | - |

**4. Details of instances of product recalls on account of safety issues.**

| | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | Not Applicable | Not Applicable |
| Forced recalls | Not Applicable | Not Applicable |

eClerx is a service company and does not manufacture any products. Hence there are no recalls.

**5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

eClerx is an IT enabled services company and hence data security plays the most important part in all our transactions. eClerx's cyber security policy aims to protect eClerx's technology infrastructure from threat activity and to protect information from being stolen, compromised or attacked. Adhering to the policy helps in safeguarding the company from human errors, hacker attacks and system malfunctions in turn saving on the financial & reputational damage that may occur and from jeopardizing eClerx and its client's reputation.

eClerx is an ISO 27001 certified company for Information Security Management System and is fully compliant with all the requirements as outlined by the standard.

**6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

No Incidents were reported during the period relating to advertising, delivery of essential services; cyber security and data privacy of customers; product recalls; penalty / action by the regulatory authority.

**7. Provide the following information relating to data breaches:**

A. Number of instances of data breaches – Nil

B. Percentage of data breaches involving personally identifiable information of customers – Nil

C. Impact, if any, of the data breaches – No impact, no instances reported

## Leadership Indicators

**1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available)**

www.eclerx.com

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services**

eClerx is a B2B organization. All our customers are corporates who interact with our business leaders on a regular basis in order to stay updated about our products and services. eClerx is not a manufacturing company and it does not sell any physical products.

**3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

eClerx has a well-documented Business Continuity Management plan and is also an ISO 22301 certified company for BCMS. All its customers are communicated about any disruptions/discontinuation as per the business continuity plan. The policy is available on the company's intranet for all employees.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

Not Applicable, since eClerx does not manufacture any products.

**5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Yes, eClerx carries out periodic surveys to gage customer satisfaction. Also, the business leads have monthly/quarterly business review meetings with their respective clients to discuss the same.