

Ref No.: OTL/Secretarial/SE/2024-25/22

Date: June 25, 2024

To,

Bombay Stock Exchange Limited Phiroz Jeejeebhoy Towers, Dalal Street, Mumbai – 400023	National Stock Exchange of India Ltd., Plot No. C/1 'G' Block Bandra – Kurla Complex Bandra East, Mumbai 400051
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Ref: Scrip Code - **BSE:** 517536 | **NSE:** ONWARDTEC

Subject: Submission of Business Responsibility and Sustainability Report for Financial Year (FY) 2023- 24

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2023- 24, which also forms part of the Annual Report for FY 2023- 24, submitted to the Exchanges.

This is for your information and records

For Onward Technologies Limited

Vinav Agarwal
Company Secretary & Compliance Officer
Membership No :- A40751

Business Responsibility and Sustainability Report

Section A: General Disclosures

I. Details of the Listed Entity

Sr. No.	Determinants	Details
1.	Corporate Identity Number (CIN) of the Company	L28920MH1991PLC062542
2.	Name of the Listed Entity	Onward Technologies Limited
3.	Year of incorporation	1991
4.	Registered office address	Sterling Centre, 2nd floor, Dr Azznnie Besant Road, Worli, Mumbai, Maharashtra, 400018
5.	Corporate address	Sterling Centre, 2nd floor, Dr Annie Besant Road, Worli, Mumbai, Maharashtra, 400018
6.	E-mail	compliance@onwardgroup.com
7.	Telephone	022-24926570
8.	Website	www.onwardgroup.com
9.	The financial year for which reporting is being done	FY2023-24
10.	Name of the stock exchange(s) where shares are listed	BSE Limited; National Stock Exchange of India Limited
11.	Paid-up capital	₹ 22,51,95,700
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sandeep Bhattacharya Sr. Vice President, Learning and Organizational Development 9168849464 sandeep_bhattacharya@onwardgroup.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of assurance provider	-
15.	Type of assurance obtained	Currently, Onward Technologies has not obtained any assurance

II. Products/services

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

Onward Technologies is an information technology and computer service provider, specializing in serving esteemed global clients across sectors including Transportation, Mobility, Industrial Equipment, Heavy Machinery, Healthcare, and Medtech. The company's offerings span diverse areas such as computer programming, consultancy, and various other information technology-related services.

Sr. No.	Description of main activity	NIC Code	% of total turnover contributed
1.	Computer programming activities, consultancy and other information technology related services.	62013	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.	Providing software support and maintenance to the clients	62013	100%

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	NA	8	8
International		6	6

19. Markets served by the entity:**a. Number of locations:**

Location	Number
National (No. of states)	4
International (No. of countries)	5

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

33%

c. A brief on types of customers

The company caters to a diverse range of industries worldwide, including Transportation & Mobility, Industrial and Heavy Machinery, Healthcare, Hi-Tech, and others. Its clientele comprises OEMs, service providers, and Global 2000 companies.

IV. Employees**20. Details as of the end of the financial year:****a. Employees and workers (including differently abled):**

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	2400	1941	80.87%	459	19.12%
2.	Other than permanent (E)	0			0	0%
3.	Total employees (D + E)	2400	1941	80.87%	459	19.12%
Workers						
4.	Permanent (F)					
5.	Other than permanent (G)		Not Applicable			
6.	Total workers (F + G)		Not Applicable			

b. Differently abled employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1.	Permanent (D)		We don't have differently abled employees and workers			
2.	Other than permanent (E)					
3.	Total employees (D + E)					
Differently abled workers						
4.	Permanent (F)		We don't have differently abled employees and workers			
5.	Other than permanent (G)					
6.	Total workers (F + G)					

Business Responsibility and Sustainability Report

21. Participation/inclusion/representation of women:

	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.2%
Key Management Personnel refer note	2	0	0

22. Turnover rate for permanent employees and workers:

	FY 2023-24 (Turnover rate in current FY)			FY 2022-2023 (Turnover rate in previous FY)			FY 2021-2022 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	31.4	32.1	31.5	44.25%	35.96%	42.62%	23.91%	20.09%	23.26%
Permanent Workers	Not Applicable								

V. Holding, subsidiary and associate companies (including joint ventures)

23. (a) Name of holding/ subsidiary/ associated 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	Onward Technologies, INC.	Subsidiary	100%	Yes
2	Onward Technologies GmbH	Subsidiary	100%	Yes
3	Onward Technologies Canada Inc.	Subsidiary	100%	Yes
4	Onward Technologies BV	Subsidiary	100%	Yes
5	OT Park Private Limited	Subsidiary	100%	Yes

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 : Yes
(ii) Turnover (in lakhs ₹) as per 2024: : ₹ 34,595.20Lakhs
(iii) Net worth (in lakhs ₹) as per 2024: : ₹ 18,755.17Lakhs

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 (NGBRC):

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) If yes, then provide web-link for the grievance redress policy	FY 2023-24		FY 2022-23	
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year
Communities	Whistleblower Policy https://onwardgroup.com/investors/investors-reports/CLT24TAB121CAT67L_20190917110521.pdf	1	NIL	NIL	NIL
Investors (other than shareholders)	Investor grievances can be submitted via email: investors@onwardgroup.com	NIL	NIL	NIL	NIL
Shareholders	The company has established a Whistleblower Policy to empower stakeholders who observe any unethical behavior or breaches of laws to reach out to the Ombudsman. The reporting procedure enables anonymous submissions for whistleblowers who opt not to disclose their identity. The policy is available on the website: https://onwardgroup.com/data/investors-company-policies.php	NIL	NIL	NIL	NIL
Employees and workers		NIL	NIL	NIL	NIL
Customers		NIL	NIL	NIL	NIL
Value chain partners		NIL	NIL	NIL	NIL
Others		NIL	NIL	NIL	NIL

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)	The 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	Vendor Management	O	To us, vendor management ensures reliable partners, reducing delays and disruptions. It fosters better pricing through negotiation and eliminates risks by vetting suppliers. This translates to smoother operations, cost savings, and a competitive edge to us.	NA	Positive
2	Learning and Development	O	By investing in ongoing training programs, we equip our employees with the skills needed to continuously improve our offerings and stay ahead of the curve.	NA	Positive
3	Quality of Services	O	Quality service unlocks a treasure chest of opportunities to us and fosters loyal customers willing to pay more, builds a stellar reputation that attracts new business, and fuels innovation for future success.	NA	Positive
4	ESG Enhancement	O	Strengthens us by attracting eco-conscious investors, reducing waste and saving costs, and boosting employee morale. This focus on environmental responsibility, social good, and strong governance creates a resilient and future-proof business.	NA	Positive
5	Payment Mechanism	R	It can lead to customer dissatisfaction, disrupt operations and gives further negative consequences.	Strengthen the payment mechanism by improved stakeholder engagement.	Negative

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.	Principle description
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all their stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy /policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web-link of the policies, if available.	https://www.onwardgroup.com/investors.php								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes
4. Name of the national and international codes/certifications / labels /standards (e.g., Forest stewardship council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	ISO 27001: 2013 ISO 9001: 2015 TISAX								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	1. Increase the number of Training Programs to our Employees on Environmental and Social Aspects. 2. Enhance engagement levels with community. 3. To minimized Carbon footprint by 5 % every year. 4. To start initiatives for water and energy conservation.								
6. Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.	In Process								

Governance, leadership, and oversight

7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

At Onward Technologies, we prioritize operating with the utmost integrity, transparency and accountability. Our strong governance framework ensures transparency and ethical practices across all operations. We've implemented various policies such as a code of conduct, risk management, and measures to prevent sexual harassment and whistleblowers. We've been proactive in environmentally friendly initiatives, like using energy-efficient lighting, planting trees, and providing reusable metal bottles to reduce plastic waste. Through our CSR Policy, we focus on uplifting local communities, especially in education and healthcare. Onward Technologies has undertaken several initiatives aimed at reducing its environmental footprint and promoting sustainability. These initiatives include adopting energy-efficient lighting technologies to reduce energy consumption, organizing tree plantation drives to contribute to reforestation efforts, and distributing reusable metal bottles to employees to minimize plastic usage. Recognizing the importance of Environmental, Social, and Governance (ESG) factors, we're committed to enhancing our performance in these areas. This fiscal year, we're utilizing wind power as our source of electricity. We've formed a "Risk Management Committee" tasked with developing a framework to identify both internal and external risks, including those related to Environmental, Social, and Governance (ESG) factors. This framework will inform our long-term business strategy. Recognizing the importance of Environmental, Social, and Governance (ESG) factors, we're committed to enhancing our performance in these areas. We understand that they're crucial to our long-term sustainability and growth.

Disclosure question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies	Mr. Jigar Mehta, Managing Director (DIN:06829197)								
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. Mr. Jigar Mehta, Managing Director (DIN: 06829197) is responsible for the decision-making on sustainability related issues								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether the review was undertaken by the Director/ committee of the board/ other committee	Frequency (Annually/half-yearly/ quarterly any other - please specify)
Performance against the above policies and follow-up action	The HR Department along with Senior Leaders review the Company's Business Responsibility and Sustainability Policies annually. They assess the effectiveness of the policies, procedures and internal controls and implement necessary changes based on their evaluation.	Annually
Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	The Company has a well-defined process in place which ensures the compliance status from each department. The summary of all compliances and statutory compliance certificate on applicable laws is reported to Board every quarter.	Quarterly

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? If (Yes/No). If yes, provide the name of the agency.	No, The Company has not conducted an independent assessment by external agencies. However, all Company policies are reviewed by Management to ensure the smooth functioning of the Company and thereafter approved by the Board wherever required by law. The summary of policies decisions is informed to the Board, if required.								

12. If the answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	Yes*	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

*Note: As the nature of the business is Computer Programming, other relativities and consultancy & support services, P2 is not a material topic for us, hence NA.

Section C: Principle-wise Performance Disclosure

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 programs held	Topics/principles covered under the training and its impact	% of persons in the respective category covered by the awareness programs
Board of directors	7	<ol style="list-style-type: none"> 1. Company policies 2. Risk management policy & mitigation plan 3. BRSR reporting 4. Role of governance in ESG enhancement 5. Human Rights 6. Code of conduct 7. Environmental sustainability 	100
Key managerial personnel	36	<ol style="list-style-type: none"> 1. Employee Engagement 2. Organizational Performance 3. Customer Centricity 4. Human Rights 5. Code of Conduct 6. Whistleblower Policy 7. POSH 8. Anti-corruption & anti-bribery 9. ESG & sustainability awareness 10. Data privacy & Cyber Security 11. Grievance redressal mechanism 12. Health & mental wellness 	100
Employees other than BoD and KMPs	32	<ol style="list-style-type: none"> 1. Employee Engagement 2. Team Building 3. Safety Training Programs 4. Customer Centricity 5. Human Rights 6. Code of Conduct 7. Whistleblower Policy 8. POSH 9. Anti-corruption & anti-bribery 10. ESG & sustainability awareness 11. Data privacy & Cyber Security 12. Grievance redressal mechanism 13. Health & mental wellness 	96
Workers		Not Applicable	

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Business Responsibility and Sustainability Report

Monetary					
Sr. No.	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty	Principle 1	RBI	7500	Delay in filing of Form ESOP	NO
Settlement					
Compounding fees	-	-	-	-	-
Non-Monetary					
Imprisonment			NIL		
Punishment					

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

The case was approved by payment of the late fee submission.

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, Onward Technologies Limited has a separate anti-bribery policy ensuring socially responsible business conduct. The company adopts a zero-tolerance approach towards bribery and corruption, committed to acting professionally, fairly, and with integrity in all its business dealings across offices. The policy addresses aspects like bribery, gifts, facilitation payments, kickbacks, and political and charitable contributions. Anyone involved in such acts has to face setbacks including penalties, imprisonment, fines and other rigorous measures as taken by the company. Additionally, the company's zero tolerance approach against corruption and bribery is communicated to all customers, clients, vendors and business partners.

Anti-bribery policy: [BRSR-anti-bribery-policy.pdf \(onwardgroup.com\)](#)

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

	FY 2023-24	FY 2022-23
Directors	NIL	NIL
KMPs		
Employee		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issue of conflict of interest of the directors	0	No complaint received	0	No complaint received
Number of complaints received in relation to issue of conflict of interest of the KMPs	0	No complaint received	0	No complaint received

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

8. Number of days of accounts payables in the following format:

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	124	91

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 and investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties / Total Sales)	8286.02	5948.06
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

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	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
	Nil	

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. The Company receives an annual declaration (changes from time to time) from its Board members and KMP on the entities they are interested in and ensures requisite approvals as required under the statute as well as the Company's policies are in place before transacting with such entities/individuals.

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 product and processes' environmental and social impacts to total R&D and capex investments made by the entity, respectively.**

	FY 2024	FY 2023	Details of improvements in environmental and social impacts
R&D			
Capex		NIL	

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

As the nature of business of the Company is Information Technology, the consumption of resources is limited. Henceforth, sustainable sourcing is not a material for us, hence not applicable.

(b) If yes, what percentage of input was sourced sustainably?

Not Applicable

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.**

Waste type	Waste management procedure in place
Plastic (including packaging)	The Company is providing services to its customers and does not manufacture any products. The Company's generated e-waste and battery waste is sent to the authorized vendors/recyclers for recycling.
E-waste	
Hazardous Waste	
Other Waste	

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 EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

EPR is not applicable to Onward Technologies Limited

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?**

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life cycle perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes provide the web-link
Not Applicable					

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.**

Not Applicable

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

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed,**

Not Applicable

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

Not Applicable

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1941	1941	100%	1941	100%	-		1941	100%	0	
Female	459	459	100%	459	100%	459	100%	NA			
Total	2400	2400	100%	2400	100%	459	100%	1941	100%		
Other than permanent employees											
Male											
Female										Not Applicable	
Total											

*We have day-care facilities for all employees. However, they have not been utilized thus far. In order to optimize the utilization of these facilities, we are actively seeking partnerships to provide daycare services near our offices.

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male											
Female										Not applicable	
Total											
Other than permanent employees											
Male											
Female										Not applicable	
Total											

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

	FY23-24 (Current Financial Year)	FY22-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company.	0.50%	0.42%

2. Details of retirement benefits

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	99.95	Not Applicable	Yes	99.95	Not Applicable	Yes
Gratuity	99.95	Not Applicable	Yes	99.95	Not Applicable	Yes
ESI	0.04	Not Applicable	Yes	1.20	Not Applicable	Yes
Others	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, the premises and offices of Onward Technologies Limited adhere to the guidelines outlined in the Rights of Persons with Disabilities Act, 2016. The company's Equal Opportunity Policy affirms its commitment to ensuring proper infrastructure and reasonable accommodation is provided to persons with disabilities and enable them to effectively discharge their duties. The company premises include ramps, elevators, and other accommodation to ensure accessibility for differently abled employees and workers. Additionally, wheelchair-friendly ramps have been installed to facilitate easy navigation within our premises, demonstrating the commitment to inclusivity and equal opportunity in the workplace.

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.

Yes, Onward Technologies Limited has an Equal Opportunity Policy which affirms its commitment to providing equal opportunity to all its employees, regardless of their race, color, religion, sex, national origin, ancestry, age, marital status, sexual orientation, or disability. The company is dedicated to promoting a workplace that is free of discrimination, harassment, and retaliation. The company also follows action-based investigation approach in case of breach the policy either through discrimination, harassment, bullying or victimizing other employees or by making false claims.

Equal Opportunity Policy: <https://www.onwardgroup.com/investors/investors-reports/BRSR-equal-employment-opportunity-policy.pdf>

5. Return to work and retention rates of permanent employees and workers that took parental leave

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%		
Female	96%	100%	Not applicable	
Total	99%	100%		

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers (Permanent workers, Other than permanent workers, Permanent employees, Other than permanent employees)? If yes, give details of the mechanism in brief.

Permanent Worker	Not applicable
Other than Permanent Workers	Not applicable
Permanent Employees	Onward Technologies Limited's whistleblower policy ensures that all employees can report any observed malpractices, whether concerning themselves or other employees. Any employee with a grievance must submit a written complaint to the Ombudsman. In cases where an employee needs to file a complaint against the Ombudsman, a copy of the complaint should be forwarded to the Chairman of the Audit Committee. If the matter is determined to be a personal dispute or is deemed suitable for resolution through the standard grievance settlement procedure, the Ombudsman may assist the complainant in resolving the matter amicably without further investigation. However, if the Ombudsman concludes that serious misconduct is involved, an investigation may be initiated, which may involve questioning and the involvement of third parties to gather evidence. Protected disclosures can be sent on whistleblower@onwardgroup.com and to the Vigilance and Ethics officer i.e. the Compliance Officer of the Company at compliance@onwardgroup.com . For grievances related to sexual harassment, employees may also contact: posh@onwardgroup.com
Other than permanent Employees	Not Applicable

7. Membership of employees and workers in association(s) or Unions recognized by the listed entity:

No. There is no such employee association that is officially recognized by the Company.

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	1941	1890	97.37%	1853	95.47%	2249	2132	94.8%	2084	92.66%
Female	459	459	100%	459	100%	549	549	100%	549	100%
Total	2400	2349	97.88%	2312	96.33%	2798	2681	95.8%	2633	94.10%
Workers										
Male										
Female	Not applicable									
Total										

9. Details of performance and career development reviews of employees and workers:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1941	1787	92.06%	2249	2056	91.4%
Female	459	448	97.60%	549	522	95.1%
Total	2400	2227	92.80%	2798	2578	92.1%
Workers						
Male						
Female						Not applicable
Total						

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, what is the coverage of such a system?

Yes, Onward Technologies prioritizes the well-being of its workforce and has established a Safety and Security Policy applicable to all permanent and non-permanent employees. This includes coverage under health insurance, accidental insurance, and provision for maternal & parental leave.

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

At Onward Technologies, the process of identifying work-related hazards and assessing risks involves several key steps. Firstly, standard operating procedures are in place to regularly inspect workstations and ergonomic setups, ensuring they meet safety standards and are adjusted appropriately. Additionally, the Safety and Security Policy outlines procedures for identifying, reporting, and responding to any incidents or suspicious activities that may affect security at Onward Technologies through Incident Response Process. Employees have the means to report issues through email at ftadmin_pune@onwardgroup.com, and incident reports are diligently filled out by administrators for every occurrence, contributing to a comprehensive approach to risk management and workplace safety. Furthermore, measures such as promoting awareness of correct posture and scheduling regular break periods are implemented to mitigate short-term strain for employees.

c. Whether you have processes for workers to report work-related hazards and to remove themselves from such risks.

Not applicable as the company does not have any worker

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

Yes, the Company provides non-occupational medical and healthcare services to its employees and workers. Further, the Company ensures the provision of medical insurance to all its employees.

11. Details of safety-related incidents.

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (Per one million-person hours worked)	Employee	NIL	NIL
	Worker		
Total recordable work-related injuries	Employee		
	Worker		
No. of fatalities	Employee		
	Worker		
High-consequence work-related injury or ill-health (Excluding fatalities)	Employee		
	Worker		

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The company is firmly committed to ensuring that all work activities are conducted safely, with every possible precaution taken to eliminate or minimize risks to the health, safety, and well-being of its employees, contractors, and authorized visitors. The responsibilities include:

- i. Implementation of Fire Safety Guidelines encompassing rules concerning fire-fighting equipment, emergency exits, fire drills, and other safety measures essential for maintaining office facilities.
- ii. Establishment of an Incident Reporting platform facilitated by employees to address physical, mental, emotional, and financial wellness needs comprehensively.
- iii. Implementation of a wellness calendar aimed at promoting the health of employees and their families.
- iv. Regular organization of health check-ups and mental health awareness sessions to tackle issues arising from sedentary lifestyles and stress.
- v. Provision of a comprehensive maternity care program catering to the needs of all female employees.

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			NIL			
Health & safety						

14. Assessments for the year

	% of offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%*
Working conditions	100%*

*Internal Assessment

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. NIL

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)?

(A) Employees	Yes, as per Workman compensation act & Group Personal Accident Policy
(B) Workers	Not Applicable

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

To ensure that statutory dues have been deducted and deposited by our value chain partners, we have implemented the following measures:

- 1. Contractual Obligations: We include specific clauses in our contracts with value chain partners that outline their responsibility to deduct and deposit statutory dues in accordance with applicable laws and regulations. These clauses clearly define the obligations of the partners regarding tax deductions, employee contributions, and other statutory payments.
- 2. Verification and Documentation: We require value chain partners to provide documentation

demonstrating compliance with statutory requirements, including proof of tax deductions and deposits. This may include copies of tax returns, payment receipts, and other relevant documentation. We verify the accuracy and completeness of these documents through regular audits and assessments.

3. **Training and Guidance:** We offer training and guidance to our value chain partners to ensure they understand their obligations regarding statutory dues. This includes providing information on relevant laws and regulations, as well as offering support in navigating tax compliance requirements.
4. **Monitoring and Reporting Mechanisms:** We have established monitoring mechanisms to track the compliance of value chain partners with statutory requirements. This may involve regular reporting requirements, where partners are required to provide updates on their compliance status. Additionally, we conduct periodic audits to verify compliance and identify any areas of non-compliance that require corrective action.
5. **Remedial Measures:** In cases where non-compliance is identified, we take appropriate remedial measures to address the issue. This may include working with the partner to rectify the non-compliance, imposing penalties or sanctions as specified in the contract, or terminating the partnership if necessary.
6. **Collaboration with Regulatory Authorities:** We collaborate with regulatory authorities to ensure compliance with statutory requirements. This may involve sharing information and cooperating in investigations to address instances of non-compliance effectively.

By implementing these measures, we strive to ensure that statutory dues are deducted and deposited by our value chain partners in accordance with applicable laws and regulations. We are committed to upholding high standards of legal and regulatory compliance throughout our value chain.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Not Applicable

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?

Our entity recognizes the importance of supporting employees through transitions in their careers, whether it be retirement or termination of employment. To facilitate continued employability and assist in managing career endings, we have implemented robust transition assistance programs. For employees nearing retirement, our program includes comprehensive workshops and seminars designed to help them plan for life after their career. These sessions cover topics such as financial planning, healthcare options, and personal development to ensure a smooth transition into retirement. Additionally, we offer one-on-one counselling sessions with retirement experts to address individual concerns and provide tailored guidance.

In the case of termination of employment, we provide a range of support services aimed at helping affected employees navigate their next steps. This includes resume writing workshops, interview preparation sessions, and networking opportunities to aid in securing new employment opportunities. Furthermore, we offer access to career counselling services and job placement assistance to support individuals in finding suitable roles aligned with their skills and interests. Our transition assistance programs are designed to empower employees during times of change, equipping them with the resources and support needed to transition successfully into the next phase of their professional lives. We understand the importance of fostering a supportive environment that values the well-being and career development of our employees, and our programs reflect this commitment.

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	87%
Working conditions	83%

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 below:

To address significant risks or concerns arising from assessments of health and safety practices and working conditions of value chain partners, we have implemented several corrective actions. These actions are aimed at ensuring the safety and well-being of workers throughout our value chain:

1. **Enhanced Audits and Assessments:** We have intensified our audits and assessments of value chain partners to identify any gaps or deficiencies in health and safety practices and working conditions. These assessments are conducted regularly and involve thorough inspections of facilities and processes.
2. **Training and Capacity Building:** We provide comprehensive training programs to our value chain partners to enhance their understanding of health and safety protocols and best practices. This includes workshops on occupational health and safety, hazard identification, and emergency response procedures.
3. **Collaborative Initiatives:** We collaborate with value chain partners to develop and implement joint initiatives aimed at improving health and safety standards. This may involve sharing resources, expertise, and best practices to address common challenges and drive continuous improvement.
4. **Supplier Engagement Programs:** We engage with suppliers and other value chain partners in constructive dialogues to address concerns and identify opportunities for improvement. These engagements foster open communication and enable us to work together towards shared health and safety goals.
5. **Remediation Plans:** In instances where significant risks or concerns are identified, we develop and implement remediation plans in collaboration with the affected partners. These plans outline specific actions to address the issues identified, with clear timelines and responsibilities assigned to ensure timely resolution.
6. **Monitoring and Evaluation:** We conduct regular monitoring and evaluation of the effectiveness of corrective actions implemented. This involves tracking key performance indicators related to health and safety outcomes, as well as conducting follow-up assessments to verify compliance and identify any further areas for improvement.

By taking these corrective actions, we are committed to mitigating risks and addressing concerns related to health and safety practices and working conditions within our value chain. We recognize the importance of upholding high standards of workplace safety and are dedicated to continuous improvement in this area.

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.**

Onward Technologies holds a strong commitment to fostering and maintaining positive relationships with its stakeholders to drive long-term value creation. Internal and external stakeholders who significantly influence the company's operational performance are regarded as key stakeholders, highlighting their pivotal role in the company's success. Engaging with a diverse spectrum of stakeholders allows the company to gain deeper insights into their needs and expectations, enabling the development of sustainable strategies across short, medium, and long-term objectives. This proactive engagement with stakeholders not only helps in managing risks but also in identifying and seizing opportunities within the business operations. Key stakeholders encompass employees, vendors, customers, investors/shareholders, regulatory bodies, and communities.

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	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	In-person meetings, Email, SMS, Website, Corporate Brochure	Annual and whenever required.	Customer communication and relationship management Operational & Administrative support Sales and Delivery Customer feedback Onward Technologies Limited compliance.
Employees	No	Town Halls, All hands meeting/In-person meetings, Email, SMS, Town Halls, Posters, Offsite meetings	Daily/ Weekly reviews / Monthly/	KRA goal setting and performance Corporate Culture Events Company performance and goals Ethical Business Conduct
Investors/Shareholders	No	Website/BSE/NSE Websites/	Quarterly as well as Half-Yearly and Annual ap-praisal	Corporate governance ESG disclosures Regulatory compliance Overall Company performance Key Business decisions
Communities (Healthcare & Education for the under-privileged)	Yes	CSR visits and interaction	Annually	CSR contributions and Community development
Value Chain Partners (Suppliers)	No	Emails, meetings	As and when required.	Supplier engagement Timely payments Collaboration
Regulatory Bodies	No	Statues and regulations	Whenever required.	Statutory and Regulatory Compliances

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 below;**

To ensure comprehensive stakeholder involvement in ESG (Environmental, Social, and Governance) matters, we empower relevant departments to lead consultations. This fosters ongoing dialogue and collaboration with these key audiences.

Furthermore, we leverage a data-driven and consultative approach to identify our most material ESG issues. This process involves prioritizing topics based on their potential impact on both our stakeholders and our business operations. By focusing on these material issues, we ensure our ESG efforts address the areas of greatest significance.

- 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. Material topics were shortlisted and prioritized based on their impact on our stakeholders and our business

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

NA

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/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	2400	2400	100%	2795	1189	42.5%
Other than permanent	0	0	0	3	3	100%
Total employees	2400	2400	100%	2798	1192	42.6%
Workers						
Permanent						
Other than permanent						
Total employees						

2. Details of minimum wages paid to employees and workers

Category	FY 2023-24				
	Total (A)	Equal to minimum wage		More than minimum wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)
Employees					
Permanent	2400	-	-	2400	100%
Male	1941	-	-	1941	100%
Female	459	-	-	459	100%
Other than permanent					
Male					
Female					
Worker					
Permanent					
Male					
Female					
Other than permanent					
Male					
Female					

Category	FY 2022-23				
	Total (A)	Equal to minimum wage		More than minimum wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)
Employees					
Permanent	2795	-	-	2795	100%
Male	2246	-	-	2246	100%
Female	549	-	-	549	100%
Other than permanent	3	-	-	3	100%
Male	3	-	-	3	100%
Female	0	-	-	0	-
Worker					
Permanent					
Male					
Female					
Other than permanent					
Male					
Female					

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

a. Median remuneration/ wages:

	Male		Female	
	Numbers	Median remuneration / salary / wages of respective category	Numbers	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	6	130000	1	135000
Key managerial personnel	2	3035014	0	0
Employees other than BoD and KMP	1937	750004	459	695512
Workers		Not Applicable		

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

	FY23-24 (Current Financial Year)	FY22-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	18.82%	17.57%

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, we have a grievance redressal committee in place, which is responsible for addressing, investigating and resolution of any grievance raised by an employee, vendor, customer or other internal and external stakeholders.

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

Onward Technologies Limited strongly prohibits and has zero tolerance towards all forms of child labor, slavery, forced labor and harassment (physical, sexual, psychological or verbal abuse). We have a well-defined grievance redressal mechanism in place ensuring prompt and effective resolution of grievances and the grievance redressal committee is responsible for investigating, evaluating and deciding on the resolution. The grievance redressal mechanism includes below-mentioned four step process:

- Any grievance of an Employee should first be discussed verbally by him/her with the immediate supervisor.
- Post Employee should connect directly with HRBP.
- If not solved by HRBP; HRBP should communicate this to Escalation-1 for further proceedings and actions.
- If not resolved, then HRBP should take up the matter to final Escalation with MD through conciliation within 5 working days of the reporting thereof.

HumanRightsPolicy: <https://www.onwardgroup.com/investors/investors-reports/BRSR-human-rights-policy.pdf>

6. Number of complaints on the following made by employees and workers:

Category	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	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labor/Involuntary labor	-	-	-	-	-	-
Wages	1	-	-	-	-	-
Other human rights-related issues	-	-	-	-	-	-

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

	FY23-24 (Current Financial Year)	FY22-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

At Onward Technologies Limited, ensuring the safety and well-being of our employees is of utmost importance. Any threats, adverse consequences, or retaliation against complainants are completely against our company's core values. As part of this commitment, we have implemented several mechanisms. Firstly, we provide mandatory Prevention of Sexual Harassment (PoSH) induction to all employees, including new hires, covering approximately 2000 to 3000 employees annually. Additionally, we conduct quarterly sessions led by external Internal Committee (IC) members to communicate our policies effectively.

Moreover, our offices across India prominently display posters conveying our zero-tolerance stance towards workplace harassment, accompanied by a dedicated email address (posh@onwardgroup.com) for lodging complaints. We also have a whistleblower policy accessible on both our HRMS and website, ensuring that employees can report violations without fear of reprisal and can expect full support from the company. Complaints are directly addressed to senior management via whistleblower@onwardgroup.com. Any form of threats or retaliation against employees who report violations or assist in investigations is strictly prohibited. All relevant policies are readily available on our website for easy reference.

PoSH Policy: <https://www.onwardgroup.com/investors/investors-reports/POSH%20Policy.pdf>

Whistleblower Policy: <https://www.onwardgroup.com/investors/investors-reports/Whistle%20Blower%20Policy.pdf>

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

Yes, human rights are a part of all agreements with customers as well as contractors. Our human rights policy applies to all permanent and non-permanent employees, contractors, vendors, suppliers and other stakeholders in the company across all entities/geographies of Onward Tech. The policy covers aspects such as workplace health & safety, equal-opportunity, diversity & inclusion, no-discrimination, freedom of association, decent working hours, prevention of sexual harassment etc.

Human Rights Policy: <https://www.onwardgroup.com/investors/investors-reports/BRSR-human-rights-policy.pdf>

10. Assessments of the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	NA
Forced/involuntary labor	NA
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – Please specify	NA

*Internal Assessment

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

NIL

Leadership Indicators

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

We had comprehensive review of our business processes to address Human Rights related grievances/complaints effectively.

1. Enhanced Supplier Assessment: Revised supplier assessment criteria to include stringent checks on labour practices and human rights compliance. This includes regular audits and assessments of working conditions.
2. Transparent Reporting Mechanisms: A new reporting mechanism is introduced to encourage employees to report any human rights violations anonymously. This platform ensures confidentiality and allows for swift action in addressing grievances.
3. Stakeholder Engagement: Established a dedicated email ID & compliance department focused on stakeholder engagement and human rights. This team actively collaborates with local communities, NGOs, and government agencies to understand concerns and implement appropriate solutions.
4. Employee Training and Awareness: Comprehensive training programs are developed to educate employees at all levels about human rights standards, ethical business practices, and their role in upholding these principles within the organization.
5. Supplier Capacity Building: We are investing in capacity-building initiatives for our suppliers, providing resources and training to improve labour standards, workplace safety, and employee welfare.
6. Incorporating Human Rights into Corporate Culture: Human rights principles are integrated into the company’s core values and corporate culture. This includes regular communication, recognition of exemplary practices, and accountability for non-compliance.
7. Monitoring and Evaluation: Regular monitoring and evaluation mechanisms are established to track the effectiveness of these process modifications. Key performance indicators (KPIs) related to human rights compliance, such as reduction in complaints, improved labour conditions, and supplier adherence to standards, are closely monitored.

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

No such human rights due diligence is conducted in FY24

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, the premises and offices of Onward Technologies Limited adhere to the guidelines outlined in the Rights of Persons with Disabilities Act, 2016. The company’s Equal Opportunity Policy affirms its commitment to ensuring proper infrastructure and reasonable accommodation is provided to persons with disabilities and enable them to effectively discharge their duties. The company premises include ramps, elevators, and other accommodation to ensure accessibility for differently abled employees and workers. Additionally, wheelchair-friendly ramps have been installed to facilitate easy navigation within our premises, demonstrating our commitment to inclusivity and equal opportunity in the workplace.

Equal Opportunity Policy: <https://www.onwardgroup.com/investors/investors-reports/BRSR-equal-employment-opportunity-policy.pdf>

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	NIL
Child Labour	100%
Forced Labour/Involuntary Labour	NIL
Wages	100%
Others – please specify	NIL

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

Principle 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (in GJ) and energy intensity**

Parameter	FY 2023-24	FY 2022-23
From renewable source		
Total electricity consumption (A)	962.88	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	962.88	0
From non-renewable source		
Total electricity consumption (D)	2799.66	7261.37
Total fuel consumption (E)	606.13	162.434
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	3383.3	7423.81
Total energy consumed (A+B+C+D+E+F)	4346.17	7423.81
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00000126	0.00000236
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency. No

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

3. Provide details of the following disclosures related to water:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source in kiloliters		
i. Surface water	-	-
ii. Groundwater	-	-
iii. Third party water	292	202.52
iv. Seawater / desalinated water	-	-
v. Others	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	292	202.52
Total volume of water consumption (in kiloliters)	292	202.52
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.000000084	0.000000064
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional)-the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment /evaluation /assurance has been carried out by any external agency? (Y/N), If Yes, name of the external agency. No

4. Provide the following details related to water discharged

S. No.	Parameter	Unit	Current Financial Year (FY23-24)	Previous Financial Year (FY22-23)
Water discharge by destination and level of treatment (in kiloliters)				
(i)	To Surface water	Kilolitre		Nil
	a. No Treatment	Kilolitre		
	b. With treatment – please specify level of treatment	Kilolitre		
(ii)	Groundwater	Kilolitre		Nil
	a. No Treatment	Kilolitre		
	b. With treatment – please specify level of treatment	Kilolitre		
(iii)	To Sea water	Kilolitre		Nil
	a. No Treatment	Kilolitre		
	b. With treatment – please specify level of treatment	Kilolitre		
(iv)	Sent to third parties	Kilolitre		Nil
	a. No Treatment	Kilolitre		
	b. With treatment – please specify level of treatment	Kilolitre		
(v)	Others	Kilolitre		Nil
	a. No Treatment	Kilolitre		
	b. With treatment – please specify level of treatment	Kilolitre		
	Total Water Discharged (in Kilolitres)	Kilolitre		Nil
	Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency			No

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

Not Applicable

6. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2023.24	FY 2022-23
NOx	Kg	NIL	
SOx	Kg		
Particulate matter (PM)	Kg		
Persistent organic pollutants (POP)	Kg		
Volatile organic compounds (VOC)	Kg		
Hazardous air pollutants (HAP)	Kg		
Others – please specify	KG		
		68	NIL

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes of CO ₂ equivalent	153.6	11.33
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes of CO ₂ equivalent	727.2	1633.81
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Tonnes of CO ₂ equivalent	0.00000025	0.00000052
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	-	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

8. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.

Yes, Onward Technologies has taken the following projects as an effort to reduce Green House Gas (GHG) emissions:

- (i) To reduce carbon footprint, the Company has implemented various measures in its Pune office such as Star certified appliances and LED lighting.
- (ii) Also reduced paper usage as a part of their digital transformation efforts and have taken steps to eliminate single-use plastics in their offices by providing insulated bottles for their employees.
- (iii) Onward has adopted wind power in FY2023-24 for electricity generation saving 510217KWH of energy

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

Parameter	FY 2023-24	FY 2022-23
Plastic waste (A)	0.13	0.108
E-waste (B)	0	0.335
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0.40
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). (Carton Box, White Paper, Book Cover Paper, Iron, Steel)	2.19	0.63
Total (A+B + C + D + E + F + G+ H)	2.32	1.473
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	-	-
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
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)

Parameter	FY 2023-24	FY 2022-23
Category of waste		
(i) Re-used	0	0
(ii) Other recovery operations	0	0
Total	0	0

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

Parameter	FY 2023-24	FY 2022-23
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

The nature of the business of Onward Technologies does not involve the use of hazardous or toxic chemicals. Whereas, the Company has adopted several wastes management practices in its pan India offices.

- i. It has Implemented an E-waste collection program across its branches throughout India and works with certified E-waste handlers to properly dispose of all the E-Waste.
- ii. The Company uses local vendors for the disposal of non-hazardous waste such as paper.
- iii. The Company has also reduced paper usage as a part of their digital transformation efforts, and have taken steps to eliminate single- use plastics in their offices by providing insulated bottles for their employees to use.
- iv. Dry and wet waste segregation process initiated

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

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year.

Not Applicable

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 there under (Y/N). If not, provide details of all such non-compliances.

Yes

Leadership Indicators

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

For each facility/ plant located in areas of water stress, provide the following information:

1. Name of the area:
2. Nature of operations:
3. Water withdrawal, consumption and discharge in the following format;

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
1. Surface water	Nil	Nil
2. To Groundwater	Nil	Nil
3. Third party water	292	202.52
4. Seawater/ desalinated water	Nil	Nil
5. Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	Nil	Nil
Total volume of water consumption (in kilolitres)	292	202.52
Water intensity per rupee of turnover (Water consumed/turnover)	0.000000093	0.000000064
Water intensity (optional)- the relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water	NIL	
No treatment		
With treatment – please specify the level of treatment		
(ii) Into Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) Into Seawater		
No treatment		
With treatment – please specify the level of treatment		
(iv) Sent to third-parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Parameter	Unit (Metric tonnes of CO2 equivalent)	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	12	
	11.65	-	
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

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	Wind Power: Electricity Generation	Electricity generated through wind power (267466 Kwh)	Onward saved 510217KWH of energy in the current financial year (FY2023-24)

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

Yes

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?

No such adverse impact found

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

Nil

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.

Three

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

S. 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	The IndUS Entrepreneurs (TiE), Mumbai	National
3	Indian Merchant Chambers (IMC)	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.

Not applicable

Leadership Indicators

1. Details of public policy positions advocated by the entity

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others - please specify)	Web Link if available
1	Policy on Material Subsidiary		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
2	Policy on Related Party Transaction		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
3	Policy on determination of materiality for disclosures		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
4	Dividend distribution policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
5	Whistleblower policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
6	Policy on archival of documents		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
7	Policy on appointment of directors and board diversity		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
8	Corporate Social Responsibility Policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
9	Policy relating to remuneration of the directors, key managerial personnel and other employees.		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
10	Insider Trading Policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others - please specify)	Web Link if available
11	Familiarization Program of Independent Director		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
12	Criteria for Appointment of Independent Director		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
13	Risk Management Policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
15	Prevention of Sexual harassment policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
16	Business Ethics & code of conduct Policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
17	Human Rights Policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php
18	Anti Bribery Policy		Yes	Others- as and when regulation amends	www.onwardgroup.com/investors.php

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

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

Not Applicable

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

Onward Technologies Limited prioritizes the concerns of the community and provides accessible mechanisms for grievance redressal. Our Whistleblower policy encompasses all internal and external stakeholders across our various entities and geographies. Community members can raise their concerns directly to our Vigilance and Ethics Officer at compliance@onwardgroup.com or via whistleblower@onwardgroup.com. The Audit Committee is responsible for recording, investigating, and resolving all grievances within a timeframe of 90 days, with the flexibility for extensions if needed, ensuring timely and effective redressal while also implementing corrective actions as necessary.

Whistleblower Policy: <https://www.onwardgroup.com/investors/investors-reports/Whistle%20Blower%20Policy.pdf>

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	20.12%	81.48%
Sourced directly from within the district and neighboring districts	29.09%	18.51%

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	
Semi- urban	0	
Urban	56	0
Metropolitan	44	0

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)**

Not Applicable

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

NIL

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

No, we do not have sustainable sourcing or procurement policy as the nature of the business is computer programming, consultancy & other IT-related support services

- (b) **From which marginalized /vulnerable groups do you procure?**

Not Applicable

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

Not Applicable

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:**

NIL

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.**

Name of authority	Brief of the Case	Corrective action taken
	Not Applicable	

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

Sr. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Avasara Leadership Institute	467	98%
2	Pune Sports City Rotary Trust	30	30%
3	The Society for the Rehabilitation of Crippled Children	60	30%
4	Ra Foundation	32	100%

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.

Onward Technologies is certified under ISO 9001:2015, ensuring its Quality Management System is top-notch. The organization has implemented a sturdy mechanism and framework to effectively track and address customer complaints, conducting thorough root cause analyses as part of its process.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/ or safe disposal	

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

Category	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	No Customer complaint received related to Data Privacy	0	0	No Customer complaint received related to Data Privacy
Advertising	0	0	-	0	0	-
Cyber-security	0	0	No Customer complaint received related to Cyber Security	0	0	No Customer complaint received related to Cyber Security
Delivery of essential services	6	0	RCA performed for identified Customer Complaints	6	0	RCA performed for identified Customer Complaints
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	-	-	-	-	-	-

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

Location	Number	Reasons to recall
Voluntary recall		Not Applicable
Forced recall		

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes, Privacy policy is available on the website. This policy outlines the safety and security incident response protocol for all employees within the organization. The company is dedicated to ensuring that all work

activities are conducted safely, with every effort made to eliminate or minimize risks to the health, safety, and well-being of its employees, contractors, and authorized visitors. In the event of an accident or serious illness occurring while on duty, employees are required to promptly inform the Local Administrator, Reporting Manager, and respective HR Business Partner, despite our diligent efforts to maintain safe working conditions.

Safety & Security Policy: <https://www.onwardgroup.com/investors/investors-reports/BRSR-safety-and-security-policy.pdf>

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 the safety of products/ services.**

Not Applicable

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

a. Number of instances of data breaches	2
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	No impact

Leadership Indicators

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

<https://www.onwardgroup.com/>

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

Not Applicable, as the nature of business of the company is Information Technology. The company does not offer any products or services that may pose safety concerns or be subject to misuse.

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

OTL informs its consumers of any risks of disruption/discontinuation of services through frequent status reporting and email

4. a. **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

- b. **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)**

No