



SEC/SE/054/24-25

Chennai, August 6, 2024

BSE Limited,
Phiroze Jeejeebhoy Towers,
P J Towers, Dalal Street,
Mumbai – 400 001
Scrip Code: 533121

National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400 051
Symbol: EXPLEOSOL

Sub: Business Responsibility and Sustainability Reporting (BRSR).

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 vide letter no. SEC/SE/053/23-24 dated August 6, 2024.

You are requested to take the above on record and oblige.

Thanking you,

Yours faithfully,
For Expleo Solutions Limited

S. Sampath Kumar
Company Secretary and Compliance Officer
Membership No. FCS 3838

Encl: As above.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-24

Section A: General Disclosures

I. Details of the listed entity

S. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Company	L64202TN1998PLC066604
2	Name of the Company	EXPLEO SOLUTIONS LIMITED
3	Year of Incorporation	1998
4	Registered office address	6A, Sixth Floor, Prince Infocity II, No. 283/3 & 283/4, Rajiv Gandhi Salai (OMR), Kandanchavadi, Chennai - 600 096
5	Corporate office address	6A, Sixth Floor, Prince Infocity II, No. 283/3 & 283/4, Rajiv Gandhi Salai (OMR), Kandanchavadi, Chennai - 600 096
6	E-mail id	cosec.expleosol@expleogroup.com
7	Telephone	+91 44 4392 3200
8	Website	https://investors.expleo.com/
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange (s) where shares are listed	National Stock Exchange of India Limited and BSE Limited
11	Paid-up capital	INR 15,51,97,390/-
12	Name and contact details of the person who may be contacted incase of any queries on the BRSR report	Name : Balaji Viswanathan, Managing Director & CEO Telephone : +91 44 4392 3200 Email ID : balaji.viswanathan@expleogroup.com Name: S. Sampath Kumar, Company Secretary & Compliance Officer Telephone: +91 44 4392 3200 Email ID: sampathkumar.seshadri@expleogroup.com
13	Reporting Boundary	Consolidated basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/services

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

S.No	Description of main activity	Description of business activity	% Of turnover
1.	Information and Communication	Computer Programming, Consultancy and Related Activities	100%

17. Products / services sold by the entity (accounting for 90% of the entity's turnover):

S. No.	Product/Service	NIC Code	% Of total turnover contributed
1	Expleo Solutions Limited is part of the Expleo Group, a global engineering, technology and consulting service provider guiding Leading Organizations through business transformation	62011 - Software Testing Service	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	0	5	5
International	0	10*	10

*Note:- Expleo Solutions FZE, UAE is in the process of closure

Expleo Technologies India Private Limited – Israel Branch is in the process of closure.

Expleo Solutions Limited – Israel Branch incorporated on February 28, 2024

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of states)	9
International (No. of countries)	38

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

78.91%

c. A brief on types of customers

Expleo Solutions Limited serves corporate clients across 14 industries, including BFSI, NBFC, and enterprise business to deliver engineering and quality assurance services. Expleo supports leading manufacturers and operators in the automotive, aerospace, railway, defense, energy, banking, and insurance industries to obtain the highest satisfaction of their end customers.

IV. Employees

20. Details as on March 31, 2024

a. Employees and workers (including differently abled)

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
EMPLOYEES						
1	Permanent (D)	4291	2910	68%	1381	32%
2	Other than Permanent (E)	221	151	68%	70	32%
3	Total employees (D+E)	4512	3061	68%	1451	32%
WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total workers (F+G)	0	0	0	0	0

b. Differently abled employees and workers

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	10	8	80%	2	20%
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D+E)	10	8	80%	2	20%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total differently abled workers (F+G)	0	0	0	0	0

21. Participation / inclusion / representation of women

	Total(A)	No. and percentage of females	
		No.(B)	%(B/A)
Board of Directors	8	1	13%
Key Management Personnel	3	0	0%

Note : Key Management Personnel does not include the Board of Directors.

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25%	22%	24%	37%	29%	34%	36%	38%	36%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

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

S. No.	Name of Holding/Subsidiary/ Associate Companies/Joint Venture (A)	Indicate whether Holding/ Subsidiary/ Associate/Joint Venture	% Of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of listed entity? (Yes/No)
1	Expleo Technology Germany GmbH	Holding	71.05%	No
2	Expleo Solutions Pte Ltd, Singapore	Subsidiary	100%	Yes
3	Expleo Solutions UK Ltd, UK	Subsidiary	100%	Yes
4	Expleo Solutions Inc, USA	Subsidiary	100%	Yes
5	Expleo Solutions FZE, UAE*	Subsidiary	100%	Yes
6	Expleo Solutions LLC, Dubai @	Subsidiary	100%	Yes

*Expleo Solutions FZE, UAE is in the process of closure.

@ Expleo Solutions LLC, Dubai, a Wholly Owned Subsidiary of Expleo Solutions Limited, which got incorporated and registered on 29.11.2023.

VI. CSR Details

- 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 : Yes
- (ii) Turnover (in Rs.) 9,648,698,766
- (iii) Networth (in Rs.) 6,111,514,122

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)

Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct							
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	0	0	0	0
Investors (other than shareholders)	No	0	0	0	0	0	0
Shareholders	Yes**	1	0	0	1	0	0
Employees and workers	Yes**	3	0	0	2	0	0
Customers	Yes	0	0	0	13	0	0
Value Chain Partners	No	0	0	0	0	0	0
Other (please specify)	No	0	0	0	0	0	0

**Company has an internal policy of grievance redressal which is communicated to the relevant stakeholder.

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, as per the following format:

S. 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	Occupational Health and Safety	Opportunity	Expleo identified the work environment as a material topic considering both the emotional and physical aspects of our employees. Good workspaces, wellness spaces, etc., are integral parts of our offices. We ensure that our offices are designed and planned to ensure the comfort of our employees. We have clear policies and processes to prevent any discrimination and harassment in our workplaces. These are communicated regularly, and employees are encouraged to report on any incidences. Independent investigation of incidents is also ensured.	Not Applicable	Positive

S. 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)
2	Customer relationship and engagement	Risk	As an engineering technology, and consulting provider, Expleo is uniquely positioned to assist its clients to innovate through advanced technology and digitalization while being responsible and respectful in its usage. Expleo already works with clients on several sustainable solutions.	Expleo believes that any opportunity not capitalized is a risk. Therefore, we endeavor to identify opportunities related to sustainability and create the appropriate sustainability-related solution for our clients.	Negative
3	Corporate Governance	Risk	Governance and Ethics are the foundations of Expleo culture. We structure our governance to permeate ethical conduct throughout the organization. Our strong governance and ethical culture help our viability over the long term. The regulation around governance is tightening as more requirements around accountability, transparency and fairness are becoming commonplace. We are focused on both current and future regulation to ensure we are fully prepared for any change.	Expleo has stipulated policies, processes, and systems to ensure ethical conduct and strong governance. The whistle-blowing policy and various other reporting channels help to identify any challenges that need to be corrected. The Board also reviews this periodically through the Risk Management Committee.	Negative

S. 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)
4	Emissions Management	Opportunity	<p>Emissions management is an opportunity for Expleo to improve process efficiency while minimizing environmental damage. Expleo has implemented various energy efficiency initiatives to reduce energy consumption, water consumption and waste minimization. Water and waste can also be linked to social license to operate in the communities we operate.</p> <p>Our constant practice in compliance with environmental regulations / requirements, carbon footprint reduction expectations etc. help combatting associated challenges.</p>	Not Applicable	Positive
5	Cybersecurity and data privacy	Risk	<p>Risks of cyber-attacks are on the rise due to the fast-evolving nature of the threat. There is also an increased risk due to various pandemic themed cyber threats and attacks due to geo-political drivers. In addition to</p>	<ul style="list-style-type: none"> • Use of advanced tools based on AI/ ML to prevent and detect incursions with quarantine capabilities, including perimeter security controls with advanced tools, enhanced internal vulnerability detection, data leak prevention 	Negative.

S. 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)
			<p>impact on business operations, a security breach could result in reputational damage, penalties and legal and financial liabilities.</p>	<p>tools, defined and tested incident management and recovery process in compliance with industry best practices.</p> <ul style="list-style-type: none"> • Continued reinforcement of stringent security policies and procedures (certified against ISO 27001) including enhanced security measures and awareness building to combat phishing attempts and soliciting for fraudulent causes or charities through social media, text or calls. • Enterprise-wide training and awareness programs on Information Security including the extensively used enterprise-wide communication and collaboration platforms accessed through mobile or desktop channels. • Strict access controls including non-persistent passwords (OTP) for secure access to enterprise applications/network, special handling of privileged administrator accounts, rigorous access management on all cloud deployment. 	

S. 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)
				<ul style="list-style-type: none"> • Encryption of data, data back-up and recovery mechanisms for ensuring business continuity. 	
6	Diversity, Equity, and Inclusion (DEI)	Opportunity	<p>To maintain our innovative culture, we recognize the importance of diversity in thought, ideas, and perspectives. There is ample evidence to showcase that DEI creates stronger bonds among individuals and has a positive impact on creativity, problem-solving and overall organizational success and, hence forming a stronger organization.</p> <p>Expleo will dovetail clear policies, processes, and governance structures to monitor the performance of our DEI strategy.</p> <p>Goals and targets are identified and integrated into the performance evaluation of leaders.</p>	Not applicable	Positive

S. 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)
7	Economic Performance	Risk	<ul style="list-style-type: none"> • Persistent high inflation in major economies could affect consumer spending and fuel social unrest. • Repeated interest rate hikes by central banks to rein in the inflation could result in economic slowdowns. • Continuing turmoil in the financial sector could affect not only spending in that sector, but also squeeze liquidity. 	<ul style="list-style-type: none"> • Monitor changing geopolitical scenarios, the potential business implications and strengthen internal controls to further safeguard against secondary risks. • Render customer services and offerings including advisory services, migration and modernization of applications and workplace transformation using location independent agile, deep contextual knowledge and data-driven analytics and dashboard. • Where customer's discretionary budgets are uncertain, focus on cost and optimization propositions in the short term to improve their business efficiency. • Proactively invest in infrastructure and resourcing to satisfy anticipated customer demand for flexible products and subscription-based services to gain market share and new clients and markets. 	Negative.

S. 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)
				<ul style="list-style-type: none"> • Enter into more long-term contracts. • Leverage business ecosystem through collaboration with partners, start-ups and alliances to participate in transformation initiatives of customers. 	
8	Human resource engagement and development	Risk	<p>We require constant upskilling and reskilling of our employees to ensure we deliver top services to our clients. As the digital technology space is expanding there is a war for talent and improving our existing human capital will be critical. Few risks outlined are:</p> <ul style="list-style-type: none"> • The company's ability to attract, develop, motivate, and retain talent is critical to its business success. • Talent scarcity can lead to poaching of the company's employees and result in higher attrition. This can disrupt ongoing projects, slow down planned ramp ups and affect revenue growth. 	<ul style="list-style-type: none"> • Expleo has a clear institutional mechanism to map future skillset requirements and has programs for upskilling and reskilling employees. There are measurements used to gauge the performance of the initiative, which are reviewed periodically. • Focused employee engagement to reduce attrition, increase sense of belonging and build capability to capture the demand from the market. • Reduce talent acquisition cycle time to improve joining rates through innovative practices. 	Negative

S. 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)
			<ul style="list-style-type: none"> Inability to scale up experienced professionals with niche digital skills from the market, can also impact Expleo's ability to grow 		
9	Supply Chain Sustainability	Opportunity	<p>Through sustainable procurement, Expleo capitalizes on value creating opportunities like responsible sourcing, collaboration with upstream and downstream partners and improving supply chain governance. A sustainable supply chain also helps de-risk the supply chain because some of the ESG-related risks can create business continuity issues.</p> <p>The procurement policy is integrated with sustainability requirements. We will introduce due-diligence process for onboarding new vendors along with evaluation of the supply chain in terms of competitiveness, compliance check etc. on periodic basis.</p>		Positive

S. 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)
10	Community Engagement	Opportunity	It is our firm belief we are fully performing “socially responsible” activities (e.g., conducting social responsibility training for management of manufacturers, undertaking environmental programs, participating in community initiatives) resulting in an unfavorable corporate perception with stakeholders, customers, suppliers, business partners, employees and the regulatory community.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity 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 towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to 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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web link of the policies, if available	<p>1. Whistle Blower Policy</p> <p>2. Code of Conduct for BoD</p> <p>3. Code of Conduct</p> <p>4. Charter and covenants policy</p> <p>5. Supplier Code of Conduct</p>	<p>1. Policy for Asset Management</p> <p>2. Procedure for Disposal of Information and Media</p> <p>3. Supplier Code of Conduct</p> <p>The policies dealing with internal stakeholders are available in a common folder and access of the same is available to all the employees of the Company</p>	<p>1. Whistle Blower Policy</p> <p>2. Prevention of Sexual Harassment</p> <p>3. Policy for Diversity and Equal Opportunity</p> <p>4. Policy on Health and Safety</p>	<p>1. Policy on Corporate Social Responsibility</p> <p>2. Policy on Prevention of Sexual Harassment</p> <p>3. Whistle Blower Policy</p> <p>4. Code of Conduct for BoD</p> <p>5. Code of Conduct</p> <p>6. Policy on Ethical Code for Employment</p>	<p>1. Policy on Health and Safety</p> <p>2. Policy for Diversity and Equal Opportunity</p> <p>3. Policy for Prohibition of Forced Child Labour</p> <p>4. Policy for Prevention of Sexual Harassment</p> <p>5. Supplier Code of Conduct</p> <p>6. Group Environmental Policy</p>	<p>1. Guideline for Business Conduct</p> <p>2. Policy on Health and Safety</p> <p>The policies dealing with external stakeholders are available on the website at https://investors.expleo.com/corporate/governance/</p> <p>The policies dealing with internal stakeholders are available in a common</p>	<p>1. Guideline for Business Conduct</p> <p>The policies dealing with external stakeholders are available on the website at https://investors.expleo.com/corporate/governance/</p> <p>The policies dealing with internal stakeholders are available in a common</p>	<p>1. Policy on Corporate Social Responsibility</p> <p>The policies dealing with external stakeholders are available on the website at https://investors.expleo.com/corporate/governance/</p> <p>The policies dealing with internal stakeholders are available in a common</p>	<p>1. Information Security Policy</p> <p>2. Privacy Policy</p> <p>3. Guideline for Business Conduct</p> <p>4. Supplier Code of Conduct</p>

<p>2. Whether the entity has translated the policy into procedures. (Yes / No)</p>	<p>Yes</p>		<p>5. Supplier Code of Conduct The policies dealing with external stakeholders are available on the website at https://investors.expleo.com/corporate-governance/</p> <p>The policies dealing with internal stakeholders are available in a common folder and access of the same is available to all the employees of the Company.</p>	<p>7. Supplier Code of Conduct The policies dealing with external stakeholders are available on the website at https://investors.expleo.com/corporate-governance/</p> <p>The policies dealing with internal stakeholders are available in a common folder and access of the same is available to all the employees of the Company.</p>	<p>The policies dealing with external stakeholders are available on the website at https://investors.expleo.com/corporate-governance/</p> <p>The policies dealing with internal stakeholders are available in a common folder and access of the same is available to all the employees of the Company.</p>	<p>are available in a common folder and access of the same is available to all the employees of the Company.</p>	<p>folder and access of the same is available to all the employees of the Company</p>	<p>The policies dealing with external stakeholders are available on the website at https://investors.expleo.com/corporate-governance/</p> <p>The policies dealing with internal stakeholders are available in a common folder and access of the same is available to all the employees of the Company</p>
<p>3. Do the enlisted policies extend to your value chain partners? (Yes/ No)</p>	<p>Yes</p>							<p>Yes</p>

<p>4. Name thenational and international codes/ certifications/ labels/ standards</p>	<p>SSAE 18/ ISAE No 3402</p>	<p>No</p>	<p>No</p>	<p>ISO 9001: 2015</p>	<p>No</p>	<p>No</p>	<p>No</p>	<p>No</p>	<p>PCI DSS, ISO 27001:2013</p>
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any</p>	<p>-Conducting Fire and Emergency Preparedness Training -Enable everyone at Expleo to identify unethical situation and improve our ability to assess and prevent from corruption risks.</p>	<p>Planning and budgeting CAPEX items for facility maintenance and advancements as required</p>	<p>-Practicing occupational Health and Safety environment -Fair wages are paid and there is no discrimination between Male and Female employees. Performance based pay.</p>	<p>Ensure that query raised by the employees are handled diligently, timely responded and appropriately closed.</p>	<p>No</p>	<p>-Measuring and Monitoring Power and Fuel consumption -Sensor lightings for workstations and meeting rooms -Live plants within premises -Achieve Net-Zero Greenhouse Gas Emissions across the value chain by 2030, in accordance with the Science Based Targets initiative (SBTi) methodology, the United Nations Global Compact and the Paris Agreement (1.5°C-aligned pathway) -Reduce Scope 1+2+3 emissions 50 % by 2025, specifically by:</p>	<p>No</p>	<p>No</p>	<p>No</p>

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).

Expleo Solutions Limited (ESL) is committed to being a sustainable and socially responsible business. For FY 2023-24, we are disclosing our sustainability performance through the BRSR.

Sustainability, for us, is not an annual goal but something we imbibe in our way of doing business. It's a commitment that we take seriously and is deeply ingrained in our culture. Following the "Innovate sustainably, grow responsibly" ethos, both our Internal teams and in the work, we do for our clients are finding different ways to reduce, re-cycle and reuse. Expleo's Facilities & Administration teams earned the prestigious industry INFHRA Workplace Excellence Award and FMG Awards, respectively. With ESG initiatives like treating 20 lakh cubic litres of wastewater annually, switching to energy-efficient lighting, reducing waste by eliminating paper cups, towels, and plastic bottles, installing high-speed hand dryers, and smart space utilisation to create more work areas, we are creating safer, cleaner, and greener workplaces. We are committed to replicating these successes across all our branches and business practices, ensuring sustainability and innovation remain at the heart of everything we do, now and in the future.

Balaji Viswanathan, MD & CEO, Expleo Solutions Limited

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy	Mr. Balaji Viswanathan, Managing Director & CEO DIN: 06771242
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. Balaji Viswanathan, Managing Director & CEO is responsible for decision making on sustainability related issues

10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC) by the company:

Subject Review for	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 & follow up action	Mr. Balaji Viswanathan, Managing Director & CEO									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Mr. Balaji Viswanathan, Managing Director & CEO									Annually								

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
While, the Company has not carried out an independent audit of the policies, the policies are periodically reviewed by the Auditors of respective functions like ISO Auditors, Internal Auditors and Secretarial Auditors, etc. In addition, Expleo is certified for ISO 9001, ISO 27001, SSAE 18 /ISAE 3402, PCI DSS, AS 9100, TISAX assessment done by external audit agency. They assess the policies and procedures maintained by the organization, as part of the certification process. The Information security policy, privacy policy and Risk management policy have been reviewed as part of this process. Expleo has documented policies which have been reviewed and approved by Management.								

12. If 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)	NA								
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)									

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 programmes on any of the principles during the financial year

Segment	Total number of training and awareness programmes held*	Topics/ principles covered under the training audits impact	% of persons in respective category covered by the awareness programmes*
Board of Directors	6	Code of Conduct, Basics of Competition Law, Introduction to Data Protection, Information Security, OSS & AI and Leadership Skills. Principle 1,3, and 5	37.50%
Key Managerial Personnel (KMP)	6	Code of Conduct, Basics of Competition Law, Introduction to Data Protection, Information Security, OSS & AI and Leadership Skills. Principle 1,3, and 5	100.00%

Segment	Total number of training and awareness programmes held*	Topics/ principles covered under the training audits impact	% of persons in respective category covered by the awareness programmes*
Employees other than BoD and KMPs	2734	Code of Conduct, Basics of Competition Law, Introduction to Data Protection, Information Security, OSS & AI and Technical, Domain, and Soft Skills, Principle 1,3, and 5	87.00%
Workers	NA	NA	NA

- 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 Obligations) Regulations, 2015 and as disclosed on the entity’s website):**

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institution	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	NA	0	NA	NA
Settlement	NA	NA	0	NA	NA
Compounding fee	NA	NA	0	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institution	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	-	-	-	-	
Punishment	-	-	-	-	

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

Case Details	Name of 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, it’s covered under Business Conduct Guideline (BCG) available internally. The policy states that all Expleo employees must understand and comply with all applicable anti-bribery and anti-corruption laws in the countries where the employees are deployed.

Anti-bribery policy is an internal policy maintained by the company.

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

	FY2023-24	FY2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	-	-

6. Details of complaints about conflict of interest.

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year.	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year.
Number of complaints received in relation to issues of Conflict of Interest of the 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

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

No. of days of accounts payables	FY 2023-24	FY 2022-23
	42	104

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 2022-23	FY 2023-24
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	-	-

Parameter	Metrics	FY 2022-23	FY 2023-24
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)	0.00%	0.00%
	b. Sales (Sales to related parties / Total Sales)	34.00%	26.00%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	91.00%	82.00%
	d. Investments (Investments in related parties / Total Investments made)	0.00%	0.00%

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	Not Applicable	Not Applicable	
Capex	0.93%	0.30%	In FY 2023-24, capital expenditure was made towards energy efficient appliances such as lights and ACs to lower environmental impact. It also included expenses towards health and wellbeing of employees through fire resistant and ergonomical equipment's.

- 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?**

Percentage of inputs sourcing not available. The Company has put in place a supplier code of conduct which is applicable to all its vendors and suppliers. The policy requires suppliers to adhere to ethical, social and environmental standards set by Expleo.

- 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.**

Type of Waste	Name of Policy/ Process	Policy/ Process Description
Plastics (including packaging)	Since we are a service-based business, this is not applicable.	
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 Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Since we are a service-based business, this is 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:

% Of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	2910	2909	100%	2909	100%	0	0%	2909	100%	0	0%
Female	1381	1379	100%	1379	100%	1379	100%	0	0%	0	0%
Total	4291	4288	100%	4288	100%	1379	32%	2909	68%	0	0%
Other Than Permanent Employees											
Male	151	70	46%	151	100%	0	0%	0	0%	0	0%
Female	70	42	60%	68	97%	0	0%	0	0%	0	0%
Total	221	112	51%	219	99%	0	0%	0	0%	0	0%

Note: Percentages are rounded off

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

% Of workers covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other Than Permanent Workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

c. Spend 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	0.8599%	1.0358%

Note: The data has been calculated on a standalone basis

2. Details of retirement benefits for the current and previous financial year

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered (as a % of total employee)	No. of workers covered (as a % of total workers)	Deducted & deposited with the authority (Yes/No/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 (Yes/No/N.A.)
PF	99.21%	Not Applicable	Yes	99.89%	Not Applicable	Yes
Gratuity	99.37%	Not Applicable	Yes	100%	Not Applicable	Yes
ESI	0.35%	Not Applicable	Yes	1.00%	Not Applicable	Yes
Others- Please Specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices accessible to differently abled employees 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.

Our facilities are equipped with accessible restrooms, wheelchair ramps etc. to ensure access for the differently abled.

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, Expleo believes that diversity in the workplace creates an environment conducive to engagement, alignment, innovation, and high performance. This is achieved by a policy that ensures diversity and non-discrimination across the Company, which is available internally for employees.

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

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100 %	98.38%	0%	0%
Female	70.42%	94%	-	-
Total	91.83	97.46	0%	0%

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

	Yes/No (If Yes, then give details of the mechanism inbrief)
Permanent Employees	Yes, the grievance must be raised in the form of a letter / mail to an appropriate manager who is not the subject of the grievance and/or to the following grievance mail address: <ul style="list-style-type: none"> • General Grievances – Grievance.HRIndia@expleogroup.com • Prevention of Sexual Harassment at workplace (POSH) reporting of complaints – POSH-India@expleogroup.com • Whistle Blower / Confidentiality ID Complaints - audit.committee@expleogroup.com
Other than Permanent Employees	
Permanent Workers	Not Applicable
Other than Permanent Workers	

7. Membership of employees in association(s) or unions recognised by the listed entity:

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						
Male	Not Applicable			Not Applicable		
Female	Not Applicable			Not Applicable		
Total Permanent Workers						
Male	Not Applicable			Not Applicable		
Female	Not Applicable			Not Applicable		

8. Details of training given to employees and workers

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health & Safety Measures		On Skill Upgradation		Total (D)	On Health & Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	3061	289	9%	2239	73%	2894	841	29%	2272	79%
Female	1451	193	13%	1158	80%	1419	357	25%	1114	79%
Total	4512	482	11%	3397	75%	4313	1198	28%	3386	79%

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health & Safety Measures		On Skill Upgradation		Total (D)	On Health & Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Workers										
Male	0	0	0%	0	0	0	0	0%	0	0%
Female	0	0	0%	0	0	0	0	0%	0	0%
Total	0	0	0%	0	0	0	0	0%	0	0%

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	2910	2119	73%	2675	2000	75%
Female	1381	1088	79%	1314	1085	83%
Total	4291	3207	75%	3989	3085	77%
Note: The ESL conducts employee performance review for period ending November 2023, whereas the employee headcount reported in BRSR is for financial year end (31 st March, 2024).						
Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

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, the company ensures access to hygienic sanitation facilities for men, women and differently abled employees. In addition, we also provide emergency access to dormitory, first aid with important devices such as BP machine, thermometer, ambulance services etc. The workplace is equipped with ergonomic seating arrangements as well as adequate light and air. We also provide conduct regular fire and emergency drills to create awareness amongst employees.

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

Data Not Available

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

Not Applicable

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

Yes, Employees have been provided with medical insurance benefits.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	0	0
	Workers	Not Applicable	Not Applicable
No. of fatalities	Employees	0	0
	Workers	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	Not Applicable	Not Applicable

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

Yes, the company ensures access to hygienic sanitation facilities for men, women and differently abled employees. In addition, we also provide emergency access to dormitory, first aid and ambulance services. The workplace is equipped with ergonomic seating arrangements as well as adequate light and air. We also provide conduct regular fire and emergency drills to create awareness amongst employees

13. Number of complaints on working conditions and health and safety 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
Working Conditions	0	0	No incidents reported in this category	0	0	-
Health & Safety	0	0		0	0	-

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	0%
Working Conditions	100%

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 and safety practices and working conditions.

Not Applicable

PRINCIPLE 4 - BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Expleo understands that success is not just about financial performance. We recognize the importance of all our stakeholders, including employees, customers, investors, communities, and the environment. We actively engage with these stakeholders to understand their needs and concerns. We believe in open communication and collaboration, fostering a sense of shared purpose and ensuring that our actions align with the broader interests of society resulting in strong relationships and sustainable business practices.

Essential Indicators

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

Investors are key stakeholders for the entity. We engage with them regularly and ensure timely communication of important information and compliance with required laws. Meeting customer needs is the cornerstone of our business model. We ensure regular client connects, quality services and protection of client information to deliver customer satisfaction. Our efforts are supported by a diverse and skilled employee base. We undertake several employee engagement, well-being, and career development activities to provide our employees with the best opportunities to grow and flourish their careers. At Expleo, CSR is at the heart of the strategy and is driven from at the highest level of the company. We put our technological expertise at the service of our customers and society, creating innovative solutions for a greener, safer, and better tomorrow. We are committed to the highest ethical standards in performing business, in every location we operate. We consider that the service we provide is not just the result of our work, but also of how we achieve it. Regulators are key stakeholders across all geographies that we operate in.

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

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Websites, Client connects, Marketing connects, CSAT	Ongoing	To meet the expectations of the customers so that they are satisfied with the service outcome. Customer satisfaction level is tracked through CSAT survey

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	Yes	HR connect initiatives, townhalls, mass mailers, employee satisfaction surveys	Ongoing	The objective is to have a transparent communication. To make aware of the mission, and values of Expleo. Keep the employees updated on progress of the business. Employee satisfaction level is being monitored through GPTW survey. Policies provide guidance, consistency, accountability, efficiency, and clarity on how Expleo operates
Vendors	No	Mails, Meetings & Phone Calls	Ongoing	To perform services and supply of material to Expleo based on the agreed contract & commercial. Supplier evaluation is done annually to know the concerns on the services provided.
Shareholders	No	Annual general meetings, Investor calls, Email, Newspaper Advertisement, Website	Ongoing	Uploading of Regulatory Compliances as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	Yes	Meeting with NGOs, Site visits	Ongoing	To implement CSR initiatives across key areas of Education and Environmental sustainability
Regulators	No	Compliance with required laws, participate in industry bodies and associations	Ongoing	To comply with required regulations at each location, to participate in policy advocacy for the benefit of the industry

PRINCIPLE 5 - BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Upholding human rights in all business activities is non-negotiable. At Expleo, we believe that respecting human rights is not just a legal obligation, but a fundamental responsibility. We are committed to upholding these rights throughout our operations. We have zero tolerance for discrimination of any kind, ensuring equal opportunity and fair treatment for all individuals. We have robust safety protocols in place and continuously invest in creating a secure work environment.

Essential Indicator

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	4291	4287	99.90%	3989	3989	100%
Other than Permanent	221	215	97%	324	316	98%
Total Employees	4512	4502	99.77%	4313	4305	100%
Workers						
Permanent	Not Applicable					
Other than Permanent						
Total Workers						

2. Details of minimum wages paid to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	2910	0	0%	2910	100%	2675	0	0%	2675	100%
Female	1381	0	0%	1381	100%	1314	0	0%	1314	100%
Non-permanent										
Male	151	0	0%	151	100%	219	0	0%	219	100%
Female	70	0	0%	70	100%	105	0	0%	105	100%
Workers										
Permanent	Not Applicable									
Male										
Female										
Non-permanent										
Male										
Female										

Note: Other than permanent employees include Retainership or Consulting assignments and for fixed term period

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)	1	22,395,912.00	-	-
KMP (other than BoD)	3	13,218,972.00	-	-
Employees other than BOD & KMP*	2906	854,416.00	1,381.00	750,000.00
Workers				

Note: Median is calculated based on the cost to the company (CTC) of permanent employees as at March 31, 2024

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	26.60%	26.00%

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. Mr. Balaji Viswanathan, Managing Director & CEO

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

Yes, the grievance must be raised in the form of a letter / mail to an appropriate manager who is not the subject of the grievance and/or to the following grievance mail address BFSI.HR@expleogroup.com, Expleo-IndiaGrievanceCommittee@expleogroup.com.

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	0	0	-	2	0	-
Discrimination at workplace	2	0	-	0	0	-
Child Labour	Not Applicable	0	-	Not Applicable	0	-
Forced/Involuntary Labour	Not Applicable	0	-	Not Applicable	0	-
Wages	1	0	-	Not Applicable	0	-
Other human rights related issues	Not Applicable	0	-	Not Applicable	0	-

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)	0	2
Complaints on POSH as a % of female employees / workers	0	0.14
Complaints on POSH upheld	0	0

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

The prevention of sexual harassment policy contains a clause prohibiting retaliation against employees bringing bona fide complaints or providing information about harassment.

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

Yes, Human rights requirements forms part of Expleo's business conduct guidelines. The vendor agreements include a clause that all vendor personnel shall adhere to the policies and procedures of Expleo.

10. Assessments for the year:

	% of offices that were assessed (by entity or statutory authorities or third parties)
Childlabour	0%
Forced/ involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others–please specify	0%

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

Not Applicable

PRINCIPLE 6 - BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Expleo recognizes that we have a shared responsibility to protect the environment for future generations. We are committed to minimizing our environmental impact through sustainability practices. This includes implementing eco-friendly processes, reducing waste generation and adopting energy-efficient technologies throughout our operations. Environmental stewardship is essential for long-term sustainability.

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 (in MJ) (A)	15,03,100.8	28,14,238.8
Total fuel consumption (in MJ) (B)	Not Applicable	Not Applicable
Energy consumption through other sources (in MJ) (C)	Not Applicable	Not Applicable
Total energy consumed from renewable sources (A+B+C)	15,03,100.8	28,14,238.8
From non-renewable sources		
Total electricity consumption (in MJ) (D)	82,69,124.22	74,70,567.97
Total fuel consumption (in MJ) (E)	6,05,320.91	8,13,826.93
Energy consumption through other sources (in MJ) (F)	0	16,75,857.60
Total energy consumed from non-renewable sources (in MJ) (D+E+F)	88,74,445.14	99,60,252.50
Total energy consumed (A+B+C+D+E+F)	1,03,77,545.93	12,74,491.30
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0011	0.0014

Parameter	FY 2023-24	FY 2022-23
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0240920599*	0.0316783116
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity		--

*The revenue from operations has been adjusted on the PPP conversion factor published in 2024 by IMF for India which is 22.4

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. 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.

No

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 kilolitres)		
(i) Surface water	0.00	0.00
(ii) Ground Water	4,459.24	2,742.00
(iii) Third Party Water	12,925.15	9,738.18
(iv) Seawater/Desalinated Water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	17,384.39	12,480.18
Total volume of water consumption (in kilolitres)	17,384.39	12,480.18
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)	0.00000180	0.00000138
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000403588*	0.0000309485
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		--

*The revenue from operations has been adjusted on the PPP conversion factor published in 2024 by IMF for India which is 22.4

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

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 kilolitres)		
(i) To Surface water		
- No treatment	17,384.39	12,480.18
- With treatment, please specify level of treatment		
(ii) To Groundwater	-	-
- No treatment		
- With treatment, please specify level of treatment		
(iii) To Seawater	-	-
- No treatment		
- With treatment, please specify 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	17,384.39	12,480.18

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.

Prince: This location has a treated water plant that has been installed and maintained by Prince Builder. The facility holds a Leadership in Energy and Environmental Design (LEED) certificate, indicating a commitment to sustainable practices.

Coimbatore: A treated water plant is available at this location, maintained by India land Builder.

Pune: An STRP (Sewage Treatment and Recycling Plant) was installed in 2016. This location recycles approximately 3,036,000 liters of water, which is then used for gardening, as well as for the water closets (WC) and urinals

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	Tonne	48.47	0.6384
Sox	Tonne	2.29	0.0413
Particulate matter (PM)	Tonne	0.87	0.0456

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Persistent organic pollutants (POP)	Tonne	NA	NA
Volatile organic compounds (VOC)	Tonne	1.36	0.0100
Hazardous air pollutants (HAP)	Tonne	0.06	NA
Others- please specify (CO)	Tonne	12.88	NA

Note: Does not include overseas branches viz. Malaysia, Philippines, Belgium and Israel and the subsidiaries as this is currently not tracked/available

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 green house 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 (Break-up of the GHG in to CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	36.87	162.76
Total Scope 2 emissions (Break-up of the GHG in to CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	1644.63	2147.89
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 emissions / Revenue from operations)	Metric Tonnes per INR	0.000000174	0.00000026
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.0000039037*	0.0000057300
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	--		--

*The revenue from operations has been adjusted on the PPP conversion factor published in 2024 by IMF for India which is 22.4

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 Green House Gas emission? If yes, then provide details.

No

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 tonnes)		
Plastic waste (A)	8.23	Not available
E-Waste (B)	3.28	12.15
Bio-Medical Waste (C)	Not applicable	Not applicable
Construction and demolition waste (D)	Not applicable	Not applicable
Battery For (E)	0	0.18
Radioactive waste (F)	Not applicable	Not applicable
Other Hazardous waste. Please specify, if any. Used Oil(G)	1.13	Not applicable
Other Non-hazardous waste generated (H). Please specify, if any.(Paper, Carboard & general waste)	32.91	7.19
Total (A+B+C+D+E+F+G+H)	45.54	19.52
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000000472	0.00000000216
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000001057*	0.0000000484
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 tonnes)		
Category of waste		
(i) Recycled	0.18	8.25
(ii) Re-used	Not Applicable	Not Applicable
(iii) Other recovery operations (safely disposed)	3.10	0
Total	3.28	8.25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Not Applicable	Not Applicable
(ii) Landfilling	21.00	11.27
(iii) Other disposal operations	Not Applicable	Not Applicable
Total	21.00	11.27

*The revenue from operations has been adjusted on the PPP conversion factor published in 2024 by IMF for India which is 22.4

Note: Does not include overseas branches viz. Malaysia, Philippines, Belgium and Israel and the subsidiaries as this is currently not tracked / available

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 usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Not Applicable

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wild lifes anctuaries, bios phereserves, wetlands, bio diversity hot spots, forests, coastal regulation zones etc.) where environmental approvals / clearances arerequired, please specify details.

S.No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	Not Applicable	Not Applicable	Not Applicable

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, inFY 2023-24.

Name and brief details of project	EIA Notification Number	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/ No)	Relevant Web Links
Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Note: Does not include overseas branches viz. Malaysia, Philippines, Belgium and Israel and the subsidiaries as this is currently not tracked / available

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.

S No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
	Not Applicable	Not Applicable	Not Applicable	Not Applicable

PRINCIPLE 7 - BUSINESS, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Engaging in public and regulatory policy should be done responsibly and transparently. By advocating for policies that benefit society, businesses can contribute positively to the regulatory landscape and build trust with the public and policymakers. We understand the power of public policy to shape the world around us, and we are committed to advocating for policies that create a positive societal impact.

Essential Indicator

1. a. Number of affiliations with trade and industry chambers/ associations.

NASSCOM, CII, FICCI and SEAP

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.

S.No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers/ associations (State / National)
1	NASSCOM	National
2	CII - TN Chapter - Annual but renewal is likely to be discontinued	National
3	FICCI - Based on engagement	National
4	SEAP - Pune Chapter – Annual	State

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.

Name of the Authority	Brief of the case	Corrective Action Taken
Nil		

PRINCIPLE 8 - BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Promoting inclusive growth and equitable development ensures that the benefits of economic progress are shared by all members of society. By addressing inequalities and fostering diversity and inclusion, we at Expleo are committed to contribute to a more just and prosperous world. Expleo believes that true prosperity is achieved when everyone has the opportunity to thrive.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
No such project requiring SIA has been undertaken in the previous reporting year					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

In case of any issues, they can reach to MIDC/HIA/MSEZ/Developer/DC-SEZ/Gram Panchayat/PMC/PCMC/BMC etc.

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	16%	49%
Sourced directly from within the district and neighbouring districts	84%	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	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

PRINCIPLE 9 - BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Building trust with our consumers is paramount at Expleo. We are committed to responsible marketing practices that create value for consumers while maintaining the highest ethical standards. We provide accurate and transparent information about our services, allowing consumers to make informed choices. We strive to be honest and upfront in all our communications. We also understand the importance of responsible data practices and implement robust security measures to protect consumer information.

Essential Indicators

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

- Whenever there is a customer complaint, the delivery and the sales manager jointly addresses the same and provides remedial steps to ensure the same is addressed. Also, the Customer complaints and feedback at project and account level including escalations are recorded, presented and discussed in the MMM meetings and tracked to closure.
- CSAT at Group level and entity level is also done to capture customer feedback and the same is addressed via a detailed plan and tracked at the Management level.

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 and social parameters relevant to the product	Not applicable as it is only a licenced Proprietary software
Safe and responsible usage	Not applicable as it is only a licenced Proprietary software
Recycling and/or safe disposal	Not applicable as it is only a licenced Proprietary software

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		0	0	-
Advertising	0	0		0	0	-
Cyber-security	0	0	No Cyber Security incident happened during the FY.	0	0	No Cyber Security incident happened during the FY.
Delivery of essential services	0	0		0	0	-
Restrictive Trade Practices	0	0		0	0	-
Unfair Trade Practices	0	0		0	0	-
Others	0	0		13	0	-

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

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

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.

Yes, it is available on Expleo Intranet and it is internal document. All Cyber Security, Risk and data Privacy Policies are available on below link. <https://ardianet.sharepoint.com/sites/grp-informationsecurity/SitePages/Policy-and-Documentation.aspx>

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 such issues observed.

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 customer) - Nil**
- c. Impact, if any, of the data breaches - Nil**