eClerx

eClerx/SECD/SE/2026/133

August 17, 2026

BSE Limited Corporate Relationship Department, Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street, Fort, Mumbai - 400 001	**National Stock Exchange of India Limited** Exchange Plaza, Plot No. C/1, Block G, Bandra - Kurla Complex Bandra (East), Mumbai – 400 051

Dear Sir/Madam,

Reg: **Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Sub: **Business Responsibility and Sustainability Report for the financial year ended March 31, 2026**

Scrip Code: **BSE - 532927**
NSE - ECLERX

In terms of Regulation 34(2)(f) of the Listing Regulations, please find enclosed the Business Responsibility and Sustainability Report for the financial year ended March 31, 2026, which also forms part of the Annual Report for FY2026.

The report is also available on the website of the Company viz. www.eclerx.com.

This is for your information and record.

Thanking you,

Yours truly,
For **eClerx Services Limited**

PRATIK R BHANUSHALI Digitally signed by PRATIK R BHANUSHALI Date: 2026.08.17 17:19:07 +05'30'

eClerx Services Limited Mumbai

Pratik Bhanushali
VP – Legal & Company Secretary
F8538

Encl: A/a

Registered office address
eClerx Services Limited
Sonawala Building, 1st Floor, 29 Bank Street, Fort,
Mumbai – 400 023, Maharashtra, India
www.eclerx.com

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Email: Contact@eclerx.com
CIN: (L72200MH2000PLC125319)

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	
1.	Corporate Identity Number (CIN) of the Listed Entity	L72200MH2000PLC125319
2.	Name of the Listed Entity	eClerx Services Limited
3.	Year of incorporation	2000
4.	Registered office address	Sonawala Building, 1st Floor, 29 Bank Street, Fort, Mumbai – 400 023, Maharashtra, India.
5.	Corporate address	4th Floor, Express Towers, Nariman Point, Mumbai – 400021.
6.	Email id	investor@eClerx.com
7.	Telephone	+91 (022) 6614 8300
8.	Website	www.eClerx.com
9.	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	• BSE Limited • National Stock Exchange (NSE) of India Limited
11.	Paid-up Capital	₹ 94,05,07,180
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	**Name:** Srinivasan Nadadhur **Designation:** Chief Financial Officer **Telephone number:** 91 (022) 6614 8301 **E-mail id:** esg@eclerx.com; investor@eclerx.com
13.	Reporting boundary	The disclosures for this financial year pertain to eClerx Services Limited and its entities in India. This includes our offices in Mumbai, Pune, Chandigarh, Mohali, Gurugram and Coimbatore until stated otherwise.
14.	Name of the assurance provider	TÜV SÜD South Asia Private Limited
15.	Type of assurance obtained	Limited Assurance

II. Products/services

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

Sr. No.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Information Technology Enabled Services	eClerx provides specialized Business Process Management (BPM), automation, and analytics services to its clients.	100%

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

Sr No	Product/Service	NIC Code	% of total turnover contributed
1.	Computing infrastructure, data processing, hosting and related activities	6310	96.12%
2.	Other information technology, consultancy and related activities	6219, 6290	3.88%

Note: The NIC codes and the product/service descriptions are as per the latest NIC-2025 list available at the following link: https://www.mospi.gov.in/uploads/publications_reports/publications_reports1763457214315_c3e5d4f3-8e25-4775-85e3-ad42d571652f_NIC_2025_Final.pdf. The percentages of turnover represent our global operations.

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	Not Applicable	9	**9**
International	Not Applicable	21	**21**

19. Markets served by the entity

a. Number of locations:

Location	Number of Plants
National (No. of states)	4 States and 1 Union Territory
International (No. of countries)	15

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

92%

c. A brief on types of customers

eClerx is a productized services company, bringing together people, technology and domain expertise to transition, manage, and transform complex functions for its clients. It has expertise across financial services, cable & telecom, retail, fashion, media & entertainment, manufacturing, travel & leisure, software and high-tech.

IV. Employees

20. Details as at the end of Financial Year: 2025-26 (31st March, 2026)

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)**	**12,641**	8,155	65%	4,486	35%
2.	**Other than permanent (E)**	**5,525**	3,385	61%	2,140	39%
3.	**Total Employees (D+E)**	**18,166**	**11,540**	**64%**	**6,626**	**36%**

Note: eClerx designates everyone in its workforce as 'employees', so data specific to workers does not apply.

b. Differently abled Employees

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		Differently abled Employees				
1.	**Permanent (D)**	**7**	5	71%	2	29%
2.	**Other than Permanent (E)**	**1**	1	100%	0	0%
3.	**Total differently abled employees (D+E)**	**8**	**6**	**75%**	**2**	**25%**

Note: eClerx designates everyone in its workforce as 'employees', so data specific to workers does not apply.

21. Participation/Inclusion/Representation of women

Sr. No.	Particulars	Total (A)	No and % of females	
			No. (B)	% (B/A)
1.	**Board of Directors**	**9**	1	11.11%
2.	**Key Management Personnel**	**4**	0	0%

Note: Mr. PD Mundhra, Co-founder and Executive Director, and Mr. Kapil Jain, CEO & Managing Director are members of the Board as well as Key Managerial Personnel (KMP), and are therefore included under both categories.

22. Turnover rate for permanent employees and workers: (Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	35.14%	41.96%	**37.59%**	36.30%	41.70%	**38.20%**	44.73%	47.98%	**45.88%**

Notes:

- eClerx designates everyone in its workforce as 'employees', so data specific to workers does not apply.
- Data includes both voluntary and involuntary turnover for our employees at all India locations.

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

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

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

VI. CSR Details

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

(ii) Turnover (in INR): ₹ 29,11,84,15,581 (for all Indian entities)

(iii) Net worth (in INR): ₹ 13,96,19,81,569 (for all Indian entities)

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressed Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaint filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaint filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	26	1	Non-receipt of dividend and buyback offer letter	39	0	Non-receipt of dividend and buyback offer letter
Employees and workers	Yes	7	1	Sexual harassment	6	2	Sexual harassment
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Others	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Note: eClerx's Grievance Redressal Policy is an internal confidential document and is not available in the public domain. A brief overview of the grievance redressal mechanism is provided under Principle 5, Essential Indicator 5 of the BRSR. The policy is accessible to all employees through the company intranet. Stakeholders may also raise concerns by writing to grievance@eclerx.com, as specified in the HR Policy.

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Data Privacy & Cyber Security	Risk & Opportunity	**Risk** • eClerx is an IT-enabled services company that handles large volumes of customers' financial and personally identifiable information (PII). Any loss or theft of sensitive data due to cyberattacks could result in operational disruption, reputational damage, regulatory penalties, and loss of customer trust. **Opportunity** • By adopting leading information security practices and aligning with global information security standards, we have the opportunity to enhance client trust, gain a competitive edge, and secure long-term business growth.	• eClerx is ISO 27001:2022 and ISO 27701:2019 certified and compliant with all applicable information security requirements. • The company has robust Information Security Governance System overseen by a dedicated Information Security Group. • eClerx has strengthened its cybersec urity framework through investments in firewalls, encryption, intrusion detection and prevention systems (IDS/IPS), multi-factor authentication (MFA), and endpoint protection solutions. • All employees undergo mandatory biannual training on information security, phishing awareness, safe data practices, and incident reporting. • eClerx also conducts annual third-party audits to ensure the effectiveness of its information security systems and control mechanisms according to the ISAE3402 standards.	**Negative** • Cyberattacks can result in financial losses through regulatory penalties, legal expenses, operational downtime, SLA breaches, and customer attrition. • Maintaining a robust IT and cybersecurity infrastructure requires significant investments in technology, skilled talent, employee training, and regular audits. **Positive** • Strong cybersecurity practices enhance customer confidence, supporting client retention and business growth. • Robust data privacy and security capabilities enable entry into highly regulated and privacy-conscious markets. • Reduced security incidents can also help lower cyber insurance costs and premiums.
2	Ethics & Governance	Risk and Opportunity	**Risk** • Unethical practices such as fraud, corruption, or greenwashing can lead to reputational damage, regulatory scrutiny, and loss of stakeholder trust. • Weak governance may also result in violations of corporate laws, insider trading and anti-bribery regulations, leading to fines, sanctions, or potential delisting. **Opportunity** • Strong governance practices attract ESG-focused investors and support long-term value creation. • Transparent and ethical business conduct strengthens stakeholder trust, promotes accountability, enhances risk management, and contributes to sustained business performance.	• eClerx has a robust governance framework with clearly defined roles and responsibilities for the Board, management, and key stakeholders. • The company has established committees such as Audit, Risk Management, Remuneration, ESG & CSR, and Stakeholder Relationship to ensure effective oversight and accountability. • eClerx maintains a comprehensive Code of Conduct covering areas such as conflicts of interest, anti-bribery, discrimination, and whistleblower protection, ensuring accessibility and adherence across all employee levels.	**Negative** • Weak corporate governance and unethical practices can result in significant regulatory penalties, legal liabilities, and compliance-related costs. **Positive** • Ethical and transparent business practices can reduce the cost of capital and enable access to new markets and opportunities. • Lower instances of fraud enhance operational efficiency, improve employee productivity, and support long-term shareholder value creation.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Ethics & Governance	Risk and Opportunity		• Regular employee training is conducted on business ethics, anti-bribery, prevention of harassment, insider trading, and related compliance topics. • The company also undertakes periodic internal and external audits to strengthen governance and compliance practices.	
3	Human Capital Development	Risk & Opportunity	**Risk** • Loss of key talent can adversely impact organizational stability, operational maturity, and financial performance. • High attrition rates also increase recruitment, onboarding, and training costs. **Opportunity** • A skilled and motivated workforce enhances operational efficiency, innovation, and overall business performance. • Continuous upskilling and internal mobility opportunities help reduce attrition, improve employee morale, and attract high-performing talent.	• eClerx regularly gathers employee feedback to assess satisfaction, identify improvement areas, and strengthen engagement and productivity. • Strengthens talent retention through continuous upskilling and career development initiatives. • Enhances employee engagement and morale through effective Reward & Recognition programs. • Maintains a robust Code of conduct and whistleblower mechanism to address grievances and promote accountability. • Ensures fair compensation, structured career progression, and succession planning aligned with employee aspirations. • The Company's SA8000 certification underscores its strong governance and implementation of employee relations and human rights practices.	**Negative** • Attrition-related costs, including recruitment, onboarding, and training expenses, can adversely impact profitability. • Challenges in hiring skilled talent and rising wage inflation may increase personnel costs and pressure profit margins. • Inadequate succession planning can create leadership gaps and disrupt business continuity and performance. **Positive** • Effective retention strategies can reduce turnover costs, improve productivity, and support stronger financial performance. • Skilled and engaged employees drive higher productivity, innovation, and business performance.
4	Climate Change	Risk & Opportunity	**Risk** • Climate-related hazards can cause physical damage to office and city infrastructure potentially disrupting eClerx's operations. • Extreme weather events such as heatwaves, floods, and snowstorms can adversely affect employee health, wellbeing, and commute, leading to operational disruptions. • Transition risks arising from evolving climate regulations, emission standards, net-zero commitments, and renewable energy requirements may necessitate significant investments and expose the company to compliance-related costs or penalties.	• eClerx is ISO 14001 certified, demonstrating its commitment to effective environmental management and sustainable business practices. The Company is also ISO 22301 certified ensuring a strong Business Continuity Management System (BCMS). • Climate action is integrated into the company's business strategy. eClerx gives preference to LEED/IGBC certified green buildings when selecting new office premises • eClerx's office infrastructure is built to withstand extreme weather events through resilient design, backup power systems, and advanced cooling technologies. • The company has established emergency preparedness and response plans for disasters such as floods, cyclones, and earthquakes.	**Negative** • Investments in renewable energy and low-carbon employee transportation initiatives may increase operational costs and impact short-term profitability. • Extreme weather events can lead to operational disruptions, infrastructure damage, repair costs, and reduced productivity. • Environmental impacts and climate-related health risks affecting employees may adversely influence long-term business growth and profitability. **Positive** • Integrating climate change mitigation into core business strategy enables proactive adaptation to evolving national and global climate-related regulations.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Climate Change	Risk & Opportunity	**Opportunity** • Positioning itself as an environmentally responsible organization strengthens eClerx's brand image and stakeholder perception. • Adoption of low-carbon transportation, renewable energy, and green building practices can reduce operational costs and improve resource efficiency.	• Remote working capabilities and flexible work arrangements have been implemented to reduce dependence on physical infrastructure and enhance operational resilience. • To address transition risks, eClerx has adopted sustainable practices, invested in low-carbon technologies, and increased the use of renewable energy to reduce reliance on fossil fuels.	• Improved energy efficiency and lower utility costs can enhance profitability and contribute to long-term value creation. • Demonstrating resilience to climate-related disruptions strengthens trust and reputation among customers, investors, and other stakeholders.
5	Customer Centricity	Opportunity	• A customer centric approach increases loyalty & retention. Personalized, responsive service builds long-term client relationships. • Satisfied clients lead to upselling, cross-selling, and positive referrals thereby aiding revenue growth • Provides a competitive advantage.	Not considered a risk. However poor customer centricity can pose a threat to business sustainability. eClerx follows a strong governance approach towards maintaining customer delight. It has a stakeholder relationship committee at the board level to oversee client relations. Our business leaders are in constant touch with the clients to seek feedback which is then passed on to the delivery teams enabling them to provide best-in-class service delivery.	**Positive** • Increased client lifetime value through loyalty and repeat business • More revenue per client through deeper relationships • Referrals and positive word-of-mouth reduces marketing costs.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No.	Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and Management Processes									
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	N	Y	Y
	b. Has the policy been approved by the board? (Yes/No)	Y	Y	Y	Y	Y	Y	N.A.	Y	Y
	c. Web Link of the Policies, if available	https://eclerx.com/investor-relations/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	N.A.	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	N.A.	Y	Y
4.	Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• **P1**-eClerx's Ethics policy and the Code of Conduct guides its employees to conduct business legally and ethically. Employees are mandatorily required to undergo training and acknowledge the Ethics policy and the Code of Conduct during their on-boarding. • **P2**-Being a service-based organization, eClerx has incorporated ISO 27001 (Information Security), ISO 27701 (Privacy Information Security) and ISO 42001 (Artificial Intelligence) into its Management Systems. These certifications ensure responsible service delivery to its clients. eClerx also follows the principles of Kaizen, Lean, and Six Sigma for continuous process improvement.								

Sr. No.	Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and Management Processes									
4.	Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. *(contd. from the previous page).*	• **P3**-eClerx is SA8000 certified, demonstrating its commitment to Social Accountability-covering human rights, health & safety, fair wages and working hours. Our SA8000 and Employee Relations & Human Rights policies comprehensively address anti-discrimination and equal opportunity. • **P4**-eClerx's Materiality Assessment provides a structured approach on stakeholder engagement and responsiveness in line with the GRI Standards. The SA8000 certification also acts as a third-party verification of the Company's commitment to enhancing relationship with external stakeholders. • **P5**-The Company has publicly available policies on SA8000, Employee Relation & Human Rights and Equal Employment Opportunity which underscore its commitment to fair employment practices. • **P6**-eClerx is ISO 14001 certified for Environmental Management System. The company's Environmental Policy and ESG Policy are available on the website showing commitment towards environmental sustainability. • **P7**-eClerx does not engage in direct lobbying or public policy advocacy. Hence, the Company does not have a separate, formal public advocacy policy. Our Code of Conduct and Sustainable Supply Chain Management includes provisions for ethical conduct on public platforms and responsible advocacy. • **P8**-The CSR Policy complies with the requirements of the Companies Act, 2013, ensuring accountability in community investment initiatives. The Company's Grievance Redressal Mechanism, Sustainable Procurement policy and the SA8000 policy show an inclusive development mindset. • **P9**-eClerx adheres to the requirements of ISO 27001 for Information Security Management System (ISMS) and ISO 27701 for Privacy Information Management Systems (PIMS). These certifications together with the IS and Data Privacy policies ensures confidentiality, integrity, and availability for all client engagements.								
5.	Specific commitments, goals & targets set by the entity with defined timelines, if any.	eClerx's commitments, goals, and targets are embedded within its policies. Please refer to the policies available at the link mentioned in 1.C above for further details.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	eClerx internally tracks the progress against the commitments, goals and targets mentioned in the policies. The details about the company's environmental, social and governance performance are mentioned in the annual Sustainability Report and Section C of the BRSR.								

N.A. denotes Not applicable

Governance, leadership and oversight

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

Our sustainability journey reflects a consistent, milestone-driven approach. From our EcoVadis disclosure to achieving a Silver Medal for the second consecutive year, we have strengthened both performance and transparency. Our CDP rating remains at B, underscoring consistency in climate-related risk management.

On the environmental front, we have made measurable progress: 100% of electricity at our Mumbai and Pune offices is sourced from renewables, with nearly 70% of our total electricity consumption derived from renewable sources across our portfolio. Additionally, 92% of our office space is LEED/IGBC-certified, reflecting our commitment to sustainable infrastructure. Our ISO 14001 certification further reinforces a structured approach to environmental management – driving efficiency, compliance, and continuous improvement.

From a social and governance perspective, we take pride in being among the first two IT/ITeS companies in India to achieve the SA 8000 certification, demonstrating our commitment to fair labor practices and human rights. Our recognition as a Great Place to Work further reflects sustained investments in people, culture, and capability building.

In parallel, we are increasing investments in Artificial Intelligence and advanced digital technologies to enhance productivity, strengthen analytics capabilities, and improve decision-making in a rapidly evolving global landscape. Our ISO 42001 certification for AI management systems underscores our commitment to responsible, secure, and ethical deployment of AI. From improving the accuracy and timeliness of ESG data management and reporting, to enabling smarter decision-making and risk identification, we are leveraging these technologies responsibly and thoughtfully. We remain mindful of the ethical considerations surrounding AI, including data privacy, bias mitigation, and transparency, and are committed to deploying AI in a manner that aligns with our governance principles and stakeholder expectations.

As we move forward, our focus remains on integrating sustainability and technology into financial strategy—driving efficiency, mitigating risks, and delivering sustainable, future-ready growth.

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

Name: Srinivasan Nadadhur
Designation: Chief Financial Officer (CFO)
Telephone number: +91 (022) 6614 8300
E-mail id: esg@eclerx.com; investor@eclerx.com

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

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

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

Detailed information about the committee's roles and responsibilities is available at the following link on page no. 8: https://eclerx.com/wp-content/uploads/2025/02/Committee-and-its-member-29012025.pdf.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee									Frequency Annually (A) / Half yearly (H) / Quarterly(Q) / Any other – please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow-up action	Performance against each policy is monitored internally by the respective department heads, with overall oversight and governance provided by the ESG Committee.									A	A	A	A	A	A	NA	A	A
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	eClerx complies with all statutory requirements relevant to the applicable principles, with ongoing oversight and review by the internal ESG Committee.									Compliance status is updated monthly by the respective departments through the compliance management tool and is centrally monitored by the Risk Committee at eClerx.								

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Y	Y	Y	Y	Y	Y	N.A.	Y	Y

As part of eClerx's ISO 14001, SA8000, ISO 27001, ISO 22301, and ISO 45001 certification processes, all relevant policies aligned to the nine principles have been independently assessed by the certification body Intertek. In addition, these policies are also reviewed by TÜV SÜD during the assurance of the BRSR and Sustainability Report.

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	Y	-	-
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

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	5	eClerx Corporate Governance, Ethics, Code of Conduct, Insider Trading, Conflict of Interest, Nomination & Remuneration, Board Committees at eClerx, Risk Management and other company policies.	100%
Key Managerial Personnel	5	Sales Development, Gen AI, Environmental Awareness & Impact, Social Accountability, Information Security, Phishing, Insider Trading.	100%
Employees other than BoD and KMPs	32	Environmental Impact & Awareness, Data Privacy and Cyber Security, Information Security Management System, Career Development, Anti-bribery & Anti-corruption, eClerx Code of Conduct, Prevention of Sexual Harassment, Environment Health & Safety.	97.4%
Workers	Not Applicable	Not Applicable	Not Applicable

Note:
- eClerx designates everyone in its workforce as 'employees', so data specific to workers does not apply.
- In compliance with Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, eClerx conducts familiarization programs for Independent Directors to enhance their understanding of the company's business model, industry, operations, roles, rights, and responsibilities. The programs include targeted training sessions and regular updates on key developments and regulatory changes.
- All eClerx employees are required to complete mandatory Code of Conduct training and acknowledge the Code at the time of joining. Employees also undergo semi-annual refresher training on information security.
- eClerx has additionally introduced mandatory training modules on ISO 14001, SA8000, ESG, Ethics and Health & Safety for all employees through the company's learning portal.

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (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):

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Amount	Has an appeal been preferred? (Yes/No)
	Monetary				
Penalty/Fine	There have been no instances of fines, penalties, punishment, awards, compounding fees, or settlement amounts paid in proceedings with regulators, law enforcement agencies, or judicial institutions during FY 2025–26.				
Settlement					
Compounding fee					
	Non-Monetary				
Imprisonment	Nil	Nil	Nil	Nil	NA
Punishment	Nil	Nil	Nil	Nil	NA

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

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

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

Yes, eClerx has an Anti-Bribery and Anti-Corruption Policy that applies to all individuals worldwide working for all affiliates and subsidiaries of eClerx at all levels and grades.

eClerx is committed to the prevention, deterrence and detection of fraud, bribery and all other corrupt business practices. It is the Company's policy to conduct all of its business activities with honesty, integrity and the highest possible ethical standards and vigorously enforce its business practice of not engaging in bribery or corruption, wherever it operates throughout the world.

The full policy can be accessed at the following link: https://eclerx.com/wp-content/uploads/2026/01/ABAC-Policy_2026.pdf.

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 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	Not Applicable	Not Applicable

Note: eClerx designates everyone in its workforce as 'employees', so data specific to workers does not apply.

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

Number of complaints received in relation to issues of Conflict of Interest	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Directors	0	-	0	-
KMPs	0	-	0	-

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

Not Applicable since no cases of corruption or conflict of interest registered.

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

	FY 2025-26	FY 2024-25
No. of days of accounts payables	71.16	62.03

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 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	69.92%	66.99%
	b. Sales (Sales to related parties/Total Sales)	6.59%	5.08%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	0	0

Leadership Indicators

1. Awareness programs 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	% of value chain partners covered (by value of business done with such partners) under the awareness programs
1 (Annual Training)	eClerx conducts an annual training on Sustainable Procurement for its key vendors/suppliers. The training provides an overview of eClerx's Sustainable Procurement Policy covering topics such as the environmental and social impacts of procurement, ethics and integrity in supplier relationships, supplier diversity, supplier monitoring and governance, vendor evaluation practices, and supplier incentive programs.	41%

Note – Training invite was sent to top 87 critical vendors covering 41% by value of business with such partners in FY2025-26.

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 eClerx Code of Conduct and the Ethics Policy, lays down the Company's stance to avoid/manage conflict of interests involving members of the Board. The same can be accessed on page 14 of the Code of Conduct at: https://eclerx.com/wp-content/uploads/2025/01/eClerx_Code_of_Conduct_-Jan_2025-Clean.pdf and on page 5 of the Ethics Policy at: https://eclerx.com/wp-content/uploads/2023/11/eClerx_Ethics-Policy.pdf.

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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0	0	Not applicable
CAPEX	0	0	Not applicable

eClerx primarily operates in digital operations, analytics, automation, and consulting services rather than manufacturing physical products. As a result, the scope for investments in environment-related process technologies, such as cleaner production or emissions control systems, is limited and not material to its operations.

Being an office-based organization, eClerx has relatively low direct environmental impact, with most emissions arising from indirect sources such as electricity consumption (Scope 2) and the value chain (Scope 3). These impacts are primarily managed through energy efficiency initiatives, green office practices, and sustainable procurement measures rather than R&D-intensive technologies.

Additionally, most technology enhancements at eClerx involve the adoption and customization of existing platforms, focusing mainly on operational improvements and policy-driven initiatives rather than capital-intensive R&D or environmental technology investments.

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?**

   65%

   eClerx has established sustainable sourcing procedures through its Sustainable Procurement Policy, ESG commitment questionnaire, and Supplier Code of Conduct. As part of these initiatives, 65% of the company's targeted critical vendors have signed the compliance certificate containing ESG-clauses and have acknowledged the Supplier Code of Conduct.

   To further strengthen sustainable sourcing practices and improve data capture, the Supplier Code of Conduct has now been integrated into the purchase order process, making vendor acknowledgment mandatory upon acceptance of purchase orders. Additionally, completion of the ESG commitment questionnaire has been built into the vendor onboarding process, making it mandatory for vendors prior to commencing business with eClerx.

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

   Not applicable. eClerx is a process management company providing IT-enabled services and does not manufacture tangible products; therefore, reclamation activities are not applicable. Waste generated from operations is handed over to authorized vendors for recycling or environmentally responsible disposal.

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

   No, Extended Producer Responsibility (EPR) is not applicable to eClerx, as the company operates in the IT-enabled services sector and does not manufacture or produce physical goods.

Leadership Indicators

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

   eClerx operates as an IT-enabled services company, primarily delivering digital and virtual services rather than manufacturing physical products. As a result, the company has a relatively low direct environmental footprint compared to manufacturing or product-based industries. Since eClerx does not produce tangible goods, traditional product lifecycle assessments covering stages such as raw material sourcing, production, packaging, distribution, usage, and end-of-life disposal are not materially relevant to its business operations.

   In addition, eClerx's operations are conducted from leased office facilities, which limits direct control over certain aspects of building infrastructure, utilities, and office-related assets. Consequently, the company's environmental management efforts are primarily focused on operational efficiency initiatives such as energy conservation, renewable energy adoption, sustainable procurement, waste management, and responsible workplace practices, rather than lifecycle assessments of physical products.

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

   None. As eClerx operates in the IT-enabled services sector, it does not manufacture physical products. The company primarily delivers virtual and digital services, which have minimal direct social or environmental impacts associated with traditional product lifecycles. Accordingly, lifecycle assessment is not considered applicable to the company's operations.

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

   Not applicable. eClerx is an IT-enabled services company and does not use raw materials for manufacturing products, as its operations are primarily digital and service-oriented in nature.

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

   Not Applicable. eClerx is an IT-enabled services company and does not sell any physical products. Hence, there are no reclaims of products or packaging material. 100% of its IT assets are sent to authorized vendors for recycling.

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

   Not Applicable. eClerx is an IT-enabled services company and does not sell any physical products. Hence, there are no reclaims of products or packaging material. 100% of its IT assets are sent to authorized vendors for recycling.

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

Essential Indicators

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

Category	Total (A)	% of employee covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
	Permanent employees										
Male	**8,155**	8,155	100%	8,155	100%	N.A.	N.A.	8,155	100%	0	0%
Female	**4,486**	4,486	100%	4,486	100%	4,486	100%	N.A.	N.A.	0	0%
Total	**12,641**	**12,641**	**100%**	**12,641**	**100%**	**4,486**	**35%**	**8,155**	**65%**	**0**	**0%**
	Other than permanent employees										
Male	**3,385**	3,385	100%	3,385	100%	N.A.	N.A.	3,385	100%	0	0%
Female	**2,140**	2,140	100%	2,140	100%	2,140	100%	N.A.	N.A.	0	0%
Total	**5,525**	**5,525**	**100%**	**5,525**	**100%**	**2,140**	**39%**	**3,385**	**61%**	**0**	**0%**

Note:
- 100% of eClerx employees in India are covered under health insurance, accidental insurance, and parental benefits.
- eClerx offices are located within campuses that provide shared daycare facilities, which employees may avail at their discretion on a paid basis.

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

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

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

	FY 2025-26	FY 2024-25
Cost incurred on well - being measures as a % of total revenue of the company	**0.61%**	0.33%

Note – Cost incurred on well-being measures for FY 2025-26 includes amount paid as salary under parental leave as on 31st March 2026.

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

Benefits	FY 2025-26			FY 2024-25		
	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	64%	N.A.	Yes	54%	N.A.	Yes
Gratuity	100%	N.A.	Yes	100%	N.A.	Yes
ESI	56%	N.A.	Yes	29%	N.A.	Yes
Others*	100%	N.A.	Yes	100%	N.A.	Yes

Note:
- The data pertains to permanent employees in India. Starting 1st January 2026, under the new Labour Code, 100% of employees are eligible for the employee provident fund.
- Gratuity benefits are applicable to all employees in India upon completion of a minimum continuous service period of five years.
- *Other benefits include Professional Tax and contributions to the Labour Welfare Fund.
- eClerx's entire workforce is categorized as "employees," with no personnel classified as "workers".

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, eClerx is committed to providing an inclusive and accessible workplace environment for persons with disabilities across its office locations. The company has implemented multiple infrastructure and accessibility measures to ensure ease of movement, safety, and convenience for employees and visitors with diverse accessibility needs.

These measures include wheelchair-accessible ramps at office entrances, flap barriers in addition to standard turnstiles for smoother access, and disabled-friendly restrooms on every floor. Elevators are equipped with Braille-enabled buttons to support visually impaired individuals, while engraved pathways, staircases, and hand railings further enhance navigational assistance and safety within office premises. Additional lift buttons positioned at accessible heights are also available to support individuals with shorter reach or mobility challenges.

Beyond infrastructure accessibility, eClerx also extends transportation support by providing home pick-up and drop-off services for persons with disabilities residing outside the standard transportation coverage boundary. These initiatives reflect the company's commitment to fostering an equitable, inclusive, and employee-friendly workplace aligned with accessibility and diversity principles.

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

In line with the Rights of Persons with Disabilities Act, eClerx is committed to maintaining a workplace free from discrimination and fostering an inclusive environment where persons with disabilities are empowered to succeed and grow professionally. The company strives to ensure equal opportunity, accessibility, and fair treatment across all stages of employment.

To support this commitment, eClerx provides necessary facilities, workplace accommodations, and support mechanisms to enable persons with disabilities to effectively perform their roles and participate fully in the workplace. All employment-related opportunities, including recruitment, career progression, and performance evaluation, are guided by merit-based principles.

The company also tracks disability self-declarations during both the recruitment and onboarding stages to better understand and support employee needs. In addition, eClerx has a dedicated Equal Employment Opportunity Policy that outlines its commitment to diversity, inclusion, and non-discrimination. The policy is accessible to employees through the company intranet, though it is not available in the public domain. For other details relating to the Company's commitment on human rights, please refer the Employee Relations & Human Rights Policy and the Code of Conduct on: https://eclerx.com/investor-relations/.

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

	Permanent employees		Permanent workers	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	100%	81%	Not Applicable	
Female	94%	64%		
Total	**97%**	**73%**		

Note – Data pertains to our permanent employees.

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

Permanent Workers	Not Applicable. eClerx categorizes its entire workforce as 'employees'.
Other than Permanent Workers	Not Applicable. eClerx categorizes its entire workforce as 'employees'.
Permanent Employees	Yes. eClerx has a structured grievance redressal mechanism comprising four stages to ensure fair, transparent, and timely resolution of employee concerns. The process begins with the grievance being formally raised, where employees are encouraged to promptly report concerns to their immediate manager and/or HR Business Partner (HRBP), along with relevant facts and supporting evidence. This is followed by the investigation stage, during which the HRBP facilitates an impartial review and ensures that all concerned parties are given a fair opportunity to be heard. The third stage involves closure of the grievance. At this stage, the HRBP receives the final recommendations from the investigating authorities, as defined under the company's Conduct and Discipline Policy, communicates the outcome to the immediate manager, and ensures implementation of the recommended actions within one working day. The final stage provides an appeal mechanism, allowing employees who are dissatisfied with the decision to escalate the matter to the Vertical Head or Head of HR within three working days of receiving the outcome. Further, if an investigation determines that a grievance was intentionally fabricated or raised with malicious intent, appropriate disciplinary action may be initiated against the employee, subject to approval from both the Head of HR and the respective Vertical Head.
Other than Permanent Employees	Same as above

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

Category	**FY 2025-26**			**FY 2024-25**		
	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	**12,641**	**0**	**0%**	**12,221**	**0**	**0%**
Permanent Male	8,155	0	0%	7,801	0	0%
Permanent Female	4,486	0	0%	4,420	0	0%

In line with applicable laws and constitutional principles, eClerx promotes fair labor practices and encourages open dialogue with employees. As an SA8000 certified organization, the company respects employees' rights to form or join organizations for collective bargaining and other lawful activities without fear of discrimination or retaliation. Employment decisions are not influenced by membership in such organizations, and all practices are aligned with applicable labor laws and local regulations.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Male	11,540	11,421	99%	10,751	93%	10,460	9,793	94%	9,165	88%
Female	6,626	6,601	99%	6,197	93%	6,168	5,788	94%	5,358	87%
Total	**18,166**	**18,022**	**99%**	**16,948**	**93%**	**16,628**	**15,581**	**94%**	**14,523**	**87%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	%(D/C)
Male	11,540	10,950	95%	10,460	8,638	83%
Female	6,626	6,389	96%	6,168	4,976	81%
Total	**18,166**	**17,339**	**95%**	**16,628**	**13,614**	**82%**

Note: 100% of eClerx employees in India undergo annual performance appraisal and career development reviews. However, the FY 2025–26 data reflects 95% coverage, as only employees who joined on or before 1st January 2026 were eligible for inclusion in the appraisal cycle ending 31st March 2026. Employees who joined later remained under probation and will be covered in the subsequent appraisal cycle.

10. Health and safety management system

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

Yes, eClerx is committed to maintaining high standards of occupational health, safety, and environmental responsibility. As an SA8000 certified organization, eClerx strives to provide a safe and healthy workplace that supports employee well-being, prevents injuries, and effectively manages workplace risks. In line with applicable health and safety regulations the SA8000 standard's requirements, eClerx provides relevant safety training and necessary protective equipment wherever required.

Preventive risk management forms a key part of the company's approach. eClerx conducts regular risk assessments and third-party audits to identify potential hazards and emergency scenarios. The company also undertakes routine safety inspections and preparedness measures, including fire alarm testing, mock drills, public address system checks, smoke detector evaluations, maintenance of fire extinguishers and sprinkler systems, facility inspections, verification of clear emergency exits, and health checks of electrical equipment.

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

eClerx identifies workplace hazards and assesses risks through a combination of routine inspections, preventive assessments, employee feedback, and third-party audits across its office facilities and operations. As an IT-enabled services organization, the company primarily focuses on workplace safety, ergonomics, fire safety, electrical safety, emergency preparedness, and employee wellbeing risks.

Routine risk assessment processes include periodic facility inspections, fire and electrical safety checks, testing of fire alarms and sprinkler systems, mock evacuation drills, and monitoring of emergency exits and critical infrastructure. Non-routine risks, such as infrastructure modifications, new office setups, severe weather events, or emergency situations, are assessed through specialized reviews and business continuity planning exercises.

In addition, eClerx conducts regular internal reviews and external audits under its occupational health and safety management framework to identify potential hazards, evaluate control effectiveness, and implement corrective and preventive actions where necessary. Employees are also encouraged to report unsafe conditions or incidents through established reporting and grievance mechanisms, enabling continuous improvement in workplace safety practices.

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

Yes. eClerx has established processes that enable employees to report work-related hazards, unsafe conditions, and incidents through designated reporting channels, including facility management, HR, and management escalation mechanisms. As an SA8000 certified organization, The Social Performance Team (SPT) provides an additional platform for employees to raise health & safety and social accountability concerns. Employees are also encouraged to immediately remove themselves from situations that may pose serious health or safety risks and report such incidents for appropriate corrective action.

To support emergency preparedness, fire exit plans are prominently displayed across all work floors, with clear and unobstructed evacuation routes maintained at all times. Additionally, eClerx has designated senior managers within teams as crisis wardens to support employees during emergency situations and help ensure effective response and business continuity.

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

Yes, eClerx operation centers are equipped with on-call doctor and paramedic support services, along with 24/7 emergency ambulance availability. Medical personnel are available across office locations to respond to health emergencies and provide immediate assistance when required.

In addition to workplace medical support, eClerx is committed to promoting the overall physical and mental well-being of its employees. The company's Wellness team regularly organizes virtual Yoga, Meditation, and Zumba sessions led by external experts, which are accessible to employees and their family members at no cost.

eClerx also conducts periodic health assessments and wellness surveys to understand employee well-being and identify areas for improvement. Annual health check-up programs are offered at subsidized rates for employees below the age of 35 years and at no cost for those above 35 years of age. Further, employees also have access to digital health and wellness platforms through app- and web-based portals that support monitoring and management of both physical and mental health.

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

Safety Incident/Number	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0	0
Total recordable work-related injuries	0	0
No. of fatalities	0	0
High consequence work-related injury or ill-health (excluding fatalities)	**0**	**0**

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

eClerx has implemented comprehensive measures to ensure a safe, healthy, and secure workplace for its employees across all operational locations. Being SA8000 certified, the company follows established occupational health and safety practices aligned with applicable regulations and internal policies to proactively manage workplace risks and employee well-being.

eClerx conducts regular fire safety drills, training programs, and awareness sessions to strengthen employee preparedness and emergency response capabilities. The Business Continuity Management (BCM) team also performs periodic call-tree tests to ensure employees can be promptly reached and coordinated with during crisis situations.

To proactively mitigate workplace risks, the company carries out regular safety inspections and preventive checks, including fire alarm testing, public address system evaluations, smoke detector inspections, fire extinguisher and sprinkler system maintenance, and health checks of electrical equipment. Routine facility inspections are also conducted to identify and address infrastructure damages, repair requirements, or unsafe conditions, while ensuring that all emergency exits and evacuation pathways remain clear and unobstructed at all times.

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

	FY 2025-26			FY 2024-25		
	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	-	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	Being an SA8000 certified company, 100% of our offices in India are assessed for health and safety practices and working conditions.
Working Conditions	

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

No significant risks/concerns identified from assessment of health & safety and working conditions. Hence there are no corrective actions.

Leadership Indicators

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

Yes. eClerx provides a compensatory package to its employees in the unfortunate event of death, reinforcing its commitment to employee welfare and financial security for their dependents.

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

eClerx undertakes appropriate due diligence and compliance monitoring processes to ensure that its value chain partners adhere to applicable statutory and regulatory requirements, including the deduction and deposit of statutory dues.

The company incorporates compliance-related clauses within vendor and supplier agreements and obtains necessary declarations, registrations, and supporting documents from relevant partners during onboarding and periodic reviews. eClerx also evaluates vendors through its supplier assessment and governance processes to monitor compliance with applicable labor, tax, and regulatory obligations. Any non-compliance identified through reviews, audits, or assessments is addressed through corrective actions and follow-up mechanisms.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	**0**	0	**0**	0

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

No, eClerx does not currently have formal transition assistance programs aimed at supporting continued employability after retirement or separation from employment. However, the company provides continuous learning, upskilling, and career development opportunities throughout an employee's tenure, which help employees enhance their professional capabilities and manage their long-term career growth effectively.

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	0
Working Conditions	0

The company intends to progressively assess its critical value chain partners on health and safety practices and working conditions in the coming years. As part of the vendor onboarding process, all critical vendors, identified based on business value and relevance, are required to complete an ESG commitment questionnaire and formally acknowledge the Supplier

Code of Conduct. These requirements are aligned with the National Guidelines on Responsible Business Conduct (NGRBC) principles and encompass key environmental, social, and governance considerations.

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

There are no corrective actions to report at present, as the company is in the process of planning third-party assessments of its critical value chain partners for health and safety practices and working conditions in the coming years. Additionally, no major risks or significant concerns have been identified during internal periodic reviews conducted to date.

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.**

eClerx identifies its key stakeholder groups through a structured assessment process based on factors such as nature of business operations, the level of stakeholder engagement, and the potential impact of stakeholders on the company's long-term business performance and sustainability objectives.

Internal and external stakeholder groups are identified through periodic reviews, leadership discussions, materiality assessments, employee and customer interactions, investor engagement, and regulatory requirements.

Based on this process, key stakeholder groups typically include employees (internal), clients, investors and shareholders, suppliers and value chain partners, regulators, local communities, and industry bodies (external). The stakeholder identification process is periodically reviewed by the Stakeholder Relationship Committee and the management to ensure alignment with evolving business and sustainability priorities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly /others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Company website, Intranet portal, Emails, Meetings, Newsletters, Townhalls, Roadshows, Instant messages, Notice board, posters	Real-time, on a regular basis	Company updates, policies, initiatives, compensation, career & skill development, performance reviews, employee benefits
Customers	No	Client engagement meetings, Business review meetings, Website, Reports, Emails, Newsletters	On a regular basis	Company updates, policies, initiatives, project updates, challenges, feedback, new business opportunities
Suppliers & Vendors	No	Vendor meetings, Sustainable procurement trainings, Vendor portal, Emails, Website	On a regular basis	Sustainability awareness, compliance requirements, supply schedule
Shareholders & Investors	No	Annual General Meeting; Annual Report; BRSR; Press releases; Investor conferences; Earnings calls, Website	On a regular basis, Quarterly and Annually	Company updates, financial performance, ESG performance, future growth plans,
Regulators & Industry Associations	No	Quarterly filings, Seminars, Meetings, Website, Reports	Quarterly, on a requirement basis	Benchmarking, capabilities expansion, credit-worthiness, financial performance, ethics and fair business practices
Community & NGO Partners	Yes, some NGOs	Review meetings, employee engagement and volunteering activities	On a regular basis, monthly	Community needs and expectations, feedback, employee engagement, exploring new opportunities

Leadership Indicators

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

eClerx engages with its stakeholders through multiple formal and informal channels to understand and address economic, environmental, social, and governance (ESG) topics relevant to its business and stakeholders. Stakeholder consultations are conducted through employee engagement surveys, customer interactions, investor communications, grievance mechanisms, leadership meetings, sustainability assessments, and regulatory engagements.

The responsibility for day-to-day stakeholder engagement is primarily managed by relevant business functions, department heads, HR and compliance teams. Feedback, concerns, and key insights arising from these consultations are periodically consolidated and escalated to senior management and the Board committee through structured review mechanisms, committee meetings, management updates, and risk management discussions.

Material ESG issues, stakeholder concerns, compliance matters, and strategic priorities are reviewed by the Board and relevant Board committees, enabling informed decision-making and alignment with the company's long-term business strategy and responsible business practices.

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. eClerx follows an inclusive and engagement-driven approach to identify and prioritize material environmental, social, and governance topics. Continuous interaction with stakeholders helps highlight critical improvement areas, emerging risks, and new opportunities relevant to the business.

Feedback from stakeholders has contributed to the strengthening of several policies, practices, and initiatives across the organization. For instance:

- Employee feedback through Pulse and Employee Engagement surveys have supported the enhancement of workplace well-being programs, learning and development initiatives, and health & safety practices.
- Customer and investor expectations, and regulatory requirements have influenced the company's focus on data privacy, information security, responsible governance, climate action, renewable energy adoption, and ESG disclosures.
- Engagement with suppliers and value chain partners has supported the development of ESG-related onboarding requirements, including the Supplier Code of Conduct and ESG questionnaire.

The inputs gathered through these stakeholder interactions are periodically reviewed by management and relevant governance committees to strengthen policies, operational practices, and long-term sustainability strategies.

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

eClerx engages with vulnerable and marginalized stakeholder groups primarily through its community development programs and employee engagement initiatives. The company is committed to fostering an inclusive and equitable environment that supports equal opportunity, accessibility, and employee well-being.

For employees with disabilities, eClerx has implemented accessible workplace infrastructure across its office locations. The company also maintains an Equal Employment Opportunity framework aligned with applicable laws and inclusive workplace principles.

Through its CSR and community engagement initiatives, eClerx supports programs focused on education, employability, environmental sustainability, skill development, and community welfare across underserved communities. Key initiatives include the distribution of upcycled education kits, digital and financial literacy programs for underprivileged youth, session on menstrual hygiene and distribution of reusable and biodegradable sanitary napkins to government school girls, afforestation efforts, and beach and waterbody clean-up drives, all aimed at creating sustainable and long-term social and environmental impact.

Additionally, employee feedback mechanisms, grievance redressal processes, wellness programs, and open communication channels help the company identify concerns and take corrective or preventive actions where required. Inputs received through these engagements are reviewed by the ESG & CSR Committee and the management to strengthen policies, improve accessibility, and enhance employee and community support initiatives.

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 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
	Employees					
Permanent	12,641	10,164	80%	12,221	6,511	53%
Other than permanent	5,525	5,417	98%	4,407	4,171	95%
Total Employees	**18,166**	**15,581**	**86%**	**16,628**	**10,682**	**64%**

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	Total (A)	FY 2025-26				Total (D)	FY 2024-25			
		Equal to Minimum wage		More than minimum wage			Equal to Minimum wage		More than minimum wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Permanent	**12,641**	**0**	**0%**	**12,641**	**100%**	**12,221**	**0**	**0%**	**12,221**	**100%**
Male	8,155	0	0%	8,155	100%	7,801	0	0%	7,801	100%
Female	4,486	0	0%	4,486	100%	4,420	0	0%	4,420	100%
Other than permanent	**5,525**	**0**	**0%**	**5,525**	**100%**	**4,407**	**0**	**0%**	**4,407**	**100%**
Male	3,385	0	0%	3,385	100%	2,659	0	0%	2,659	100%
Female	2,140	0	0%	2,140	100%	1,748	0	0%	1,748	100%

Note: 100% of our employees are paid as per the minimum wages defined by the state laws.

3. **Details of remuneration/salary/wages:**

   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)	8	₹ 43,30,000	1	₹ 43,00,000
Key Managerial Personnel (KMP)	3	₹ 1,58,75,964	0	N.A.
Employees other than BoD & KMP	11,537	₹ 3,11,196	6,626	₹ 2,57,676

Note:
- eClerx's entire workforce is categorized as "employees", with no personnel classified as "workers".
- Mr. Kapil Jain (CEO and Managing Director), who is one of the KMPs, has not been included in the above table as he is employed by the company's UK entity, which falls outside the defined reporting boundary.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	29%	30%

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

Yes. eClerx has designated governance and oversight mechanisms, including relevant management teams and committees, responsible for addressing human rights-related concerns and ensuring compliance with applicable laws, internal policies, and responsible business conduct principles. Human rights aspects are monitored through frameworks such as the Code of Conduct, Equal Employment Opportunity practices, grievance redressal mechanisms, health & safety processes, and the company's SA8000-certified social accountability management system. The company has formed committees such as the Anti-Sexual Harassment Committee, Environment, Health and Safety (EHS) Committee, ESG & CSR Committee, Risk Committee, etc. to address human rights issues. There is also a Social Performance

Team (SPT) created to facilitate open dialogue between the employees and the management on different human rights related issues.

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

eClerx has established multiple reporting avenues and grievance mechanisms for employees, customers, suppliers, and other stakeholders to raise concerns regarding actual or potential violations of the Company Code, policies, applicable laws, or human rights principles. Reporting channels include email, suggestion mechanisms, telephone support, and other feedback platforms. All representations received through these channels are reviewed, and appropriate action is taken for substantiated cases. The company follows a structured four-stage grievance redressal process:

a. **Raising the Grievance:** Employees are encouraged to report concerns to their immediate manager and/or HR Business Partner (HRBP) through one-on-one discussions or official email communication, along with relevant facts and supporting evidence. Dedicated reporting channels are available for concerns related to workplace harassment, discrimination, human rights violations, and compliance with applicable laws such as the Transgender Persons Act, HIV Act, and Disabilities Act. Employees may write to grievance@eclerx.com or reach out to the Social Performance Team (SPT) at CoreSPTeam@eclerx.com to report any such issues. Separate mechanisms are also available for reporting cases related to sexual harassment at the workplace, such as ashc@eclerx.com.

b. **Grievance Investigation:** Upon receiving a complaint, the HRBP initiates an investigation process to ensure fair hearing for all involved parties. The investigation includes review of documented evidence, discussions with relevant stakeholders and witnesses, and assessment of findings in consultation with leadership and HR teams.

c. **Closure and Implementation:** Based on the investigation findings, recommendations are communicated to the concerned employee and implemented within defined timelines. Where required, remediation measures such as counselling support, additional leave, or team reassignment may be provided to affected individuals.

d. **Appeal Process:** Employees dissatisfied with the outcome may appeal the decision to the Vertical Head and HR Head within the specified timeline. The final decision after appeal review is considered binding on all stakeholders.

Through these mechanisms, eClerx aims to ensure timely resolution of concerns, protection against retaliation, and adherence to fair, transparent, and responsible workplace practices.

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

	FY 2025-26			FY 2024-25		
	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	7	1	WIP	6	2	WIP
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Child Labor	0	0	N.A.	0	0	N.A.
Forced Labor/ Involuntary Labor	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human rights related issues	0	0	N.A.	0	0	N.A.

Note: The two pending cases at the end of FY 2024-25 have now been closed.

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	**7**	6
Complaints on POSH as a % of female employees / workers	**0%**	0%
Complaints on POSH upheld	**7**	3

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

eClerx has established mechanisms to protect complainants, witnesses, and other involved individuals from retaliation, discrimination, victimization, or any adverse consequences arising from the reporting of grievances, discrimination, harassment, or human rights-related concerns. All complaints are handled confidentially and investigated through a structured and impartial grievance redressal process to ensure fairness and protection of employee rights.

As an SA8000 certified organization, eClerx maintains strict non-retaliation principles under its Code of Conduct, Equal Employment Opportunity framework, Anti-Sexual Harassment Policy, and Employee Relations and Human Rights practices. Access to complaint-related information is restricted to authorized personnel involved in the investigation process.

Where necessary, eClerx may also implement remediation and support measures for affected individuals, including counselling support, additional leave, workplace accommodations, or team reassignment, to safeguard employee well-being and ensure a safe working environment throughout the investigation and resolution process.

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

Yes. Human rights-related principles and responsible business conduct requirements form part of eClerx's business agreements, vendor onboarding processes, and contractual arrangements, wherever applicable. These requirements are incorporated through the Company Code of Conduct, Supplier Code of Conduct, ESG policies, and compliance-related clauses aligned with applicable laws, ethical business practices, and the principles of responsible and sustainable business conduct.

eClerx integrates labor and human rights considerations into its supply chain management processes alongside conventional procurement criteria. The company prioritizes suppliers that align with its values and commitments related to ethical business practices, fair working conditions, workplace safety, and zero tolerance towards child labor, forced labor, discrimination, or harassment. The company's Sustainable Procurement Policy can be viewed at: https://eclerx.com/wp-content/uploads/2023/11/eClerx_Sustainable-Procurement-Policy.pdf.

Further, eClerx promotes supplier diversity across its global procurement processes and does not discriminate on the basis of race, religion, gender, sexual orientation, age, marital status, disability, or political affiliation. All suppliers are required to acknowledge and comply with the company's Sustainable Supplier Code of Conduct during onboarding. Details regarding the same are available at: https://eclerx.com/wp-content/uploads/2018/01/SSCM-Supplier-Code-Of-Conduct-Policy_11-01-2022.pdf.

10. Assessments for the year.

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

Child Labor	100%
Forced/Involuntary Labor	100%
Sexual Harassment	100%
Discrimination at Workplace	100%
Wages	100%
Others (Health & Safety, Working Hours)	100%

As an SA8000 certified organization, eClerx is committed to upholding the principles of the Social Accountability standard to ensure ethical and socially responsible operations. To this end, eClerx undergoes bi-annual external audits in order to ensure compliance to the nine core principles of the standard including- Child Labor, Forced or Compulsory Labor, Health and Safety, Freedom of Association and Right to Collective Bargaining, Discrimination, Disciplinary Practices, Working Hours, Remuneration and Management System.

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

No corrective actions are currently underway as no significant risks/concerns were identified.

Leadership Indicators

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

During the reporting period, no material human rights grievances or complaints were reported that required significant modification or introduction of new business processes. However, eClerx continues to strengthen its policies, grievance mechanisms, employee awareness programs, and monitoring processes on an ongoing basis to promote a fair, inclusive, and respectful workplace environment aligned with human rights principles and applicable laws.

The company recently introduced an AI-enabled platform to streamline the raising, tracking, and resolution of employee queries and grievances, enabling faster response timelines, improved accessibility, and greater transparency in grievance handling. eClerx also strengthened its people governance and employee support mechanisms through the creation of dedicated Social Performance Team (SPT) to improve employee engagement and issue resolution.

In addition, eClerx achieved SA8000 certification, reinforcing its commitment to human rights, fair labor practices, workplace safety, non-discrimination, ethical working conditions, and responsible business conduct. The certification process further strengthened internal policies, employee awareness initiatives, monitoring frameworks, and grievance redressal mechanisms aligned with globally recognized social accountability standards.

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

eClerx conducts human rights due diligence through its internal policies, compliance reviews, and audits to ensure alignment with applicable labor laws and internationally recognized human rights principles. The scope of the due diligence primarily covers employees, contractors, and critical value chain partners within the company's operational and reporting boundaries.

The assessment areas include non-discrimination, equal opportunity, prevention of harassment, prohibition of child and forced labor, workplace health & safety, working conditions, remuneration, grievance redressal, freedom of association, and ethical labor practices. Human rights considerations are integrated into key frameworks such as the Code of Conduct, Equal Employment Opportunity practices, supplier onboarding processes, and the Sustainable Procurement.

As part of its commitment to responsible business conduct, eClerx also achieved SA8000 certification, which involved independent assessment of the company's management systems, and social accountability controls. In addition, critical suppliers are required to acknowledge ESG commitment questionnaire and comply with the Supplier Code of Conduct during onboarding.

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. eClerx offices are designed to be accessible to differently abled employees and visitors in line with the requirements of the Rights of Persons with Disabilities Act, 2016, and applicable accessibility standards.

The company has established systems and processes to ensure that appropriate facilities, workplace accommodations, and amenities are provided to support persons with disabilities in effectively discharging their responsibilities. eClerx also ensures that no employment opportunity is denied on the basis of disability, with all decisions guided by merit and equal opportunity principles.

To strengthen inclusivity and accessibility, the company monitors voluntary self-declaration of disability during both the application and onboarding stages. In addition, eClerx has an Equal Employment Opportunity guideline document that is accessible to all employees through the company intranet, reinforcing its commitment to diversity, inclusion, and fair employment practices.

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed

Child Labor	Nil
Forced/Involuntary Labor	Nil
Sexual Harassment	Nil
Discrimination at Workplace	Nil
Wages	Nil
Others – please specify	Nil

The Company has not yet conducted formal assessments of its value chain partners. However, it plans to initiate third-party assessments for critical vendors in the coming years. As part of the vendor onboarding process, all vendors are required to complete an ESG commitment questionnaire and mandatorily acknowledge the Supplier Code of Conduct, which is aligned with the principles of the United Nations Global Compact (UNGC).

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

Not Applicable, as eClerx has not conducted assessment of value chain partners yet. As part of the company's vendor on-boarding process, all its vendors are required to respond to an ESG commitment questionnaire and accept the Supplier Code of Conduct, which is based on the UNGC principles. Through these disclosures, the company has not identified any significant risk/concerns regarding any of its value chain partners.

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From Renewable Sources (in Mega joules)		
Total electricity consumption (A)	3,78,10,884	3,02,74,906
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**3,78,10,884**	3,02,74,906
From Non-Renewable Sources (in Mega joules)		
Total electricity consumption (D)	1,40,09,330	1,69,67,434
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**1,40,09,330**	1,69,67,434
Total energy consumed (A+B+C+D+E+F)	**5,18,20,214**	4,72,42,340
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	**0.0018 MJ/INR**	0.0019 MJ/INR
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	**0.0363 MJ/USD**	0.0384 MJ/USD
Energy Intensity in terms of employee headcount	**2,853 MJ/employee**	2,841 MJ/employee

Note:
- Independent assessment/evaluation/assurance has been carried out by TUV SUD South Asia Pvt. Ltd.
- Revenue from operations at our India locations is considered for intensity calculation: ₹29,118.42 Million (FY 2025-26), ₹24,843.63 Million (FY 2024-25).
- PPP factor of 20.42 considered for adjustment (source: https://data.worldbank.org/indicator/PA.NUS.PPP).

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. As eClerx operates as an IT-enabled services and Business Process Management company, its operations are primarily office-based and do not fall within the category of energy-intensive industrial sectors covered under the PAT scheme. Accordingly, none of the company's operational sites have been identified as designated consumers under the PAT framework.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Ground water	0	0
(iii) Third party water	1,04,448	86,722
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**1,04,448**	**86,722**
Total volume of water consumption (in kiloliters)	**1,04,448**	**86,722**
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	**3.59 KL/million INR**	**3.49 KL/million INR**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	**73.25 KL/million USD**	**70.52 KL/million USD**
Water intensity in terms of employee headcount	**5.75 KL/employee**	**5.22 KL/employee**

Note:
- Independent assessment/evaluation/assurance has been carried out by TUV SUD South Asia Pvt. Ltd.
- As eClerx is an IT-enabled services company, its operations, processes, and service offerings are not water-intensive in nature and do not depend materially on water for production or service delivery activities. All eClerx office locations operate from leased premises. Consequently, 100% of the water consumed by the company is sourced through landlords or municipal corporations and is therefore categorized as third-party water. The water is primarily utilized for domestic purposes such as drinking, toilet flushing, housekeeping, and horticulture
- Revenue from operations at our India locations is considered for intensity calculation: ₹29,118.42 Million (FY 2025-26), ₹24,843.63 Million (FY 2024-25).
- PPP factor of 20.42 considered for adjustment (source: https://data.worldbank.org/indicator/PA.NUS.PPP).

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	**0**	0
- With treatment – please specify level of treatment	**0**	0
(ii) To Groundwater		
- No treatment	**0**	0
- With treatment – please specify level of treatment	**0**	0
(iii) To Seawater		
- No treatment	**0**	0
- With treatment – please specify level of treatment	**0**	0
(iv) Sent to third-parties		
- No treatment	1,00,421	83,357
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	**1,00,421**	83,357

Note:
- Independent assessment/evaluation/assurance has been carried out by TUV SUD South Asia Pvt. Ltd.
- Wastewater generated at eClerx office locations is sent to common treatment facilities managed and operated by the respective facility owners. The treated water is subsequently reused for purposes such as horticulture, toilet flushing, and other domestic applications.
- All facilities where eClerx operates leased office spaces follow zero liquid discharge practices, ensuring that no untreated wastewater is released into surrounding areas. This helps minimize environmental impact and supports responsible water and wastewater management practices.

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

Yes. All eClerx office spaces are located within facilities that operate Zero Liquid Discharge (ZLD) systems managed by the respective facility owners. Wastewater generated at these facilities is treated and reused for applications such as landscaping and restroom flushing, thereby reducing dependence on freshwater resources.

The company also ensures that its leased office facilities adopt responsible water management practices, including sewage treatment, rainwater harvesting, water conservation initiatives, and efficient reuse mechanisms. These measures support sustainable water management and help minimize the overall environmental impact of operations.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Not Applicable	**Not Applicable**	Not Applicable
SOx	Not Applicable	**Not Applicable**	Not Applicable
Particulate matter (PM)	Not Applicable	**Not Applicable**	Not Applicable
Persistent organic pollutants (POP)	Not Applicable	**Not Applicable**	Not Applicable
Volatile organic compounds (VOC)	Not Applicable	**Not Applicable**	Not Applicable
Hazardous air pollutants (HAP)	Not Applicable	**Not Applicable**	Not Applicable
Others – please specify	Not Applicable	**Not Applicable**	Not Applicable

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions	tCO2e	443	549
Total Scope 2 emissions	*tCO2e	3,233	3,970
Total Scope 1 and Scope 2 emissions	tCO2e	**3,676**	**4,519**
Total Scope 1 & Scope 2 emission intensity per rupee of turnover (Total Scope 1 & Scope 2 GHG emissions / Revenue from operations)	tCO2e / million INR	**0.13**	**0.18**
Total Scope 1 & Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 & Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO2e / million USD	**2.58**	**3.67**
Total Scope 1 & Scope 2 emission intensity in terms employee headcount	tCO2e / employee	**0.20**	**0.27**

Note:
- Independent assessment/evaluation/assurance has been carried out by TUV SUD South Asia Pvt. Ltd.
- Scope 1 emissions for eClerx includes fugitive emissions like refrigerant from air-conditioners owned and operated by eClerx and fire extinguishers. eClerx has no company owned assets like DG set, vehicles etc.
- *For Scope 2 emissions, grid emission factors (without renewable) published by the Central Electricity Authority (CEA) have been used for the calculation of purchased electricity emissions across all India locations. An emission factor of 0.831 kg CO_2e/kWh as per CEA CO_2 Baseline Database Version 21 has been applied for FY 2025–26, while an emission factor of 0.842 kg CO_2e/kWh as per CEA CO_2 Baseline Database Version 20 was used for FY 2024–25.
- Revenue from operations at our India locations is considered for intensity calculation: ₹29,118.42 Million (FY 2025-26), ₹24,843.63 Million (FY 2024-25).
- PPP factor of 20.42 considered for adjustment (source: https://data.worldbank.org/indicator/PA.NUS.PPP).

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

eClerx has undertaken several initiatives to reduce GHG emissions across its operations. Some of them are as following:

Scope 1 reduction efforts

eClerx has relatively low Scope 1 emissions due to its asset-light operating model. All of its offices are located in leased facilities where cooling systems and DG sets are managed by the respective landlords. Employee transportation is also managed through third-party service providers. Nevertheless, the company remains committed to reducing direct emissions from sources under its operational control.

As part of its Scope 1 emission reduction efforts, eClerx has transitioned to refrigerants with lower Global Warming Potential (GWP) such as R410 and R32 in its Precision Air Conditioners (PACs) and Cassette ACs. These refrigerants offer improved energy efficiency, enhanced cooling performance, and lower ozone depletion potential, contributing to more sustainable facility operations.

These initiatives support the company's broader climate action strategy and long-term commitment toward achieving Net Zero emissions by 2050.

Scope 2 reduction efforts

- eClerx remains committed to increasing its use of renewable energy as a key lever for decarbonization. The share of renewable electricity consumed across its India operations has increased significantly to 73% in FY 2025-26.
- All office floors are equipped with energy-efficient LED lighting systems, while meeting rooms and lavatories are fitted with motion-sensor controls to minimize unnecessary electricity consumption. The Technical Facility Management team continuously monitors and maintains optimal ambient temperatures and HVAC operations to improve energy efficiency and reduce overall energy demand.
- As of FY 2025-26, approximately 92% of eClerx's total office space in India is located within LEED or IGBC-certified green buildings. These facilities are designed to optimize energy performance, resource efficiency, and environmental sustainability. With the new facility selection guideline in place, eClerx incorporates sustainability considerations into the evaluation and selection of new office locations worldwide.

Scope 3 reduction efforts

- About 95% of the vehicles used for employee commute operate on CNG and the company is progressively incorporating electric vehicles into its fleet for daily commuting. This helps reduce emissions associated with employee travel, which constitutes a significant component of Scope 3 emissions.
- eClerx utilizes its proprietary transportation management platform, Fleet Star, to efficiently roster employees and vehicles on optimized routes with 98% accuracy.
- The company frequently sensitizes employees to reduce business travel and make use of virtual meeting platforms, webinars, and online training sessions wherever possible. When business travel is necessary, accommodations are preferentially booked close to meeting or event venues to reduce emissions from local transportation.
- eClerx is also exploring carpooling option for its employees which will be provided over its proprietary platform, Fleet Star.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tons)		
Plastic waste (A)	2.12	2.49
E-waste (B)	21.40	17.20
Bio-medical waste (C)	1.31	1.67
Construction & demolition waste (D)	0	0
Battery waste (E)	3.07	4.54
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any (Break-up by composition i.e. by materials relevant to the sector)	124.57	73.38
Total (A + B + C + D + E + F + G + H)	**152.47**	**99.28**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	**0.0052 tons/ million INR**	**0.0040 tons/million INR**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	**0.1069 tons/ million USD**	**0.0807 tons/million USD**
Waste intensity in terms of employee headcount	**0.0084 tons/ employee**	**0.0059 tons/ employee**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
(i) Recycled		
– Plastic	0.63	0.52
– E-Waste	21.40	0
– Bio-medical & Sanitary Waste	1.30	0
– Battery Waste	3.07	0
– Other non-hazardous waste (food & paper)	60.16	41.87
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**86.56**	**42.39**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
(i) Incineration	**0**	**0**
(ii) Landfilling	**0**	**0**
(iii) Other disposal operations		
– Plastic	1.50	1.97
– E-waste	0	17.20
– Bio-medical	0	1.67
– Construction & demolition	0	0
– Battery	0	4.54
– Other non-hazardous waste (paper, food)	64.41	31.51
Total	**65.91**	**56.89**

Note:
- Independent assessment/evaluation/assurance has been carried out by TUV SUD South Asia Pvt. Ltd.
- The rise in waste numbers for FY 2025-26 compared to FY 2024-25 reflects the increase in headcount across all our locations and opening of new offices at existing locations.
- All the waste generated is either sent to the landlords for disposal (plastic, bio-medical, construction and demolition, paper and food wastes) or to certified vendors/re-cyclers for re-cycling (e-waste and battery waste) hence have been considered under other methods of disposal.
- Since eClerx is a services company, it does not generate any radioactive or hazardous waste. Hence these categories are not applicable.
- Other non-hazardous wastes majorly include paper waste and organic/food waste from cafeteria.
- Revenue from operations at our India locations is considered for intensity calculation: ₹29,118.42 Million (FY 2025-26), ₹24,843.63 Million (FY 2024-25).
- PPP factor of 20.42 considered for adjustment (source: https://data.worldbank.org/indicator/PA.NUS.PPP).

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.

eClerx follows responsible waste management practices aligned with its environmental management framework and ISO 14001-certified Environmental Management System. Given the nature of its operations as an IT-enabled services and Business Process Management company, the waste generated is primarily e-waste, battery waste and other non-hazardous wastes consisting of paper, plastic, and food waste.

Key waste management practices adopted across the company's establishments include:

- **Waste Segregation at Source:** Waste is segregated into appropriate categories such as paper, plastic, organic/food waste to facilitate responsible disposal and recycling.
- **Authorized Disposal and Recycling:** E-waste, batteries, sanitary waste and other regulated waste streams are handed over only to authorized recyclers and disposal agencies in compliance with applicable regulations.
- **Paper Reduction Initiatives:** The company promotes digital workflows, electronic documentation, and paperless processes to minimize paper consumption and waste generation.
- **Employee Awareness:** Regular awareness programs are held to educate employees and house-keeping staff to adopt responsible waste disposal and resource conservation practices.

As eClerx does not manufacture products and operates primarily from office-based facilities, the use of hazardous or toxic chemicals in its operations is minimal and not material to the business. The company does not engage in industrial processes involving significant consumption of hazardous chemicals, solvents, or toxic substances. Any limited use of chemicals associated with facility maintenance, housekeeping, or infrastructure management is typically managed through authorized vendors and disposal channels to ensure environmentally sound handling, recycling, or disposal in accordance with applicable environmental, health, and safety requirements. These practices help minimize environmental impact while supporting the company's commitment to responsible resource management and sustainability.

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

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

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

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

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

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

Leadership Indicators

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

We plan to report this section in the years ahead.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	**13,973**	14,173
Total Scope 3 emissions per rupee of turnover	tCO2e/ million INR	**0.34**	0.42
Total Scope 3 emission intensity per employee	tCO2e/ employee	**0.62**	0.73

Note:
- Independent assessment/evaluation/assurance has been carried out by TUV SUD South Asia Pvt. Ltd.
- Scope 3 includes data for our global offices.
- Consolidated revenue from operations is considered for intensity calculation: ₹41,170.26 Million (FY 2025-26) & ₹33,658.65 Million (FY 2024-25). Global headcount has been considered for intensity per employee.
- The ambit of Scope 3 covers all the categories as per the details mentioned below:

- **Category 1: Purchased goods and services and Category 2: Capital goods.**
  Emission: 2,879 $MTCO_2e$
  Basis of calculation: Spend based method has been used to estimate the emissions from our purchased goods and services and capital goods. United States Environmentally-Extended Input-Output (USEEIO) emission factors published by United States Environmental Protection Agency (USEPA) have been considered for estimation. The same are available at: https://cfpub.epa.gov/si/si_public_record_report.cfm?Lab=CESER&dirEntryId=349324.

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

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

- **Category 5: Waste generated in operations.**
  Emission: 0.79 $MTCO_2e$
  Basis of calculation: Emissions from this category are relatively less since eClerx is a service organization and does not produce any physical goods. Major types of waste are e-wastes, battery wastes, plastic, paper and organic wastes. Waste-type-specific emission factors have been considered as per DEFRA 25 for estimation. The same is available at: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025.

- **Category 6: Business travel.**
  Emission: 1,642 $MTCO_2e$
  Basis of calculation: Distance based method of estimation is used for all domestic and international air travels and surface travels originating from India. 'Travelution', an internal web portal provides an integrated solution for all travel needs for travels originating from India and captures the mode and distance. Additionally, data from claims made by employees post travel have been considered for estimation.

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

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

- **Category 7: Employee commute.**
  Emission: 8,789 $MTCO_2e$
  Basis of calculation: eClerx had carried out an extensive survey to gather data regarding employee commuting habits. The survey was conducted across the offices in India and Manila that covers more than 90% of our workforce. The survey covered various aspects such as mode of transport, fuel types of personal vehicles used, work from home requests, carpool, etc. The results from the survey are used for estimating emissions for self-travelling employees.

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

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

- **Category 8: Upstream Leased Assets.**
  Emission: 663 $MTCO_2e$
  Basis of calculation: In the context of eClerx, this includes emissions form the leased office spaces outside India, since these are relatively smaller offices spaces with less than 10% of the overall headcount.

  Electricity consumption for USA offices is estimated based on office area and climate zone wise per square foot consumption from US EPA commercial building consumption survey data. For all other offices outside India, country specific grid emission factors have been considered for calculation. (https://www.eia.gov/consumption/commercial/data/2018/index.php?view=consumption).

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

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

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

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

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

Sr. No	Initiatives	Environmental Impact Factors	Benefits
1	• Energy efficient LED lights installed in office areas • Motion sensors have been installed in washrooms, meeting rooms, and conference rooms to automatically switch LED lighting fixtures on or off based on occupancy.	• Conservation of natural resources through efficient energy and material use. • Reduced waste generation and hazardous by-products. • Lower air pollution and greenhouse gas emissions. • Promotion of reuse, refurbishment, recycling, and responsible disposal.	• ~5-10% saving in electrical consumption & cost compared conventional lights. • ~6 years of operational life compared to 2-3 years for conventional lights. • Less heat generated compared to conventional lighting systems thereby reducing heat load within office space. • LED lights produce virtually zero UV emissions.
2	Energy Star-rated air-conditioners, equipped with eco-friendly refrigerants, installed in data centers and hub rooms	• Conservation of natural resources through efficient energy and material use. • Reduced waste generation and hazardous by-products. • Lower air pollution and greenhouse gas emissions. • Promotion of reuse, refurbishment, recycling, and responsible disposal.	• ~10-15% saving in electrical consumption & cost compared to conventional ACs. • ACs with environment friendly gas have been used resulting in less depletion of ozone gas in the atmosphere. • Higher operational life of ~10-12 years compared to 7-8 years of conventional ACs.
3	Optimal temperature setting across office air conditioning systems maintained	• Conservation of natural resources through efficient energy and material use. • Lower air pollution and greenhouse gas emissions. • Reduced energy consumption and cost throughout the product's life	• ~5-7% savings in energy consumption by HVAC
4	Energy efficient Modular UPS system installed	• Conservation of natural resources through efficient energy and material use. • Lower air pollution and greenhouse gas emissions. • Reduced energy consumption and cost throughout the product's life	• ~4-5% saving in electrical consumption & cost compared to conventional UPS • ~96%-99% power efficiency achieved due to advanced power saving technology, as against 80-85% for a conventional UPS • Reduced floor space requirement due to modular vertical rack-based design • Extended operational lifespan of 10–15 years, compared to 10–12 years for conventional UPS systems • Lower heat dissipation and noise level compared to conventional UPS
5	Lithium-Ion Batteries installed for UPS system	• Conservation of natural resources through efficient energy and material use. • Reduced waste generation and hazardous by-products. • Promotion of reuse, refurbishment, recycling, and responsible disposal.	• ~3-5% savings in electrical consumption & cost compared to conventional battery • Operating temperature for Lithium-Ion batteries is ~30-350 C and SMF batteries is 250 C reducing heat lead on HVAC systems • Size & weight of Lithium-Ion battery is less as compared to SMF type battery and hence it requires 50% less floor space • Lithium-Ion batteries have a higher operational life of 10-12 years compared to 3-4 years for SMF batteries

Sr. No	Initiatives	Environmental Impact Factors	Benefits
6	Cold Aisle containment installed inside the Data centers	• Conservation of natural resources through efficient energy and material use. • Lower air pollution and greenhouse gas emissions. • Reduced energy consumption and cost throughout the product's life	• Uniform cooling inside Data-centres • ~10-20% savings in Data centre HVAC consumption.
7	Auto Power factor correction (APFC) panels installed with latest controller for PF correction (lead & lag)	• Conservation of natural resources through efficient energy and material use. • Reduced waste generation and hazardous by-products. • Lower air pollution and greenhouse gas emissions. • Reduced energy consumption and cost throughout the product's life	• ~5% saving in electrical consumption & cost.
8.	• Installation of UVGI (Ultraviolet Germicidal Irradiation) system in eClerx floor AHU's • Installation of PHI (Photo Hydro-Ionization) system in eClerx floor AHU's • Replacement of eClerx floor existing AHU's MERV 8 type filters with MERV 14 type filters	• Reduced waste generation and hazardous by-products. • Lower air pollution and greenhouse gas emissions.	• Improves Air Quality in work area. • Improves Employee Health. • Increase the employee productivity. • Reduce risks of Airborne diseases. • Improves HVAC system efficiency.
9.	Sourcing renewable power for eClerx offices wherever possible.	• Conservation of natural resources through efficient energy and material use. • Lower air pollution and greenhouse gas emissions.	• Reduced carbon footprint due to low Scope 2 emissions.

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

Yes. eClerx has a comprehensive Business Continuity Management System (BCMS) and Disaster Recovery framework designed to ensure operational resilience and uninterrupted service delivery during disruptions. The company is certified to ISO 22301, the international standard for Business Continuity Management Systems.

The BCMS includes business impact assessments, risk assessments, disaster recovery planning, crisis management protocols, emergency response procedures, alternate work arrangements, remote working capabilities, data backup and recovery processes, and periodic testing through mock drills and call-tree exercises. Dedicated crisis management teams and business continuity coordinators oversee preparedness and response activities. The framework is regularly reviewed and updated to address emerging risks, including natural disasters, cyber incidents, infrastructure failures, and other business disruptions.

eClerx's BCM Policy statement is available on: https://eclerx.com/wp-content/uploads/2025/12/BCM-Policy.pdf. The detailed Business Continuity Management Policy is an internal document and is not available in the public domain.

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?

eClerx has not identified any significant adverse environmental impacts arising from its value chain during the reporting period. As an IT-enabled services company, the organization has a relatively low direct environmental footprint, with the majority of its environmental impacts arising from purchased goods and services, business travel, employee commuting, energy consumption, and technology infrastructure within its value chain.

To proactively manage and mitigate potential environmental impacts, eClerx has implemented several measures, including:

- Integration of ESG considerations into supplier onboarding and procurement processes through ESG commitment questionnaires and the Supplier Code of Conduct.
- Increasing the use of renewable electricity across operations and selecting facilities located in green-certified buildings.
- Promoting low-carbon transportation options, including the gradual adoption of electric vehicles for employee transportation.
- Optimizing business travel and encouraging virtual collaboration to reduce travel-related emissions.
- Monitoring and reporting greenhouse gas emissions and implementing initiatives aligned with the company's Net Zero 2050 commitment.

The company continues to strengthen its supplier engagement processes and plans to expand ESG assessments of critical vendors to better understand and manage environmental risks and opportunities across its value chain.

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

Nil. The company is yet to formally assess its value chain partners. As part of the vendor onboarding process, all vendors are required to complete an ESG questionnaire and accept the Supplier Code of Conduct, which is based on UNGC principles.

PRINCIPLE 7:

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

Essential Indicators

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

2 (Two)

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

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

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

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

Leadership Indicators

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

eClerx does not engage in direct lobbying or public policy advocacy. Hence, the company does not have a separate, formal public advocacy policy. Our Code of Conduct and Sustainable Supply Chain Management includes provisions for ethical conduct on public platforms and responsible advocacy.

PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Not applicable. As an IT-enabled services company, eClerx primarily operates through office-based and digital service delivery models, which does not involve large-scale infrastructure development, land acquisition, rehabilitation, or activities that materially impact local communities or livelihoods. Consequently, statutory Social Impact Assessments are not considered material to the company's nature of operations.

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

Not applicable. eClerx has not undertaken any projects involving land acquisition, displacement of communities, or activities requiring Rehabilitation and Resettlement (R&R) during the reporting period. As an IT-enabled services company, the organization primarily operates through leased office facilities and digital service delivery models, with no material impact requiring R&R activities.

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

eClerx maintains mechanisms to receive, review, and address concerns or grievances raised by communities and other external stakeholders through designated communication and escalation channels. Stakeholders may raise concerns through official email channel (grievance@eclerx.com), employee engagement forums and CSR outreach interactions. They can also reach out to the CSR team via eClerx_Cares@eclerx.com, or the Social Performance Team (SPT) via CoreSPTeam@eclerx.com for raising any such concerns.

eClerx captures community-related information and grievance management approaches as part of the proposals submitted by its CSR implementing agencies. The respective implementing agencies are primarily responsible for managing and resolving community feedback and grievances at the operational level through mechanisms suited to their organizational structures and regional contexts.

These agencies address concerns directly throughout the year and undertake necessary corrective actions in line with their internal processes and protocols. During periodic quarterly and half-yearly reviews, the implementing agencies provide updates to eClerx on significant feedback, grievances, and resolution status. Any material concerns requiring the Company's involvement are proactively escalated for further review and support.

This process enables effective communication, oversight, and collaboration between eClerx and its implementing partners, while supporting the Company's commitment to responsible and community-focused CSR practices.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	**21%**	16%
Directly sourced from within India	**95%**	97%

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. (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	FY 2025-26	FY 2024-25
Rural	0	0
Semi-urban	0	0
Urban	33%	36%
Metropolitan	**67%**	64%

Note: In India, eClerx is located at Mumbai, Pune, Chandigarh, Mohali, Gurugram and Coimbatore. According to the GOI's https://censusindia.gov.in/census.website/data/population-finder, Chandigarh, Gurugram and Mohali are categorized as urban and Mumbai, Pune and Coimbatore fall under the metropolitan category. Data for FY 2024-25 has been corrected in current' year's report.

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. eClerx has not conducted any Social Impact Assessments (SIA) during the reporting period, as the nature of its IT-enabled operations does not involve activities that typically require statutory SIA. Consequently, no negative social impacts requiring mitigation actions were identified.

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
1	Punjab	Tarn Taran	₹ 5,00,000
2	West Bengal	Jalpaiguri, Alipurduar	₹ 3,69,875
3	Assam	Majuli	₹ 4,16,110
4	Uttarakhand	Uttarkasi	₹ 2,50,000
5	Rajasthan	Jalore	₹ 2,50,000

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

Yes. eClerx promotes supplier diversity and responsible procurement practices through its sustainable procurement framework. The company encourages engagement with diverse and inclusive suppliers including MSMEs, marginalized/vulnerable groups and does not discriminate on the basis of race, religion, gender, sexual orientation, age, marital status, disability, or political affiliation during supplier evaluation and onboarding processes. These practices are aligned with the company's commitment to ethical sourcing, equal opportunity, and inclusive business practices. The company's sustainable procurement policy is available on the following link: https://eclerx.com/wp-content/uploads/2023/11/eClerx_Sustainable-Procurement-Policy.pdf.

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

The company encourages procurement from Micro, Small and Medium Enterprises (MSMEs), as categorized by the Government of India, by providing preference and prioritizing timely payments to such vendors.

Diversified suppliers are identified and prioritized throughout the procurement process. eClerx's supplier diversity program aims to expand business opportunities for suppliers owned or operated by minorities, women, LGBTQIA+ individuals, veterans, service-disabled veterans, and persons with disabilities, wherever possible.

These practices reflect eClerx's commitment to inclusive growth, equal opportunity, and responsible supply chain management.

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

In FY 2025-26, almost 21% of our input materials were sourced directly from MSMEs.

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

Not applicable. eClerx has not owned or acquired any intellectual property based on traditional knowledge during the reporting period. As an IT-enabled services company, the organization's operations and service offerings are not dependent on traditional knowledge-based intellectual property or associated commercial utilization.

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

Not applicable. eClerx has not been involved in any intellectual property-related disputes concerning the usage of traditional knowledge during the reporting period. Accordingly, no corrective actions were required or undertaken in this regard.

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginal groups
1	**Lighthouse Communities Foundation** Livelihood for urban disadvantaged youth (Age group: 18-35) in Mumbai and Pune (Maharashtra)	2,077	100%
2	**Social Action for Manpower Creation (SAMPARC)** Education Support: Schools, Hostels, Junior College, and Higher Education in Pune (Maharashtra)	2,457	61%
3	**Reimagining Higher Education Foundation (Plaksha University)** Scholarship support to academically meritorious students in Mohali (Punjab)	33	33%
4	**Seva Sadan Society** Educational support for underprivileged urban children in Mumbai (Maharashtra)	207	100%
5	**Kaveri Vanita Sevashrama** Educational support for children at shelter home in Bengaluru (Karnataka)	41	100%
6	**Kaveri Vanita Sevashrama** Improve communication skills and life skills for govt. school students in rural Bengaluru (Karnataka)	1,601	80%
7	**Manzil Welfare Society** Educational and Employability to children 8 to 25 in New Delhi	1,171	64%
8	**Sankalptaru Foundation** Supported farmers with ~3,300 native fruiting saplings to improve livelihood through agroforestry in Uttarakhand & Rajasthan	10	100%
9	**Making The Difference Charitable Trust** Provided sustainable menstrual hygiene kit with awareness session to government school girls	1,000	0%
10	**Goonj** Support provided for disaster relief to flood-affected communities in Punjab	3,515	100%
11	**Goonj** Support provided for disaster Relief Initiative in West Bengal & Assam	4,250	100%
12	**K.C. Mahindra Education Trust A/C Nanhi Kali** Supported girl child education in Pune (Maharashtra)	133	100%
13	**GreenSole Foundation** Supported underprivileged children with upcycled educational kits (mat, bag & slippers) in Navi Mumbai & Palghar (Maharashtra)	5,452	100%

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginal groups
14	**Adventures Beyond Barriers Foundation** Conducted Run in Sync and Prosthetics camp for PwDs to increasing sensitivity to diverse populations in Pune (Maharashtra)	151	100%
15	**Open Eyes Foundation Manimajra Chandigarh** Supported underprivileged children with educational kits in Chandigarh, Panchkula (Haryana) & Mohali (Punjab)	900	0%
16	**Open Eyes Foundation Manimajra Chandigarh** Supported underprivileged children with books by reaching 30 schools, 12 NGOs, and 31 communities through the Mobile Library in Chandigarh, Panchkula (Haryana) & Mohali (Punjab)	3,000	0%
17	**Siruthuli** Plantation activity of 5,500 native variety saplings at Agricultural Engineering Department, Coimbatore	15,000	40%
18	**Fundacja Aravindam Social Development** Supported underprivileged children with quality education and basic medical aids at Gurugram (Haryana)	388	100%
19	**R N Malhotra & Anna R Malhotra Charitable Trust** Provide academic to government school kids in English & Mathematics subject in Faridabad (Haryana)	310	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.

eClerx has established multiple mechanisms to receive, track, and respond to customer complaints, feedback, and service-related concerns in a timely and structured manner. Customer engagement and issue resolution are managed through dedicated account management teams, client forums, business review meetings, escalation matrices, helpdesk systems, email communication channels, and customer feedback mechanisms.

The company follows defined processes for recording, investigating, escalating, and resolving customer concerns based on the nature and severity of the issue. Regular interactions with clients through operational reviews, business review meetings, surveys, and feedback discussions help identify improvement opportunities and strengthen service delivery standards.

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

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

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

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential Services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

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

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

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

Yes. eClerx has established frameworks, policies, and governance mechanisms relating to cyber security, information security, and data privacy risks. The company's information security management practices are aligned with globally recognized standards, and eClerx is ISO/IEC 27001:2022 certified.

The company has a dedicated Information Security Management Team (ISMT) responsible for governing information security policies, cyber risk management, data protection controls, employee awareness programs, and compliance monitoring. eClerx also implements multiple security measures such as firewalls, encryption, intrusion detection and prevention systems (IDS/IPS), multi-factor authentication (MFA), endpoint protection, and periodic security audits to safeguard customer and organizational data. The Information Security Policy and Data Privacy Protection Policy can be accessed through the following links respectively:

https://eclerx.com/wp-content/uploads/2025/12/Information-Security-Policy.pdf

https://eclerx.com/wp-content/uploads/2025/12/Data-Privacy-Protection-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 safety of products / services.

During the reporting period, no material incidents or regulatory actions were reported relating to advertising practices, delivery of essential services, product recalls, or safety of products and services.

7. Provide the following information relating to data breaches:

A. Number of instances of data breaches – Nil

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

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

Leadership Indicators

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

www.eclerx.com

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

eClerx operates as a B2B organization, with its customers primarily comprising corporate clients. The company maintains regular engagement with its clients through business leaders, account management teams, governance meetings, and business review discussions to provide updates and address any concerns related to its services and solutions.

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

eClerx maintains established business continuity and client communication mechanisms to proactively manage and communicate any potential risks of disruption to critical services.

In the event of any potential operational disruption, system outage, cyber security incident, infrastructure issue, or business continuity event, clients are informed through predefined communication and escalation protocols. These include timely notifications, impact assessments, recovery updates, contingency measures, and resolution timelines to ensure transparency and minimize service disruption.

The company's Business Continuity Management System (BCMS), supported by its ISO 22301 certification, includes disaster recovery planning, remote working capabilities, crisis management processes, and periodic testing to strengthen operational resilience and continuity of services.

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

Not Applicable, since eClerx does not manufacture any products.

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

Yes. eClerx regularly engages with its clients through customer feedback mechanisms, governance meetings, business reviews, and relationship management processes to assess customer satisfaction relating to its services and overall service delivery experience.

ASSURANCE STATEMENT ON THIRD-PARTY VERIFICATION OF SUSTAINABILITY INFORMATION
Unique identification no : 3153281814

To

The Directors and Management of
eClerx Services Limited

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **eClerx Services Limited, 4th Floor, Express Towers, Nariman Point, Mumbai - 400021** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **eClerx Services Limited**, (hereinafter "Company") for the period from 01 April 2025 to 31 March 2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustain-ability information is prepared in reference to BRSR standard/ framework (hereinafter referred as "Report-ing Criteria").

Reporting standard/framework

The disclosures have been prepared by **EClerx Services Limited**, in reference to:

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/ HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period of FY 2025-2026 as listed below:

Limited level of assurance of 'BRSR 9 Core Attributes'- Referred in Annexure I and

Limited level of assurance for the rest non-financial quantitative disclosures in BRSR (Ref: Annexure II of SEBI circular) for -

Section A: General Disclosures
Section B: Management And Process Disclosures
Section C: Principle Wise Performance Disclosure

Principle 1: Essential Indicator 1, 8, 9
Principle 2: Essential Indicator 2-a, b
Principle 3: Essential Indicator 1-a, c, 2, 3, 4, 5, 8, 9, 14
Principle 4: Essential Indicator 1, 2
Principle 5: Essential Indicator 1,2,6
Principle 6: Essential Indicator 8
Principle 7: Essential Indicator 1

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to exter-nal information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The Management of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the Management is responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Limited Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular).

Limited Level of assurance for the rest non-financial quantitative disclosures of BRSR report (Ref: Annexure II of SEBI circular).

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sus-tainability information and performing internal controls

- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sr. No.	Company Name	Site Address
1	EClerx Services Limited	**Onsite Review** 4th Floor, Quadron Business Park, Block 01, Wing A - LG, 1st, 2nd and 3rd and Wing A & B, Hinjawadi Phase 2 Rd, Hin-jawadi Rajiv Pune, Maharashtra, India
2		**Offsite Review** Consolidated off site data verification of remaining sites in-cluding corporate and registered office

Conclusion

Limited level of Assurance- BRSR 9 Core Attributes
On the basis of the assessment procedures carried out & evidence we have collected during 01-07-2026 to 28-07-2026, the identified BRSR indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-2026 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limited Level of Assurance- BRSR Reporting Format
On the basis of the assessment procedures carried out from 01-07-2026 to 28-07-2026, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected Non-Core indicators have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the “scope of the en-gagement”. Assurance of further information included in the BRSR reporting was not performed. Ac-cordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, noth-ing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmen-tal protection. The assurance team was assembled based on the knowledge, experience and qualifica-tion of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Mumbai, 29 July 2026

Mr Prosenjit Mitra
General Manager- Verification,
Validation and Audit Management System Assurance

Ms Brototi Das
Verification Team Leader,
TÜV SÜD Management System Assurance

Annexure I

S.No	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E-Essential Indicator)
1.	Green-house gas (GHG) foot-print Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available) Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Radioactive waste (F) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E+ F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of dis-posal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well be-ing of employees and workers – cost in-curred as a % of total revenue of the company Details of safety related incidents for em-ployees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E1 P3-E11
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9