

Annexure I

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1	Corporate Identity Number (CIN)	L92199MH1995PLC084610
2	Name	Hinduja Global Solutions Limited
3	Date of incorporation	13/01/1995
4	Registered office address	Tower C (1st Floor), Plot C-21, G Block, Bandra Kurla, Complex, Bandra East, Mumbai – 400051
5	Corporate address	1st Floor, Gold Hill Square Software Park, No. 690, Hosur Road, Bommanahalli, Bengaluru-560068
6	E-mail	investor.relations@hgs.com
7	Telephone	+91 80 4643 1000/ 4643 1222
8	Website	https://hgs.com/

9. Financial year for which reporting is being done:

	Start date	End date
Current Financial Year	01-04-2025	31-03-2026
Previous Financial Year	01-04-2024	31-03-2025
Prior Previous Financial Year	01-04-2023	31-03-2024

10. Name of the Stock Exchange(s) where shares are listed:

Details of Stock Exchanges			
S. No	Name of the Stock exchange	Description of other stock exchange	Name of the Country
1	BSE Limited (BSE)	NA	India
2	National Stock Exchange of India Limited (NSE)	NA	India

11. Paid-up Capital (In Rs.):

46,52,02,850

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	Ms. Shilpa Harsh
Contact	+91 80 4643 1000 / 4643 1222
E-mail	Shilpa.Harsh@hgs.com

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):

Standalone basis

14. Whether the company has undertaken reasonable assessment or assurance of the BRSR Core?

No

15. Name of assessment or assurance provider:

Name of assessment or assurance provider					
S. No	Company / LLP / Firm Name	Company ID / LLP ID / Firm Registration No.	Name of assessment or assurance provider	Designation of assessor or assurer	Date of signing
NA					

16. Type of assessment or assurance obtained:

Type of assessment or assurance obtained				
S. No	Particulars	Assessment / Assurance	if "Yes" selected in Partial Assessment / Assurance, please specify the Assessment / Assurance details	Remarks
Type of assessment or assurance obtained		NA		

II. Products/services

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

S. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Business Process Management Services (BPM)	Offers digital-led customer experience solutions, BPM and HRO services to clients globally	59.43
2	Digital Media Business	This business is India's premier integrated Digital Delivery Platforms Company delivering services via satellite, digital cable and broadband to over 5 million customers	40.57

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

S. No	Product/Service	NIC Code	% of total Turnover contributed
1	Business Process Management	63999	59.43
2	Digital Media Services	6110	40.57

III. Operations

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

S. No	Location	Number of plants	Number of offices	Total
1	National	98	48	146
2	International	-	14	14

20. Markets served by the entity:

a. Number of locations

S. No	Locations	Number
1	National (No. of states)	15
2	International (No. of countries)	9

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

21.85%

c. A brief on types of customers

BPM Business: Your Company's customers are primarily HGS subsidiaries globally, who then provide tech-led Intelligent Experience solution, BPM and HRO services to and bill many of the world's largest brands on a B2B model across verticals.

Digital Media Business: The business model for the Digital Video business is a B2B2C model wherein the Company delivers digital signals via cable and satellite to Local Cable Operators who in turn re-distribute to retail consumers. The type of customers are basically Local Cable Operators who would be largely operating under sole proprietorship or partnership entities.

IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sl. No	Particulars	Total(A)	Male		Female		Other	
			No.(B)	%(B/A)	No.(C)	%(C/A)	No.(H)	%(H/A)
Employees								
1	Permanent (D)	6344	3430	54%	2914	46%	-	0.00
2	Other than Permanent (E)	4952	2888	58%	2064	42%	-	0.00
3	Total employees (D + E)	11296	6318	56%	4978	44%	-	0.00
Workers								
4	Permanent (F)	Nil/Not applicable						
5	Other than Permanent (G)							
6	Total workers (F + G)							

b. Differently abled Employees and workers:

Sl. No	Particulars	Total(A)	Male		Female		Other	
			No.(B)	%(B/A)	No.(C)	%(C/A)	No.(H)	%(H/A)
Differently abled Employees								
1	Permanent (D)	20	15	75%	5	25%	0	0.00
2	Other than Permanent (E)	-						
3	Total differently abled employees (D + E)	20	15	75%	5	25%	0	0.00
Differently abled Workers								
4	Permanent (F)	Nil/Not applicable-						
5	Other than Permanent (G)							
6	Total differently abled workers (F + G)							

22. Participation/Inclusion/Representation of women:

	Total(A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	7 [#]	1	14%
Key Management Personnel	3 [*]	-	-

*Other than one Whole-time Director.

- Mr. Venkatesh Korla was appointed as Global Chief Executive Officer and Key Managerial Personnel of the Company w.e.f. May 28, 2025.
- Mr. Mahesh Kumar Nutalapati as Global Chief Financial Officer and Key Managerial Personnel of the Company w.e.f. May 28, 2025

23 Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2026 (Turnover rate in current FY)				FY 2025 (Turnover rate in previous FY)				FY 2024 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	57%	64%	-	60%	32%	41%	-	36%	24%	14%	-	38%
Permanent Workers	-											

V. Holding, Subsidiary and Associate Companies (including joint ventures)
24.a.Names of holding / subsidiary / associate companies / joint ventures

Sl. No	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity
1	HGS International, Mauritius	Subsidiary	100
2	HGS Properties LLC, USA	Subsidiary	100
3	HGS Canada Inc., Canada	Subsidiary	100
4	Affina Company, Canada	Subsidiary	100
5	Hinduja Global Solutions UK Limited	Subsidiary	100
6	C-Cubed N.V., Curacao	Subsidiary	100
7	C-Cubed B.V., Netherlands	Subsidiary	100
8	HGS CX Technologies Inc.	Subsidiary	100
9	HGS St. Lucia Limited	Subsidiary	100
10	Team HGS Limited, Jamaica	Subsidiary	100
11	Falcon Health Solutions Puerto Rico Holding LLC	Subsidiary	100
12	Falcon Health Solutions Puerto Rico LLC	Subsidiary	100
13	Diversify Offshore Solutions Cebu Inc., Philippines	Subsidiary	100
14	Team HGS Australia Pty Ltd (formerly known as Diversify Offshore Staffing Solutions Pty Limited)	Subsidiary	100
15	Diversify ISS BGC Inc. Philippines	Subsidiary	100

Sl. No	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity
16	HGS Colombia S.A.S	Subsidiary	100
17	Team HGS South Africa (Pty) Ltd	Subsidiary	100
18	HGS AG (Formerly known as Teklink International AG)	Subsidiary	100
19	Indusind Media & Communications Limited (IMCL)	Subsidiary	79.75
20	OneOTT Intertainment Limited (OneOTT)	Subsidiary	71.65
21	IN Entertainment (India) Limited [#]	Subsidiary	100
22	OneMahanet Intertainment Private Limited [#]	Subsidiary	100
23	Gold Star Noida Network Private Limited ^{##}	Subsidiary	100
24	Bhima Riddhi Infotainment Private Limited ^{##}	Subsidiary	51
25	Apna Incable Broadband Services Private Limited ^{##}	Subsidiary	100
26	U S N Networks Private Limited ^{##}	Subsidiary	100
27	United Mysore Network Private Limited ^{##}	Subsidiary	99.45
28	Sainath In Entertainment Private Limited ^{##}	Subsidiary	51
29	Sangli Media Services Private Limited ^{##}	Subsidiary	51
30	Goldstar Infotainment Private Limited ^{##}	Subsidiary	98.93
31	Darpita Trading Company Private Limited ^{##}	Subsidiary	51
32	Sunny Infotainment Private Limited ^{##}	Subsidiary	99.98
33	Ajanta Sky Darshan Private Limited ^{##}	Subsidiary	100
34	RBL Digital Cable Network Private Limited ^{##}	Subsidiary	100
35	Vistaar Telecommunication & Infrastructure Pvt Ltd ^{##}	Subsidiary	99.85
36	Vinsat Digital Private Limited ^{##}	Subsidiary	51
37	Seven Star Balaji Broadband Pvt Ltd [#]	Subsidiary	51
38	Customer Contact Centre Inc	Subsidiary	100
39	HGS Digital Private Limited [*]	Subsidiary	100

[#] These entities are Subsidiaries of OneOTT and % shareholding represents shareholding of OneOTT.

^{##} These entities are Subsidiaries of IMCL and % shareholding represents shareholding of IMCL.

^{*}HGS Digital Private Limited was incorporated on April 1, 2025.

Note: HGS Mena FZ LLC has been voluntarily de-registered on July 23, 2025, hence, ceased to be a subsidiary of HGS.

Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? : No

VI. CSR Details

25. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

No

ii. Turnover (in ₹)

1827.12 Crore

iii. Net worth (in ₹)

2583.1 Crore

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)			If NA, then provide the reason
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Communities	Yes, HGS engages actively with local communities through its NGO partners and ongoing CSR initiatives in the regions where we operate. These partners maintain regular interactions with community members and act as key touchpoints for identifying concerns or feedback. In addition, community members can approach our on-site administrative teams at HGS centers to share grievances directly. We also provide formal channels for written communication, and concerns can be emailed to csr@hgs.com for social impact-related matters	-	-	-	-	-	-	-
Investors (other than shareholders)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Shareholders	Yes. There is a mechanism in place to interact, raise queries/ complaints at email ID: investor_relations@hgs.com	10	-	-	4	-	-	-
Employees and workers	Yes. There is a mechanism in place to interact, raise queries/ complaints at email ID: payroll@hgs.com PF-ESIC_helpdesk@hgs.com We have set processes and systems in place to record employee complaints. It can be any channel such as HR ticketing system, secure@hgs.com , or emails to the BPHRs or written complaints.	12	8	-	-	-	-	-
Customers	Yes, customers can raise complaints on https://nxtdigital.in	4,09,326	297	NA	458596	354	NA	NA
Value Chain Partners	Yes, vendors can write to the HGS' global procurement team at indiaprourement@hgs.com ; GlobalProcurement@hgs.com ; Globalprocurement_PH@hgs.com	-	-	-	-	-	-	-

27. 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

Sl. 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	Societal: Technology advancement and Innovation	Opportunity/ Risk	Latest technology innovations in Artificial Intelligence and Automation etc. have started to enhance consumer delight and ensure societal good. This also provides more avenues for business growth and also an opportunity to improve internal process efficiencies	Implement governance oversight to approve use of AI tools	Positive for opportunity
2	Societal: Talent management: The company's ability to attract, develop and retain talent.	Risk	Challenges in hiring best in class talent with specific focus on AI, automation and other digital technology skills in alignment to our service offerings, combined with high attrition levels can impact the company's ability to fulfil demand and revenue.	Adequate and timely attention to the training needs and focus on employee engagement and support. Focus on employee retention and recognition efforts and talent development would mitigate the risk	Negative
3	Governance : Data privacy and information Security.	Risk	Evolving and sophisticated forms of cyber-attacks, ransomware attacks and security breaches that could potentially have a significant impact on the operations and client satisfaction levels, in addition to stringent penalties.	Continue to maintain a robust cybersecurity and data privacy framework with focus on region-specific data protection controls at various levels. Enable adequate investment in technology to prevent/ minimize incidents.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	-	Yes	Yes	Yes	Yes	-	Yes	Yes

b. Has the policy been approved by the Board? (Yes/No)

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	-	Yes	Yes	Yes	Yes	-	Yes	Yes

c. Web Link of the Policies, if available

P1	https://hgs.com/wp-content/uploads/2025/06/D291_Anti-Bribery-and-Anti-Corruption-Policy.pdf https://hgs.com/wp-content/uploads/2025/06/D293_Conflict-Of-Interest-COI-Policy.pdf https://hgs.com/wp-content/uploads/2024/06/HGS-Whistle-Blower-Policy-and-Vigil-Mechanism_0.pdf
P2	-
P3	https://hgs.com/wp-content/uploads/2024/01/D278_HGS-Diversity-Equity-and-Inclusion-DEI-Policy.pdf https://hgs.com/wp-content/uploads/2025/05/D153_Policy-No-31_Prevention-Prohibition-and-Redressal-of-Sexual-Harassment-at-Workplace-Policy.pdf
P4	https://hgs.com/wp-content/uploads/2024/04/D280_HGS-Global-Volunteering-Policy.pdf https://hgs.com/wp-content/uploads/2023/03/CSR-POLICY_0.pdf https://hgs.com/wp-content/uploads/2024/08/D282_Policy-No-47-Environment-Health-and-Safety.pdf
P5	https://hgs.com/wp-content/uploads/2024/02/D283_Policy-No-48-Human-Rights-policy.pdf
P6	https://hgs.com/wp-content/uploads/2024/04/D279_HGS-Environmental-Social-and-Governance-ESG-Policy.pdf https://hgs.com/wp-content/uploads/2024/08/D282_Policy-No-47-Environment-Health-and-Safety.pdf
P7	-
P8	https://hgs.com/wp-content/uploads/2023/03/CSR-POLICY_0.pdf https://hgs.com/wp-content/uploads/2024/01/D278_HGS-Diversity-Equity-and-Inclusion-DEI-Policy.pdf
P9	https://hgs.com/wp-content/uploads/2024/04/D229_GDPR_Personal-Data-Privacy-Policy.pdf

2. Whether the entity has translated the policy into procedures. (Yes / No)

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	-	Yes	Yes	Yes	Yes	-	Yes	Yes

3. Do the enlisted policies extend to your value chain partners? (Yes/No)

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	-	Yes	Yes	Yes	Yes	-	Yes	Yes

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	ISO 27001:2022 – Information Security Management System PCI-DSS – Payment Card Industry Data Security Standard SOC 2 Type II: System & Organization Controls – Security, Availability, Confidentiality, Processing Integrity, Privacy
P2	-
P3	ISO 27001:2022 – Information Security Management System
P4 – P8	-
P9	ISO 9001:2015 – Quality Management System ISO 27001:2022 – Information Security Management System PCI-DSS – Payment Card Industry Data Security Standard SOC 2 Type II: System & Organization Controls – Security, Availability, Confidentiality, Processing Integrity, Privacy

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

P1 – P9	Conduct regular reviews and updates of relevant policies within designated focus areas, ensuring ongoing compliance with established guidelines and requirements. Applicable metrics will be disclosed in the company's annual sustainability report, which is accessible via the corporate website.
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6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

P1-P9	Conduct regular reviews and updates of relevant policies within designated focus areas, ensuring ongoing compliance with established guidelines and requirements. Applicable metrics will be disclosed in the company's annual sustainability report, which is accessible via the corporate website.
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Governance, Leadership & 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)**

HGS recognizes its role in advancing environmental sustainability and is committed to reducing its environmental footprint by integrating ESG principles across its operations. Key initiatives include the adoption of energy-efficient technologies, increased use of cloud-based solutions, implementation of paperless processes, deployment of smart lighting and HVAC systems, promotion of remote and hybrid work models, and resource conservation programs aimed at reducing water, energy, and material consumption to improve energy efficiency. Since 2024, HGS has published a dedicated Sustainability Report annually, reinforcing its commitment to transparency and responsible business practices.

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

Risk Management and ESG Committee

Ms. Bhumika Batra – Independent Director (Chairperson)

Mr. Pradeep Udhas – Independent Director – Member

Mr. Amit Saharia – Non-Independent Director – Member

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. HGS has constituted an Risk Management and ESG Committee of the Board to oversee and guide decision-making on sustainability-related matters. The Committee comprises:

- Ms. Bhumika Batra, Independent Director – Chairperson
- Mr. Pradeep Udhas, Independent Director – Member
- Mr. Amit Saharia, Non-Independent Director – Member

10. Details of Review of NGRBCs by the Company

	Principles	Performance against above policies and follow up action	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances
Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	P1 – P9	All relevant policies are periodically reviewed and updated by designated company authorities to ensure alignment with regulatory requirements and evolving business priorities.	
Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)	P1	As needed	-
	P2	NA	-
	P3 – P9	As needed	-

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 – P9	No
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12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	During periodic meetings, the Board of Directors were briefed on key matters including regulatory updates, requirement to induct new Director, requirement of having Whole-time Director and compliances, briefing about implication of National Financial Reporting Authority circular, India's New Labour Codes, update on new brand launch.	100%
Key Managerial Personnel	5	Regulatory update on merger, RPTs, CSR and awareness about POSH, DEI, Mental Health, Information Security, etc.	100%
Employees other than BoD and KMPs	576	POSH (Prevention of Sexual Harassment) Training, Information Security Awareness, Diversity, Equity & Inclusion (DEI) Workshops, Workplace Safety Training, Mental Health and Well-being Sessions, Skill Development and Career Pathing, Customer Data Handling and Compliance (Process-Specific), Corporate Induction, etc.	100%
Workers	-	-	-

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, No such instances recorded**
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: Nil/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, the entity has a formal Anti-Bribery and Anti-Corruption Policy. The policy applies to all directors, employees, vendors, consultants, and contractors across HGS and its global subsidiaries, and strictly prohibits offering or accepting bribes, kickbacks, or undue advantages, either directly or through third parties. It restricts facilitation payments, mandates transparency in dealings with government bodies and third-party representatives, and requires Board approval for any political or charitable contributions. Violations may lead to severe disciplinary action, including termination. The policy is reviewed and updated regularly to ensure its effectiveness and alignment with stakeholder expectations.

https://hgs.com/wp-content/uploads/2025/06/D291_Anti-Bribery-and-Anti-Corruption-Policy.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 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2026 (Current Financial Year)		FY 2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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.**

N.A.

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Number of days of accounts payables	87.60	86.37

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 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	6%	7%
	b. Sales (Sales to related parties / Total Sales)	36%	36%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

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 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Nil/N.A.		
Capex			

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

Yes. The Company is committed to sustainable sourcing practices and continually strives to procure goods in an environmentally and socially responsible manner.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:

- Plastics (including packaging): HGS is not a manufacturing entity.
- E-waste: As a service-based company, HGS does not generate physical products or hazardous materials. All end-of-life equipment and waste, such as e-waste or recyclables, are responsibly managed through authorized vendors in compliance with applicable regulations.
- Hazardous waste: As a service-based company, HGS does not generate physical products or hazardous materials. All end-of-life equipment and waste, such as e-waste or recyclables, are responsibly managed through authorized vendors in compliance with applicable regulations.
- Other waste: - N.A.

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?

No. Extended Producer Responsibility (EPR) is not applicable to HGS, as the Company is a service-based organization and does not manufacture or sell physical products that fall under EPR regulations.

If not, provide steps taken to address the same

N.A.

Principle 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		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	3430	3239	94%	3430	100%	-	0%	2225	65%	1514	40%
Female	2914	2563	88%	2914	100%	2914	100%	0	0%	901	31%
Other	-	-	0%	-	0%	-	0%	-	0%	-	0%
Total	6344	5802	91%	6344	100%	2914	-	2225	-	2415	36%
Other than Permanent employees											
Male	2888	2756	95%	2688	93%	-	0%	-	0%	-	0%
Female	2064	1917	93%	1903	92%	25	1%	-	0%	-	0%
Other	-	-	0%	-	0%	-	0%	-	0%	-	0%
Total	4952	4673	94%	4591	93%	25	1%	-	0%	-	0%

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

Category	% of workers covered by										
	Total (A)	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 workers											
Male	N.A.										
Female											
Other											
Total											
Other than Permanent workers											
Male	N.A.										
Female											
Other											
Total											

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	1.10	1.07

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

S. No	Benefits	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
		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.)
1	PF	100%	N.A.	Yes	100%	N.A.	Yes
2	Gratuity	100%	N.A.	Yes	100%	N.A.	Yes
3	ESIC/ Medical Insurance	100%	N.A.	Yes	100%	N.A.	Yes

Note:

In Philippines, there is no requirement of PF and ESI.

All permanent employees (other than Philippines Branch Employees) are covered under PF and Gratuity from their date of joining.

3. Accessibility of workplaces

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

Yes, the premises/offices of the entity are accessible to differently abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016. Further, the premises/offices of the entity are accessible to differently abled employees as per PH Republic Act No. 7277, Magna Carta for Persons with Disability

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

Yes. At HGS, diversity is core to the way we conduct business, as HGS is an equal opportunity employer. At HGS, we envision a diverse workplace-across gender, disability, sexual orientation, race, age, nationality, attitude, experience, etc. that offers an inclusive environment for everyone. This will ensure we learn, grow, respect and accept a diverse workforce, thereby helping us achieve our vision—"Together We Progress."

This policy provides a framework that sets out our workplace diversity, equity and inclusion objectives to meet our goal of being an employer of choice and a preferred business partner. The policy is accessible <https://hgs.com/investors/corporate-policies>

Further, the premises/offices of the entity are accessible to differently abled employees as per the requirements of the Rights of Persons with Disabilities Act, 2016 and PH Republic Act No. 7277, Magna Carta for Persons with Disability.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	93%	25%	N.A.	
Female	91%	85%		
Other	-	-		
Total	92%	72%		

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.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	-
Other than Permanent Workers	
Permanent Employees	HGS has established processes and systems to record employee grievances through multiple channels, including the HR ticketing system, secure@hgs.com, emails to BPHRs, or written submissions. All complaints are acknowledged, reviewed, and classified as minor, major, or gross. As per the Employee Grievance Redressal Policy, minor issues are addressed by BPHRs within 48 hours, while major or gross misconduct cases are investigated by a designated committee within a defined timeline, typically 10 working days. Findings and decisions are communicated in writing, with an option for the employee to appeal to higher management if dissatisfied.
Other than Permanent Employees	Same as above

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

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	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	There is no Union/association in HGS that employees are affiliated					
Male						
Female						
Other						
Total Permanent Workers						
Male						
Female						
Other						

8. Details of training given to employees and workers:

Category	FY 2026 (Current Financial Year)					FY 2025 (Previous Financial Year)				
	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	6318	7014	100%	1269	37%	7434	7434	100%	3042	79%
Female	4978	4978	100%	1339	46%	4497	4497	100%	2377	85%
Other	-	-	0%	-	0%	-	-	0%	-	0%
Total	11296	11296	100%	2608	41%	11931	11931	100%	5419	82%
Workers										
Male	-									
Female										
Other										
Total										

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

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total (A)	No.(B)	% B/A	Total (C)	No.(D)	% D/C
Employees						
Male	3430	2851	83%	3774	3547	94%
Female	2914	2419	83%	2893	2647	91%
Other	-	-	0%	-	-	0%
Total	6344	5270	83%	6667	6194	93%
Workers						
Male	-					
Female						
Other						
Total						

10. Health and safety management system:

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

Yes, at HGS, we are committed to maintaining high standards of occupational health and safety across all our offices. Key initiatives include the One-to-One Employee Assistance Program, fire drills, wellness rooms, emergency response teams (ERT), first aid support, regular workplace inspections, hazard identification and risk assessments, incident reporting and investigation mechanisms, and company-provided transport facilities. These efforts are further guided by our global ESG policies, including the Environmental Health & Safety Policy and the Human Rights Policy.

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

At HGS, the nature of our work does not involve any significant immediate hazards. However, we maintain a proactive approach to risk management through our ESG policies and risk registers, supported by mitigation plans. HGS is certified under ISO 9001 and ISO 27001, reinforcing our commitment to quality and information security. Our office premises are equipped with fire detection, alarm, and suppression systems, and regular workplace inspections are conducted. Quarterly mock drills are held to ensure preparedness for fire evacuations and medical emergencies. Additionally, in coordination with the BAED and OSH Committee, comprehensive safety checks are carried out across all sites every quarter.

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

Yes, HGS has established safety incident reporting and management processes to ensure all work-related incidents are promptly reported, investigated, and closed with appropriate corrective actions. As part of the annual Occupational Safety and Health (OSH) exercise, building administrators conduct regular safety drills—such as fire and earthquake drills—with active participation from support staff. Similar drills are also conducted in our Philippines offices, ensuring employee awareness and preparedness across locations.

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

Yes, HGS has taken a holistic approach to well-being to cover mental health, ergonomic health, physical health, and safety, delivered through digital channels—online yoga by experts, parental care, one-to-one help, etc.

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

Safety Incident/Number	Category	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	-	-
	Workers		
Total recordable work-related injuries	Employees	-	-
	Workers		
No. of fatalities	Employees	-	-
	Workers		
High-consequence work-related injury or ill health (excluding fatalities)	Employees	-	-
	Workers		

* Including in the contract workforce

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

The Company is committed to maintaining a safe and healthy work environment across all its facilities. Standard Operating Procedures (SOPs) for workplace safety have been established and are reviewed periodically. All employees undergo proper training on health, safety, and emergency response protocols. In addition, mock evacuation drills are conducted at least twice a year at each location to ensure preparedness and reinforce safety awareness.

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

	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	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	-					
Health & Safety						

14. Assessments for the year:

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

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

The Company has established Standard Operating Procedures (SOPs) for workplace health and safety, which are regularly reviewed and strengthened through audits and safety assessments. In locations where minor gaps, such as evacuation readiness or emergency response awareness, were identified, timely corrective actions were implemented. This included updating safety signage, reinforcing communication protocols, and ensuring employee participation in scheduled drills. To enhance overall preparedness, mock drills are conducted biannually at each site, promoting awareness and familiarisation with emergency procedures. These efforts reflect the Company's commitment to continuous improvement in maintaining a safe and secure work environment.

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

The entity adopts a structured and inclusive approach to stakeholder identification, aligned with its business priorities, sustainability goals, and regulatory obligations. Key stakeholder groups internal (employees, management, Board) and external (customers, investors, suppliers, regulators, communities, NGOs, media, and industry bodies) are mapped through stakeholder analysis and materiality assessments. Inputs are also drawn from functional teams and compliance requirements under applicable laws. The list is periodically updated based on insights from grievance redressal systems, feedback mechanisms, and stakeholder engagement platforms.

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

S. No	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Details of other channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Details of other frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Community members in project locations	Yes	On-ground engagement through implementing NGO partners, community meetings, field visits, local representatives and beneficiary interactions	NA	Monthly	Periodic engagement throughout project implementation and monitoring	Engagement focused on understanding community water needs, livelihood concerns and local environmental priorities.
2	Youth from disadvantaged backgrounds	Yes	On-ground engagement with community leaders through dedicated mobilisation officers appointed by the NGO, word-of-mouth and alumni networks	Domain-specific skills training for young women is conducted in three-month batches. Reporting, monitoring and evaluation are undertaken monthly.	Quarterly	Periodic engagement throughout project implementation and monitoring	The Skills for Her programme, implemented with NASSCOM Foundation across 3 years, focuses on training 180+ women across from technical backgrounds, including B.Sc., BCA and equivalent degrees, in emerging technologies to promote women's participation in technology careers.

S. No	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Details of other channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Details of other frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
3	Shareholders/ Investors	No	Quarterly results, Investor presentation, Annual Report, Annual General Meeting, Earnings Call, emails, newspaper advertisements, Press Releases and disclosures to the Stock Exchanges and on website	NA	On a regular basis	NA	Responding to queries of investors, presenting business performance highlights, compliance requirements and making requisite information available in public domain
4	Regulators/ Policy makers	No	E-mails and/ or written communication, through Chamber of Commerce	NA	Need based	NA	Providing information, seeking clarifications and disclosures
5	Employees	No	E-mails, Townhall meetings, face-to-face meetings, newsletters, Internal Communications	NA	Regular basis	NA	Learnings and development, Trainings, engagement session, reward/ recognition, team building workshop, employee satisfaction survey
6	Vendors	No	E-mails, Phone calls, Face-to-face and virtual meetings	NA	Regular basis	NA	Engagements focus on compliance with supplier code of conduct, fair pricing, delivery timelines, quality standards, and responsible sourcing.

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 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	6318	6318	100%	6667	6667	100%
Other than permanent	4978	4978	100%	5264	5264	100%
Total Employees	11296	11296	100%	11931	11931	100%
Workers						
Permanent	-					
Other than permanent						
Total Workers						

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

Category	FY 2026 (Current Financial Year)					FY 2025 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% B/A	No.(C)	% C/A		No.(E)	% E/D	No.(F)	% F/D
Employees										
Permanent	6344	461	7%	5883	93%	6667	-	-	6667	100%
Male	3430	401	12%	3029	88%	3774	-	-	3774	100%
Female	2914	60	2%	2854	98%	2893	-	-	2893	100%
Other	-	-	-	-	-	-	-	-	-	-
Other than permanent	4952	414	8%	4538	92%	5264	-	-	5264	100%
Male	2888	341	12%	2547	88%	3660	-	-	3660	100%
Female	2064	73	4%	1991	96%	1604	-	-	1604	100%
Other	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	-									
Male										
Female										
Other										
Other than permanent										
Male										
Female										
Other										

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

	Male		Female		Other	
	Number	Median remuneration/ salary/ wages of respective category (INR Lakhs)	Number	Median remuneration/ salary/ wages of respective category (INR Lakhs)	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	6	7	1	13	-	NA
Key Managerial Personnel	4	150.33	-	NA	NA	NA
Employees other than BoD and KMP	3168	350	3153	262	-	-
Workers	NA	-	NA	-	-	-

Exclude one whole-time director who is appearing under the row KMP

Includes the employees who were on the payroll for part of FY 2025 – 26

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Gross wages paid to females as % of total wages	42.78%	31.9%

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

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

HGS has established internal mechanisms to address grievances related to human rights, as outlined in its Human Rights Policy. Employees who believe that a violation of the policy has occurred are encouraged to report the matter promptly to their Manager, Business Head, Human Resources (HR), Compliance team, or through the company's Whistle Blower mechanism. The policy also states that HGS does not tolerate retaliation against any employee who, in good faith, raises a concern or participates in an investigation regarding a possible violation. The responsibility for ensuring compliance with the policy and addressing reported concerns lies with the HR and Compliance teams. These mechanisms support the company's commitment to protecting and promoting human rights across all its operations.

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

	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	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	2	-	-	2	-	-
Discrimination at workplace	Nil/N.A.	Nil/Not applicable				
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	2
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	2	2

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

The Company conducts annual Voice of the Employee surveys and ICSAT, with participation enabled across all job levels. The 'Voice of the Employee' survey is administered periodically to gather continuous employee feedback. These initiatives, along with the open-door policy and grievance management systems, help in capturing and addressing employee concerns effectively. The Company's Principles and Code of Conduct are aligned with applicable laws to ensure fair and just resolution of grievances.

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

Yes

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at Workplace	100%
Wages	100%

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

No concerns raised

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 2026 (Current Financial Year)		FY 2025 (Previous Financial Year)	
	Value	Unit	Value	Unit
From renewable sources				
Total electricity consumption (A)	-	GJ	-	-
Total fuel consumption (B)	-	GJ	-	-
Energy consumption through other sources (C)	-	GJ	-	-
Total energy consumed from renewable sources (A+B+C)	-	GJ	0	GJ
From non-renewable sources				
Total electricity consumption (D)	47984.48	GJ	41189.54	GJ
Total fuel consumption (E)	282.36	GJ	233.95	GJ
Energy consumption through other sources (F)	-	-	-	-
Total energy consumed from non-renewable sources (D+E+F))	48266.84	GJ	41423.50	GJ
Total energy consumed (A+B+C+D+E+F)	48266.84	GJ	41423.50	GJ
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	-	GJ/rupee	-	GJ/rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	GJ/USD	-	GJ/USD
Energy intensity in terms of physical output – Full-Time Equivalent (FTE)	-			
Energy intensity (optional)				

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

N.A.

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

N.A.

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

Parameter	FY 2026 (Current Financial Year)		FY 2025 (Previous Financial Year)	
	Value	Unit	Value	Unit
Water withdrawal by source (in kilolitres)				
(i) Surface water	Water is used only for general usage and consumption			
(ii) Groundwater				
(iii) Third party water				
(iv) Seawater / desalinated water				
Others				
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)				
Total volume of water consumption (in kilolitres)				
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)				
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)				
Water intensity in terms of physical output – Full-Time Equivalent (FTE)				
Water intensity (optional) –				

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

N.A.

4. Provide the following details related to water discharged:

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
	Value	Value
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	Not Applicable as company operates out of rented/leased premises	
- No treatment		
- With treatment		
- Primary treatment		
- Secondary treatment		
- Tertiary treatment		
(ii) To Groundwater		
- No treatment		
- With treatment		
- Primary treatment		
- Secondary treatment		
- Tertiary treatment		
(iii) To Seawater		
- No treatment		
- With treatment		
- Primary treatment		

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
	Value	Value
Water discharge by destination and level of treatment (in kilolitres)		
- Secondary treatment	-	
- Tertiary treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment		
- Primary treatment		
- Secondary treatment		
- Tertiary treatment		
(v) Others		
- No treatment		
- With treatment		
- Primary treatment		
- Secondary treatment		
- Tertiary treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No

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

N.A.

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

Parameter	FY 2026 (Current Financial Year)		FY 2025 (Previous Financial Year)	
	Value	Please specify unit	Value	Please specify unit
NOx	N.A.			
SOx				
Particulate matter (PM)				
Persistent organic pollutants (POP)				
Volatile organic compounds (VOC)				
Hazardous air pollutants (HAP)				

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.

N.A.

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

Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Scope 1 Emissions	Metric tonnes of CO2 equivalent	21.55	18.45
Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available			
CO2	Metric tonnes of CO2 equivalent	21.28	18.14
CH4	Metric tonnes of CO2 equivalent	0.03	0.03
N2O	Metric tonnes of CO2 equivalent	0.32	0.28
HFCs	Metric tonnes of CO2 equivalent	-	-
PFCs	Metric tonnes of CO2 equivalent		
SF6	Metric tonnes of CO2 equivalent		
NF3	Metric tonnes of CO2 equivalent		
Total Scope 2 Emissions	Metric tonnes of CO2 equivalent	9675	8499
Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available			
CO2	Metric tonnes of CO2 equivalent	9675	8499
CH4	Metric tonnes of CO2 equivalent	-	-
N2O	Metric tonnes of CO2 equivalent		
HFCs	Metric tonnes of CO2 equivalent		
PFCs	Metric tonnes of CO2 equivalent		
SF6	Metric tonnes of CO2 equivalent		
NF3	Metric tonnes of CO2 equivalent		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/rupee	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/USD	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output – Full-Time Equivalent (FTE)	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional)-	-	-	-

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

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

No

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

a. Total Waste generated

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
	Value	Value
Total Waste generated (in metric tonnes)		
Plastic waste	-	-
E-waste	16.81	6.08
Biomedical waste	-	
Construction and demolition waste		
Battery waste		
Radioactive waste		
Other Hazardous waste		
Other Non-hazardous waste		
Food Waste	-	-
Paper and Cardboard Waste	-	-
Total Waste Generated	16.81	6.08
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Metric ton/rupee)	-	
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (Metric ton/USD)		
Waste intensity in terms of physical output – Full-Time Equivalent (FTE) ()		
Waste intensity (optional) –		

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

Total Waste		
Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: Total Waste		
(i) Recycled	Nil	
(ii) Re-used		
(iii) Other recovery operations		
Total		
Category-wise breakdown		
Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: Plastic waste		
(i) Recycled	Entire waste is responsibly disposed off	
(ii) Re-used		
(iii) Other recovery operations		
Total		

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: E-waste		
(i) Recycled	Nil	
(ii) Re-used		
(iii) Other recovery operations		
Total		
Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: Biomedical waste		
(i) Recycled	Nil	
(ii) Re-used		
(iii) Other recovery operations		
Total		
Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: Construction and demolition waste		
(i) Recycled	Nil	
(ii) Re-used		
(iii) Other recovery operations		
Total		
Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: Battery waste		
(i) Recycled	Nil	
(ii) Re-used		
(iii) Other recovery operations		
Total		
Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste: Radioactive waste		
(i) Recycled	Nil	
(ii) Re-used		
(iii) Other recovery operations		
Total		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.

N.A.

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

As a business process management and digital services provider, HGS does not use hazardous or toxic chemicals in its operations, resulting in negligible generation of hazardous waste. For electronic waste and related disposables, HGS partners with authorized third-party vendors to ensure safe collection, disposal, and recycling in line with applicable e-waste management regulations. Additionally, across our delivery centers, we promote responsible resource usage, conduct periodic clean-up drives, and encourage digital-first practices to minimize physical waste generation.

- 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:**
No
- 12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:** N.A.
- 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:** No

PRINCIPLE 7

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

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

7

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

S. No	Name of the trade and industry chambers associations	Reach of trade and industry chambers/ associations (State/National)
1	National Association of Software and Services	Active member of Nasscom nationally and globally
2	Confederation of Indian Industry (CII)	Active member of CII, especially in Karnataka Chapter
3	Bangalore Chamber of Industry and Commerce (BCIC)	Active member of the Association – Karnataka.
4	IT and Business Process Association of the Philippines (IBPAP)	Active member of the Association.
5	Federation of Indian Chamber of Commerce of the Philippines Inc (FICCI PH)	Active member of the Association.
6	ANZCHAM (Australian-New Zealand Chamber of Commerce Philippines)	Active Member of the Association.
7	Society for Cable Telecommunication Engineers	CEO of HGS Digital Media Business Mr. Fernandes is the Hon. Chairman of the Society.

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

Name of authority	Brief of the case	Corrective action taken
No Adverse Remark from regulatory authorities		

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.

S. No	Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable. As per the applicable provision, the Company is not required to conduct Social Impact Assessment.						

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families(PAFs)	% of PAF covered by R&R	Amounts paid to PAFs in the FY (In INR)
N.A.						

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

HGS actively engages with local communities through its NGO partners and ongoing CSR initiatives in the regions where it operates. These partners maintain regular dialogue with community members and serve as key touchpoints for identifying concerns and feedback. Additionally, community members may directly approach on-site administrative teams at HGS centers to share grievances. Formal channels are also available – social impact-related concerns can be emailed to csr@hgs.com, while governance, shareholder, or business-related queries can be addressed to investor.relations@hgs.com. These mechanisms ensure that community and stakeholder grievances are acknowledged, escalated appropriately, and resolved in a timely and transparent manner.

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	4%	18%
Directly from within India	96%	89%

Note: The percentage calculations were based on the quantity of input materials sourced.

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.

BPM Business:

HGS conducts an Annual Customer Satisfaction Survey between September and November to gather client feedback on service delivery. The survey aims to identify areas for improvement, enhance customer satisfaction, and gain strategic insights from the client's perspective. Administered by a third-party market research partner, the survey covers Net Promoter Score (NPS), key performance metrics, expectations, strengths, improvement areas, and business performance feedback. Survey findings are analysed and shared with relevant leadership, verticals, and functions to formulate action plans. Once implemented, updates are shared with respective clients. This initiative is centrally managed by the Business Excellence & Transformation team.

Digital Media Business:

In accordance with TRAI's Quality of Service Regulations (2017), HGS has established robust customer and partner support mechanisms, including:

- Toll-free call centres for customer and partner queries
- Self-care portals and mobile apps for complaint registration and ticket creation
- State-wise and national-level nodal officers listed on the company website for grievance escalation in case of unresolved issues

These mechanisms ensure structured feedback collection, stakeholder engagement, and effective grievance redressal in both business segments.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	N.A.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2026 (Current Financial Year)		Remarks	FY 2025 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	409326	297	-	458596	354	-
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other (consumers)	409326	297	-	458596	354	-

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

	Number	Reasons for recall
Voluntary recalls	N.A.	
Forced 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.**

HGSL is committed towards protecting the data of customers and its employees. The principles and policy regarding data privacy are available on our website at:
<https://hgs.com/policies/privacy/>
<https://nxtdigital.in/terms-and-conditions>

- 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**

N.A.

- 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**

N.A.