ANNEXURE -8

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

Section A General Disclosure

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L72200TN1999PLC054429
2.	**Name of the Listed Entity**	SAKSOFT LIMITED
3.	**Year of Incorporation**	November 24, 1999
4.	**Registered office address**	Global Infocity Park, Block A, 2nd Floor, #40 Dr MGR Salai, Kandanchavadi, Perungudi, Chennai - 600096
5.	**Corporate office address**	Global Infocity Park, Block A, 2nd Floor, #40 Dr MGR Salai, Kandanchavadi, Perungudi, Chennai - 600096
6.	**E-mail**	complianceofficer@saksoft.com
7.	**Telephone**	+91 44 24543500
8.	**Website**	www.saksoft.com
9.	**Financial year for which reporting is being done**	FY 2025-26 (April 01, 2025 – March 31, 2026)
10.	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange (Stock Symbol: SAKSOFT) BSE Limited (Stock Symbol: 590051) (Under permitted to trade category)
11.	**Paid-up Capital**	The paid up Equity Share Capital as on March 31, 2026 is Rs. 13,25,51,250/- comprising 13,25,51,250 shares of Face value of Re. 1/- each
12.	**Name and contact details (telephone, email address) of the person for BRSR Reporting**	Name- Ms. Meera Venkatramanan, Designation- Vice President - Company Secretary & Compliance Officer Contact Number- +91 44 24543500, Email id- complianceofficer@saksoft.com
13.	**Reporting boundary**	The disclosures contained in this report are presented on a standalone basis. The data reported for the current financial year, FY 2025–26, pertains solely to the India operations of Saksoft Limited. The Company's India operations comprises five locations: Chennai, Noida, Bengaluru, Mumbai, and Pune. The subsidiaries referred under Point No. 23 are outside the scope of this BRSR report and, accordingly, have not been considered for reporting purposes.
14.	**Name of assurance provider**	Not Applicable
15.	**Type of assurance obtained**	Not Applicable

II. Product/Services

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

Saksoft Limited ("the Company/ Saksoft/ Listed Entity") is a distinguished provider of digital transformation solutions, empowering enterprises to remain competitive in an increasingly interconnected and rapidly evolving global landscape. As a specialized technology partner, Saksoft offers an integrated portfolio of services encompassing business transformation, advanced information management, application development, and comprehensive testing solutions, delivering measurable value and sustainable growth for its clients.

S. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Information and Communication	Computer programming, Consultancy and related activities	100%

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

S. No	Product/Services	NIC Code	% of total turnover contributed
1.	IT and IT-enabled services including digital transformation services, enterprise solutions, technology consulting, IT consulting, application development and maintenance, business operations services and platforms, among others, are the predominant services which account for the entity's turnover	62099	100%

III. Operations

18. 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	Not Applicable*	5	5
2	International	Not Applicable*	0	0

*As Saksoft is an IT Services Company, we do not have any Manufacturing plants.

19. Markets served by the entity

a. Number of locations served

S.No	Number of Locations served	Number
1	National (No. of States)	6#
2	International (No. of Countries)	10*

#National locations include – Uttar Pradesh, Maharashtra, Karnataka, Haryana, Tamil Nadu, Telangana

*International locations include – Singapore, Europe, Portugal, South Africa, United States, Saudi Arabia, Belgium, Finland, New Zealand, Dubai

#*Denotes Location of Our clients

b. What is the contribution of exports as a percentage of the total turnover of the entity? 77.07%

c. Briefly explain the types of customers

Saksoft caters to key industry verticals including Banking & Financial Services, Commerce, Logistics, and Emerging Verticals, with its clientele extending these sectors.

1. **Banking & Financial Services:** Services include Payments & Lending Solutions, Open Banking & API Integration, Risk & Compliance Analytics, Fraud Detection, Data Modernization, Regulatory Compliance, and Cloud-Native Transformation.

2. **Emerging Verticals (Telecom, Hi-Tech, and Utilities):** Product Engineering, Digital Platforms, Application Modernization, Cloud Transformation, AI & Analytics, Intelligent Automation, Customer Experience Solutions, Enterprise Integration, and Managed Services.

3. **Digital Commerce:** Commerce Platform Development, Omnichannel Customer Experience, Customer 360, Customer Journey Analytics, Loyalty & Engagement Platforms, Marketplace Solutions, Digital Commerce Transformation, and Commerce Portal Development.

4. **Logistics:** Transportation Management Solutions (TMS), Warehouse Management Systems (WMS), Supply Chain Visibility, Freight Management, EDI & B2B Integration, IoT-enabled Logistics Solutions, Operational Analytics, and Logistics Dashboards.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees (including differently abled):

"At Saksoft the entire workforce is categorized as 'Employees', and none are classified as 'Workers'. Accordingly, any information required under sections pertaining to the 'Workers' category is not applicable to the Company."

S. No	Particulars	Total No. (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	1935	1497	77.36%	438	22.63%
2.	Other than permanent (E)	153	105	68.63%	48	31.37%
3.	Total employees (D+E)	2088	1602	76.72%	486	23.27%

Other than Permanent category includes Contractors

b. **Differently abled Employees:- Saksoft promotes diversity in its workforce and ensures inclusivity. Currently, the Company does not disclose data on differently abled individuals.**

S. No	Particulars	Total No. (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	NA				
2.	Other than permanent (E)					
3.	Total Differently abled employees (D+E)					

21. Participation/Inclusion/Representation of women

Category	Total No. (A)	No. and percentage of Female	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Managerial Personnel	3#	1	33.33%

#Notes: Key Managerial Personnel (KMP) includes Chairman & Managing Director (CMD), Chief Operating Officer & Chief Financial Officer (COO & CFO) and Company Secretary & Compliance Officer.

22. Turnover rate for permanent employees

Category	FY 2026			FY 2025			FY 2024		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	12.86%	15.23%	13.41%	10.49%	11.63%	10.76%	15%	14%	14.43%
Permanent workers	NA								

Note: The above table considers voluntary attrition

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

23. Names of holding / subsidiary / associate companies / joint ventures

S. No	Entity name	Is it a holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity (Direct and Indirect holdings)	Does the entity participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Saksoft Inc	Subsidiary	100%	Yes. The subsidiary/associate/ joint venture have their own Business Responsibility Initiatives which are predominantly in line with the Business Responsibility initiatives of the Company.
2	Saksoft Solutions Limited	Subsidiary	100%	
3	Acuma Solutions Limited (Stepdown Subsidiary of Saksoft Limited)	Subsidiary	100%	
4	Saksoft Pte Limited	Subsidiary	100%	
5	MC Consulting Pte Ltd (Stepdown Subsidiary of Saksoft Limited)	Subsidiary	100%	
6	MC Consulting Malaysia (Stepdown Subsidiary of Saksoft Limited)	Subsidiary	100%	
7	Dreamorbit Inc	Subsidiary	100%	
8	Solveda Software India Private Limited	Subsidiary	100%	
9	Solveda LLC (Stepdown subsidiary of Saksoft Limited)	Subsidiary	100%	
10	Solveda UK (Stepdown Subsidiary of Solveda LLC)	Subsidiary	100%	
11	Augmento Labs Private Limited	Subsidiary	100%	
12	Zetechno Products and Services Private Limited	Subsidiary	100%	
13	Ceptes Software Private Limited	Subsidiary	100%	
14	Ceptes Software Inc (Step down subsidiary of Ceptes Software Private Limited)	Subsidiary	100%	

VI. CSR Details

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

Yes.

ii. If yes, Turnover – 49262.57 INR lakhs*

iii. Net worth – 38861.79 INR lakhs*

*The data for FY 2025-26 is for Saksoft Limited, Standalone.

VII. Transparency and disclosure 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 Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025- 2026			FY 2024- 2025		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Communities	Yes, The CSR team makes frequent field visits, discusses any issues directly with the beneficiaries, and with NGO partners and takes corrective and preventive actions.	NIL	NIL	NIL	NIL	NIL	NIL
Investors(other than shareholders)	Not Applicable						
Shareholders	Yes. The Grievance Redressal Policy is designed to allow internal/external stakeholders to report any concerns about ethics, unethical behavior, actual or suspected frauds. The policy provides adequate safeguards against victimization of those who use this mechanism.						
Employees and workers	Yes. Employees can report any concerns related to ethics, unethical behavior, actual or suspected fraud, or violations of the Company's Code of Conduct and POSH policy through established reporting mechanisms. The Whistle Blower Policy provides adequate safeguards against victimization of individuals who use this mechanism. Additionally, the Company facilitates skip-level meetings conducted by the HR team, enabling employees to directly share concerns, feedback, or grievances beyond their immediate reporting hierarchy, thereby strengthening transparency and early issue resolution.						
Customers	Yes. Escalation mechanisms are defined in individual client contracts.						
Value Chain Partners	Yes. Partners can report any concerns about ethics, unethical behavior, actual or suspected frauds, or violations of the company's Code of Conduct. Additionally, the whistle blower policy provides adequate safeguards against victimization of those who use this mechanism.						

Please see our website for the following policies:

- Code of Conduct: https://www.saksoft.com/investor/corporate-governance/
- Whistleblower Policy: https://www.saksoft.com/wp-content/uploads/2025/05/Whistle-Blower-policy.pdf
- Prohibition of Sexual Harassment at Workplace: https://www.saksoft.com/wp-content/uploads/2026/05/Policy-on-prevention-of-Sexual-Harassment-At-Workplace.pdf
- Grievance Redressal Policy: https://www.saksoft.com/wp-content/uploads/2025/07/Grievance-Redressal-Policy.pdf

26. Overview of the entity's material responsible business conducts 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:

The Company has carried out a comprehensive materiality analysis to determine its most significant environmental, social, and governance (ESG) priorities. The process includes stakeholder engagement and impact-based evaluation to identify and rank material topics.

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Cyber Security Incidents	Risk	External attacks, Malware, Compromised Credentials, Business email compromise via phishing and other cyber security risk may result in data loss and loss of reputation	Saksoft has implemented a well-established and mature Information Security Management System, supported by a comprehensive set of policies and standards aligned with leading industry practices and globally recognized security frameworks. This is complemented by a layered, defense-in-depth control architecture that effectively ensures the confidentiality, integrity, and availability of its information assets. Our commitment to cybersecurity is reinforced through globally recognized Certifications such as ISO 27001 and SOC 2 Type II attestations. Access control includes Multi Factor Authentication for secure access to network Implementation of enhanced data leakage prevention platform to protect critical data. Encryption of data, data backup and recovery mechanism for ensuring Business continuity.	Negative
2.	Data Privacy	Risk	Unauthorized use or disclosure of employee/ company/customer data may lead to either breach of customer contracts or fines/penalties from regulators and damage to the Company's reputation	Access controls including multi factor authentication are deployed. All access provisioning is on need-to-know basis and access reviews are performed on a regular basis.	Negative

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Foreign Exchange	Risk	The Company operates in the global environment and has maximum business from US geography, hence currency fluctuation is a major risk.	Saksoft has been consistently following a hedging policy. The Company hedges most of the net exposure in USD, GBP and Euro, in India. All these hedges are effective hedges and any gain/ loss on these hedges is booked in revenues line. The company doesn't take hedges beyond 12 months and no hedges are taken outside India.	Negative
4.	Geopolitical and Macroeconomic Conditions	Risk	Changing geo-political landscape in multiple regions (war scenarios), macronomic uncertainty around interest rate cuts may impact customer discretionary spends, leading to potential impact on opportunities.	Monitoring and reporting of geo political risk to the Risk Management Committee of the Board	Negative
5.	Business Ethics and Transparency	Risk and Opportunity	A core pillar of our organization's operations is the commitment to conduct business with integrity, transparency, and strong ethical standards. Embedding clear ethical principles not only guides our actions but also strengthens trust and engagement with our clients, partners, suppliers, shareholders, and employees. We remain firmly committed to upholding ethical practices in all circumstances.	We mitigate risks through a structured approach that includes a well-defined Code of Conduct, regular training on compliance and ethics, and robust accountability mechanisms to ensure adherence to ethical standards.	Positive

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Talent Demand and Employee Attrition	Risk	The Risk of Attrition may hamper long-term sustainability	The Company aims at retention and recognition of employees adequately through various schemes like loyalty awards and performance awards.	Negative
7.	Employee Well being	Risk	In today's business environment, ensuring the overall well-being of employees and fostering a healthy workplace that enhances productivity, diversity, and inclusion is paramount. Employee well-being encompasses the holistic health of individuals—covering their physical, mental, and emotional well-being—across both employees and the extended workforce.	At Saksoft, the holistic well-being of our employees is a top priority. While we recognize that unforeseen force majeure events—such as medical emergencies and weather-related disruptions—may arise, we remain committed to preparedness and resilience. Our approach includes implementing robust safety protocols, ensuring access to healthcare resources, and promoting healthy lifestyles across our workforce. Additionally, our occupational health and safety practices are aligned with ISO 45001:2018 standards, reinforcing our commitment to maintaining a safe and healthy work environment.	Negative
8.	Climate Action and Energy Management	Risk and Opportunity	Climate change is a critical global challenge that demands urgent and sustained action. Addressing it requires a comprehensive set of strategies to reduce greenhouse gas emissions while enhancing resilience to evolving climate conditions. This includes the adoption of innovative technologies, transition to renewable energy sources, development of green buildings, utilization of renewable energy credits, and shifts in management practices and consumer behavior.	To minimize the environmental impact, the Company is taking steps to reduce its carbon footprint. This involves using renewable energy, switching to energy-efficient lighting, promoting sustainable transportation and buildings, and setting a near term target with SBTi	Negative

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9.	Anti-Corruption	Risk	Non-compliance with anti-corruption laws and unethical practices may lead to regulatory penalties, reputational damage, and loss of stakeholder trust.	The Company follows a zero-tolerance approach towards bribery, corruption, and fraud through a robust Anti-Bribery and Anti-Corruption Policy supported by defined controls. It promotes ethical conduct through structured training programs with tracking of employee participation, and implements a formal due diligence process, including a Supplier Risk Assessment Checklist, to assess third-party risks. Additionally, the Company has established a comprehensive reporting framework with whistleblower and grievance mechanisms, supported by anti-retaliation safeguards, to enable safe and transparent reporting of concerns.	Negative
10.	Whistleblower Mechanisms	Risk	Absence of effective reporting mechanisms may result in unreported unethical practices, leading to governance failures.	The Company has a robust whistleblower risk mitigation approach, the Company has established a secure and confidential reporting channel, enforcing strict non-retaliation protections, and ensuring prompt and impartial investigation and resolution of complaints, with continuous oversight by the relevant governance bodies.	Negative

Section B Management and process disclosures

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

P1: Businesses should conduct and govern themselves with Ethics, Transparency and Accountability

P2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle

P3: Businesses should promote the wellbeing of all employees

P4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized

P5: Businesses should respect and promote human rights

P6: Businesses should respect, protect, and make efforts to restore the environment

P7: Businesses, when engaged in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

P8: Businesses should support inclusive growth and equitable development

P9: Businesses should engage with and provide value to their customers and consumers in a responsible manner

1. Policy and Management processes

Disclosure Questions	P1 Ethics and Transparency	P2 Sustainable Business	P3 Employee well being	P4 Stakeholder Relationship	P5 Human Rights	P6 Environmental Stewardship	P7 Public Advocacy	P8 Community Development	P9 Customer Relations
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	Y	Y	Y
1. (b) Has the policy been approved by the Board? (Yes/No)*	Y	Y	Y	Y	Y	Y	Y	Y	Y
1. (c) Web Link of the Policies, if available	**Governance Policies-** https://www.saksoft.com/investor/corporate-governance/ **Principle 1:** Minimum & Living Wages Policy Anti-Money Laundering Policy Anti-Competition Policy Code of Conduct Whistleblower Policy Policy on Ethics and Employee Code of Conduct Anti Bribery and Anti Corruption Policy								

Disclosure Questions	P1 Ethics and Transparency	P2 Sustainable Business	P3 Employee well being	P4 Stakeholder Relationship	P5 Human Rights	P6 Environmental Stewardship	P7 Public Advocacy	P8 Community Development	P9 Customer Relations
	Principle 2: Supplier Procurement Policy Supplier Risk Assessment Policy Vendor Management Policy Supplier Code of Conduct Policy **Principle 3:** Policy on prevention of Sexual Harassment At Workplace Diversity, Equity, and Inclusion (DEI) Policy Human Rights and Working conditions Policy Supplier Code of Conduct Policy Grievance Redressal Policy **Principle 4:** Corporate Social Responsibility Policy Policy on Related Party Transactions Supplier Code of Conduct Policy Policy for Determination of Legitimate Purpose and Policy and Procedure for inquiry in case of leakage of UPSI. Diversity, Equity, and Inclusion (DEI) Policy Whistle Blower Policy Code of Practices and Procedures for Fair Disclosure **Principle 5** Diversity, Equity, and Inclusion (DEI) Policy Human Rights and Working conditions Policy Equal Opportunity Policy Minimum wages policy **Principle 6** ESG Policy Supplier Code of Conduct Policy								

Disclosure Questions	P1 Ethics and Transparency	P2 Sustainable Business	P3 Employee well being	P4 Stakeholder Relationship	P5 Human Rights	P6 Environmental Stewardship	P7 Public Advocacy	P8 Community Development	P9 Customer Relations
	Principle 7 Policy on Responsible Public Policy Advocacy Anti Money Laundering Policy Anti Bribery and Anti Corruption Policy **Principle 8** Code of Conduct ESG Policy Supplier Code of Conduct Policy **Principle 9** Policy for preservation of documents Archival policy on disclosures hosted on website of the company Code of Conduct								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	N	Y	N	N	N	N
4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	a. ISO 27001:2018- Information Security Management System b. ISO 9001:2015-Quality Management System c. ISO 45001:2018-Occupational Health & Safety Management System d. Indian Green Building Council (IGBC) LEED India								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has a structured framework for tracking and monitoring the Company's ESG performance through clearly defined key performance indicators across material topics, demonstrating a systematic approach to ESG data management and performance evaluation. Additionally, the Company is committed to: **Strengthening ESG performance and sustainability practices:** The Company is committed to strengthening its ESG framework and sustainability practices through engagement with recognized ESG assessment platforms, including registration with an ESG rating agency to support continuous improvement, benchmarking and alignment with evolving sustainability principles. The Company has been awarded the "Committed" and "Fast Mover" badges under the EcoVadis assessment for FY 2025–26, reflecting its strong commitment to ESG practices and continuous improvement in line with underlying sustainability principles								

Disclosure Questions	P1 Ethics and Transparency	P2 Sustainable Business	P3 Employee well being	P4 Stakeholder Relationship	P5 Human Rights	P6 Environmental Stewardship	P7 Public Advocacy	P8 Community Development	P9 Customer Relations
	Advancing climate action through emissions reduction commitments: The Company is committed to establishing a near-term science-based emissions reduction target by 2035 aligned with the Science Based Targets initiative (SBTi), in line with evolving sustainability priorities and climate-related commitments. Social Inclusiveness and Development of Communities • Drive holistic well-being, health, and wellness of the workforce • Enhance gender parity across the organization • Drive equality and inclusiveness at all levels • Enhance the livelihood of communities through social and community development initiatives.								
6 Performance of the entity against the specific commitments, goals and targets along- with reasons in case the same are not met.	• The Company has established a structured framework for tracking and monitoring its ESG performance through clearly defined key performance indicators across material ESG topics, reflecting a systematic and data-driven approach towards ESG management and performance evaluation. • Strengthening ESG Performance and Sustainability Practices: During FY 2025–26, the Company underwent an external ESG assessment by EcoVadis and was awarded the “Committed” and “Fast Mover” badges. These recognitions reflect the Company’s continued efforts towards strengthening its sustainability practices and ESG performance, while reaffirming its commitment to continuous improvement and responsible business conduct. • Driving Measurable Progress Across ESG Goals: The Company continues to make steady progress towards its ESG commitments through measurable initiatives and performance-driven outcomes across environmental, social and governance priorities. These efforts underscore the Company’s focus on responsible growth and long-term value creation for all stakeholders.								

ESG Goals	Progress FY 2025–26
	Environmental Goals
Improve water stewardship and resource efficiency	• Water consumption reduced to 195.97 KL from 247.43 KL • Initiatives for water recycling and reuse continue to be strengthened
Advance climate action and emissions management	• Scope 1 emissions recorded at 306.83 MT CO_2e • Scope 2 emissions recorded at 519.48 MT CO_2e
Increase energy efficiency and renewable energy adoption	• Continued to strengthen the integration of renewable energy sources within its overall energy consumption mix.
Promote responsible waste management practices	• Responsible waste management practices across its leased operating locations, with disposal arrangements managed by the respective premises’ providers. • Plastic waste managed through authorized recyclers and compliant e-waste disposal practices followed
Build environmentally responsible operations	• Continued its efforts to understand and manage greenhouse gas emissions as part of its long-term operational decarbonisation journey.

Disclosure Questions	P1 Ethics and Transparency	P2 Sustainable Business	P3 Employee well being	P4 Stakeholder Relationship	P5 Human Rights	P6 Environmental Stewardship	P7 Public Advocacy	P8 Community Development	P9 Customer Relations

ESG Goals	Progress FY 2025–26
Social Goals	
Foster a safe, healthy and supportive workplace	• Zero lost time injuries (LTIs) reported during FY 2025–26 • 100% employee coverage under health and wellness programmes • Ergonomic assessments conducted across workplaces
Advance diversity, equity and inclusion across the workforce	• Women representation in leadership continued to increase during FY 2025-26, reflecting ongoing progress toward a more inclusive leadership pipeline. • 100% employee participation in key DEI initiatives
Enable learning, capability building and career growth	• Educational assistance and learning opportunities continued to be made available to support employee development and growth. • Internal mobility and talent development initiatives continued during the year
Promote fair employment practices and labour standards	• 100% compliance with minimum wage requirements maintained • No wage-related grievances reported
Maintain a respectful and inclusive workplace culture	• Zero sexual harassment complaints reported • POSH awareness initiatives and compliance measures continued during the year
Governance Goals	
Strengthen ethical conduct and responsible business practices	• Continued to reinforce business ethics and adherence to the Code of Conduct through ongoing communication and awareness initiatives. • No corruption or bribery incidents reported
Maintain effective grievance and whistleblower mechanisms	• 100% whistleblower matters acknowledged and resolved within prescribed timelines • No retaliation incidents reported
Promote strong governance and board effectiveness	• Independent directors constituted 50% of the Board • Women representation on the Board stood at 33.33%
Enhance responsible supply chain and procurement practices	• Sustainability assessments initiated across supplier ecosystem • Supplier Code of Conduct implementation continued during the year
Strengthen digital resilience and operational continuity	• Ongoing efforts to strengthen cybersecurity, digital resilience and operational preparedness • Business continuity plans tested across operations
Uphold human rights and responsible workplace practices across operations and value chain	• Zero incidents relating to child labour, forced labour, ethics violations or workplace retaliation reported

Disclosure Questions	P1 Ethics and Transparency	P2 Sustainable Business	P3 Employee well being	P4 Stakeholder Relationship	P5 Human Rights	P6 Environmental Stewardship	P7 Public Advocacy	P8 Community Development	P9 Customer Relations
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)	Saksoft Limited is committed to conducting business with sensitivity to people, transparency in governance, and environmental responsibility. As regulatory requirements evolve, Saksoft will ensure compliance and enhanced disclosure. Saksoft's greatest asset is its human resources. The Company invests in training and skill development to optimize employee performance while maintaining a compliant and supportive work environment. Governance has always been a cornerstone of Saksoft's success, characterized by transparency, ethics, and integrity. Understanding the environmental impact of energy use, Saksoft, though not energy-intensive, strives to minimize its carbon footprint. The Company employs energy-efficient resources, reduces electronic waste, and implements both manual and automated measures to conserve energy, lowering costs and promoting sustainability. "This year, Saksoft advanced its ESG agenda by strengthening both the vision and execution of its sustainability strategy, reinforcing its commitment to becoming a truly sustainable organization. A significant milestone was the commitment to set a near term target of reduction of emissions by the year 2035 with SBTi, demonstrating accountability towards shared goals with employees and the broader community."								
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors are responsible for implementation and oversight of the Business Responsibility and Sustainability Policy.								
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, the Committee responsible for decision making on sustainability related issues at Saksoft limited is the Sustainability Leadership Committee								

10. Details of Review of NGRBCs by the Company

Subject for Review		a. Indicate whether review was undertaken by Director (D) / Committee of the Board (C) / Any other Committee (A)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action	• Risk Management Committee • Corporate Social Responsibility Committee • Audit Committee • Stakeholders Relationship Committee								
2	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all applicable laws at every jurisdiction of its presence.								

	Subject for Review	b. Frequency (Annually (A) / Half Yearly (HY) / Quarterly (Q) / Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action	Annually								
2	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Quarterly and Annually								

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

Questions	P1 Ethics and Transparency	P2 Sustainable Business	P3 Employee well being	P4 Stakeholder Relationship	P5 Human Rights	P6 Environmental Stewardship	P7 Public Advocacy	P8 Community Development	P9 Customer Relations
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?	The Company's policies and procedures are subject to internal scrutiny by the Management, Internal Auditors for the purposes of ensuring operating effectiveness of the policies and critical evaluation of the same. The Statutory Auditors would also refer to these policies, to the extent, relevant and applicable to assess the Entity Level Controls and Governance aspects.								
If yes, provide name of the agency	Yes, we have carried out the following assessments, with the respective external agencies listed alongside. • ISO 45001, 9001, 27001 and GHG Accounting by Wire Consultancy • Compliance: External expert agencies throughout the audit/assessment process, these agencies assess the functionality of the company's pertinent policies. This involves scrutinizing policy components, procedures, action plans, and other related elements.								

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

NGRBC Principle's requirements are fairly covered as part of various policies of Saksoft Limited, therefore, the question is not applicable.

Section C Principle wise Performance Disclosure

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

Principle 1: Businesses should conduct and govern themselves with integrity, 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**

S. No	Segment	Total number of training & awareness programmes held	Topics / principles covered under the training	% of persons in respective category covered by the awareness programmes
1	Board of Directors	4	Business Responsibility Principles via Code of Conduct, Ethics & Integrity, Data Privacy, Insider Trading, Prevention of Sexual Harassment, Integrity, Information Security Awareness, Workplace Compliance, Anti-Bribery and Anti-Corruption, Business Continuity and Crisis Management	100%
2	Key Managerial Personnel	11	Compliance training like POSH, Global Compliance covering Code of Conduct, Antibribery, and Anti-corruption, Whistleblower, and Code of Conduct for the prohibition of insider trading.	100%
3	Employees other than BOD and KMPs	161	Compliance training such as, POSH, Global Compliance, Code of Conduct, Anti-bribery, Anti-corruption, Whistleblower and Code of Conduct for Prohibition of Insider Trading. Behavioral and soft skill training, Presentation Skills, Art of Questioning, Interviewing Skills, Emotional Intelligence, Business Storytelling, creating a Personal Brand, Coaching for Impact, and more. Technical, Domain, and Functional trainings such as Dynamics 365 + Power Platform, PowerBI, Open AI Chat GPT, Java, SQL, Snowflake, AWS, Data & Analytics, SQL Database,ReactJS, Python, Insurance, ISTQB, Dot Net, Docker, GitHub, Azure, SDET, ITIL, AI Spark, Program Management, Microsoft Fundamentals, Mulesoft, Salesforce, and more.	100%
4	Workers	NA	NA	NA

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

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

Monetary					
Category	**NGRBC Principle**	**Name of the Regulatory/ enforcement agencies/ judicial institutions**	**Amount (in INR)**	**Brief of Case**	**Has an appeal been preferred? (Yes/ No)**
Penalty/ Fine	During the reporting period, no fine, penalty, or compounding fee was levied on the Company as per SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015				
Settlement					
Compounding Fee					

Non- Monetary				
Category	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Brief of Case	Has an appeal been preferred? (Yes/ No)
Imprisonment	No such case of non-compliance was recorded in the reporting period.			
Punishment				

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-**

   No such case of non-compliance was recorded in the reporting period.

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

   The Company's Anti-Bribery and Anti-Corruption Policy takes care of ensuring discipline in terms of reporting of corruption and related cases.

   Web link- https://www.saksoft.com/investor/corporate-governance//

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

Particulars		FY 2026	FY 2025
1	Directors	NIL	NIL
2	KMPs	NIL	NIL
3	Employees	NIL	NIL
4	Workers	NA	NA

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

Particulars		FY 2026		FY 2025	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	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.**

   Not applicable, as no complaints related to corruption or conflict of interest were received in FY 2024-2025 and FY 2025-2026

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

Segment	FY 2026	FY 2025
Number of days of accounts payables	52	58

Notes: This data is excluding MSMEs.

9. Openness 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	FY 2025
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not Applicable since Saksoft Limited is into the service industry (Information Technology)	
	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	Not Applicable since Saksoft Limited is into the service industry (Information Technology)	Not Applicable since Saksoft Limited is into the service industry (Information Technology)
	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)	3.17%	1.53%
	b. Sales (Sales to related parties / Total Sales)	50.55%	51.47%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	3.5 Crores
	d. Investments (Investments in related parties / Total Investments made)	Nil	37%

Leadership Indicators

1. Awareness programmes conducted for the value chain partners on any of the Principles during the financial year 2025-26:

Total number of awareness programs held	Topics/ Principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs

During FY 2025–26, the Company strengthened awareness among its value chain partners on ethical, environmental, and social principles through a structured supplier engagement framework. The Code of Conduct emphasizes adherence to high standards of business ethics in all transactions, and these expectations are extended to vendors through well-defined contractual arrangements and periodic reviews and audits.

Further, the Company formally communicated its ESG expectations to suppliers through the Supplier Code of Conduct and a self-assessment checklist, enabling partners to assess and align with the Company's environmental and social standards. Suppliers across geographies are required to acknowledge and adhere to these principles, thereby promoting awareness and responsible business conduct across the value chain.

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

If "Yes", provide details of the same.

Yes, the Company's Code of Conduct highlights the standards of our business ethics and practices to be adhered to by the Directors and employees of the Company. Also, the Directors of the Company disclose their concern or interest in the Companies, or Body Corporates, Firms, or other Associations of individuals and any change therein, annually or upon any change, which includes the Shareholding. A database of the Directors and the entities in which they are concerned or interested is recorded and maintained by the Company. Further, during the Board Meetings, the Directors abstain from participating in and voting on the agenda items in which they are concerned or interested, to ensure independence and avoid conflict of interest.

Principle 2: Businesses should provide goods and services in a manner that is 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.

S. No	Segment	FY 2026	FY 2025	Details of improvements in environmental and social impacts
1	R&D and Capex	Nil	Nil	"As an IT services organization, the Company's investments in sustainability are primarily driven through technology enablement, digital infrastructure optimization, and development of solutions that create environmental and social value. During the year, the Company invested in energy-efficient IT infrastructure, cloud-based solutions, and digital platforms aimed at reducing environmental impact. Additionally, investments were made in inclusive technology development, employee wellbeing platforms, and cybersecurity systems to enhance social outcomes. The Company continues to strengthen its internal mechanisms to track and classify such investments in alignment with BRSR requirements."

2. Details about sustainable sourcing:

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

The Company has a Standard Operating Procedure (SOP) in place to define the operational controls and processes for integrating Environmental, Social, and Ethical (ESG) considerations into procurement activities. This SOP ensures that supplier selection, onboarding, monitoring, and renewal are carried out in alignment with the Supplier Code of Conduct and applicable legal and regulatory requirements.

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

Yes. Saksoft has a comprehensive process and procedure for onboarding suppliers and vendors through systematic vendor assessment, including compliance with our supplier code of conduct. The vendors and suppliers must undergo a screening process, encompassing the Company's business requirements, portfolio, quality parameters, social compliance, governance standards, environmental compliance and standards. The Company prefers sourcing from suppliers/ vendors who are compliant with various social norms, environmental regulations/ standards, and uphold ethical governance conduct.

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

SAKSOFT Group primarily operates as an end-user of electrical and electronic equipment for internal business purposes and, unless explicitly stated otherwise, does not manufacture, market, import for resale, or sell such equipment under its own brand. Accordingly, it is generally not classified as a "Producer," "Manufacturer," or "Importer" under Extended Producer Responsibility (EPR) frameworks, except where required by applicable laws. In jurisdictions where it qualifies as a bulk consumer or end-user, the Company ensures responsible disposal of e-waste through authorized recyclers, maintains required records, complies with applicable environmental and hazardous waste regulations, and implements secure data destruction procedures prior to disposal.

The Company's Waste Management Policy reflects its commitment to reducing waste generation and mitigating environmental impact by outlining clear objectives for waste minimization, segregation, recycling, and responsible disposal, supported by both qualitative goals and quantitative targets. It further demonstrates the Company's approach to responsible waste management through the segregation of waste streams at leased office premises, implemented in coordination with facility/building management.

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

   Extended Producer Responsibility (EPR) is not applicable as the company falls within the IT/ITES sector.

Leadership Indicators

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

NIC Code	Name of product/ service	% of Total Turnover contributed	Boundary for which the Life cycle perspective/ assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If "Yes", provide web-link
This does not apply to Saksoft Limited. It primarily operates in IT and ITeS services, including software design, development, testing, implementation, maintenance, system integration solutions, and the management of IT, ITeS, and Telecom infrastructure.					

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.**

Name of Product/ Service	Description of the risk/ concern	Action Taken
The Company has not conducted a formal Life Cycle Assessment (LCA) for its services during the reporting period. However, Saksoft Limited acknowledges and addresses the environmental concerns associated with its operations by maintaining Environmental Risk Registers which demonstrate a structured and proactive approach to identifying, assessing, and managing environmental risks associated with the Company's operations. It outlines key risk areas, evaluates their potential impact and likelihood, and defines corresponding mitigation measures and control mechanisms. The document supports ongoing monitoring and periodic review of environmental risks, reflecting alignment with regulatory requirements and recognized ESG practices.		

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).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2026	FY 2025
The Company's scope of work is limited to Design, Development, Testing, Implementation, and Maintenance of Software, System Integration Solutions & IT/ITES/Telecom Infra Structure Management Services for all Offshore Development Centers. Therefore, being in the service sector, the question is not applicable.		

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

Category	FY 2026			FY 2025		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable as Saksoft does not have physical products as part of its offerings					
E-Waste						
Hazardous Waste						
Other Waste						

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

Indicate Product Category	Reclaimed products and their packaging materials as % total products sold in respective category
Not Applicable as Saksoft does not have physical products as part of its offerings	

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 Number (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	1497	1497	100%	1497	100%	0	0	1497	100%	0	0
Female	438	438	100%	438	100%	438	100%	0	0	0	0
Total	**1935**	**1935**	**100%**	**1935**	**100%**	**438**	**100%**	**1497**	**100%**	**0**	**0**
Other than Permanent Employees											
Male	Our contractor employees are governed by their respective direct employers and are required to adhere to the necessary statutory compliance.										
Female											
Total											

Note: Data is specific to India operations.

Head Count considered all Permanent & Full-time Employees.

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

Category	% of workers covered by										
	Total Number (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	NA										
Female											
Total											
Other than permanent workers											
Male	NA										
Female											
Total											

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

	FY 2026	FY 2025
Cost incurred on well-being measures as a % of total revenue of the Company	1.30%	1.03%

2. Details of retirement benefits for Current and Previous FY

S. No.	Benefits	FY 2026			FY 2025		
		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%	NA	Yes	100%	NA	Yes
2	Gratuity	100%	NA	Yes	100%	NA	Yes
3	ESI	0.57%	NA	Yes	0.71%	NA	Yes

Note: ESIC is applicable for all ESIC eligible population, even though they are permanent employees, but earning below the threshold level as per the ESI regulation. Trainees are eligible for retirement benefits once confirmed.

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

Questions	Response
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?	Yes
If not, whether any steps are being taken by the entity in this regard.	NA

Our offices are equipped with wheelchairs and wheelchair-friendly elevators accessible from the parking lot, thereby ensuring accessibility for differently abled employees and the extended workforce.

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, the Company adheres to the provisions of the Rights of Persons with Disability Act, 2016 ("Act"), in letter and spirit. Saksoft continues to be an equal employment opportunity regardless of caste, creed, color, religion, ethnicity, marital status, age, disability, national origin, citizenship, sexual orientation, gender identity, language, and any other applicable aspects. The Company has an Equal Opportunity Policy that is part of the Employee Handbook and is available on the Company's local intranet.

web-link to the policy- https://www.saksoft.com/investor/corporate-governance//

5. Return to work and Retention rates of permanent employees that took parental leave for FY 2025-26

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Not Applicable	
Female	99%	99%		
Total	**99.5%**	**99.5%**		

Note- "The above data is for India location"

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

Category	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Employees	Yes, at Saksoft Limited, employees can raise their grievances by contacting their respective HR departments, either through email or in person, to seek resolution. Based on the nature of the concern, the designated HR representative works with the relevant stakeholders to address the issue in a timely manner. Additionally, the Grievance Redressal Policy, Whistle Blower Policy, and POSH Policy empower employees to report concerns relating to potential violations—such as unethical behaviour, fraud, or breaches of the Company's Code of Conduct—without fear of retaliation or any barriers to reporting.
Other than Permanent Employees	

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

Saksoft Limited does not have recognized associations.

8. Details of training given to employees

Category	FY 2026					FY 2025				
	Total No (A)	On Health and safety measures		On Skill upgradation (D)		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	1602	1497	93.45	944	58.93	1612	1612	100	187	11.6
Female	486	438	90.12	441	90.74	521	521	100	79	15.16
Total	**2088**	**1935**	**92.67**	**1895**	**90.76**	**2133**	**2133**	**100**	**266**	**12.05**
Workers										
Male										
Female	NA									
Total										

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

Category	FY 2026			FY 2025		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	1497	1497	100%	1609	1609	100%
Female	438	438	100%	484	484	100%
Total	**1935**	**1935**	**100%**	**2093**	**2093**	**100%**
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

10. Health and Safety Management System

Questions	Response
a. Whether an occupational health and safety management system has been implemented by the entity? If yes, then coverage such system?	Yes, Saksoft Limited is certified with the Occupational Health and Safety Management System (OHS) as per ISO 45001:2018 standards for the locations- Chennai and Noida, which covers 40% of India Locations.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Our health and safety initiatives are grounded in the careful assessment of facility risks, especially within office premises, through the implementation of a robust Hazard Identification & Risk Assessment (HIRA) framework. As an IT services organization, our risk spectrum primarily pertains to service-related aspects such as ergonomics, utilities management, and employee commute safety. In line with ISO 45001:2018 standards, HIRA systematically evaluates work-related hazards and risks across routine and non-routine activities at all locations. Risks are assessed based on frequency, severity, and potential impact on personnel.

Questions	Response
c. Whether you have processes for workers to report the work- related hazards and to remove themselves from such risks.	Not Applicable.
d. Do the employees/ worker of the entity have access to non- occupational medical and healthcare services?	Yes, employees have access to non-occupational medical and healthcare services. Over the last year, wellness sessions were organized with a holistic and proactive approach to employee well-being, blending physical health and mental resilience. A strong emphasis was placed on mental health and emotional well-being. Physical health and lifestyle were equally prioritized through interactive sessions that encouraged movement, ergonomic awareness, and sustainable fitness routines. Seasonal and reflective sessions were also conducted, ensuring employees remained engaged and motivated throughout the year. Overall, these initiatives reflect a comprehensive wellness strategy, equipping employees with practical tools to manage their health and productivity, and fostering a healthier and more resilient workforce.

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

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

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

The Company has devised and implemented an OHS Management System to foster a healthier, safe, and conducive working environment for employees and the extended workforce, in line with ISO 45001:2018 and its certification standard. The foundation of the OHS Management System rests on the principle that all processes can be effectively controlled through clearly defined and documented procedures, that are reinforced by regular reviews, audits, and the promotion of a Company-wide culture of continual improvement. Key measures for the effective implementation of the OHS management system include:

1. Establishing communication channels with internal and external stakeholders about the Company's OHS principles, commitments, goals, and performance.

2. Developing and implementing health and safety protocols, controls, and procedures to manage health and safety risks and threats across all locations.

3. Identifying potential emergencies, establishing response protocols and plans, and monitoring and measuring safety equipment.

4. Conducting training and awareness sessions with employees and the extended workforce on health and safety practices, including periodic fire and emergency drills to raise awareness levels.

5. Provision of ergonomically designed chairs and workstations to prevent musculoskeletal disorders (MSD's) and low radiation computer monitors for better visual health.

6. Digital monitoring of indoor air quality and periodic cleaning of the HVAC ducts to avoid sick building syndrome.

7. Regular training on occupational health & safety training to sensitize employees on OHS aspects to inculcate a culture of safety.

8. Employee engagement campaigns on health & safety topics such as fire safety, road safety, emergency evacuation, ergonomics among others. There are no major H&S risks associated with Saksoft services as the Company provides customized software solutions and IT services.

13. Number of Complaints on the following made by employees

Category	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	NIL	NIL	-	NIL	NIL	-
Health & Safety	NIL	NIL	-	NIL	NIL	-

14. Assessments for the year

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Our India operations with high concentration employees are certified with ISO 14001:2015 and ISO 45001:2018 which address other health and safety related matters.
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 major incidents in the year under review, hence no corrective actions were needed regarding working conditions. To support employee well-being, we have established first aid centers at many of our India facilities, providing quick access to medical care for minor injuries and illnesses, which helps reduce downtime and facilitates a swift return to work.

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).

The employees working for Saksoft Limited are duly covered under medical and accidental insurance.

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

The Company ensures that the vendor is assigned the responsibility of ensuring compliance with applicable statutory requirements and norms through an effective governance mechanism.

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.**

Category	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 2026	FY 2025	FY 2026	FY 2025
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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)**

Yes. To ensure smooth role transitions and career advancement after retirement or termination, we encourage all employees to utilize our organizational learning platform, which offers training, upskilling, and in-demand technologies and platforms.

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

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100*
Working Conditions	100*

*Saksoft expects that all value chain partners comply with applicable health, safety, and working condition regulations. All the suppliers must adhere to our Supplier Code of Conduct, sustainable practices, and corporate governance standards.

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.**

Saksoft ensures value chain partners accountability by ensuring they adhere to the Suppliers Code of Conduct. Any situation that results in violation of the code must be reported to Saksoft. No significant risks or concerns were reported or identified with the value chain partners, who either work in offices or have access to the same health and safety resources as the employees, and any major risk to their health and safety is managed appropriately.

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 Company adopts a structured and methodical approach to identifying its key stakeholder groups. This process involves assessing various parameters such as the potential impact of stakeholders, the diversity of stakeholder categories, their level of influence and authority, and the legitimacy of their association with the Company. Based on consultations with Management, the Company has identified its key stakeholders.

The Company places strong emphasis on stakeholder identification and engagement, prioritizing key groups based on their impact on the organization and the organization's impact on them. Engagement with a broad spectrum of stakeholders enables a deeper understanding of their needs and expectations, facilitating the formulation of sustainable strategies across short-, medium-, and long-term horizons. It also supports effective risk management and the identification of business opportunities.

Furthermore, the Company has systematically mapped its stakeholders in alignment with their relevance to business operations, while ensuring compliance with applicable regulatory requirements. This mapping exercise helps identify critical stakeholders, understand their interests, and evaluate their potential impact on the business. Such a comprehensive approach fosters mutually beneficial relationships, enhances overall corporate performance, and ensures adherence to regulatory standards.

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

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	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
Investors and Shareholders	No	Emails, Notice, Annual General Meeting (AGM), Investors Meet, and public disclosures	Quarterly and Annually	Policy changes, organizational growth, and corporate investor relations management.
Employees	No	Email, MS Teams, SharePoint, employee engagement, and team interactions	Continuous	Induction, training, health and development, grievance redressal management, employee engagement, and feedback sessions.
Customers	No	Direct connects, emails, visits, market surveys, and the customer relations team	Continuous	Customer satisfaction survey, service availability and quality feedback, collaborate with customers on sustainability initiatives.
Implementing Partner (NGOs)	Yes	Site visit, discussions, community-interactions, focus group discussions, and stakeholder interactions	Continuous	Discuss plan of execution, mechanism to develop projects, ongoing events, volunteer engagement program, outcomes, scope of expansion, beneficiaries' feedback, budget utilization, status, and area of improvement.
Communities	Yes	Site visit, group discussions, and community-level interactions	Continuous	Execution feedback, ongoing events, volunteer engagement program, scope of expansion, and beneficiaries' feedback.

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	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
Suppliers	No	Emails	Continuous	Stronger partnerships, Demand sustainability, Credit worthiness, Ethical behavior, Fair business practices, Governance, Diversity
Regulators	No	Industry events, Filing of forms/disclosures by the company and Website	Continuous	Ethical governance, Sustainability disclosures, Ensuring 100% compliance to all applicable regulations
Banks	No	Emails, in person Meetings	Continuous	Credit facilities, working capital arrangements, compliance with financial covenants, and treasury/ banking relationship management.
Academic Institutions	No	Campus recruitment drives	Continuous	Job creation, Internship 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.**

   The Company's relevant departments conduct consultations with stakeholders on various topics as part of their engagement responsibilities.

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.**

   We have framed our ESG vision on material topics based on inputs from various stakeholders' consultations. The vision is based on the material topics relevant to our business and stakeholders, and our ESG plan aims to achieve these objectives.

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

   The Company actively engages with vulnerable and marginalized stakeholder groups through its community outreach and CSR initiatives focused on education, healthcare, skill development, and social welfare. During the reporting period, the Company supported underprivileged and migrant children through educational sponsorships, STEM learning programs, early childhood education initiatives, and NEET coaching for economically weaker students. The Company also addressed healthcare concerns by extending medical assistance to children with congenital heart disease. Further, initiatives were undertaken to support neurodivergent youth through skill development and employment assistance, and to provide care and welfare support for elderly persons, abandoned senior citizens, and mentally challenged individuals from underserved communities. These initiatives were implemented to improve access to opportunities, enhance quality of life, and promote inclusive and sustainable community development.

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			FY 2025		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1935	1935	100%	2093	2093	100%
Other than Permanent	153	153	100%	185	185	100%
Total employees	**2088**	**2088**	**100%**	**2278**	**2278**	**100%**
Workers						
Permanent	Not applicable, as the Company does not identify its workforce as workers.					
Other than Permanent						
Total workers						

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

Category	FY 2026					FY 2025				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Permanent										
Male	1497	-	-	1497	100%	1609	-	-	1609	100%
Female	438	-	-	438	100%	484	-	-	484	100%
Other than permanent										
Male	105	-	-	105	100%	136	-	-	136	100%
Female	48	-	-	48	100%	49	-	-	49	100%
Workers										
Permanent										
Male	NA									
Female										
Other than permanent										
Male	NA									
Female										

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

a. **Median remuneration / wages:**

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR in Lakhs)	Number	Median remuneration/ salary/ wages of respective category (INR in Lakhs)
Board of Directors (BoD)*	4		2	
a. Executive Director	1	60.5	-	-
b. Non Executive Director	3	7.7	2	7.55
Key Managerial Personnel (KMP)	1	175	1	32
Employees other than BoD and KMP	1495	16	437	13
Workers	NA			

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

Category	FY 2026	FY 2025
Gross wages paid to females as % of total wages	18.36%	19%

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, Saksoft Limited has a structured Diversity, Equity and Inclusion Policy, Human rights and working conditions Policy, Equal opportunity Policy and Minimum Wages Policy which are overseen by the Human resource department. The policy's goal is to cultivate and promote a culture of inclusion throughout the organisation. In addition, the Company has a POSH Policy with established guidelines for a grievance redressal mechanism. The Internal Committee ('IC Committee') addresses sexual harassment-related complaints, a core component of human rights.

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

Saksoft Limited is committed to fostering a safe, secure, and conducive work environment for all employees. Its Human Rights and Working Conditions Policy underscores the Company's commitment to upholding human rights and ensuring respect and dignity for every individual.

In the event of any violation of this policy, employees are encouraged to report their concerns through multiple channels, including the Whistleblower Policy, the POSH Committee, and the Grievance Redressal Policy. Additionally, employees may approach their immediate supervisors or the HR team to raise any other concerns or grievances.

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

Category	FY 2026		FY 2025	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment	NIL	NIL	NIL	NIL
Discrimination at workplace				
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:

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

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

Saksoft Limited is committed to creating a safe and inclusive work environment, free from discrimination, harassment, and retaliation. Our policies, including the Whistleblower and POSH policies, are designed to prevent such incidents and ensure the protection of associates who report concerns. An Internal Committee (IC) has been established to oversee employee behavior regarding harassment and has the authority to issue interim orders to safeguard complainants and witnesses from any form of victimization. All complaints are addressed with confidentiality and impartiality. Any victimization of, or retaliation against, the complainant will be subject to disciplinary action.

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

Yes, at Saksoft, the commitment to human rights is reinforced through the inclusion of relevant principles and expectations in the Supplier Code of Conduct Policy.

10. Assessments for the year

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Our India operations have been assessed by the Internal Audit Team. The high employee concentration centers in India are 100% certified to ISO 45001:2018 Standard. Our HR team conducts internal audits to ensure compliance with the mentioned topics.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Based on the assessments carried out and referred to in Question 10 above, no significant risks or concerns were identified that warrant corrective action.

Leadership Indicator

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

Human rights are an integral part of our governance framework, reflecting our commitment to fostering a workplace built on dignity, respect, and equal opportunity for all employees, with zero tolerance for any form of abuse or rights violation. To reinforce these principles across our value chain, vendors and business partners are expected to comply with our Code of Conduct, Supplier Code of Conduct, and POSH Policy. Through these continued efforts, we strive to strengthen our human rights practices and uphold responsible and ethical business conduct.

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

At Saksoft, respect for and protection of human rights form an integral part of our governance and people practices, ensuring a safe, inclusive, and discrimination-free work environment. Our Human Rights policies, guide adherence to applicable local and global standards across the organization. The Company's Code of Conduct reinforces our commitment to ethical business practices and applies to the Board of Directors, senior management, and all employees.

Our Whistleblower Policy provides secure and confidential mechanisms for reporting concerns, with adequate protection for both permanent and contractual employees. In addition, vendors and service providers are expected to comply with the Supplier Code of Conduct. Further strengthening our commitment to employee health and safety, our key India centres with high employee concentration are certified under ISO 45001:2018 and undergo third-party assessments, while overseas locations comply with applicable local legal requirements.

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?

All Corporate offices are equipped with wheelchairs and wheelchair-friendly elevators accessible from the parking lot, ensuring friendly accessibility for differently abled employees and visitors. The Company continuously reviews and updates its policies, procedures, and infrastructure support (to whatever extent feasible) to drive an inclusive and equitable working environment.

4. Details on assessment of value chain partners:

Sections	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company's Supplier Code of Conduct and the corresponding contractual clauses in vendor agreements address key ethical standards. These principles ensure the provision of a safe, healthy, and respectful work environment, where all workers are paid in accordance with, or above, the legal minimum wage requirements. They emphasize respect for human rights, prohibit discrimination, and uphold a zero-tolerance policy for child labour, forced labour, slavery, human trafficking, and any form of harassment.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

No significant risk was identified during the assessment.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2026	FY 2025
From renewable sources		
Total electricity consumption (A)	213.24	395.04*
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C) (in GJ)	213.24	395.04*
From non-renewable sources		
Total electricity consumption (D)	2633.99	2773.50*
Total fuel consumption (E)	322.93	1010.81
Energy consumption through other sources (F)	0	0
Total energy consumed from Non-Renewable sources (D+E+F)	2956.92	3784.31*
Total energy consumed (A+B+C+D+E+F)	3170.16	4179.34*
Energy intensity per rupee of turnover (Total energy consumption/ turnover) (in GJ/crore Rs. turnover)	6.44	9.68*
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/million USD)	13.12	19.73*
Energy intensity in terms of physical output	16.43	11.71*
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

*Restated figure — FY 2025 energy data has been updated to reflect refinements in the solar energy allocation methodology and the electricity consumption reporting boundary. The previously reported total energy consumption included the entire building's solar energy generation rather than Saksoft's proportionate share. Based on the revised methodology, the FY 2025 total energy consumption stands at 4,179.34 GJ, and all corresponding energy intensity metrics have been recalculated.

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

Not Applicable.

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

Parameter	FY 2026	FY 2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	9.85	0
(iii) Third party water	186.12	247.43*
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	195.97	247.43
Total volume of water consumption (in kilolitres)	195.97	247.43
Water intensity per rupee of turnover (Water consumed / turnover) (kilolitres/crore Rs. Turnover)	0.40	0.57
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (kilolitres/million USD)	0.81	1.17
Water intensity in terms of physical output	1.02	0.69
Water intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency	No	No
If yes, name of the external agency.	Not Applicable	Not Applicable

*Restated figure — FY 2025 water consumption data has been restated to correct the Chennai site water figures. The previously reported figure included the entire building's water consumption. The corrected total of 247.43 KL reflects actual meter readings adopted for Chennai. All related water intensity metrics have been recalculated accordingly.

4. Provide the following details related to water discharged:

Parameter	FY 2026	FY 2025
Water discharge by destination and level of treatment (in kilolitres)	Saksoft operates from leased premises; wastewater management handled by building management*	Saksoft operates from leased premises; wastewater management handled by building management*
(i) To Surface water		
• No treatment		
• With treatment – please specify level of treatment. Sent to builder STP for treatment		
(ii) To Groundwater		
• No treatment		
• With treatment – please specify level of treatment		
(iii) To Seawater		
• No treatment		
• With treatment – please specify level of treatment		
(iv) Sent to third-parties		
• No treatment		
• With treatment – please specify level of treatment		
(v) Others		
• No treatment		
• With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		
Indicate if any independent assessment/evaluation/ assurance has been carried out by an external agency		
If yes, name of the external agency		

*Saksoft Limited operates from leased office premises across multiple locations (Chennai, Noida, Pune, Mumbai, Bengaluru) where wastewater generated from office operations is sent to building-managed Sewage Treatment Plants (STPs) for treatment. Water treatment operations are managed by the building management in compliance with local environmental regulations. Specific discharge volumes are not separately metered by Saksoft, as wastewater management is handled by building management authorities.

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

Yes, Saksoft is dedicated to achieving Zero Liquid Discharge (ZLD) across its leased offices with advanced Sewage Treatment Plants (STPs), ensuring that treated water is efficiently reused for landscaping, gardening, and restroom flushing and into drainage networks in compliance with regulations. In other leased offices where we do not have operational control or is limited and in absence of a STP, the wastewater is discharged into municipal sewers, which undergo further treatment.

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

Parameter	Please specify units	FY 2026	FY 2025
NOx	Saksoft Limited operates IT services from leased office premises and does not engage in manufacturing activities that generate significant air emissions. The company's operations primarily involve software development and IT services, which do not produce measurable NOx, SOx, or particulate matter emissions. The DG sets are operated only during power outages and hence the air emissions of pollutants (other than GHGs) are not material. Air quality monitoring at the Chennai facility is conducted by building management of the complete building through certified external laboratories (Chennai Testing Laboratory Pvt Ltd) to ensure compliance with National Ambient Air Quality Standards (NAAQS) and indoor air quality guidelines.		
SOx			
Particulate Matter (PM)			
Persistent Organic Pollutants (POP)			
Volatile Organic Compounds (VOC)			
Hazardous Air Pollutants (HAP)			
Others – please specify			
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency			
If yes, name of the external agency.			

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

Parameter	Please specify units	FY 2026	FY 2025
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO_2e	306.83	74.08
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO_2e	519.48	543.50*
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2e/crore Rs. turnover	1.68	1.43*
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)	tCO_2e/ million USD	3.42	2.92*
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/unit production	4.28	1.73*
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency		No	No
If yes, name of the external agency		Not Applicable	Not Applicable

*Restated figure — FY 2025 Scope 2 and related intensity figures have been restated to correct an error in the electricity consumption boundary used in the previous year's BRSR disclosure. The corrected Scope 2 figure of 543.50 tCO_2e reflects actual grid electricity consumption across all Saksoft sites. All intensity metrics have been recalculated accordingly.

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

Yes, Saksoft Limited has undertaken initiatives to reduce Green House Gas (GHG) emissions as part of its sustainability commitments.

Key GHG Reduction Projects & Initiatives

1. Energy Efficiency & Renewable Energy Adoption
   - Upgrading office infrastructure with LED lighting, motion sensors, and energy-efficient HVAC systems to reduce electricity consumption.
   - Increasing procurement of renewable energy (Solar and wind), for offices and data centers.
2. LEED-Certified Green Buildings (If applicable)
   - Saksoft has implemented LEED (Leadership in Energy and Environmental Design) standards in its office spaces to ensure energy efficiency, water conservation, and sustainable construction practices.
   - LEED certification demonstrates the company's commitment to low-carbon operations through optimized building design and operations.
3. Carbon Footprint Monitoring & Reduction
   - Annual carbon footprint assessments (FY 2023-24 assured by a third party) to track progress.
   - Remote/Hybrid Work Policy to reduce employee commute-related emissions.
4. Sustainable IT Practices
   - Server virtualization and cloud optimization to minimize data center energy use.
   - E-waste recycling programs for responsible disposal of IT equipment.
5. Future Plans
   - Explore carbon offset projects (e.g., afforestation, renewable energy investments).
   - Expand LEED or similar green building certifications for new office expansions.
6. Commitment towards SBTi- setting a near term target by 2035.

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

Parameter	FY 2026	FY 2025
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.031	-
E-waste (B)	1.0284	0.18
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)	0.7298	-
Total (A+B + C + D + E + F + G + H)	**1.7892**	**0.18**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/ crore Rs.)	0.00363	0.00042
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00740	0.00085
Waste intensity in terms of physical output (MT/FTE)	0.00496	0.00050
Waste intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1.0284 E-waste via authorised vendor	0.18
(ii) Re-used	-	Not applicable
(iii) Other recovery operations	-	Not applicable
Total (MT)	**1.0284**	**0.18**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	Not applicable
(ii) Landfilling	-	Not applicable
(iii) Other disposal operations		
a. Sent to municipal corporation	-	Not applicable
b. Selling to third parties authorized supplier.	0.7608 Fire hazard items + general office waste	Not applicable
Total	**0.7608**	**Not applicable**

*Notes: As an IT services company operating from leased premises, other waste categories are not applicable. General office waste is managed through building management and municipal services.

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

As an IT services and consulting organization, Saksoft does not engage in manufacturing physical products. Thus, the use of hazardous and toxic chemicals in processes or manufacturing is not applicable.

The waste generated from our building operations includes e-waste, battery waste, biomedical waste, hazardous waste (such as used oil and oil-soaked cotton), inorganic waste (like paper and stationery waste), organic waste (including food and garden waste), packaging waste (such as cardboard and Styrofoam), construction and demolition (C&D) waste, sanitary waste and other types (metals, mixed solid waste, plastic, and glass waste). We prioritize the use of eco-friendly chemicals, to minimize plastic waste and emissions from transportation, and prioritize opting eco-friendly materials like the usage of biodegradable cups made from agricultural waste.

The Company has a Waste Management Policy in place which reflects its commitment to reducing waste generation and mitigating environmental impact by outlining clear objectives for waste minimization, segregation, recycling, and responsible disposal, supported by both qualitative goals and quantitative targets. It further demonstrates the Company's approach to responsible waste management through the segregation of waste streams at leased office premises, implemented in coordination with facility/building management.

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, specify details in the following format

Saksoft does not have operations/offices in/around ecologically sensitive areas where environmental approvals/ clearances are required. All our campuses are built on government approved land in industrial zones, with no impact on biodiversity.

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

Not applicable.

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, Saksoft Limited is in adherence to all applicable environmental laws/ regulations/guidelines in India and has not incurred any fines/penalties.				

Leadership Indicator

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

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

(i) Name of the area: PAN India Locations

(ii) Nature of operations: Leased Locations

(iii) Water withdrawal, consumption and discharge in the following format

Parameter	FY 2026	FY 2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	9.85	-
(iii) Third party water	163.10	215.75
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	172.95	215.75
Total volume of water consumption (in kilolitres)	172.95	215.75
Water intensity per rupee of turnover (Water consumed / turnover) (kilolitres/crore Rs. Turnover)	0.35	0.50
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (kilolitres/million USD)	0.72	1.02
Water intensity in terms of physical output – per employee (KL/FTE)	0.98	0.69

Parameter	FY 2026	FY 2025
Water intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency	No	No
If yes, name of the external agency.	Not applicable	Not applicable

Note:

Water stress area classification: Chennai, Noida, and Bangalore are classified as Overexploited areas as per the Central Ground Water Authority (CGWA) / Central Water Commission assessment. Pune and Mumbai are classified as Safe areas and are therefore excluded from this water stress area disclosure.

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 CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	Not Calculated	Not Calculated
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 e / INR	Not Calculated	Not Calculated
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		Not Calculated	Not Calculated
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency		No	No
If yes, name of the external agency.		Not applicable	Not applicable

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 to Saksoft Limited

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:

S No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Green Energy		
2	Fuel Switching		
3	Efficiency Improvement	• Achieved Leadership in Energy and Environmental Design (LEED) certification for Chennai facilities, demonstrating a commitment to sustainable building practices, reducing energy consumption, and enhancing indoor environmental quality.	LEED Certification and energy conservation.
4	Other eco-friendly initiatives	• Saksoft Limited is certified with ISO 45001:2018, ensuring compliance with environmental and safety standards, promoting a safe and sustainable working environment.	Saksoft Limited is ISO 45001:2018 certified and compliant.

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

Yes, Saksoft Limited has established Business Continuity and Disaster Management frameworks aimed at ensuring operational resilience, effective incident response, and business continuity during disruptions. These frameworks are integrated within the Company's overall risk management processes and include measures relating to risk assessment, mitigation, emergency preparedness, and employee safety. The Company also undertakes periodic reviews, testing, and awareness initiatives to strengthen preparedness and support seamless business operations.

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.

The Company remains conscious of the environmental impact associated with its operations and value chain and continues to undertake measures to minimize adverse environmental effects. Key initiatives adopted by the Company include:

i. **Responsible e-waste management:** The Company recognizes that disposal of laptops, monitors, and other IT equipment may contribute to environmental concerns due to the presence of hazardous substances. To address this, the Company focuses on extending the useful life of IT assets through responsible usage, regular maintenance, upgrades, refurbishment, and reuse of functional components. The Company also ensures responsible disposal of e-waste in compliance with applicable e-waste management regulations.

ii. **Energy efficiency and renewable energy adoption:** Recognizing the energy-intensive nature of data centre operations, the Company continues to explore and adopt renewable energy sources and energy-efficient practices to reduce dependence on conventional non-renewable energy sources and minimize its environmental footprint.

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

The Company aims to cover and extend all key supplier across different categories of supplies to adhere to global supplier code of conduct practices and also assess their maturity on sustainable trading practices. This is an ongoing and evolving exercise and we hope to cover incremental suppliers each year as part of the scrutiny process.

8. How many "Green Credits" have been generated or procured:

a. By the listed entity.

b. By the top ten (in terms of the value of purchases and sales, respectively) value chain partners.

The Company has not generated or procured any Green Credits during the reporting period.

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- 1(one)**

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	NASSCOM	National

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

   Not Applicable.

Leadership Indicator

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
The Company has not directly advocated any public policy positions during the reporting period. However, it may participate in industry forums and associations from time to time.					

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**

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
The Company has not conducted any formal Social Impact Assessments during the reporting period.					

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

Name and brief details of project	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable					

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

   We prioritize regular and additional field visits, overseen by our CSR project leaders and company executives, to address community grievances. These visits facilitate direct interaction with beneficiaries, enabling us to gain a thorough understanding of their concerns and feedback. Informed by insights from our discussions with NGO partners, we implement proactive, corrective and preventive actions as needed.

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

Directly sourced from MSMEs/ small producers	FY 2026	FY 2025
Directly sourced from MSMEs/ small producers	42.21%	56.73%
Sourced directly from within the district and neighboring districts	100%	100%

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**

Category	FY 2026	FY 2025
Rural	-	-
Semi Urban	-	-
Urban	-	-
Metropolitan	100%	100%

Leadership Indicator

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):**

Details of negative social impact identified	Corrective action taken
The Company has not conducted any formal Social Impact Assessments during the reporting period. Accordingly, no negative social impacts have been identified requiring mitigation. The Company continues to undertake CSR and community initiatives with a focus on creating positive social outcomes.	

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

S. No	State	Aspirational District	Amount Spent in INR
The Company has not undertaken any CSR projects in Aspirational Districts identified under the Aspirational Districts Programme during the reporting period.			

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

   No, Saksoft Limited does not have a preferential procurement policy.

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

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

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:**

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

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

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

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Supporting the educational sponsorship of deserving candidates from financially underprivileged backgrounds	11	100%
2	Supporting STEM education initiatives in Govt. Schools	1800	100%
3	Financial assistance towards surgeries of children with Congenital Heart disease from low socio economic backgrounds	74	100%
4	Providing transformative Early childhood education and care to children from migrant communities	80	100%
5	Providing coaching to NEET Aspirants from underprivileged background	110	100%
6	Developing and providing job opportunities, skills training, and career pathways specifically designed to support young adults who are neurodivergent	120	100%
7	Providing comprehensive care and support to the elderly, especially those in marginalized and underserved communities	100	100%
8	Welfare of abandoned senior citizen and mentally disabled	30	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**

   In line with the Company's values and the nature of its business, customer satisfaction and feedback remain key priorities. The Company has established multiple mechanisms to facilitate the timely receipt, review, and resolution of customer feedback and grievances, with the objective of ensuring accountability and maintaining high standards of service quality. Dedicated business teams serve as the primary point of contact for addressing customer concerns and ensuring that service delivery aligns with customer expectations. In addition, an internal escalation framework is in place to promptly address execution-related issues, including escalation to senior management where necessary, enabling timely resolution and minimizing any impact on customer experience. These mechanisms help ensure that customer feedback is effectively addressed while also supporting continuous improvement in the Company's service offerings and delivery standards.

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

State	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable, as Saksoft Limited is a software service sector company
Safe and responsible usage	
Recycling and/or safe disposal	

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

Category	FY 2026			FY 2025		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data Privacy	Nil	There were no complaints registered under these heads in FY 2025-26	Nil	Nil	There were no complaints registered under these heads in FY 2024-25	Nil
Advertising						
Cyber- security						
Delivery of essential services						
Restrictive trade practices						
Unfair Trade Practices						
Other						

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

   As a provider of digital transformation, IT consulting, and software solutions, Saksoft Limited operates within a service-oriented business model focused on technology services, platform solutions, and consulting offerings. Given the nature of its operations, the Company does not manufacture or distribute physical products and therefore traditional product recall mechanisms are not applicable to its business activities.

Category	Number	Reason of recall
Voluntary recalls	Not Applicable	
Forced recalls	Not Applicable	

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

   Yes, Saksoft consistently refines its information security policy to stay ahead of emerging threats. The policy is reviewed periodically to assure its effectiveness by leveraging advanced threat detection capabilities. Our cybersecurity team ensures continuous vigilance by actively monitoring network traffic, system logs, and real-time security events. Our adherence to privacy best practices is further demonstrated by our ISO 27001 certification. Privacy by design principles is embedded into our processes through workshops and guidelines, and we perform thorough due diligence with third-party vendors to ensure their commitment.

   https://www.saksoft.com/investor/corporate-governance//

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**

   There have been no customer complaints or any penalties by regulatory authorities related to Data Privacy or Cyber Security during FY 25-26.

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**

      Not applicable

Leadership Indicator

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

   Company's website is https://www.saksoft.com/ for service information and offerings.

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

   The Company provides IT services and solutions and ensures that its clients are adequately informed about the safe and responsible usage of its offerings. This is achieved through structured onboarding processes, user documentation, and training sessions that outline system functionalities, security protocols, and best practices.

   The Company also promotes responsible usage through contractual agreements and service-level commitments, which include provisions relating to data protection, access controls, and compliance requirements. Further, ongoing client engagement, support services, and periodic advisories are provided to address evolving cybersecurity risks and ensure secure usage of systems.

   The Company's practices are aligned with internationally recognized standards such as ISO 27001.

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

   The Company has developed a comprehensive risk management framework that allows it to identify, assess, and prepare corrective action plans according to the identified risks and threats.

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. 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)**

   Not applicable to Saksoft Limited.