



**Business Responsibility &
Sustainability Reporting**

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

| Sr. No. | Particulars | Details |
|---------|---|--|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L72900KA2008PLC060368 |
| 2. | Name of the Listed Entity | eMudhra Limited |
| 3. | Year of Incorporation | 2008 |
| 4. | Registered Office Address | No. 12-P1-A & 12-P1-B, Bangalore It Park Industrial Area, B K Palaya, Jala Hobli, Bengaluru – 562149 |
| 5. | Corporate Address | No. 12-P1-A & 12-P1-B, Bangalore It Park Industrial Area, B K Palaya, Jala Hobli, Bengaluru - 562149 |
| 6. | E-mail | corporate@emudhra.com |
| 7. | Telephone | 080 4848 4001 |
| 8. | Website | www.emudhra.com |
| 9. | Financial year for which reporting is being done | 2022-23 |
| 10. | Name of the Stock Exchange(s) where shares are listed | NSE/BSE |
| 11. | Paid-up Capital | 39,03,61,855 |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Johnson Xavier Company Secretary & Compliance Officer 080 4848 4001 Johnson.x@emudhra.com |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Disclosures made in this report are on a standalone basis and pertain only to eMudhra Limited |

II. Products/Services

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

| Sr. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the Entity |
|---------|-------------------------------|--|-----------------------------|
| 1. | Information and communication | Computer Programming, Consultancy and related activities | 100% |

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

| Sr. No. | Product/Service | NIC Code | % of total Turnover Contributed |
|---------|--|----------|---------------------------------|
| 1. | Computer Programming, Consultancy and related activities | 6201 | 100% |

III. Operations

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

| Location | Number of Plants | Number of Offices | Total |
|---------------|------------------|-------------------|-------|
| National | 0 | 9 | 9 |
| International | 0 | 6 | 6 |

17. Markets served by the entity:

a. Number of locations:

| Locations | Number |
|----------------------------------|------------------------|
| National (No. of States) | Pan – India |
| International (No. of Countries) | More than 20 Countries |

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

2.5%

c. A brief on types of customers:

eMudhra Limited positions itself as a thought leader who partners with clients to deliver digital transformation, leveraging disruptive technologies. Led by this vision, the Company focuses on vertical/industry segments, which shows a high propensity to innovate and transform. Based on market analysis, the Company expands into more verticals such as BFSI, Healthcare etc. The Company also has specific strategies for different Geos and Domains. Hence, the Market and Customers are also segmented by Geography, and the expansion in new geographies like Americas is based on this. The Company also believes in forging long-term partnerships with clients & hence additional criteria such as client turnover and IT budget are used as leading indicators of potential to scale and deliver value in multiple areas.

➤ Verticals:

- BFSI (Banking, Financial Services & Insurance)
- Healthcare & Pharma
- Education
- Government & Public Sector
- Manufacturing
- Others

- Geographies:
 - Americas
 - Europe
 - India
 - Middle East & Africa
 - Far East & Indonesia

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|-------------------------|--------------------------------|-----------|---------|-----------|---------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| <u>EMPLOYEES</u> | | | | | | |
| 1. | Permanent (D) | 751 | 522 | 70% | 229 | 31% |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total employees (D + E) | 751 | 522 | 70% | 229 | 31% |
| <u>WORKERS</u> | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0 | 0 | 0 |
| 5. | Other than Permanent (G) | 0 | 0 | 0 | 0 | 0 |
| 6. | Total workers (F + G) | 0 | 0 | 0 | 0 | 0 |

b. Differently abled Employees and workers:

| Sr. No | Particulars | Total (A) | Male | | Female | |
|---|--|-----------|---------|-----------|---------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| <u>DIFFERENTLY ABLED EMPLOYEES</u> | | | | | | |
| 1. | Permanent (D) | 3 | 3 | 100% | 0 | 0 |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total differently abled employees (D + E) | 3 | 3 | 100% | 0 | 0 |
| <u>DIFFERENTLY ABLED WORKERS</u> | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0 | 0 | 0 |
| 5. | Other than permanent (G) | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|----|--|---|---|---|---|---|
| 6. | Total differently abled workers (F + G) | 0 | 0 | 0 | 0 | 0 |
|----|--|---|---|---|---|---|

Participation/Inclusion/Representation of women

| | Total (A) | No. and Percentage of Females | |
|--------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 1 | 1 | 100% |
| Key Management Personnel | 0 | 0 | 0% |

Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

| | FY 2022-2023 (Turnover rate in current FY) | | | FY 2021-2022 (Turnover rate in previous FY) | | | FY 2020-2021 (Turnover rate in the year prior to the previous FY) | | |
|----------------------------|--|--------|-------|---|--------|-------|---|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 28% | 49% | 34% | 36% | 48% | 39% | 43% | 47% | 44% |
| Permanent Workers | NA | NA | NA | NA | NA | NA | NA | NA | NA |

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

19. (a) Names of Holding/Subsidiary/Associate Companies/Joint Ventures

| Sr. No. | Name of the Holding/ Subsidiary/Associate Companies/Joint Ventures (A) | Indicate whether Holding/ Subsidiary/ Associate/Joint Venture | % of Shares held by Listed Entity | Does the Entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|--|---|-----------------------------------|--|
| 1. | eMudhra Technologies Limited | Subsidiary | 100% | No |
| 2. | eMudhra Consumer Services Limited | Subsidiary | 100% | No |
| 3. | eMudhra DMCC | Subsidiary | 100% | No |
| 4. | eMudhra Inc | Subsidiary | 100% | No |
| 5. | eMudhra Pte Ltd | Subsidiary | 100% | No |

| | | | | |
|----|-----------------------------------|------------|------|----|
| 6. | eMudhra MU Ltd | Subsidiary | 100% | No |
| 7. | eMudhra BV | Subsidiary | 100% | No |
| 8. | PT eMudhra Technologies Indonesia | Subsidiary | 60% | No |

VI. CSR Details

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

(ii) Turnover (in Rs.) - 1,640,220,377

(iii) Net worth (in Rs.) - 3,197,429,818

VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2022-23 Current Financial Year | | | FY 2021-22 Previous Financial Year Not applicable as the company got listed on June 01, 2022 | | |
|---|---|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | NA | Nil | Nil | - | Nil | Nil | - |
| Investors (other than shareholders) | NA | Nil | Nil | - | Nil | Nil | - |
| Shareholders | Yes | 91 | 0 | - | Nil | Nil | - |
| Employees and workers | NA | Nil | Nil | - | Nil | Nil | - |
| Customers | Yes | 11 | 0 | - | 5 | 0 | - |
| Value Chain Partners | NA | Nil | Nil | - | Nil | Nil | - |
| Other (please specify) | NA | Nil | Nil | - | Nil | Nil | - |

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

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

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|---------------------------|--|--|--|--|
| 1. | Corporate Governance | Risk | Strong corporate governance is very essential for responsible business conduct and sustainability of the company and ensuring equitable distribution to all stakeholders. | Robust corporate governance mechanism as per Companies Act, 2013 and SEBI Regulations has been put in place. Further, appropriate measures for risk management including constitution of Risk Committee at the Board level have been put in place. | Positive |
| 2. | Privacy and Data Security | Opportunity/ Risk | Risk: Privacy and Data Security is becoming a major risk due to increasing globalization and digitization were the number of digital users has grown exponentially and they use several systems located around the world. Opportunity: Since the company is engaged in cyber security and digital transformation, the above risk provides a huge opportunity to the company to sell its solutions and services. | The Company has put in place robust system and methodologies with respect to information technology/ cyber security risk which set forth limits, mitigation strategies and internal controls. The Company has a Personal Data Protection Standard which aims to create a responsible culture of data protection within eMudhra and increase employee awareness of data protection, acceptable data handling practices and applicable requirements in relation to Personal Data. The Company also adheres to standards prescribed by Controller of Certifying Authorities, India and Web Trust Standards Globally. | Positive |
| 3. | Human Resource | Opportunity/ Risk | Opportunity: Human resources | We have a meritocratic, transparent and equal | Positive |

| | | | | | |
|----|-----------------------|-------------|--|--|----------|
| 4. | Social Responsibility | Opportunity | <p>is one of the key strategic imperative for the Company and we consistently invest in the growth & development and alignment of employees to the Company growth strategy.</p> <p>Risk: Market demand for skilled talent is high and hence continuously investing in skilling newer employees to make them business ready and at the same time automating and streamlining processes is of vital importance.</p> | <p>opportunity culture. We provide growth & development opportunities to high performing employees ahead of time. We have invested in hiring key and critical talent to accelerate digital and fair product & process offerings to our customers. We deeply invest in initiatives to promote learning & development, performance support, career growth, engagement, diversity and inclusion at the workplace. We have an open-door policy to address employee concerns.</p> | |
| | | | <p>Business must be aligned to its social responsibility to the community in which it operates. Towards this and towards deforesting, our company has developed emSigner solution which is a complete paperless solution. Thus, we have aligned ourselves to the larger interest of the global community.</p> | <p>The Company strives to be a good corporate citizen with special emphasis on environmental responsibility and driving inclusivity.</p> | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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

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

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|--|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and Management Processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. Web Link of the Policies, if available | www.emudhra.com/investors | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | NA. We have no outsourcing partners. Our partners are only sales channel partners. | | | | | | | | |
| 4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | ISO 9001:2015 ISO/IEC 27018:2014 ISO 27001:2013 ISO 20000-1:2018 EU – GDPR CMMI DEV/5 | | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | The quality management and adherence to standards is a continuous process and we have created a Governance Risk & Compliance (GRC) team to continuously ensure this. | | | | | | | | |

| | |
|---|---|
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | At each Board Meeting, the performance of specific commitments, goals and targets are reviewed. |
| Governance, Leadership, and Oversight | |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>) | |
| Message from V Srinivasan, Executive Chairman reference page 1 of the Annual Report. | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | Board of Directors |
| 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. | No |

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/Half yearly/Quarterly/ Any other – please specify) | | | | | | | | |
|---|---|-----|-----|-----|-----|-----|-----|-----|-----|--|-----|-----|-----|-----|-----|-----|-----|-----|
| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action | Y | Y | Y | Y | Y | Y | Y | Y | Y | A | A | A | A | A | A | A | A | A |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | Y | Y | Y | Y | Y | Y | Y | Y | Y | A | A | A | A | A | A | A | A | A |

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

No

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

- Percentage coverage by training and awareness programs on any of the principles during the financial year:

| Segment | Total number of training and awareness programs held | Topics/principles covered under the training and its impact | %age of persons in respective category covered by the awareness programs |
|---|--|---|--|
| Board of Directors/Key Managerial Personnel (KMP) | The Directors of the Company and KMPs are briefed on the sustainability initiatives of the Company from time to time. The Directors are also updated on changes/developments in the domestic/global corporate and industry scenario including those pertaining to statutes/legislation & economic environment on matters affecting the Company, to enable them to take well informed and timely decisions. | | |
| Employees other than the Board of Directors or KMPs | The Company periodically updates and familiarizes employees on the following: 1. eMudhra’s Code of Ethics which covers aspects such as Corporate Governance & Good Corporate Citizenship 2. Whistleblower Policy of the Company 3. Sustainability Policies of the Company | | |

- Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: The entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):
Nil
- Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or nonmonetary action has been appealed.
Not Applicable
- Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web link to the policy.
The Company’s Code of Ethics covers aspects relating to anti-corruption or anti-bribery. In terms of the said Code, the Company believes in conducting its business in a transparent manner. The eMudhra’s Code of Ethics can be accessed on the Company’s corporate website at www.emudhra.com/investors under ‘Company Policies’ section.

5. Number of Directors/KMPs/employees/worker Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement.

| | FY 2022-23 |
|-----------|------------|
| Directors | NIL |
| KMPs | NIL |
| Employees | NIL |

6. Details of complaints regarding conflict of interest:

| | FY 2022-23 | Remarks |
|--|------------|---------|
| Number of complaints received in relation to issues of conflict of interest of directors | Nil | Nil |
| Number of complaints received in relation to issues of conflict of interest of KMPs | Nil | Nil |

7. Provide details of any corrective action taken or under way 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

LEADERSHIP INDICATORS

1. Awareness programs conducted for value chain partners on any of the principles during the financial year.

The company does not have any outsourcing partners. It only has sales agencies, hence not applicable.

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

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 Code of Conduct for Directors and Senior Management covers the definition of 'conflict of interest'. The Code explains the requirement of not involving in any subject matter which could cause a conflict of interest.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

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.

The Company is in the Information Technology business.

| | FY 2022-23 | FY 2021-22 | Details of improvement in Environmental and Social impacts |
|-------|------------|------------|--|
| R&D | NA | NA | NA |
| Capex | NA | NA | NA |

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

The Company develops all its solutions by itself and there is no sourcing of IP related to solutions. Hence, not applicable.

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

Being an IT company, there is limited scope for using recycled material as processed inputs. Nonetheless, the Company is constantly seeking out opportunities to recycle waste.

The Company follows the below-mentioned processes to dispose waste safely:

- a) Disposing off the plastic waste with Bruhat Bengaluru Mahanagara Palike (BBMP) & non usage of plastic garbage covers and plastic products in the cafeteria
 - b) IT team sends E-Waste to Karnataka State Pollution Control Board (KSPCB) licensed vendors
 - c) Disposal of hazardous waste like DG filters to KSPCB licensed vendors
 - d) Disposal of other paper wastes to BBMP
 - e) Food waste & dry waste is recycled into manure & used for in-house garden
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.

Not Applicable

LEADERSHIP INDICATORS

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

Not applicable

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

Not applicable

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

Not Applicable

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

Not Applicable

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

Not Applicable

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

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

| Category | % of employees covered by | | | | | | | | | | |
|----------------------------|---------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|----------------------|----------|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity benefits | | Paternity Benefits | | Day Care Facilities* | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| PERMANENT EMPLOYEES | | | | | | | | | | | |
| Male | 522 | 522 | 100% | 522 | 100% | 0 | 0% | 522 | 100% | 0 | 0 |
| Female | 229 | 229 | 100% | 229 | 100% | 229 | 100% | 0 | 0 | 0 | 0 |
| Total | 751 | 751 | 100% | 751 | 100% | 229 | 100% | 522 | 100% | 0 | 0 |

*We have provided for women wellness room and creche facility.

| Category | % of employees covered by | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity benefits | | Paternity Benefits | | Day Care Facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| OTHER THAN PERMANENT EMPLOYEES | | | | | | | | | | | |
| Male | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Female | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Total | | | | | | | | | | | |

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

NA

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

| Benefits | FY 2022-23 | | | FY 2021-22 | | |
|-------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of employees 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 employees covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100% | NA | Y | 100% | NA | Y |
| Gratuity | 100% | NA | Y | 100% | NA | Y |
| Others – please specify | N/A | N/A | N/A | N/A | N/A | N/A |

3. Accessibility of workplaces

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

Yes, the office premises is very much accessible to differently abled employees as per the requirements of the Act.

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 entity has equal opportunity policy as per the rights of persons with Disabilities Act. The policy is available at www.emudhra.com

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

| Gender | Permanent Employees | |
|--------------|---------------------|----------------|
| | Return to work rate | Retention rate |
| Male | 100% | 100% |
| Female | 100% | 100% |
| Total | 100% | 100% |

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

Yes. Grievances from employees are directed to the Head – HR and Legal and further action is taken to have it addressed and resolved with the help of the Internal Committee (ICC).

Internal Committee, as mandated by the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, has been set up to redress complaints received regarding sexual harassment at workplace and specializes in Prevention of Sexual Harassment (“POSH”).

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

N/A

8. Details of training given to employees and workers

| Category | FY 2022-23 | | | | | FY 2021-22 | | | | |
|------------------|------------|-----------------------------|---------|----------------------|---------|------------|-----------------------------|---------|----------------------|---------|
| | Total (A) | On Health & Safety Measures | | On Skill Upgradation | | Total (A) | On Health & Safety Measures | | On Skill Upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/A) | No. (F) | % (F/A) |
| EMPLOYEES | | | | | | | | | | |
| Male | 522 | 522 | 100% | 522 | 100% | 420 | 420 | 100% | 420 | 100% |
| Female | 229 | 229 | 100% | 229 | 100% | 163 | 163 | 100% | 163 | 100% |
| Total | 751 | 751 | 100% | 751 | 100% | 583 | 583 | 100% | 583 | 100% |

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

| Category | FY 2022-23 | | | FY 2021-22 | | |
|--------------|------------|------------|-------------|------------|------------|-------------|
| | Total (A) | No. (B) | % (B/A) | Total (A) | No. (B) | % (B/A) |
| Male | 522 | 522 | 100% | 420 | 420 | 100% |
| Female | 229 | 229 | 100% | 163 | 163 | 100% |
| Total | 751 | 751 | 100% | 583 | 583 | 100% |

10. Health and Safety management system:

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

Yes. Health and safety measures are in place as required for the industry in which the company is operating.

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

The company operates in IT and ITES sector, no such work related hazards are associated with the activity. However, we are taking precautions related to the IT and ITES industries.

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

NA

d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services?

As the Company is operating in the city of Bangalore, the employees have easy access on non-occupational medical healthcare services. For emergencies during office time, we have separate wellness room for men and women and appropriate first aid facilities. Further, the company has medical coverage for its employees.

11. Details of safety-related incidents

| Safety Incident / Number | Category | FY 2022-23 | FY 2021-22 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one Mn-person hours worked) | Employees | NIL | NIL |
| Total recordable work-related injuries | Employees | NIL | NIL |
| No. of fatalities (safety incident) | Employees | NIL | NIL |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | NIL | NIL |

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

The employees are trained during fire drill sessions conducted by third party professionals, who specialize in these activities. All the employees took part in this activity and mock drill has been conducted. In these sessions employees are educated about safety measures and few employees have provided demos.

The employees are also provided with wellness centers to take care of any non-serious health situations and provided with first aid kits etc.,

The office building is constructed by taking into account all the safety measures like fire alarms, smoke detectors etc., This will help in identifying and avoiding any untoward incidents.

13. Number of complaints on the following made by employees:

| Category | FY 2022-23 | | | FY 2021-22 | | |
|--------------------|-----------------------|--|---------|-----------------------|--|---------|
| | Filed during the year | Pending resolutions at the end of year | Remarks | Filed during the year | Pending resolutions at the end of year | Remarks |
| Working Conditions | NIL | NIL | NIL | NIL | NIL | NIL |
| Health and Safety | NIL | NIL | NIL | NIL | NIL | NIL |

14. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Health and Safety Practices | Fire department and pollution control board have assessed our premises and have given no objection certificate |
| Working Conditions | As we are in IT industry, it is not applicable |

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

NA

LEADERSHIP INDICATORS

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

A. An in-built life cover insurance has been provided to employees under Gratuity policy which is called as Life cover Sum Assured (LCSA).

B. NA

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 statutory dues applicable to the transactions within the ambit of the Company are deducted and deposited in accordance with the concerned regulations. This activity is also verified as part of the internal and statutory audit. The Company does not have any value chain partners in its solutions related procurement activities.

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

| | Total no. of affected employees | | No. of employees that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|-----------|---------------------------------|------------|---|------------|
| | FY 2022-23 | FY 2021-22 | FY 2022-23 | FY 2021-22 |
| Employees | 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)

No – Retirement age is 58 yrs. We do not have any after retirement program. We have not terminated any employee during the year.

| | % of value chain partners (by the value of business done with such partners) that were assessed |
|-----------------------------|---|
| Health and Safety Practices | Not applicable |
| Working Conditions | Not applicable |

5. 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.

Not Applicable

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

ESSENTIAL INDICATOR

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

The stakeholders that could be identified can be employees, shareholders and investors, customers, channel partners, product partners, system integration partners, regulators, lenders, vendors, credit rating agencies, and non-governmental organizations. Key stakeholders are identified in consultation with the Company's management. The Company understands that a broad and inclusive materiality process, including stakeholder engagement with individual or group of individuals or institutions that adds value to the business chain, is identified as a key stakeholder. The expectations and concerns of identified stakeholders help in the prioritization of strategy, policies, and action plans for the environment, economy, and society.

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

| Key Stakeholders | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others | Frequency of engagement (Annually/Half Yearly/ Quarterly/ Others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|------------------|--|---|--|---|
| Customers | No | Project-related calls and meetings; project management reviews; relationship meetings and reviews; executive meetings and briefings; customer visits; responses to RFIs/RFPs; sponsored events; mailers; WhatsApp messages. newsletters; brochures, Company website; social media (LinkedIn, Facebook, Instagram) | As needed Continuous | To provide best and class service to the customer and win newer and newer business and referral business from the customers |
| Employees | No | Town halls; project or operations reviews; | Continuous | For continuous improvement in |

| | | | | |
|---|----|---|--|---|
| | | video conferences; audio conference calls; Performance Evaluation Programme; one-on-one counselling; Wellness programs; Employee Engagement programs | | employee satisfaction and productivity |
| Shareholder/Investors | No | Press releases and press conferences; email advisories; in-person meetings; investor conferences; Disclosures; Financial statements in Ind AS, earnings call, exchange notifications; press conferences Investors page on the eMudhra website Annual General Meeting; Annual Report | As needed Quarterly Continuous Annually | Ensuring corporate governance, transparency and disclosure at the highest level |
| Channel Partners, Product Partners, System Integration Partners | No | Meetings, calls, visits, events, and business reviews | As needed | Active engagement with partners for business improvement |
| Vendors | No | Meetings, calls, visits, and business reviews | As needed | Active engagement with vendors to improve procurement |
| Government & Regulatory Body | No | Policy Advocacy, Interaction on official matters consultative papers and meetings convened by them | As needed | To improve interaction with regulators for the benefit of society at large |

| | | | | |
|-----------------------------|----|---|-----------|---|
| Credit Rating Agency | No | Providing information for rating purposes | Annually | For the purpose of the rating |
| Non-Government Organization | No | For CSR purposes | As needed | For the purpose of ensuring that CSR contribution made by the company is used effectively |

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.

Key stakeholders are identified through an exercise undertaken in consultation with the Company's management. The prioritized list includes everyone from customers, employees, shareholders, investors, government and regulatory bodies, NGOs, alliance partners, and other vendors. A stakeholder interaction exercise with both internal and external stakeholders is undertaken as explained earlier.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. ESG requirements in RFP from customers demand information and commitment on carbon neutrality, science-based targets, diversity, inclusion, equity, etc. Such requirements have been considered and have internalized the ESG requirements with the existing ESG framework in consultation with Executive management.

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

Not Applicable

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):

| Category | FY 2022-23 | | | FY 2021-22 | | |
|------------------------|------------|--------------------------------------|---------|------------|--------------------------------------|---------|
| | Total (A) | No. of employees/Workers covered (B) | % (B/A) | Total (C) | No. of employees/workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 751 | 751 | 100% | 583 | 583 | 100% |
| Other than permanent | NA | NA | NA | NA | NA | NA |
| Total Employees | 751 | 751 | 100% | 583 | 583 | 100% |
| Workers | | | | | | |
| Permanent | NA | NA | NA | NA | NA | NA |
| Other than permanent | NA | NA | NA | NA | NA | NA |
| Total Workers | NA | NA | NA | NA | NA | NA |

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

| Category | FY 2022-23 | | | | | FY 2021-22 | | | | |
|-----------------------------|------------|-----------------------|---------|------------------------|--------|------------|-----------------------|--------|------------------------|--------|
| | 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 | 522 | 0 | 0 | 522 | 100% | 420 | 0 | 0 | 420 | 100% |
| Female | 229 | 0 | 0 | 229 | 100% | 163 | 0 | 0 | 163 | 100% |
| Other than Permanent | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Male | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Female | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Workers | | | | | | | | | | |
| Permanent | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Male | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Female | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Other than Permanent | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Male | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Female | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

3. Details of remuneration/salary/wages

| | Male | | Female | |
|--|--------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) – Whole Time Director | 1 | 55,00,000 | NA | NA |
| Key Managerial Personnel | 8 | 55,00,604 | NA | NA |
| Employees other than BoD and KMP | 513 | 4,82,004 | 229 | 4,02,504 |
| Workers | NA | NA | NA | NA |

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. The HR head of the Company is responsible for addressing human rights impacts.

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

The HR head of the Company is responsible for addressing human rights impacts. Internal Committee (IC) has been set up to redress complaints received regarding sexual harassment which specializes in the Prevention of Sexual Harassment (“POSH”) and other human rights violations.

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

| | FY 2022-23 | | | FY 2021-22 | | |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | NIL | NIL | NIL | NIL | NIL | NIL |
| Discrimination at workplace | NIL | NIL | NIL | NIL | NIL | NIL |
| Child Labour | NIL | NIL | NIL | NIL | NIL | NIL |
| Forced Labour/Involuntary Labour | NIL | NIL | NIL | NIL | NIL | NIL |
| Wages | NIL | NIL | NIL | NIL | NIL | NIL |
| Other human rights related issues | NIL | NIL | NIL | NIL | NIL | NIL |

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

Induction and awareness programs are conducted for all new hires on discrimination and harassment.

The policy is available for all the employees in HRIS Portal

Employees can raise their complaints and concerns to icc@emudhra.com

8. Do human rights requirements form part of your business agreements and contracts?

(Yes/No)

No

9. Assessments for the year:

As we are in the IT industry, these are not applicable.

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Child labour | Company Follows all the applicable laws |
| Forced/involuntary labour | No assessment done |
| Sexual harassment | No Complaints received |
| Discrimination at workplace | No such discrimination reported |
| Wages | Company Follows all the applicable laws related to employment & wages |

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

Not applicable

LEADERSHIP INDICATORS

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

The Company has not received any grievances or complaints regarding Human Rights Violation in FY 2022-23.

Any grievance raised will be responded/addressed in 2 days.

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

The Company has a Code of Ethics in place to ensure that all Human Rights protocols are respected and followed.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the premises are well equipped for differently abled visitors.

4. Details on assessment of value chain partners:

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

The Company does not have any value chain partner for sourcing in respect of IT products. It has only sales agents/partners.

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

Not applicable

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

ESSENTIAL INDICATORS

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

| Parameter | FY 2022-23 | FY 2021-22 |
|---|------------------|------------------|
| Total electricity consumption (A) | 1757 Giga Joules | 1312 Giga Joules |
| Total fuel consumption (B) | 432 Giga Joules | 298 Giga Joules |
| Energy consumption through other sources (C) – Solar Power | 147 Giga Joules | NA |
| Total energy consumption (A+B+C) | 2336 Giga Joules | 1610 Giga Joules |
| Energy intensity per rupee of turnover (Total energy consumption in giga joule/turnover in crores) | 9.45 | 8.97 |

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

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.
No

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

The Company’s use of water is strictly limited to human consumption. As we are not a manufacturing organization, the prescribed table does not apply to the Company. We are hence not required to fill out the table in the prescribed format.

In the office, efforts have been made to ensure that water is used sparingly. We have also installed sewage treatment plant for treating and recirculating the sewage water.

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

The Company does not discharge untreated effluent; any surplus is treated and released according to KSPCB regulations. Water from a borewell and treated sewage water is used for flushing and gardening. In addition, testing is conducted on a monthly basis in accordance with the KSPCB’s regulations.

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

Not Applicable

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

| Parameter | Unit | FY 2022-23 | FY 2021-22 |
|---|---|------------|------------|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 21 | 20 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 158 | 141 |
| Total Scope 1 and Scope 2 emissions per crore of turnover | | 0.72 | 0.74 |

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

We have solar power generation of 100 KW capacity to reduce energy consumption through grid, thereby reducing scope 2 Green House Gas emission.

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

| Parameter | FY2022-23 | FY 2021-22 |
|---|---|------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | - | - |
| E-waste (B) | - | - |
| Bio-medical waste (C) | We do not produce or dispose of any kind of biomedical, construction debris or radioactive waste. Hence it is not applicable. | |
| Construction and demolition waste (D) | | |
| Battery waste (E) | | |
| Radioactive waste (F) | | |
| Other Hazardous waste. Please specify, if any (G) | | |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) | | |
| Total (A+B+C+D+E+F+G+H) | | |

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

| | | |
|---|--|--|
| Category of waste – Not applicable | | |
| (i) Recycled | | |
| (ii) Re-used | | |
| (iii) Other recovery operations | | |
| Total | | |

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

| | | |
|---|--|--|
| Category of waste – Not applicable | | |
| (i) Incineration | | |
| (ii) Landfilling | | |
| (iii) Other disposal operations | | |
| Total | | |

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

9. 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.

Given the nature of the business, there is no usage of hazardous and toxic chemicals by the organization.

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

| Sr. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|---------|--------------------------------|--------------------|--|
| 1 | NA | NA | NA |

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|------|---|--|-------------------|
| NA | NA | NA | NA | NA | NA |

12. 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.

Yes, eMudhra is compliant with all the applicable environmental laws and regulations based on its nature of business.

LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

| Parameter | FY 2022-23 | FY 2021-22 |
|---|-------------------------|-------------------------|
| From renewable sources | | |
| Total electricity consumption (A) | 1757 Giga Joules | 1312 Giga Joules |
| Total fuel consumption (B) | 432 Giga Joules | 298 Giga Joules |
| Energy consumption through other sources (C) – Solar Power | 147 Giga Joules | NA |
| Total energy consumed from renewable sources (A+B+C) | 2336 Giga Joules | 1610 Giga Joules |
| From non-renewable sources | | |
| Total electricity consumption (D) | NA | NA |
| Total fuel consumption (E) | NA | NA |
| Energy consumption through other sources (F) | NA | NA |
| Total energy consumed from non-renewable sources (D+E+F) | NA | NA |

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

2. Provide the following details related to water discharged:

| Parameter | FY 2022-23 | FY 2021-22 |
|--|------------|------------|
| Water discharge by destination and level of treatment (in kiloliters) | | |
| (i) Surface water | Nil | Nil |

| | | |
|---|--------|--------|
| (ii) Groundwater | 228.85 | 247.28 |
| (iii) Seawater | Nil | Nil |
| (iv) third-parties | 51.5 | 50.5 |
| (v) Others – Produced water (Drinking water) | 10.20 | 10.13 |
| Total water discharged (in kiloliters) | 290.55 | 307.92 |
| Total volume of water consumption | 104.41 | 103.50 |
| Water intensity per Lacs rupees of turnover (litres of Water consumed / turnover) | 0.017 | 0.020 |

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

3. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):
Not Applicable
4. Please provide details of total Scope 3 emissions & its intensity, in the following format:
Not Applicable
5. With respect to the ecologically sensitive areas reported at Question 10 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
6. 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:
Not Applicable
7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.
We have a business continuity and disaster management plan by having a main data center, disaster recovery (DR) center in different seismic zone and offsite data centers. We have enabled all the employees with the ability to work from home and work from any place. Our data centers are built in accordance with the guidelines issued by Ministry of IT (CCA)/Web Trust. Thus, 100% business continuity and disaster management plan is ensured. The plan includes continued availability of manpower, servers, storage, networking, firewalls, online synchronous and asynchronous mirroring etc. We have also built high availability storage and servers and networking.
8. 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.
Not Applicable
9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
Not Applicable

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

1. a. Number of affiliations with trade and industry chambers/associations
 Refer to response below to question no. 1 (b).

b. List the top 10 trade and industry chambers/associations you are a member of/are affiliated to, on the basis of no. of members.

eMudhra is member of:

1. Confederation of Indian Industry (CII)
2. India PKI Forum, New Delhi
3. Asia PKI Consortium, Hong Kong
4. European Cloud Signature Consortium, Brussels
5. Fido Alliance, USA
6. CA/Browser Forum

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities
 None

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

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

The Company has not undertaken any SIAs in the current financial year.

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

Not Applicable

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

Not Applicable

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

| | FY 2022-23 | FY2021-22 |
|--|------------|-----------|
| Directly sourced from MSMEs/ small producers | NA | NA |
| Sourced directly from within the district and neighbouring districts | NA | NA |

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Not Applicable

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

Not Applicable

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

No

(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.

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.

Not applicable

6. Details of beneficiaries of CSR Projects

| Sr. No. | CSR Project | No. of Persons Benefited from CSR Project | % of Beneficiaries from Vulnerable and Marginalized Groups |
|---------|--|--|--|
| 1 | Promotion of education and social health of society in large by IIT Bombay | These projects are for the benefit of society at large and not for specific number of persons | 100% |
| 2 | Promotion of Education and social health of society in large by Avtar Puthri | These projects are for the benefit of society at large and not for specific number of persons | 100% |
| 3 | Promotion of Education and social health of society in large by Caravan Classroom Foundation | These projects are for the benefit of society at large and not for specific number of persons | 100% |
| 4 | Promotion of Education and social health of society in large by Udgam Charitable Trust | These projects are for the benefit of society at large and not for specific number of persons. | 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.

We are committed to surpassing client expectations consistently. We have robust mechanisms to track and respond to customer complaints and feedback in the delivery of our services.

2. Turnover of products/services as a percentage of turnover from all products/services that carry information about Environmental and social parameters relevant to the product, Safe and responsible usage, Recycling and/or safe disposal.

Not applicable

3. Number of consumer complaints in respect of data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices, unfair trade practices

We do not have any consumer complaints in respect of data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices, unfair trade practices.

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

Not applicable

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

Yes. eMudhra has a holistic and comprehensive cybersecurity framework. <https://emudhra.com/privacy-policy>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity and data privacy of customers, re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

Not applicable

LEADERSHIP INDICATORS

1. Channels/platforms where information on products and services of the Company can be accessed

Information relating to all the products and services provided by the Company is available on the Company's website www.emudhra.com.

2. Steps taken to inform and educate consumers, especially vulnerable and marginalized consumers, about safe and responsible usage of products and services.

Not applicable

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

Not applicable

4. Does the Company display product information on the product over and above what is mandated as per local laws?

Not applicable as our products are not sold physically.

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

No. As major part of our business is B2B business, consumer survey is not meaningful. We have relationship management in place to handle our B2B customers.

6. Provide the following information relating to data breaches:

a. Number of instances of data breaches along with impact

Nil

b. Percentage of data breaches involving personally identifiable information of customers

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