

Date: August 5, 2024

1. **The Manager- Listing**
National Stock Exchange of India Limited
(Scrip Code: NAUKRI)
2. **The Manager- Listing**
BSE Limited
(Scrip Code: 532777)

Subject: Business Responsibility And Sustainability Report for the financial year ended March 31, 2024

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for the financial year ended March 31, 2024, along with an Independent Reasonable Assurance Statement provided by M/s. SGS India Private Limited.

The BRSR also forms part of the Annual Report of the Company for the Financial Year 2023-24 which has been uploaded on the website of the Company & may be accessed by using the link: https://www.infoedge.in/pdfs/Report_filings/InfoEdge_Annual_Report_2024.pdf.

You are requested to take the same on record.

Thanking you,

Yours faithfully,
For **Info Edge (India) Limited**

Jaya Bhatia
Company Secretary & Compliance Officer

Encl.: as above

ANNEXURE-V

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the Company

1. Corporate Identity Number (CIN) of the Company	L74899DL1995PLC068021
2. Name of the Company	Info Edge (India) Limited
3. Year of incorporation	1995
4. Registered office address	GF-12A, 94 Meghdoot Building, Nehru Place, New Delhi-110019, India
5. Corporate address	B-8, Sector-132, Noida – 201 304, Uttar Pradesh, India
6. E-mail	investors@naukri.com
7. Telephone	+91-120-4841 100, +91-120-3082000
8. Website	https://www.infoedge.in/
9. Financial year for which reporting is being done	FY24 (April 1, 2023 to March 31, 2024)
10. Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE")
11. Paid-up Capital	₹1,293.84 Million
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Chintan Thakkar Designation: Whole-time Director & CFO Telephone No. +91-120-3082000 E-mail id: Infoedge.BRSR@infoedge.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14. Name of assurance provider	SGS India Private Limited
15. Type of assurance obtained	Reasonable Assurance

II. Products/services

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

S. No.	Description of the main activity	Description of business activity	% of the turnover of the entity
1	Operation of web-portals, online classified media, and allied services.	Data Processing, hosting, and related activities; web portal	100%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Operation of web-portals, online classified media and allied services.	63122	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	Not Applicable	83	83
International	Not Applicable	6	6

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	19 States and 4 Union Territories (Uttar Pradesh, Gujarat, Maharashtra, Karnataka, Madhya Pradesh, Orrisa, Kerala, Haryana, Tamil Nadu, Uttarakhand, Assam, Telangana, Rajasthan, Punjab, Jharkhand, West Bengal, Bihar, Chhattisgarh, Andhra Pradesh, Jammu & Kashmir, Delhi, Chandigarh and Puducherry)
International (No. of Countries)	4 (Bahrain, UAE, Qatar and Saudi Arabia)

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

The contribution of overseas revenue as a percentage of total revenue of the Company is 6.49%.

c. A brief on types of customers

Info Edge provides recruitment classifieds services through its online platform and related services, such as job listings, job application tracking systems, hiring campaigns, and other services. The Company provides services to job-seekers as well as corporate customers, including employers and recruitment consultants and works with customers across segments viz. Recruitment (primarily through Naukri wherein customers are both recruiters and job-aspirants), matrimony/matchmaking (through Jeevansathi wherein customers are prospective matches/brides/grooms), Real estate (through 99acres wherein customers are brokers, builders and owners) and Education (through Shiksha wherein customers are students, colleges and universities).

All business verticals primarily deal with Business to business to customers (B2B2C) in Recruitment, Real Estate and Education verticals and in matchmaking, Jeevansathi vertical deals with business to customers (B2C).

IV. Employees

20. Details as at the end of the Financial Year:

a. Employees and workers (including differently-abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	5,712	3,517	61.57%	2,195	38.43%
2.	Other than Permanent (E)*	417	191	45.80%	226	54.20%
3.	Total employees (D + E)	6,129	3,708	60.50%	2,421	39.50%
WORKERS**						
4.	Permanent (F)					
5.	Other than Permanent (G)			Not Applicable		
6.	Total workers (F + G)					

* Other than permanent employees include interns, free lancers, retainers and third-party contractors.

** Given the nature of its operations, the Company classifies its personnel as either permanent or other than permanent employees.

Note: Since there is no classification of workers in the workforce, the worker's category does not apply to the Company. Therefore, the information required in all sections in the 'Workers' category is not applicable to Info Edge.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES*						
1.	Permanent (D)	5	5	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	5	5	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than Permanent (G)					
6.	Total differently abled workers (F + G)			Not Applicable		

*The Company is an equal opportunity employer and treats all its employees at par and doesn't track specifically number of disabled employees. However, based on the income tax declarations which enable claiming income tax deduction for self-disability, the Company had 5 employees with disabilities.

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	11	2	18.18
Key Management Personnel (KMP)**	5	1	20.00

* The Board of Directors of the Company includes four Executive Directors who are designated as KMP.

** As on March 31, 2024, Mr. Sanjeev Bikhchandani (Founder & Executive Vice Chairman), Mr. Hitesh Oberoi (Managing Director & Chief Executive Officer), Mr. Chintan Thakkar (Whole-time Director & Chief Financial Officer), Mr. Pawan Goyal (Whole-time Director & CBO - Naukri) and Ms. Jaya Bhatia (Company Secretary & Compliance Officer) are the KMP of the Company.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY24			FY23			FY22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22.84%	29.53%	26.19%	30.10%	37.53%	33.08%	40.54%	46.30%	42.86%
Permanent Workers	Not Applicable								

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. 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 in column A, participate in the Business Responsibility initiatives of the Company? (Yes/No)*
1	Allcheckdeals India Private Limited	Subsidiary	100%	Yes
2	Diphda Internet Services Limited	Subsidiary	100%	Yes
3	Interactive Visual Solutions Private Limited	Subsidiary	100%	Yes
4	Jeevansathi Internet Services Private Limited	Subsidiary	100%	Yes
5	MakeSense Technologies Limited	Subsidiary	50.01%	No
6	Naukri Internet Services Limited	Subsidiary	100%	Yes
7	NewInc Internet Services Private Limited	Subsidiary	100%	Yes
8	Smartweb Internet Services Limited	Subsidiary	100%	Yes

S. 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 in column A, participate in the Business Responsibility initiatives of the Company? (Yes/No)*
9	Startup Internet Services Limited	Subsidiary	100%	Yes
10	Startup Investments (Holding) Limited	Subsidiary	100%	Yes
11	Redstart Labs (India) Limited	Subsidiary	100%	Yes
12	Zwayam Digital Private Limited	Subsidiary	100%	Yes
13	Axilly Labs Private Limited	Subsidiary	100%	Yes
14	Aisle Network Private Limited	Subsidiary	94.38%	No
15	Sunrise Mentors Private Limited	Subsidiary	54.64%	No
16	NopaperForms Solutions Private Limited	Associate	47.90%	No
17	International Educational Gateway Private Limited	Associate	47.12%	No
18	Agstack Technologies Private Limited	Associate	34.40%	No
19	Printo Document Services Private Limited	Associate	33.33%	No
20	Shop Kirana E Trading Private Limited	Associate	26.36%	No
21	Terralytics Analysis Private Limited	Associate	23.03%	No
22	Greytip Software Private Limited	Associate	24.18%	No
23	Metis Eduventures Private Limited	Associate	25.88%	No
24	Llama Logisol Private Limited	Associate	22.58%	No
25	LQ Global Services Private Limited	Associate	23.07%	No
26	Juno Learning Private Limited	Associate	25.00%	No
27	Sploot Private Limited	Associate	26.81%	No

*The management of all associate and subsidiary companies (except wholly owned subsidiaries) is independent of the Company and the Company has no control over the operations of the said companies otherwise as may be provided in shareholders' agreement with regard to certain affirmative voting rights.

**All holding percentages in the investee companies given above are computed on fully converted and diluted basis. The percentage holdings are held directly or indirectly through its subsidiaries. It may be noted that the actual economic interest in these investee companies may or may not result into equivalent percentage shareholding on account of the terms of the agreements with them and ESOP Pool (if any).

Notes:

1. The Company through Startup Investments (Holding) Limited, holds a stake of 14.24% in Medcords Healthcare Solutions Private Limited on a fully converted and diluted basis. Therefore, it is not covered above as it does not fall under the category of associate company as per the Companies Act, 2013. However, it is considered as a Joint Venture as per applicable IND-AS and hence, its financial statements are consolidated with that of the Company.
2. The Company has impaired certain investments over the years as have been reported in the financial results from time to time.

VI. CSR Details

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

(ii) Turnover (₹): 23,809.58 Million

(iii) Net worth (₹): 61,298.37 Million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If yes, then provide web link for grievance redress policy)	FY24			FY23		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	
Communities	Yes, the CSR team visits NGO partners and the ultimate beneficiaries to discuss any issues and take corrective actions if needed.	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes https://www.infoedge.in/pdfs/Policy-on-Redressal-of-Investor-Grievances.pdf	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes https://www.infoedge.in/pdfs/Policy-on-Redressal-of-Investor-Grievances.pdf	3	Nil	-	2	Nil	-
Employees and workers	Yes	4	0	POSH complaints have been considered.	8	Nil	-
Customers*	Yes https://w5.naukri.com/grievances-form/	1	1	-	7	5	Out of the 5 pending matters 4 have been closed amicably during the current financial year.
Value Chain Partners*	Yes https://www.infoedge.in/pdfs/sustainable-supply-chain-policy.pdf	Nil	Nil	-	Nil	Nil	-

*Legal cases filed before any court of law have been considered.

Note: In addition to the above, the Company has received 2 (two) additional complaints through its Whistleblower Mechanism, which have been suitably addressed and resolved during the year.

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

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.

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	Governance : Cybersecurity and Data Privacy	Risk	Inadequate prevention, detection and remediation of data security threats can lead to legal liabilities, customer dissatisfaction, reputational damage and loss of market share. Therefore, information security practices and implementation of cutting-edge cybersecurity standards across operations is pertinent for the Company.	The Company has implemented a range of measures to mitigate cybersecurity and data privacy risks, such as - Data Encryption - Network Protection - Internal & third Party Assessment - Security Monitoring - Industry Standards Compliance	Negative: - Regulatory penalties e.g. from India’s Digital Personal Data Protection Act. - Legal expenses and loss of customer trust: Data breaches can lead to reduced sales, customer churn, and reputational damage, negatively impacting the profitability.

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	Environmental, Social and Governance: Supply Chain Sustainability	Risk	A streamlined and accountable supply chain enhances business agility, fostering improved supplier collaboration, enhanced quality control, minimized inventory and overhead costs, and strengthened risk management, while supply chain disruptions, ethical concerns, and resource scarcity can impact operations and reputation.	The Company has implemented a Sustainable Supply Chain policy to ensure that its supply chain partners comply with statutory requirements related to taxation, labour laws, and the environment. To uphold compliance, the Company conducts thorough due diligence during partner selection, outlines expectations in contractual agreements, and maintains comprehensive documentation.	Negative: - Non-compliant suppliers can lead to operational disruptions. - Initial investment in implementing supply chain traceability and transparency systems, supplier engagement and capacity building & certifications and audits. - Reputational damage. Positive: - Potential cost savings through efficient sourcing, resource efficiencies, and supply chain resilience.
		Opportunity			

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. These briefly are as follows:

S. No.	Principle Description
P1	Businesses should conduct and govern themselves with integrity, and 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 to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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	P1 Whistleblower Policy https://www.infoedge.in/pdfs/Whistle-Blower-Policy.pdf Code of Ethics & Conduct https://www.infoedge.in/pdfs/code-of-ethics.pdf Anti-Bribery and Anti-corruption policy https://www.infoedge.in/pdfs/anti-bribery-and-anti-corruption-policy.pdf								

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements

At Info Edge, we are a mission-driven company committed to building a mindful, righteous, and inclusive business. As a technologically advanced organization, the Company takes great pride in effectively integrating both human and technological aspects across our operations. As a market leader in the verticals of matrimony, recruitment, real estate, and education, our strategy is built on achieving technological excellence while also remaining ahead of our sustainability targets. Recognizing the importance of Environmental, Social, and Governance (ESG) issues, the Board of Directors has made this a key focus area for the organization and significant strides have been taken towards achieving our sustainability objectives this year.

In FY24, the Company conducted a comprehensive gap assessment followed by an ESG materiality assessment to identify topics material for the Company, to help identify priorities for the future, bridge gaps and devise a roadmap to achieve the objectives set. The Company has invested in technology to empower people in all areas of life and are leveraging game-changing breakthroughs to further our goals of long-term growth while ensuring inclusive development for all. The Company is cognizant of its environmental impact and took steps to address it by focusing on energy efficiency, water stewardship, ramping up solar energy consumption, and implementing efficient waste management practices. Employees are the most important facet of the business, and the Company has taken concerted efforts to ensure their continuous training and development, prioritize their health and safety, and implement comprehensive employee engagement initiatives. Furthermore, the Company places great emphasis on delivering exceptional customer service, incorporating customer feedback into our service offerings, and exploring measures to enhance the sustainability of our supply chain.

Under our Board’s supervision and direction, the Company expects to significantly increase its ESG efforts soon. Through this holistic approach, Info Edge remains committed to integrating sustainability and responsible practices at the core of our operations, driving meaningful impact, and contributing to a better future for all our stakeholders.

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

Business Responsibility and Sustainability Reporting Committee (“BRSR Committee”) is responsible for implementation and oversight of the Business Responsibility policy(ies) and for decision making on sustainability-related issues.

Name	DIN	Designation	Category
Mr. Chintan Thakkar	00678173	Chairperson	Executive Director
Mr. Sanjeev Bikhchandani	00065640	Member	Executive Director
Mr. Hitesh Oberoi	01189953	Member	Executive Director
Mr. Pawan Goyal*	07614990	Member	Executive Director

*Mr. Pawan Goyal, was appointed as a member of the BRSR Committee w.e.f. November 8, 2023.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability-related issues? If yes, provide details

Yes, please refer answer to Q.8. above.

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)										
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9		
Performance against above policies and follow up action																			Committee of the Board	Any other- Need based
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																			Committee of the Board	Any other- Need based

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	No	No	No	No	No	No	No	No

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impacta	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	1. Evolving ESG regulatory landscape in India and BRSR Principles 2. Leading the Info Edge Way - Leadership Principles Conclave 3. Forging Ahead Meet - Focus on collaboration and trust building to enhance productivity.	100%
Key Managerial Personnel	3	1. Evolving ESG regulatory landscape in India and BRSR Principles 2. Leading the Info Edge Way - Leadership Principles Conclave 3. Forging Ahead Meet - Focus on collaboration and trust building to enhance productivity.	100%
Employees other than BoD and KMPs	621	The Company conducts regular internal and independent reviews to ensure compliance with health and safety management systems. This involves conducting routine emergency mock drills, testing fire and safety infrastructure and performing scheduled thermography of electrical equipment. Additionally, the Company also circulates e-mail to all the employees accentuating the NGBRC principles and the policies. All learning programs cover various Leadership Principles in some form or the other: Collaborates for Success, Is Customer Focused, Deep Dives, Prioritizes What Matters, Is a Great People Leader, Communicates Authentically	93%
Workers			Not Applicable

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website): Nil**

Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	(₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	At the Company, we uphold the principles of integrity, ethics, and transparency throughout our business operations. Guided by these values, our Directors, Key Management Personnel (KMPs), and employees take full responsibility for their actions and comply with relevant policies and statutory requirements. Consequently, we have maintained a record of zero incidents leading to no fines, penalties, punishments, awards, compounding fees, or settlement amounts imposed on either the Company or its Directors/KMPs.			
Non-Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment	At the Company, we believe in integrity, ethics and transparency. Our Directors, KMPs, employees are self-bound and accountable for their performance that also reflects in the Company's performance. With the strong moral base, we operate on, no cases of non-monetary implication in terms of imprisonment or punishment have occurred.			

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

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

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

Yes, the Company has implemented an Anti-Corruption and Anti-Bribery ("ABAC") Policy, which serves as a guiding principle for all Employees and Directors to uphold their ethical responsibilities while performing their duties and prevent potential or actual conflicts of interest. This policy applies to the Company, its wholly owned subsidiaries, associates and business partners and all internal and external stakeholders are expected to operate within its framework. We maintain a zero-tolerance approach towards bribery and corruption, which is consistently demonstrated in our daily conduct. For example, we strictly prohibit employees from accepting gifts and require them to surrender any such gifts to the HR department in line with the Company's Gift Policy.

We also ensure that vendors and contractors comply with ethical standards through specific clauses included in their work contracts. These contractual provisions cover anti-corruption laws, anti-bribery measures, confidentiality, and other relevant aspects. ABAC policy is available on the website of the Company at <https://www.infoedge.in/pdfs/anti-bribery-and-anti-corruption-policy.pdf>

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

	FY24	FY23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY24		FY23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not applicable, as there have been no instances of corruption and conflicts of interest against the Company in FY24.

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

	FY24	FY23
Number of days of accounts payables	84.04	81.70

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY24	FY23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealer/ distributors as % of total sales	9.26%	7.31%
	b. Number of dealers / distributors to whom sales are made	30,200	23,000
	c. Sales to top 10 dealer/ distributors as % of total sales to dealers/ distributors	4.07%	4.39%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	14.78%	11.31%
	b. Sales (Sales to related parties / Total Sales)	2.12%	0.03%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	-	100%
	d. Investments (Investments in related parties/Total Investments made)	12.56%	33.29%

Leadership Indicators

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

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

The Company has implemented a Sustainable Supply Chain policy for its value chain partners, to promote a sustainable supply chain and uphold high standards of environmental and social responsibility. Although no formal training has been provided to value chain partners during the current financial year, they are granted access to the Sustainable Supply Chain policy, which encompasses the principles outlined in the NGRBC.

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 prioritizes the establishment of a positive and ethical work environment through its Conflict of Interest clause within the Code of Ethics & Conduct. With a commitment to integrity and business sustainability, we recognize the significance of avoiding conflicts of interest while respecting the rights and choices of our employees. The Code of Ethics & Conduct applies to all employees, the Board of Directors, wholly-owned subsidiaries, contractors, service providers and other business partners. It provides detailed guidance on identifying and addressing various conflict of interest scenarios, emphasizes disclosure methods and outlines the consequences of non-compliance. The Code of Ethics & Conduct is available on the website of the Company at www.infoedge.in/pdfs/code-of-ethics.pdf

Additionally, the Company has implemented a policy titled 'Policy for Personal Investments and Engagement by Executive leadership with Other Entities.' This policy regulates external commitments of full-time Directors and executive leadership, setting limitations and defining an approval process for employee engagement and investment for employees in executive positions, including Whole-time Directors.

The aforesaid policy most importantly ensures that the focus on core business of the Company is maintained and there is no conflict of interest between the obligations of Executive Leaders towards the Company and other engagements. A copy of the said policy is uploaded on the website of the Company at https://www.infoedge.in/pdfs/Policy_for_Personal_Investments_and_Engagement_by_Executive_Leadership_with_other_Entities.pdf

Furthermore, the Company has developed a comprehensive Code of Conduct to Regulate, Monitor, and Report Trading by Insiders. This code aims to prevent insider trading among the management and staff by establishing clear guidelines, monitoring procedures, and reporting mechanisms. A copy of the said Code is uploaded on the website of the Company at <https://www.infoedge.in/pdfs/Code-of-Conduct-To-Regulate-Monitor-&Report-Trading-By-Insiders.pdf>

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE



Essential Indicators

1. Percentage of R&D and capital expenditure (CAPEX) investments in specific technologies to improve the environmental and social impacts of products and processes to total R&D and CAPEX investments made by the entity, respectively.

	Current FY	Previous FY	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	-	-

Note: The Company views technology, including artificial intelligence, as a potent driver for advancing sustainability. Given the nature of its services, it has directed the R&D and capital expenditures towards improving its Information Technology efficiencies. Over the previous years, the Company has made substantial investments to bolster our capital assets, particularly in upgrading its IT infrastructure including software, communication networks, and equipment to enhance our digital capabilities, leveraging artificial intelligence where applicable. Furthermore, the Company is actively implementing measures to promote environmental sustainability across its operations.

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

Since the Company is a service entity and being an internet company, we are relatively less resource intensive in terms of material inputs. However, as a responsible corporate citizen, we have formulated a policy on ‘Sustainable Supply Chain’ that has procedures in place to ensure that the procurement of products and services occurs in a sustainable and safe manner. The Company has also endeavored to reduce the environmental impact of its operations by tracking the consumption of resources critically. As part of the Company’s operations, a small amount of e-waste is generated by the Company which is dealt with as per the statutory norms governing the handling and management of such waste. Link to the policy: <https://www.infoedge.in/pdfs/sustainable-supply-chain-policy.pdf>

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

While the Company has not captured data for sustainably sourced inputs in the current financial year, we plan to put in place mechanisms for measurement from the next year onwards.

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

Type of waste	Mechanism
Plastics (including packaging)	Given the service-centric nature of the Company's operations, the reliance on material resources is relatively low, rendering product recycling not relevant to the organization's activities. The waste generation at the Company's office facilities remains minimal. However, the company has established robust procedures to ensure the proper disposal of e-waste through authorized vendor channels. Furthermore, the Company engages third-party agencies, duly authorized by the district authority, to manage the collection and disposal of other waste streams, such as wastepaper and paper products, in a responsible manner.
E-waste	
Hazardous waste	
Other waste	

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

Given the service-oriented nature of the Company’s business operations, Extended Producer Responsibility (EPR) is not applicable. As the Company does not engage in the manufacturing of any physical products, the requirement to submit an EPR plan to Pollution Control Boards does not pertain to the Organization’s activities.

Leadership Indicators

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

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 the web-link.
Not Applicable					

Given the inherent nature of the Company’s service-oriented business model, the environmental footprint associated with its operations is relatively modest. Thus, the Company has not undertaken any Life Cycle Perspective / Assessments (LCA) for its services during the current financial year.

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
Not Applicable, as we have not performed LCA as mentioned in our previous response.		

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	FY Recycled or re-used input material to total material 24	
	FY24	FY23
Not Applicable		

As the Company does not manufacture any tangible products, it does not utilize raw materials or engage in production processes that would require the use of recycled or reused input materials. Therefore, this particular metric is not relevant to the Company’s operations.

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

	FY24			FY23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						
Not Applicable						

As the Company does not manufacture any tangible products, the amount of products and packaging reclaimed at the end of life, and the subsequent reuse, recycling, and safe disposal of these materials, is not applicable to the Company’s operations. The Company’s business model is focused on the provision of services, which inherently do not generate physical products or packaging that would require end-of-life management.

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 % of total products sold in respective category
Not Applicable	

As the Company does not manufacture any tangible products, there are no physical products or packaging materials that require reclamation or end-of-life management. The Company’s operations are focused on the provision of services, which do not generate physical products or packaging that would need to be reclaimed.

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS



Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3,517	3,517	100%	3,517	100%	0	0%	3,517	100%	2,187	62%
Female	2,195	2,195	100%	2,195	100%	2,195	100%	0	0%	1750	80%
Other	0	0		0		0		0		0	
Total	5,712	5,712	100%	5,712	100%	2,195	38%	3,517	62%	3,937	69%
Other than Permanent employees*											
Male	191	0		0		0		0		0	
Female	226	0		0		0		0		0	
Other	0	0		0		0		0		0	
Total	417	0		0		0		0		0	

* Above benefits are only given to permanent employees of the Company.

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male											
Female											Not Applicable
Total											
Other than Permanent workers											
Male											
Female											Not Applicable
Total											

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

	FY24	FY23
Cost incurred on well- being measures as a % of total revenue of the company	0.03	0.03

2. Details of retirement benefits.

Benefits	FY24			FY23		
	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.)
Provident Fund	100%	Not Applicable	Yes	100%	Not Applicable	Yes
Gratuity	100%		Yes	100%		Yes
ESI	4%		Yes	7%		Yes
Others-please specify	-		-	-		-

3. Accessibility of workplaces:

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

Yes, the Company’s premises and offices are fully accessible to differently abled employees and workers, in alignment with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company acknowledges the unique needs of its diverse workforce, particularly its differently abled employees, and has made consistent efforts to enhance the accessibility of its infrastructure across all office locations. Furthermore, the Company has implemented special measures within its premises to cultivate a more inclusive and considerate environment that caters to the needs of people with disabilities.

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.

The Company has a Human Rights Policy that outlines that the Company resolves to provide equal employment opportunity to everyone irrespective of their gender, race, caste, religion, disabilities or any other trait that makes them unique as individuals. The Human Rights Policy of the Company is available on the website of the Company at - <https://www.infoedge.in/pdfs/human-rights-policy.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	93.9%		
Female	66.67%	72%	Not Applicable	
Total	84.08%	85.61%		

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	<p>Yes, the Company has an employee grievances redressal mechanism in place to receive and resolve grievances for all categories of employees. This includes the following:</p> <ul style="list-style-type: none"> Designated email channels through which associates can submit their grievances and concerns.
Other than Permanent Employees	<ul style="list-style-type: none"> The option to raise grievances directly with their managers or the HR department. <p>A dedicated email address (BRSR@infoedge.com) that allows associates to report issues to the BRSR Committee.</p>

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

Category	FY24			FY23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	3,517	Nil	-	3,181	Nil	-
Female	2,195	Nil	-	2,087	Nil	-
Total	5,712	Nil	-	5,268	Nil	-
Total Permanent Workers						
Male						
Female						
Total						

8. Details of training given to employees and workers:

Category	FY24					FY23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3,708	-	-	-	-	3,405	-	-	-	-
Female	2,421	-	-	-	-	2,339	-	-	-	-
Total	6,129	6,203				5,744	4,398			
Workers										
Male										
Female	Not Applicable									
Total										

Note:

The Company has undertaken the following training initiatives for its employees:

- Health and Safety Policy Awareness: The Company has provided comprehensive awareness training to all employees regarding the organization’s Health and Safety policy, ensuring they are well-versed in the relevant guidelines and protocols.
- Fire Safety Drills: The Company regularly conducts fire safety drills as per the applicable norms to ensure its employees are prepared and can respond effectively in the event of an emergency.

Additionally, the data presented reflects the overall participation in various skill upgradation training programs and on Health and safety measures offered by the Company during the current (FY24) and previous (FY23) financial years. However, the bifurcation of the trainings into the aforementioned categories is not available with the Company.

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

Category	FY24			FY23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3,517	2,893	82.26%	3,181	2,787	87.61%
Female	2,195	1,746	79.94%	2,087	1,763	84.48%
Total	5,712	4,639	81.17%	5,268	4,550	86.37%
Workers						
Male						
Female	Not Applicable					
Total						

Note: The details of performance and career development reviews of employees are considered which have taken place during the financial year i.e. from April 1, 2023 to March 31, 2024.

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 system?

The Company has formulated a dedicated Health and Safety policy that articulates its vigilant approach to identifying and mitigating workplace risks and hazards. This policy also outlines the Company’s additional efforts to provide measures that safeguard the best interests of all its employees & commitment to the health and well-being of its people is at the core of its business strategy.

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’s approach to identifying work-related hazards and assessing risks involves the following processes:

- On a routine basis, the Company prioritizes the well-being of its employees and assesses inherent workplace safety risks as needed. This allows the Company to identify and address safety concerns in a proactive manner.
- For non-routine situations, the Company’s approach involves a more tailored assessment of the specific risks and incorporation of necessary safety requirements relevant to each scenario.

While the Company is working towards establishing a comprehensive health and safety management system, it remains steadfastly committed to the well-being of its employees. More information on our health and safety management system is available on our website of the Company at www.infoedge.in.

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

Not applicable, as we do not have the worker category.

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

Yes, the Company has made provisions to ensure that medical and healthcare services are accessible to all its employees. These include:

- Medical Rooms in Corporate Offices: The Company provides general health and safety facilities such as medical rooms in corporate offices for its employees.
- First Aid Kits and Over-the-Counter Medicines: The Company makes available first aid kits and over-the-counter medicines in selected facilities for immediate medical attention.
- Medical Camps: The Company from time to time organises Medical Camps in the corporate office for its employees.

The Company recognizes that the overall well-being of its employees is highly imperative to the growth aspirations of the organization. Accordingly, the Company's endeavour to promote employee wellness extends beyond the confines of its infrastructure and operations.

11. Details of safety related incidents:

Safety Incident/Number	Category*	FY24	FY23
Lost Time Injury Frequency Rate (LTIFR) per one Million-person hours worked)	Employees	Nil	Nil
	Workers	NA	NA
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	NA	NA
No. of fatalities	Employees	Nil	Nil
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	NA	NA

*Employees including the contract workforce

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

The Company prioritizes the well-being and safety of its employees as a paramount concern. To this end, the organization has implemented comprehensive measures to ensure a safe and healthy workplace for its workforce. These initiatives include:

- Regular internal and independent reviews to verify compliance with the Company's established health and safety policy. This encompasses the conduct of routine emergency mock drills, testing of fire and safety infrastructure, and scheduled thermography of electrical equipment.
- Equipping the Company's corporate office with dedicated medical rooms and stocking selected facilities with first-aid kits and over-the-counter medicines to address general health and safety needs of the employees.
- Fostering employee involvement and soliciting their valuable feedback and consultation to enhance the Company's health and safety practices, recognizing their crucial role in identifying areas for improvement.

The Company is committed to consistently providing a safe and healthy work environment for its employees, and it continuously evaluates and refines its occupational health and safety measures to maintain the highest standards of workplace well-being.

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

	FY24			FY23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety Practices	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	Nil
Working conditions	Nil

Note: The Company actively promotes mental well-being through initiatives like the 'icare' program in collaboration with 'innerhour'. This includes webinars, mobile apps for anxiety, stress, and depression management, and on-demand therapy sessions. Safety is paramount, with awareness sessions, drills, and communication on safety matters. The employees receive training on preventing sexual harassment, and managers undergo specialized training to handle such incidents. Measures are also put in place to ensure good air quality within office premises, prioritizing employee well-being.

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.

Not applicable, as no such incident or concern was observed during the financial year.

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) Employees (Y/N)	Yes
(B) Workers (Y/N)	Not Applicable, as there are no workers employed by the Company in its workforce.

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 has implemented robust measures to ensure that its value chain partners comply with the deduction and deposition of statutory dues, in line with the Company’s Sustainable Supply Chain Policy and Procurement Policy. which is available on the website of the Company at - <https://www.infoedge.in/pdfs/sustainable-supply-chain-policy.pdf>. Specifically, the Company has:

- Mandated that all value chain partners adhere to relevant statutory requirements covering taxation, labor regulations, and environmental regulations.
- Conducted rigorous due diligence during the partner selection process to verify compliance capabilities.
- Included clear contractual agreements that outline the compliance expectations for value chain partners.
- Maintained comprehensive documentation and records to promote transparency and accountability.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY24	FY23	FY24	FY23
Employees*	Nil	Nil	Nil	Nil
Workers	NA	NA	NA	NA

*The Company’s nature of business does not involve working in any form of high-consequence conditions. Therefore, there were no such cases in the reporting period.

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

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0%
Working Conditions	0%

The Company did not conduct any formal assessments of its value chain partners’ health and safety practices or working conditions during the financial year. However, the Company’s focus on these aspects is embedded in its engagement with the value chain partners. The agreements explicitly outline the Company’s expectations for maintaining suitable working conditions at the partners’ respective workplaces. By incorporating these clear requirements into the contracts, the Company aims to encourage its value chain partners to prioritize the well-being and safety of their employees.

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.

Not applicable, as no such concern was raised during the financial year.

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 has a structured process for identifying its key stakeholder groups. The Company considers any individual, group, or institution that contributes value as a core stakeholder. Currently, the Company has identified specific stakeholder groups that have a direct influence on its operations and functioning. These groups consist of internal stakeholders, including employees and leadership, as well as external stakeholders such as regulators, investors, suppliers, customers and the community. Recognizing the importance of these diverse stakeholder groups, the company actively engages with them to ensure a positive impact on its business and foster mutually beneficial relationships.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	a. Periodic Employee Surveys such as the 'ispeak' HR survey, IT services survey, and Administration Services survey. b. Digital and broadcast communications including emails, chatbots, and intranet updates. c. Learning and development activities, training programs, and interactive sessions. d. 'Inside Edge', the Company newsletter covering organizational news, business updates, initiatives, and events.	Ongoing engagement as required	<ul style="list-style-type: none"> Career Management and Growth Prospects; Learning opportunities; Compensation structure; Building a safety culture and inculcating safe work practices among employees; Improving Diversity and Inclusion; and To uphold the rights of all the employees and protect them from any kind of discrimination.
Business Associates	No	a. Virtual and in-person/physical meetings to ensure continuous interaction with vendors.	Need basis	<ul style="list-style-type: none"> Fair Business Practices; Credit worthiness; and Stronger Partnership.
Community	Yes	a. CSR initiatives focusing on health, education, women and children empowerment. b. Training and empowerment sessions for people with disabilities, including rehabilitation services and sustainable livelihood programs.	Ongoing engagement as stakeholder needs require	<ul style="list-style-type: none"> To contribute to the needs of community by way of giving back to society; To contribute to sustainable development.
Shareholders/ Investors	No	a. Annual General Meetings. b. Investor/Analyst Meets and Investor Calls, with Company presentations, transcripts and voice recordings available on the Company's portal. c. Newspaper publications, stock exchange disclosures, quarterly emails to shareholders, annual reports, etc.	Quarterly/ Need basis	<ul style="list-style-type: none"> Educating the investor community about InfoEdge's value creation model and business strategy for the long term To understand the issues of investors; and To make them aware about the growth of the Company.
Customers (B2B)/ Consumers (B2C)	No	a. Company's website b. Social media engagement c. Grievance handling and feedback mechanisms through dedicated portals. d. Direct customer calls via toll-free numbers. e. Electronic communication channels.	Ongoing engagement as per customer needs and service	<ul style="list-style-type: none"> Ethical Behaviour; To ensure customer satisfaction, cocreate solutions to address their current and future needs; and To gauge the customer needs and the industry pulse.
Industry Bodies, Regulators, Governments	No	a. Participation in conferences and seminars. b. Surveys and consultative sessions. c. Calls and meetings. d. Due diligence. e. Press releases. f. Media interviews.	Need based, as deemed necessary by either party	<ul style="list-style-type: none"> To ensure compliance; Manage Company's brand and reputation; Share and contribute to thought leadership and insight into public and business concerns; and Discuss Company's response to responsible business issues.

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 Board, in collaboration with its various committees, assists the management in identifying and prioritizing critical stakeholder groups on a regular basis. Our BRSR Committee provides valuable guidance to the management in conducting stakeholder consultations and addressing grievances raised by different stakeholder groups. Additionally, the Committee oversees the review of the Company’s environmental, health and safety obligations towards stakeholders. The Committee’s insights and recommendations are presented to the Board, aiding both the Board and the Company’s management in incorporating necessary changes to business strategies and policies to align with the needs of our stakeholders.

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, the BRSR Committee plays a crucial role in assessing the Company’s ESG obligations towards stakeholders. The inputs provided by our stakeholder groups inform the Company’s identification and prioritization of key material issues. By incorporating their perspectives, we ensure that our approach aligns with the interests and expectations of our stakeholders, thereby fostering a more sustainable and responsible business model.

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

The Company carries out continuous interaction and engagement with all internal & external stakeholders including the disadvantaged, vulnerable and marginalized stakeholders in accordance with the CSR Policy of the Company, for more information please refer the CSR Policy of the Company at - <https://www.infoedge.in/pdfs/CSR-Policy.pdf>.

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:

Category	FY24			FY23		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	5,712	2,202	38.55%	5,268	2,276	43.20%
Other than permanent	417	-	-	476	-	-
Total Employees	6,129	2,202	35.93%	5,744	2,276	39.62%
Workers						
Permanent						
Other than permanent	Not Applicable					
Total Workers						

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

Category	FY24					FY23				
	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	3,517	0	0.00%	3,517	100.00%	3,181	0	0.00%	3,181	100.00%
Female	2,195	0	0.00%	2,195	100.00%	2,087	0	0.00%	2,087	100.00%
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers										
Permanent										
Male	Not Applicable									
Female	Not Applicable									
Other than Permanent										
Male	Not Applicable									
Female	Not Applicable									

3. Details of remuneration/salary/wages:

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	9	2,150,000	2	1,820,834
Key Managerial Personnel**	4	32,363,529	1	6,820,643
Employees other than BoD and KMP	3,517	1,160,002	2,195	709,500
Workers	NA	NA	NA	NA

* The Board of Directors of the Company includes four Executive Directors who are designated as KMP.

** As on March 31, 2024, Mr. Sanjeev Bikhchandani (Founder & Executive Vice Chairman), Mr. Hitesh Oberoi (Managing Director & Chief Executive Officer), Mr. Chintan Thakkar (Whole-time Director & Chief Financial Officer), Mr. Pawan Goyal (Whole-time Director & CBO - Naukri) and Ms. Jaya Bhatia (Company Secretary & Compliance Officer) are the KMP of the Company.

b. Gross wages paid to females as % of total wages paid by the entity

	FY24	FY23
Gross wages paid to females as % of total wages	26.38%	26.93%

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, the Company is committed to upholding and respecting the human rights of all its stakeholders. To address this, the Company has established the following:

- **BRSR Committee:** The BRSR Committee serves as the focal point for addressing any human rights impacts or issues caused or contributed to by the Company’s business operations.
- **Internal Committee:** This committee addresses and resolves all employee complaints and grievances related to harassment or discrimination of any form.
- **Preventative Measures:** The Company takes proactive steps to ensure there are no human rights violations throughout its operations, supply chain, business connections, and the communities in which it operates.

The Company’s dedication to human rights is a key priority, and the BRSR Committee and Internal Complaints Committee provide dedicated oversight and mechanisms to identify, address, and resolve any human rights-related concerns or impacts within the Company’s sphere of influence.

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

The Company has robust internal mechanisms in place to address and redress grievances related to human rights issues:

- **Empowerment of Employees and Contractual Staff:** Employees and contractual staff are empowered to report any incidents of discrimination and harassment.
- **Grievance Redressal Mechanism:** The Company has a comprehensive grievance mechanism to promptly and effectively address all concerns related to issues such as child labour or other human rights violations.
- **Internal Committee:** The Company has constituted an Internal Committee that specifically addresses complaints of sexual harassment raised by all employees.
- **Whistleblower Framework:** An effective whistleblower framework, managed by an independent external ombudsman, is in place to encourage employees to report concerns without fear of retaliation. This framework ensures anonymity and confidentiality.
- **Engagement with Business Partners:** The Company encourages its business partners to adhere to applicable policies and codes of conduct, and refrains from dealing with any supplier or contractor involved in human rights violations, such as the use of forced or child labour.

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

	FY24			FY23		
	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	4	0		2	0	
Discrimination at workplace	0	0		2	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	

	FY24			FY23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Wages	0	0		0	0	
Other Human Rights related Issues	0	0		0	0	

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

	FY24	FY23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	2
Complaints on POSH as a % of female employees / workers	0.17%	0.09%
Complaints on POSH upheld	4	2

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

- Culture of Openness and Non-Retaliation: The Company actively strives to foster a culture where employees can raise and report their concerns without any fear of retaliation. This is reinforced through the Code of Ethics and Conduct, which explicitly emphasizes the Company’s stance against any adverse consequences for complainants.
- Regular Compliance Trainings: The Company conducts regular training sessions on compliance, where the conditions of non-retaliation are reiterated and communicated to all employees.
- Disciplinary Actions: The Company has strict policies in place, and any individual found to be engaging in conduct that results in adverse consequences for a complainant is subject to disciplinary actions.

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

Yes, the Company has firmly established that the protection and promotion of human rights are integral components of its business agreements and contractual arrangements. Notably, the Company’s Supplier Code of Conduct clearly delineates the explicit expectations for its business partners to align their practices with the organization’s human rights policy. Furthermore, the Company maintains a steadfast stance of refraining from engaging in any business relationships with partners or potential partners found to be involved in human rights abuses, irrespective of the region of operation.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company remains committed to upholding high standards of labour practices and workplace policies but has not undertaken any formal evaluation or audits related to the specified areas within its organizational premises during the reporting period.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	The Company will continue to monitor the need for such assessments and may consider implementing them in the future, should the nature of its business operations or industry dynamics warrant a more comprehensive evaluation of these aspects. For now, the Company’s focus remains on maintaining a strong culture of compliance, ethics, and respect for its employees and stakeholders.
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.

Not applicable, as no assessments were carried out during the financial year for the given parameters.

Leadership Indicators

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

There were no instances of complaints related to human rights violations. However, the Company closely monitors, reviews and updates its policies and processes regularly to ensure the Company has no human rights issues.

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

No human rights due diligence was undertaken in the current reporting year.

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 Company’s office premises are designed to be friendly and accessible for all visitors, including those who are differently abled, in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016.

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	The Company's value chain partners have not been formally evaluated on these aspects, and the Company does not have data on the percentage of partners assessed on these criteria.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	While the Company remains committed to upholding high standards of labour practices and human rights throughout its value chain, the need for such comprehensive assessments has not been prioritized during the reporting period. The Company will continue to monitor the situation and may consider implementing formal evaluations of its value chain partners in the future, should the need arise or if any specific concerns come to light.
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.

Not applicable, as no assessments were carried out during the financial year.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT



Essential Indicators

1. Details of total energy consumption (GJ) and energy intensity:

Parameter	FY24	FY23
From renewable sources		
Total electricity consumption (A)	236.81	167.21
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	236.81	167.21
From non-renewable sources		
Total electricity consumption (D)	20,717.28	18,568.10
Total fuel consumption (E)	1,793.75	1,749.69
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	22,511.03	20,317.79
Total energy consumed (A+B+C+D+E+F)	22,747.84	20,485.20
Energy intensity per rupee of turnover (GJ/ ₹ Million) (Total energy consumed / Revenue from operations)	0.96	0.95
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (GJ/Million \$) (Total energy consumed / Revenue from operations adjusted for PPP)	21.86	21.71
Energy intensity in terms of physical output		
Energy intensity (optional) – Per Employee	3.71	3.64

*PPP Conversion factor is taken as 22.88 as per OECD PPP 2022 data(<https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Reasonable Assurance has been carried out by SGS India Private Limited.

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? 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, given the nature of business and being an IT sector Company.

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

Parameter	FY24	FY23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	54,769.0	17,176.49
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others (packaged drinking water)	1436.8	726.13
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	56,205.8	17,902.62
Total volume of water consumption (in kilolitres)	56,205.8	17,902.62
Water intensity per rupee of turnover (KL/₹ Million) (Total water consumption / Revenue from operations)	2.30	0.82
Water intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (KL/Million \$) (Total water consumption / Revenue from operations adjusted for PPP)	52.64	18.98
Water intensity in terms of physical output	-	-
Water intensity (optional) – Per Employee	9.17	3.18

*PPP Conversion factor is taken as 22.88 as per OECD PPP 2022 data(<https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>)

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.

Yes, Reasonable Assurance has been carried out by SGS India Private Limited.

4. Provide the following details related to water discharged:

Given the nature of the Company and the fact that we do not manufacture any products, the Company does not have any material water discharge, however, it is in line with the government norms.

Parameter	FY24	FY23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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.

Yes, Reasonable Assurance has been carried out by SGS India Private Limited.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**
Not applicable, given the nature of business and being an IT sector Company.

6. **Please provide details of air emissions (other than GHG emissions) by the entity:**

Parameter	Please specify unit	FY24*	FY23**
NOx	Tonnes	0.0350	-
SOx	Tonnes	0.0073	-
Particulate matter (PM)	Tonnes	0.0148	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – Carbon Monoxide (CO)	Tonnes	0.0231	-

*Air emissions from stacks associated with DG sets have been estimated for the whole year based on sample stack emissions reports. The calculation is based on the following approach: Average emissions (gm/kwh) * kWh (from annual dg set electricity generation data) to arrive at yearly emissions.

** Due to the nature of the business operations, the Company did not report any emissions during the previous financial year, i.e., FY23. However, in the current year, the Company has endeavored to monitor and report the limited air emissions from its DG sets.

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

No

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:**

Parameter	Unit	FY24				FY23
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	4,555.52				117.47
		tCO ₂	CH ₄ - tCO ₂ e	N ₂ O - tCO ₂ e	HFCs - tCO ₂ e	
		121.55	0.46	0.26	4,433.25	
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	4,120.44				3,620.04
		tCO ₂	CH ₄ - tCO ₂ e	N ₂ O - tCO ₂ e	HFCs - tCO ₂ e	
		4,120.44	-	-	-	
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (tCO₂e/ ₹ Million) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/ ₹ Million	0.36				0.17
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (tCO₂e/Million \$) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	tCO ₂ e/ Million \$	8.34				3.96
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-				-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	No. of Employees	1.42				0.66

The significant increase in Scope 1 emissions from FY23 to FY24 is because the previous year's reporting did not include the full scope of Scope 1 emissions, particularly fugitive emissions.

* PPP Conversion factor is taken as 22.88 as per OECD PPP 2022 data (<https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>)

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

Yes, Reasonable Assurance has been carried out by SGS India Private Limited.

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

The Company is dedicated to incorporating sustainable and environmentally friendly practices across our operations. While the nature of the Company's businesses has limited direct environmental impact, we continuously strive to improve resource efficiency and reduce our carbon footprint.

Some of the key initiatives undertaken by the Company include:

1. Installation of a 50 kW & 100 kW Rooftop Solar Power Plant to harness renewable energy.
2. Corporate Office is IGBC Silver Certified Green Existing Building for the enhanced performance in Site & Facility Management, Water Efficiency, Energy Efficiency, Health & Comfort and Innovation & Design categories & Chennai office is IGBC Gold Certified under New Green Interior Rating System for the enhanced performance in Eco Design Approach, Water & Energy Conservation, Interior Materials, Indoor Environment & Innovation in Interior Design.
3. Incorporating Variable Frequency Drives (VFDs) in our HVAC systems to reduce electrical energy consumption.
4. Adoption of an Automated Energy Monitoring system called "Zenatix" to track and optimize energy usage of electrical equipment.
5. Establishing Planned Preventive Maintenance schedules for electro-mechanical equipment to maintain efficiency.
6. Rationalization of usage for air-conditioning, lighting, and other electrical appliances through regular monitoring and control.
7. Deployment of energy-efficient illumination fixtures and power factor improvement measures.

By consistently investing in these sustainable solutions and innovative technologies, the Company aims to minimize the environmental impact of its operations and contribute to a more resource-efficient future. The Company remains committed to further strengthening its environmental performance under the guidance of the Board of Directors.

9. Provide details related to waste management by the entity:

Parameter	FY24	FY23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	6.61	7.04
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	0.95	1.18
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H).	-	-
Total (A+B + C + D + E + F + G + H)	7.56	8.22
Parameter	FY24	FY23
Waste intensity per rupee of turnover (MT/₹ Million)	0.0003	0.0003
(Total waste generated / Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity *(PPP) (MT/ \$ Million)	0.0072	0.0087
(Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
Waste intensity (optional) – Per Employee	0.0012	0.0015
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	-	-
(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		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

* PPP Conversion factor is taken as 22.88 as per OECD PPP 2022 data(<https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>)

The Company does not undertake any recycling, reusing or recovery of waste onsite. The e-waste and battery waste is disposed to the authorised recycler as per government norms.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, Reasonable Assurance has been carried out by SGS India Private Limited.

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 Company, Info Edge does not engage in manufacturing processes that involve the use of hazardous and toxic chemicals. However, the Company recognizes the significance of being mindful of its environmental impact and has, therefore, embraced the principles of the 3R's: reduce, reuse, and recycle.

The Company's operations primarily take place in office settings, resulting in waste generated from office processes. The waste generated within the Company's offices mainly consists of paper, plastics, municipal solid waste, and e-waste. The Company handles potentially hazardous waste, such as e-waste and used oil from diesel generator sets, in a responsible manner. These materials are disposed of through government-approved vendors and recyclers to ensure compliance with environmental regulations.

By adhering to proper waste management practices and working with authorized partners, the Company aims to minimize its environmental impact and promote sustainable practices within its operations. The Company remains committed to being a responsible corporate citizen and continuously evaluates opportunities to enhance its environmental stewardship efforts.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable, as none of the Company's offices in/around ecologically sensitive areas			

12. 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
Not applicable, given the nature of business and being an IT sector Company.					

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. If not, provide details of all such non-compliances:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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The Company is compliant with all the applicable laws/regulations/guidelines pertaining to environment in India. No non-compliance was reported in the financial year.

Leadership Indicators

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:
- (ii) Nature of operations:
- (iii) Water withdrawal, consumption, and discharge:

Not applicable, as none of the Company's operations lie in areas of water stress.

Parameter	FY24	FY23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others (packaged drinking water)	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into 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)	-	-

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.

Yes, Reasonable Assurance has been carried out by SGS India Private Limited.

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY24	FY23
Total Scope 3 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	Presently, the Company does not track these details. However, it looks forward to monitoring the same in the future.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

No

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

Not Applicable, since the Company does not operate in ecologically sensitive areas.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of a 50 kW & 100 kW Rooftop Solar Power Plant	Info Edge has installed a 50 kW & 100 kW rooftop solar power plant at its corporate offices to harness renewable energy and reduce its carbon footprint. This initiative aligns with the Company's commitment to sustainability and renewable energy adoption.	The rooftop solar power plant has enabled Info Edge to generate 65.78 MWh of its own electricity requirements from clean, renewable solar energy. This has resulted in reducing grid consumption by 1.1% and lowering greenhouse gas emissions associated with power consumption by 47.10 tCO2e.
2	IGBC Silver and Gold Certifications for corporate offices	Info Edge's corporate office has been recognized with the prestigious IGBC (Indian Green Building Council) Silver and Gold Certifications.	The IGBC certifications demonstrate Info Edge's commitment to sustainable design, construction, and operation of its office spaces. These certifications have helped the Company showcase its leadership in green building practices and its efforts to minimize the environmental impact of its operations. These certifications acknowledge the enhanced performance of the buildings in areas like site management, water efficiency, energy efficiency, and indoor environment.
3	Installed water arrestors and streamlined tank cleaning	Info Edge has implemented water-saving measures by installing water arrestors and streamlining the annual tank cleaning process at its corporate office.	The installation of water arrestors and the streamlined tank cleaning process have contributed to the Company's overall water efficiency and conservation efforts.
4	Incorporating Variable Frequency Drives (VFDs) in HVAC systems	VFDs allow for more efficient regulation of motor speeds, leading to reduced energy consumption.	The implementation of VFDs in the HVAC systems has enabled Info Edge to achieve energy savings by optimizing the operation of these systems. This initiative has contributed to the Company's overall energy efficiency and sustainability goals.
5	Implementation of air quality monitoring solutions	Info Edge has deployed air quality monitoring solutions, such as "Laser Egg," to ensure that the indoor air quality in its corporate offices meets regulatory standards and provides a comfortable and healthy work environment for its employees.	The air quality monitoring system has allowed Info Edge to continuously track and maintain the indoor air quality within the desired parameters, ensuring a safe and productive work environment for its employees.
6	Adoption of an Automated Energy Monitoring system	Info Edge has implemented an Automated Energy Monitoring system called "Zenatix" to track and optimize the energy usage of its electrical equipment and facilities.	The Automated Energy Monitoring system has provided Info Edge with real-time data and insights into its energy consumption patterns, enabling the Company to identify opportunities for further energy optimization and efficiency improvements.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
7	Planned Preventive Maintenance schedules for electro-mechanical equipment	Info Edge has established Planned Preventive Maintenance (PPM) schedules for its electro-mechanical equipment, such as HVAC systems, elevators, and other critical infrastructure. This ensures that the equipment is maintained at optimal efficiency levels.	The implementation of PPM schedules has helped Info Edge maintain the efficiency and reliability of its electro-mechanical equipment, reducing energy consumption and prolonging the lifespan of these assets.
8	Rationalization of usage for air-conditioning, lighting, and electrical appliances	Info Edge has implemented regular monitoring and control measures to rationalize the usage of air-conditioning, lighting, and other electrical appliances in its corporate office. This includes adjusting setpoints, schedules, and usage patterns based on occupancy and operational requirements.	The rationalization of usage for these energy-intensive systems has led to significant energy savings and reduced the Company's overall energy consumption and environmental impact.
9	Deployment of energy-efficient illumination fixtures and power factor improvement	Info Edge has replaced conventional lighting fixtures with energy-efficient LED illumination solutions and implemented power factor improvement measures to enhance the overall energy efficiency of its facilities.	The deployment of energy-efficient lighting and power factor improvement initiatives have enabled Info Edge to reduce its electricity consumption and improve the overall energy efficiency of its operations.

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

The Company boasts a robust and adaptable risk management framework, featuring an extensive register delineating identified risks, their impacts, and the accompanying mitigation strategies. These detailed mitigation plans for each risk category are seamlessly integrated into the Management Discussion & Analysis section of the Annual Report.

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?

As a service-oriented company, the Company's business activities have a minimal environmental impact. However, the Company remains committed to further reducing its environmental footprint by continually seeking opportunities to optimize resource consumption throughout its operations.

The Company acknowledges the potential environmental risks and actively engages in relevant initiatives to address any concerns. Additionally, the Company ensures compliance with all applicable environmental regulations pertaining to its premises and operations.

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

The Company did not conduct any formal assessments of the environmental impacts of its value chain partners during the financial year. However, the Company's Supply Chain Policy includes requirements related to environmental compliance that all partners must adhere to. The Company remains committed to promoting environmental stewardship across its value chain and encourages its partners to align with these sustainability-focused provisions.

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.

The Company is a member of 2 (two) trade and industry chambers/associations i.e. Internet and Mobile Association of India (IAMAI) and the National Association of Software and Service Companies (NASSCOM). Both have national reach and Representation.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Association of Software and Service Companies (NASSCOM)	National
2	Internet and Mobile Association of India (IAMAI)	National

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

Name of authority	Brief of the case	Corrective action taken
-	-	-

The Company has not received any adverse orders from regulatory authorities related to anti-competitive conduct.

Leadership Indicators

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 taken any public policy positions or advocated for any specific policies during the reporting period.

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's offices are not based in any environmentally sensitive zone hence the above question is not applicable to its operations.					

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

S.NO.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (₹)
Not applicable to the Company's operations.						

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

As the Company's regular business operations have minimal direct interactions with surrounding communities, the issue of mechanisms to receive and redress grievances is not directly applicable to its core activities.

However, through the Company's dedicated Corporate Social Responsibility (CSR) initiatives, it actively engages with and provides support to the communities it serves. The Company's CSR programs aim to positively impact the lives of individuals within these communities by addressing their fundamental needs, such as healthcare, nutrition, hygiene, and education. By focusing on these critical areas, our organization strives to make a meaningful contribution to the overall well-being and development of the communities where its CSR projects are implemented.

The Company has a formal grievance redressal mechanism for its stakeholders and the CSR efforts involve close collaboration and communication with the communities to understand their needs and priorities. This approach helps ensure that the CSR initiatives are aligned with the communities' well-being and development goals.

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

	FY24	FY23
Directly sourced from MSMEs/ small producers	9.28%	6.44%
Directly from within India	98.65%	98.95%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY24	FY23
Rural	0.00	0.00
Semi-urban	0.02	0.00
Urban	76.86	79.98
Metropolitan	23.12	20.02

Note: The wages paid to permanent employees has only been considered in the above data.

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, given the nature of business and being an IT sector Company.

Details of negative social impact identified	Corrective action taken
-	-

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 (₹)
1	Haryana	Mewat	1,500,000
2	Uttar Pradesh	Chandauli, Sonbhadra & Bahraich	1,060,000

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

Yes

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

Since the Company's procurement activities are limited, the Company does not currently capture this data.

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

Since the procurement activities are limited, the Company currently does not capture data on the percentage of total procurement (by value) that comes from marginalized and vulnerable groups.

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
-	-	-	-	-

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	Alohomora Education Foundation	20,000	100%
2	Amar Jyoti Charitable Trust	510	89%
3	Bhartiya Yuva Shakti Trust	1,092	35%
4	Creatnet Foundation	887,000	97%
5	CURE India	1,200	98%
6	Development Management Foundation- Scholarships	8	100%
7	Development Management Foundation- Tech infrastructure	91	70%
8	Foster & Forge Foundation	1,500	100%
9	Foundation of Arts for Social Change in India	235	100%
10	Jayaprakash Narayan Memorial Trust	360	100%
11	Khan Academy India	6,100*	100%
12	Language and Learning Foundation	1,034	80%
13	Literacy India	430	100%
14	Magic Bus India Foundation	250	100%
15	Mantra social services	3,047	100%
16	Milaan Foundation- Scholarships	200	100%
17	Milaan Foundation- Digital infrastructure	244	100%
18	Muskaan Dream Creative Foundation	1,274	100%
19	Reimagining Higher Education Foundation- Scholarships	15	100%
20	Sarthak Educational Trust- EIC	150	100%
21	Sarthak Educational Trust- SGRC	500	100%
22	Shally Education Foundation (Saarathi)	2,011	100%
23	Simple Education Foundation	955	100%
24	Social Outreach Foundation	47	100%
25	Sudeva	6	100%
26	Swami Sivananda Memorial Institute- Special needs	105	100%
27	Swami Sivananda Memorial Institute- Infrastructure fund	317**	100%
28	SwaTaleem Foundation	930	97%
29	Teach for India	792	97%

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
30	Trust for Retailers and Retail Associates of India	629	100%
31	International Foundation for Research and Education- ICfE	1,268 unique students enrolled for 50+ courses offered at ICfE	At Ashoka, for FY24, approximately 47% students are on financial aid, 24% of them are women and 21% are receiving a completely free education
32	International Foundation for Research and Education- Infrastructure	The funds supported construction of a Residential Block at Ashoka University campus that will provide a home to thousands of students for decades to come.	Since inception, Ashoka's financial aid programme has supported students from socio-economically backward backgrounds. Till date ~ 60% of students have received financial aid, 33% of these students are women and 24% have received a completely free education at Ashoka.
33	Reimagining Higher Education Foundation- ICfE	300	At Plaksha, 70% students are on financial aid, 30% students are women and 55% students are from Tier 2/3/4 town

*Grant contribution towards creation of content for grades 11 & 12 for UP Madhyamik schools. Formally, the program is planned to be rolled out in FY2025 where it is estimated to impact 80,000+ students a year. The reported number is organic unique student users who accessed this content on Khan Academy website in FY24.

** Grant contribution was made towards construction of new secondary school building at SSMI School. There were 317 students enrolled in SSMI secondary school in FY24. The building can easily accommodate 400-450 students every year. New building will last for at least 25 years.

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.

At Info Edge, we are committed to delivering the best customer experience. As a service provider, we receive customer queries, complaints, requests, and feedback through various communication channels readily available on our websites. We have customer engagement and grievance redressal mechanisms in place to promptly attend to and address these inputs from our customers, including:

- Dedicated customer service portals on websites to log complaints, queries, and feedback, with prompt initial responses.
- Toll-free helpline numbers staffed by trained representatives to provide direct assistance and escalate issues.
- Electronic communication channels like email, chat, and social media monitored for timely responses.

The customer service teams analyse feedback to identify improvement areas, update processes, and enhance employee training. Periodic surveys and focus groups also help gauge customer needs and co-create solutions, ensuring a continuously improving customer experience. Our dedicated teams ensure all complaints and feedback are duly received, investigated, and resolved to the satisfaction of the consumer.

By maintaining open lines of communication and a customer-centric approach, we continuously strive to improve our services and address any concerns raised in a timely and effective manner.

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

As a percentage to total turnover	
Environmental and social parameters relevant to the product	
Safe and responsible usage	Not applicable, owing to the nature of our business
Recycling and/or safe disposal	

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

	FY24			FY23		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other*	1	1	Nil	7	5	Out of the 5 pending matters, 4 have been closed amicably in current financial year.

* The Legal cases filed before any court of law/authority have been considered.

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		Not applicable, owing to the nature of our business

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, Info Edge has a comprehensive IT Security Policy that addresses cybersecurity and data privacy risks. This policy is communicated to all relevant stakeholders and outlines measures to ensure protection of customer and employee data, as well as mitigate any potential violations of privacy.

The IT Security Policy is available on the Company's intranet.

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 were no such incidents recorded in the financial year.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customers	NA
c. Impact, if any, of the data breaches	NA

Leadership Indicators

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

The complete information on the products and services offered by Info Edge can be accessed through the following web link: <https://www.infoedge.in/>

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

At Info Edge, the Company prioritize informing and educating its customers about the safe and responsible usage of its products and services. To achieve this, it takes the following steps:

- Providing accurate and transparent information: The Company ensures that its customers are made aware of the features, pricing, and charges related to its various product offerings before any transaction takes place.
- Disseminating product information on our business portals: Detailed product information is readily available on the respective websites of our business units, enabling customers to access comprehensive details.
- Promoting informed decision-making: By furnishing our customers with accurate and comprehensive information, we empower them to make well-informed decisions about the products and services they choose to utilize.

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

At Info Edge, the Company has implemented robust mechanisms to inform its customers about any potential disruptions or discontinuation of its essential services.

These mechanisms include both internal and external communication channels, which allow for effective information exchange between the organization and interested parties. The Company has clear guidelines in place that specify whom to communicate with and what information to convey, ensuring timely and relevant updates are provided.

The communication procedures cover:

- Internal communications within the organization
- External communications with clients, partners, the community, media, and other stakeholders

Additionally, the Company has established procedures to receive, track, and respond to inquiries from interested parties, ensuring prompt and satisfactory resolution of any concerns or issues.

4. Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief.

The Company does not manufacture any products. Therefore, owing to the nature of the business, this question is not applicable to the Company. In the case of services consumed through our websites, we exceed mere legal obligations in our communications, ensuring comprehensive engagement.

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

INDEPENDENT ASSURANCE STATEMENT

Independent Reasonable Assurance Statement to Info Edge (India) Limited on its BRSR for the FY 2023-24

**The Board of Directors and Management,
Info Edge (India) Limited,**

GF 12A, 94, MeghDoot, Nehru Place New Delhi-110019

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was commissioned by Info Edge (India) Limited (the 'Company' or 'Info Edge') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Report') pertaining to the reporting period of April 1, 2023, to March 31, 2024. The Report has been prepared following the National Guidelines for Responsible Business Conduct of the BRSR Framework, covering the performance of the Company across environmental, social, and governance (ESG) indicators. This reasonable assurance engagement was conducted in accordance with "International Standard on Assurance Engagements ISAE 3000 (Revised)".

Responsibilities

The information in the report and its presentation are the responsibility of the directors or governing body and the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific purpose. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope. The Company holds the responsibility for preparing and ensuring the fair representation of the assurance scope.

Assurance Standard

This engagement was performed in accordance with the International Standard on Assurance Engagement ISAE 3000 (Revised) (Assurance Engagements other than Audits or Reviews of Historical Financial Information). Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a prominent level of assurance but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Core Indicators (KPIs) within the report for the period April 1, 2023, to March 31, 2024. The reporting sample site include 3 offices and 1 Head office of Info Edge (India) Limited at Noida, India and their boundaries encompass the same no. of locations as mentioned in the current year's BRSR Report forming part of their Annual Report FY23-24.

Assurance Methodology

The assurance comprised a combination of desk research, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of its comprehensiveness, reliability, and accuracy.
- Conducted interviews with key personnel responsible for collecting, consolidating, and calculating the BRSR core KPIs and assessed the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement for BRSR Core indicators. SGS India verified data on a sample basis; the responsibility for the authenticity of data entirely lies with the Company. Any dependence of a person or third party may place on the BRSR Report w.r.t. BRSR Core indicators is entirely at its own risk. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report, on the specified KPIs (listed below) is accurate, reliable, has been fairly stated in all material respects, and is prepared in line with the BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

S.No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	<ul style="list-style-type: none"> Total Scope 1 emissions Total Scope 2 emissions GHG Emission Intensity (Scope 1 +2)
2	Water footprint	<ul style="list-style-type: none"> Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment
3	Energy footprint	<ul style="list-style-type: none"> Total energy consumed % of energy consumed from renewable sources Energy intensity
4	Embracing circularity	<ul style="list-style-type: none"> Plastic waste E-waste Battery waste Other hazardous waste Other non-hazardous waste Total waste generated Waste intensity Total waste recovered through recycling, re-using or other recovery operations Total waste disposed by nature of disposal method
5	Employee well-being and safety	<ul style="list-style-type: none"> Spending on measures towards well-being of employees as a % of total revenue of the Company Details of safety related incidents for employees
6	Enabling gender diversity in business	<ul style="list-style-type: none"> Gross wages paid to females as % of wages paid Complaints on POSH (Prevention of Sexual Harassment)
7	Enabling inclusive development	<ul style="list-style-type: none"> Input material sourced from MSMEs/ small producers as % of total purchases Wages paid to persons employed in smaller towns as % of total wage cost
8	Fairness in engaging with customers and suppliers	<ul style="list-style-type: none"> Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable
9	Open-ness of business	<ul style="list-style-type: none"> Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties

Statement of Independence and Competence

SGS India affirms our independence from Info Edge (India) Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders. Our work was performed in compliance with the requirements of the IFAC Code of Ethics for Professional Accountants, which provides a comprehensive framework that guides assurance practitioners in maintaining professional integrity, objectivity, and ethical conduct. The assurance team has the required competencies and experience to conduct this engagement.

For and on behalf of SGS India Private Limited

Ashwini K. Mavinkurve,

Head – ESG & Sustainability Services, Pune, India

May 15, 2024