

Intellect/SEC/2025-26

July 02, 2025

1. **National Stock Exchange of India Limited**
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.
2. **BSE Limited**
1st Floor, New Trade Ring, Rotunda Building, PJ Towers,
Dalal Street, Fort, Mumbai – 400 001.

Scrip Symbol :
INTELLECT

Scrip Code :
538835

Dear Sir/Madam,

Sub- Business Responsibility and Sustainability Report

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (“Listing Regulations”), we are submitting herewith the Business Responsibility and Sustainability Report for FY 2024-25, which forms an integral part of the Annual Report FY 2024-25, submitted to the Exchanges *vide* letter dated July 02, 2025.

We request you to take this on record and to treat the same as compliance with the applicable provisions of the Listing Regulations.

Thanking You,
For Intellect Design Arena Limited,

V V Naresh
Company Secretary and Compliance Officer

Enclosed: as above

Intellect Design Arena Limited

Registered Office: 244 Anna Salai, Chennai - 600 006, India | Ph: +91-44-6615 5100 | Fax: +91-44-6615 5123
Corporate Headquarters: SIPCOT IT Park Siruseri, Chennai - 600 130, India | Ph: +91-44-6700 8000 | Fax: +91-44-6700 8874
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BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

This report is given pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

SECTION A: GENERAL DISCLOSURES**I. Details of the listed entity**

1.	Corporate Identity Number (CIN) of the Listed Entity	L72900TN2011PLC080183
2.	Name of the Listed Entity	INTELLECT DESIGN ARENA LIMITED
3.	Year of incorporation	2011
4.	Registered office address	244, Anna Salai, Chennai - 600 006
5.	Corporate address	Plot No. 3/G3, SIPCOT IT Park, Siruseri, Chennai - 600 130, India.
6.	E-mail	company.secretary@intellectdesign.com
7.	Telephone	+91-44-6615 5100
8.	Website	www.intellectdesign.com
9.	Financial year for which reporting is being done	April 01, 2024 to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India limited and BSE Limited
11.	Paid-up Capital	Rs. 69,42,58,845
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. V. V. Naresh - Company Secretary and Compliance Officer Telephone - +91-44-6615 5100 Email ID - company.secretary@intellectdesign.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).	On Standalone basis
14.	Name of assurance provider	*
15.	Type of assurance obtained	*

Table No. 4.1

***Independent assurance (Type II moderate level as per AA1000 standard V3) carried out for the core indicators presented in this report by Chakra4 Sustainability Consulting Services. For details, refer Intellect Sustainability Report 2024-25.**

II. Products/Services

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

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

Table No. 4.2

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.	Software application development and maintenance, IT consulting	620	100%

Table No. 4.3

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	NA	8	8
International	NA	*	*

Table No. 4.4

*Refer "Global Offices" section as part of the Annual Report 24-25 for International Locations

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	All States and Union Territories
International (No. of Countries)	57 Countries

Table No. 4.5

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

- 66%

c. A brief on types of customers

- Our customers are Leading Global Banks catering to Retail or Corporate customers, Central Banks, Wealth Managers, Private Bankers, Card issuers, Capital Market participants such as Brokers, Custodians, Asset Managers, Insurance Carriers, Government enterprises, Corporates and Retail chains. We partner with them in their transformation agenda and help them modernise their Technology, drive customer centricity, support their growth aspirations, deliver efficiencies and enhance their profitability.

IV. Employees

20. Details as at the end of 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)	5694	4183	73%	1511	27%
2.	Other than Permanent* (E)	239	162	68%	77	32%
3.	Total employees (D + E)	5933	4345	73%	1588	27%

Table No. 4.6

*Other than permanent employees, including vendors and contractors. The entire workforce of Intellect is categorised as 'Employees' and none as 'Workers'. Therefore, the information required in all sections in the 'Workers' Category is not applicable to Intellect.

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)	47	33	70%	14	30%
2.	Other than Permanent (E)	NIL	NIL	NIL	NIL	NIL
3.	Total differently abled employees (D + E)	47	33	70%	14	30%

Table No. 4.7

• Numbers mentioned above are based on voluntary disclosures by employees

21. Participation/Inclusion/Representation of women

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	4 (includes two of the Board members)	1	25%

Table No. 4.8

22. Turnover rate for permanent employees and workers

Particulars	FY 2024-2025 (Turnover rate in current FY) (In %)			FY 2023-2024 (Turnover rate in previous FY) (In %)			FY 2022-2023 (Turnover rate in the year prior to the previous FY) (In %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.98%	18.28%	15.86%	14.13%	15.50%	14.51%	17.05%	19.37%	17.71%

Table No. 4.9

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 at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	INTELLECT DESIGN ARENA PTE. LTD., SINGAPORE	Subsidiary	100%	No
2.	INTELLECT DESIGN ARENA LIMITED, UNITED KINGDOM	Subsidiary	100%	No
3.	INTELLECT DESIGN ARENA SA, SWITZERLAND	Subsidiary	100%	No
4.	INTELLECT DESIGN ARENA PT, INDONESIA	Subsidiary	100%	No
5.	INTELLECT DESIGN ARENA CHILE LIMITADA. CHILE	Subsidiary	100%	No
6.	INTELLECT DESIGN ARENA INC., US	Subsidiary	100%	No
7.	INTELLECT COMMERCE LIMITED	Subsidiary	100%	No
8.	INTELLECT DESIGN ARENA CO. LTD, VIETNAM	Subsidiary	100%	No
9.	INTELLECT DESIGN ARENA FZ - LLC, DUBAI	Subsidiary	100%	No
10.	INTELLECT DESIGN ARENA PHILIPPINES, INC	Subsidiary	100%	No
11.	SONALI INTELLECT LTD, BANGLADESH	Subsidiary	51%	No
12.	INTELLECT APX PRIVATE LIMITED (Formerly Known as SEEC Technologies Asia Private Limited)	Subsidiary	100%	No
13.	INTELLECT DESIGN ARENA INC., CANADA	Subsidiary	100%	No
14.	INTELLECT DESIGN ARENA, SDN BHD, MALAYSIA	Subsidiary	100%	No
15.	INTELLECT PAYMENTS LIMITED	Subsidiary	100%	No
16.	INTELLECT AI TECHNOLOGIES LIMITED (Formerly Intellect India Limited)	Subsidiary	100%	No
17.	INTELLECT DESIGN ARENA PTY LTD, AUSTRALIA	Subsidiary	100%	No
18.	INTELLECT DESIGN ARENA LIMITED, THAILAND	Subsidiary	100%	No
19.	INTELLECT DESIGN ARENA LIMITED, KENYA	Subsidiary	100%	No
20.	INTELLECT DESIGN ARENA GmbH, GERMANY	Subsidiary	100%	No
21.	INTELLECT POLARIS DESIGN LLC, USA	Subsidiary	100%	No
22.	INTELLECT DESIGN ARENA (MAURITIUS) LTD, MAURITIUS	Subsidiary	100%	No
23.	INTELLECT DESIGN ARENA ARABIA LIMITED	Subsidiary	100%	No
24.	INTELLECT DESIGN ARENA HUNGARY LLC	Subsidiary	100%	No
25.	DESIGN INTELLECT SOUTH AFRICA	Subsidiary	100%	No
26.	ADRENALINE SYSTEMS LIMITED	Associate	44.54%	No
27.	NMSWORKS SOFTWARE PRIVATE LIMITED	Associate	42.74%	No
28.	DIGIVATION DIGITAL SOLUTIONS PRIVATE LIMITED (“Digivation”)*	Subsidiary	25.89%	No

Table No. 4.10

* Pursuant to shareholders agreement between Digivation, its Promoters and Intellect during the year, the Company has substantive rights which gives the power to control the operating and financial activities of Digivation.

VI. CSR Details

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

(ii) Turnover (in Rs.): Rs. 16,280.82 million

(iii) Net worth (in Rs.): Rs. 19,372.94 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 (Yes/No)	FY 2024 - 2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	<i>(If Yes, then provide web-link for grievance redress policy)</i>	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Monthly development dialogue with the field teams including community representatives & periodic field visits to understand the pulse of the community, assess the status and take corrective actions.	NIL	NIL	-	NIL	NIL	-
Investors (other than shareholders)	Yes (https://scores.gov.in/)	NIL	NIL	-	NIL	NIL	-
Shareholders	Yes (https://www.intellectdesign.com/investorrelations/)	NIL	NIL	-	2	NIL	-
Employees and workers	Yes (Internal)	2	1	The Company received two complaints during the financial year 2024-25, out of which one is currently under investigation.	2	1	The Company received two complaints during the financial year – 2023-24, out of which one complaint was closed post March 31, 2024
Customers	Yes (Internal)	2	NIL	Both events occurred outside of Intellect systems and control boundaries but flagged by customer for incident support	1	NIL	Complaint received on cyber security was resolved during the FY 23-24
Value Chain Partners	Yes (Internal)	NIL	NIL	-	NIL	NIL	-
Other (please specify)	-	-	-	-	-	-	-

Table No. 4.11

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

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

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	Incase of risk, approach to adapt or mitigate retention	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1.	Skills misalignment with emerging technologies like AI, cloud computing, and enterprise intelligence solutions	Risk / Opportunity	<p>Risk: The organisation's success depends on acquiring and retaining talent proficient in emerging technologies. A skills gap could hinder innovation, delay project deliveries, and increase recruitment costs.</p> <p>Opportunity: The growing demand for digitisation in the Banking & Financial Services sector presents significant growth prospects, driving revenue expansion. An upskilled workforce can further accelerate innovation in enterprise-connected intelligence systems, enhancing the company's competitive edge.</p>	Implement structured upskilling programs, AI certification pathways, and Hackathons/Buildathons to build internal capabilities and foster innovation.	<p>Positive: Enhanced talent retention and innovation capacity.</p> <p>Negative: Investment costs for training and development.</p>
2.	Increasing threats of cyber security & data breach incidents in the technology industry	Risk	Risk: Company may face reputation risk and increase in the liability to customers for any damages that may be caused on account of cyber security / data breach incidents or any non compliance to privacy & protection laws & regulations.	Cybersecurity and data breach threats are continuously assessed, and appropriate remediation measures are undertaken through ongoing monitoring and advisory oversight. As an organisation, Intellect obtains assurance through globally recognised certifications such as ISO 27001, SOC 2 (Service Organisation Controls), and PCI DSS (Payment Card Industry Data Security Standard), some of which are specific to certain products, services, or customer engagements.	Negative: Adverse reputation impact for the project, imposition of fines / penalties by the regulators or damages by the customer.
3.	Technology Disruption with enhanced usage and dependency	Risk/ Opportunity	Risk: Rapid technological advancements pose strategic risks to Intellect by altering the competitive landscape and challenging the company's ability to sustain its technological advantage, failure to effectively adapt to these changes may impair Intellect's ability to differentiate its business models, adversely affecting customers, project, employees and shareholders.	Intellect continuously invests in R&D, Innovation and Design of the products within regulated space, ensuring they remain aligned with evolving compliance and technology requirements	Positive: Given this evolving landscape, Intellect has invested in R&D to design products in line with emerging technological advancements and to sustain its competitive advantage.

			<p>Opportunity: By proactively investing in emerging technologies such as AI, cloud-native platforms, and enterprise intelligence, Intellect can enhance its product offerings, enter new markets, and create greater value for customers. Embracing technological innovation can strengthen the company's positioning as a fintech leader and drive long-term growth and resilience.</p>		<p>Negative: Intellect is into a product centric fintech space which heightens the dependence on advanced technologies. While such technologies are vulnerable to cyber attacks, outages and service disruptions in case of third parties, these scenarios create negative impact on internal and external stakeholders affecting the reputation leading to financial consequences.</p>
4.	Diversity, Equity & Inclusion	Opportunity	<p>Diversity, Equity, and Inclusion (DEI) are fundamental to Intellect's success. To reinforce this commitment, regular training programs are conducted for employees. By embedding DEI into employee learning, the organisation not only enhances engagement and retention but also ensures alignment with compliance requirements and strategic business goals.</p>	<p>The training programs provide opportunities to mitigate unconscious bias and cultivate leadership across all levels.</p>	<p>Positive: The training programs helps the employee to unlock the full potential of a diverse workforce and fosters in improving decision making skills and create impact in the business performance.</p>
5.	Waste Management	Risk	<p>Inappropriate disposal of waste will lead to breach of compliance and non adherence to the regulatory requirement</p>	<p>Obsolete batteries, E Waste (Laptops and other electronic scraps) and Hazardous Waste are recycled through the PCB authorised recyclers. Organic waste, such as food waste, is recycled through an authorised vendor for biogas conversion via vermicomposting.</p>	<p>Negative Implications: Adverse consequences arising from Regulatory non compliance or the discharge of toxic or hazardous substances into the environment</p>
6.	Adverse Climate change	Risk / Opportunity	<p>Risk: The overall climate change globally impacts businesses with natural calamities, higher temperature, water scarcity which may result in increased business costs in a longer run if not effectively addressed.</p>	<p>a) Enhancing energy efficiency and progressive movement from fossil based energy to renewable energy.</p> <p>b) Reduction of waste generation and increase in recycling of the hazardous & non hazardous waste.</p> <p>c) Water conservation by improving water use efficiently and reuse and recycling of treated waste water.</p> <p>d) Efforts are made to reduce travel by substituting with virtual meetings wherever feasible.</p>	<p>Positive: Long-term cost savings through improved energy and water efficiency, reduced physical infrastructure requirement, and greater use of cloud-based shared platforms. These contribute to operational optimization and enhance product competitiveness in ESG-conscious markets.</p> <p>Negative: Near-term capital and operational costs related to renewable energy sourcing, waste recycling, and infrastructure upgrades aligned with climate resilience goals.</p>

			<p>Opportunity: Climate change issues may help generate opportunities to improve resource productivity e.g. increasing energy efficiency thereby reducing their costs ; it can spur innovation, inspiring new products and services which can ensure faster processing, lesser consumption of infrastructure and computing resources and demands lesser dedicated resources. Further, resilience can be enhanced by reducing reliance on fossil fuels and shifting towards renewable energy. Together, these actions can foster competitiveness and unlock new market opportunities.</p>	<p>Encouragement of carpooling culture across the Company. With the shift to cloud native architecture, Intellect's products enable its customers' use the products & services through shared public cloud infrastructure providers rather than having to set up their own data centers, servers and all other energy consuming supporting infrastructure needed for them to operate our products. Refer section on Water, Energy & Waste management in the Intellect' Sustainability Report 2024 - 2025 for further details</p>	
7.	Artificial Intelligence & Machine Learning	Risk/Opportunity	<p>Risk: Exposure to Data is a risk contributor in generative AI tools which might lead to litigation through copyright infringement issues leading to non-adherence to regulatory non compliance and creating a reputation damage.</p> <p>Opportunity: Increased momentum and widespread adoption of the generative artificial intelligence and machine learning in technology space is creating a strong differentiator and disruption in the entire market space. AI/ML is reshaping the work landscape with technological revolution offering the potential to not only just automate routine tasks, but also provide deeper insights and greater transparency into workforce dynamics thereby assisting to drive meaningful progress towards sustainable workplace The usage of AI/ML in the Intellect have been substantially scaled up in recent years as an early mover in this space. Few examples are as follows: a) Use of Artificial Intelligence through machine learning and robotic process automation in select user journeys empower customer experience, efficiency & usability. b) Open microservices architectures act as 'independent applications', APIs - Application Program interfaces - the power of Data - Artificial Intelligence/ Machine Learning lends contextuality to the applications.</p>	<p>Internal policies and review mechanisms related to data models, algorithms, network restrictions, and Data Loss Prevention (DLP) measures have been implemented to regulate the use of Generative AI tools by employees during the course of work.</p>	<p>Positive: Intellect's contemporary platform is being enhanced towards Data & AI ecosystem known as "Innovation as a Service" with help of AI Agents and AI Assets that will leverage AI capabilities to perform tasks, enable decision making and interact with the environment without constant human intervention and aligning with the market expectations to meet the clients expectation and contributing to the customer relationship, profitability and maintaining the competitive edge.</p> <p>Negative: There is a potential risk of overreliance on AI and ML-generated outputs without adequate human oversight, leading to errors, biased decisions, and regulatory non-compliance. Such lapses can result in financial losses through penalties, remediation costs, reputational damage, and client attrition.</p>

Table No. 4.12

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.

Principle-wise (as per NVGs) Business Responsibility Policy/policies

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	Policies covering certain principles are available on Company's website: www.intellectdesign.com/investor-relations/ Other policies are in the Intellect Intranet site (i360). For details, Please refer to 'Annexure -- A'- Links to Intellect's Key Policies' at the end of this Report.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>The certifications received by the Company are followings:-</p> <p>ISO 14001:2015 Certification on Environmental Management System (Chennai) - Principle 6</p> <p>ISO 27001:2013 Certification on Information Management System (Chennai, Hyderabad & Mumbai) - Principle 1</p> <p>ISO 45001:2018 Certification on Occupational Health and Safety Management System (Chennai) - Principle 6</p> <p>ISO 27017:2015 Certification on information security control for cloud services(Chennai, Hyderabad & Mumbai) - Principle 1</p> <p>PCIDSS (Customer Specific engagements) - Principle 1</p> <p>ISO 27018:2019 Certification on cloud privacy (Chennai, Hyderabad & Mumbai) - Principle 1</p> <p>SOC1 & SOC2 (Customer Specific / Insurance products/ CloudOps) - Principle 1</p> <p>ISO 9001:2015 for a Quality Management System (QMS) (iDC Chennai) - Principle 1</p> <p>ISO 22301:2019 Certification for business continuity management systems (BCMS) (Chennai) - Principle 1&9</p> <p>In addition, the company reports its sustainability performance in accordance with GRI Standards. (Refer Intellect Sustainability Report 2024 - 2025: Certifications section)</p>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	To adhere to the policies covering principle and its core elements of the NGRBC. - (Refer Intellect Sustainability Report 2024 - 2025: ESG Performance								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Yes. The details of performance on our ESG goals is available. (Refer Intellect Sustainability Report 2024 - 2025: ESG Performance								

Governance, leadership and oversight									
<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>)</p> <ul style="list-style-type: none"> - At Intellect, we are committed to advancing sustainability through a holistic approach that addresses interconnected environmental, social, and governance (ESG) dimensions within the organisation, across communities and across the ecosystem. Using First Principles Thinking and Design Thinking, we effectively navigate complex issues and create resilient solutions. <p>We recognise the critical need to reduce our environmental footprint, foster social equity, and uphold robust governance practices. These challenges propel our continuous efforts to refine and adapt our strategies. Our sustainability goals are aligned with the 17 Sustainable Development Goals (SDGs), focusing on resource conservation, community empowerment, and ethical governance. We aim to achieve substantial reduction in our carbon footprint and enhance our social impact initiatives.</p> <p>Intellect proudly maintains a presence on leading global sustainability platforms such as CDP (Carbon Disclosure Project) and EcoVadis, demonstrating our unwavering commitment to transparency, environmental stewardship, and responsible business practices. Our participation enables us to benchmark our sustainability efforts against global standards, continuously improve our ESG performance, and build trust with stakeholders across the value chain.</p> <p>(Refer Intellect Sustainability Report 2024 - 2025: Message from the Chairman & Managing Director)</p>									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).			Mr. Arun Jain, Chairman & Managing Director						
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.			Yes, the Corporate Social Responsibility Committee of the Board, Stakeholders’ Relationship Committee and Risk Management Committee are responsible for decision making on sustainability related issues.						
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
Performance against above policies and follow up action	Responsible Business conduct is reviewed through Code of Business Conduct and Corporate Social Responsibility engagements by the respective Committees on an Annual basis. The Board of Directors assess CSR initiatives, Sustainability, Risk and Strategic initiatives. The CSR Head and the CMD connect on a need basis to oversee implementation of CSR projects / programmes / activities to be undertaken by the Company. The CSR Committee of the Board meets annually to oversee the functioning of CSR activities and implementation of projects. The Risk Management Committee meets at least twice in a year to assess various risks particularly financial, operational, sustainability, cyber security risks and oversee the implementation of the policy.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	We comply with statutory requirements relevant to the principles.								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes, While these Policies are reviewed from time to time by the Management and experts in respective areas, Evaluation of processes and policies are also covered under ISO 14001 certification for Environment Management System, ISO 45001 for Occupational, Health & Safety, ISO 27001 certification for Information Security Management System, ISO 27017 certification for cloud security, ISO 27018 certification for cloud privacy, ISO 22301 Certification for business continuity management systems (BCMS) (Chennai), ISO 9001:2015 for a Quality Management System (QMS) (iDC Chennai), by Intertek. Please refer to “Certifications” Section in Intellect Sustainability Report 2024 - 2025.								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P 1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	All Principles are covered by required policy/policies								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Table No. 4.13

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Intellect believes that good corporate governance is the foundation of a sustainable business. The Company was built on this foundation, and operates across the globe with integrity, ethics, transparency and accountability. The Company has built a business with strong values and a mission to act as an agent of social change, and continues on this journey keeping the values and principles at the heart of everything it does. These values and the commitment to ethical business practices are reflected in the Code of Conduct. The Code inspires the Company to set standards which not only meet the requirements of applicable legislation, but aspire to go beyond in many areas of functioning.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category by the awareness programmes
Board of Directors	10	During the year, the Board and the Key Managerial Personnel engaged in various updates pertaining to regulatory changes, business operations, risk management, cyber security and sustainability initiatives.	94%
Key Managerial Personnel	13		100%

Employees other than BOD and KMPs	257	All employees undergo training programmes on a regular basis in the areas of skill upgradation, process orientation, soft skill development, induction on sustainability initiatives of the company, Code of Conduct, anti bribery and anti corruption, CSR activities undertaken by the Company, IT security and safety. These trainings are imparted through online and classroom modes as well as on-the-job	100%
Workers	NA	NA	NA

Table No. 4.14

*Note: All Employees are covered under at least one of the topics

- 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:
 - There are no Monetary and Non-Monetary Actions on the Company or its Directors / Key Managerial Personnels with regulators / law enforcement agencies/ judicial institutions, in the financial year 2024-25.
- Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

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

Table No. 4.15

- 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's Code of Conduct policy complies with the legal requirements of applicable laws and regulations, and specific policies and procedures put in place with regard to work practices, code of conduct, anti bribery, anti-money laundering,

data protection and privacy etc. Consultation support is also taken from reputed tax firms.

Conducting business in an ethical and compliant manner is at the forefront of all Intellect interactions. Intellect takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity at all times. All employees of Intellect are expected to perform with integrity every day across all divisions and locations. To reinforce this expectation, all employees, regardless of job responsibility or location are required to complete Intellect’s Code of Conduct training with a specific focus on recognising, avoiding and reporting any actual or suspected corruption activities. Our company upholds high standards of integrity through stringent policies and procedures on anti-corruption, anti-bribery, and conflicts of interest. Employees receive comprehensive training to ensure compliance and ethical behaviour. Continuous awareness is maintained through various channels, including posters and employee communications, to reinforce these principles.

All policies are available on the Company’s Intranet portal (i360) and maintained internally for employees.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:
 - There have been no cases involving disciplinary action by any law enforcement agency against Directors/KMPs/employees that have been brought to our attention.

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

Particulars	FY 2024-2025 (Current Financial Year)		FY 2023-2024 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL		NIL	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL		NIL	

Table No. 4.16

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

Particulars	FY 2024-2025	FY 2023-2024
Number of days of accounts payable*	40	66*

Table No. 4.17

*Note: Number of days of accounts payable for financial year ended March 31, 2024 has been restated in accordance with SEBI's circular dated December 20, 2024, which provided further clarity. The number of days of accounts payable as disclosed in the BRSR for the year ended March 31, 2024 was 18.

The above computation does not take into account the accrued expenses of Rs. 1614.81 million and Rs. 2927.99 million as of March 31, 2025 and March 31, 2024 respectively.

9. Open-ness of business

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

Parameter	Metrics	FY 2024-2025	FY 2023-2024
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	Not Applicable	Not Applicable
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable
Sales of RPTs in*	a. Purchases (Purchases with related parties / Total Purchases)	24%	19%
	b. Sales (Sales to related parties / Total Sales)	48%	42%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	30%	26%
	d. Investments (Investments in related parties / Total Investments made)	23%	26%

Table No. 4.18

* Related party transactions entered into by the Company primarily include those with subsidiaries established across geographies, to further the Company’s business operations

Leadership Indicators

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

- Our Supplier Code of Conduct sets forth our expectations and standards for engaging with partners, encompassing critical areas such as human rights, compliance, ethical business practices, and data privacy. In our commitment to transparency and collaboration, we are actively involving our vendors in our ESG initiatives.

Yes. We have conducted training and awareness programs for our supplier and vendor contractors. Intellect is committed to equipping its Value Chain Partners with the knowledge and skills needed to uphold safety, hygiene, and operational efficiency across diverse areas. During FY 24-25, various comprehensive training programs have been conducted, focusing on key safety procedures, workplace behaviour, and environmental practices. These training initiatives were aimed at fostering a culture of safety, professional conduct, and environmental stewardship, ensuring that our partners are well-prepared to manage risks and contribute to a safe, sustainable, and efficient workplace.

Topics covered: Fire Safety & Emergency Procedures, Health & First Aid, Environmental Sustainability & Energy Conservation, Workplace Hygiene & Cleaning Protocols, Safety Protocols & Personal Protective Equipment (PPE), Soft Skills & Professional Etiquettes, Security & Access Control, Visitor Management & Interaction, Sexual Harassment & Workplace Safety, General Knowledge & Operational Procedures etc.

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, we have processes in place to avoid/ manage conflict of interests involving members of the Board by receiving declaration in Form MBP 1 (Notice of Interest by Director), from all the Board members at the beginning of every financial year and whenever any changes occurs. All disclosures received from the Directors will be taken note at the Board Meeting. Further, if any transaction, in which a Director is interested, is brought to the Board for its approval, the interested Director does not participate in that discussion. The Company also has in place the Code of Conduct for Directors & Senior Management, displayed on its website. The link for the same: <https://www.intellectdesign.com/investor-relations/>

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

By going beyond the demand of mandates and regulations, and by focusing on innovation through design thinking, we aim to make responsible business one of our important dimensions. While ensuring increased profitability and benefit for all our stakeholders, and working towards the overall well-being of the larger community around us, we aim to do so using a lesser quantum of scarce natural resources

Essential Indicators

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

Particulars	Current Financial Year (In %)	Previous Financial Year (In %)	Details of improvement in environmental and social impacts
R&D	Currently, there are no R&D Investments in specific technologies to improve the environmental and social impacts	Currently, there are no R&D Investments in specific technologies to improve the environmental and social impacts	
Capex(% share in turnover)	0.21%	0.06%*	

Table No. 4.19

* Restated due to computation error in FY 23-24. Earlier figure was 33.12%

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

- Yes, Intellect is committed to sustainability through a comprehensive Supplier Code of Conduct, which mandates ethical business practices, environmental responsibility, social standards, and integrity across our supply chain. Suppliers must sign and comply with this code, covering aspects such as ethical practices, environmental sustainability, labor standards, human rights, health and safety, and regulatory compliance. This integration into our procurement process aims to foster responsible sourcing, mitigate risks, and drive continuous improvement.

Supplier selection is based on adherence to our ethical, legal, labor, and environmental policies, with potential suppliers undergoing thorough screening for financial stability, compliance, and capability. Long-term suppliers are periodically evaluated on performance metrics such as project management, compliance, adherence to schedules, and safety standards, with regular feedback and audits to maintain quality, health, safety, and environmental expectations.

To reinforce our sustainability commitment, Intellect has initiated an ESG questionnaire (for Self Assessment) for FY 2024-25 to its critical suppliers, assessing their adherence to ESG parameters and ensuring alignment with our sustainability goals. Quarterly meetings with vendors have been initiated to enhance collaboration, address ESG concerns, and drive continuous improvements in sustainability practices. Through transparency and responsible supply chain practices, Intellect is dedicated to creating long-term value and advancing environmental and ethical sourcing initiatives.

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

- Yes, all our suppliers are covered in the responsible sourcing. As a part of engagement with Intellect, all suppliers are expected to abide by the Intellect' Supplier Code of Conduct (SCoC), Health, Safety and Environment (HSE) requirements for contractors and the applicable policies.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
 - Not Applicable. We don't manufacture any products. We are an IT Company
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.
 - Not Applicable

Leadership Indicators

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

- No, Intellect is an IT Company, and we do not manufacture products.

NIC Code	name of Product / Service	% of total Turnover contributed	Boundary of which the Lifecycle 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
NA	NA	NA	NA	NA	NA

Table No. 4.20

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

- LCA is not applicable to Intellect since we are not in the product manufacturing segment.

Name of Product / Service	Description of the risk / concern	Action Taken
NA	NA	NA

Table No. 4.21

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

- Not Applicable

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-2025 Current Financial Year	FY 2023-2024 Current Financial Year
NA	NA	NA

Table No. 4.22

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

- Not Applicable

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

- Not Applicable

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

Associate's well-being is a continuous process at Intellect, enabling associates to feel good, live healthy and work safely. Intellect believes that its competitive capability to build future-ready businesses and create enduring value for stakeholders is enriched by a dedicated and high-quality human resource pool. Therefore, nurturing quality talent and caring for the well-being of associates are an integral part of our work culture, which focuses on creating a conducive work environment that helps to deliver winning performance.

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	4183	4183	100%	4183	100%	NA	NA	NA	NA	2470	59%
Female	1511	1511	100%	1511	100%	1511	100%	NA	NA	943	62%
Total	5694	5694	100%	5694	100%	1511	100%	NA	NA	3413	60%

Table No. 4.23

*Day Care facility count pertains to Chennai location

The health and accidental insurance coverage for other than permanent employees are covered by their respective employers as per applicable statutory norms in the country of operation. The Day care facilities have been extended to all working out of the facility.

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

- Not Applicable

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

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	1%	1%

Table No. 4.24

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

Benefits	FY 2024 – 2025 Current Financial Year			FY 2023 – 2024 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	Yes	100%	NA	Yes
ESI	0.71	NA	Yes	1.25	NA	Yes
Others – Please specify	-	-	-	-	-	-

Table No. 4.25

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.

- Our organisation is dedicated to supporting the needs of our differently-abled employees. All of our facilities are equipped to ensure accessibility and convenience. Here are the primary amenities and special services we offer:

1. Accessible Amenities: Wheelchair access across the premises.

- Differently-abled-friendly restrooms.
- Ramps strategically placed to ease movement.

2. **Chennai Campus Facilities:**

- **Special Transport Facility:** We provide a dedicated transport service free of charge. Assistance is available for getting in and out of the vehicle and ensuring a smooth journey to workstations.
- **Accessibility Within Campus:** For those who prefer using their personal transportation, we have designated parking spots to facilitate easy access to the office.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.
- Yes, our Code of Conduct policy extensively addresses equal opportunity as per the Rights of Persons with Disabilities Act, 2016. It is available on our Internal Portal (i360).
5. Return to work and Retention rates of permanent employees and workers** that took parental leave.

Permanent Employees		
Gender	Return to Work rate	Retention rate
Male	NA	NA
Female	66%	73%
Total	66%	73%

Table No. 4.26

**All the workers performing work for the organisation are employees. There is no separate “Worker” category.

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 Employees and	Yes. The organisation has established grievance channels, such as the Ombudsman (for any kind of grievance), the ICC (for POSH-related complaints), the Unified Ticketing System (for grievances), and HR business partners in each unit (for grievances). Periodically, skip level meetings are also conducted to promote the sharing of any complaints. The Code of Conduct, Ombudsman Policy, POSH Policy, and Disciplinary Action Policy are examples of supporting policies that aid in providing guidance and taking appropriate action. The pertinent policies also outline the grievance redressal procedure. The organisation conducts all of its investigations in accordance with the principles of natural justice. Associates can examine policies or file grievances through the helpdesk on i360, the common intranet portal.
Other than Permanent Employees	

Table No. 4.27

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

Category	FY 2024 – 2025 Current Financial Year				FY 2023 – 2024 Previous Financial Year			
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)		% (B/A)	Total (D)	No. of employees / workers in respective category, who are part of association(s) or Union (D)		% (D/C)
Total Permanent Employees								
Male	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Permanent Employees								
Male	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Table No. 4.28

8. Details of training given to employees and workers:

Category	FY 2024 – 2025 Current Financial Year					FY 2023 – 2024 Previous Financial Year				
	Total (A)	On Health and Safety Measures		On Skill upgradation		Total (D)	On Health and Safety Measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	4345	3071	70.68%	3673	84.53%	4291	2402	56%	3376	79%
Female	1588	1030	64.86%	1267	79.79%	1608	913	57%	1150	72%
Total	5933	4101	69.12%	4940	83.26%	5899	3315	56%*	4526	77%

Table No. 4.29

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

Category	FY 2024 – 2025 Current Financial Year			FY 2023 – 2024 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3883	3883	100%	3648	3648	100%
Female	1411	1411	100%	1402	1402	100%
Total	5294	5294	100%	5050	5050	100%

Table No. 4.30

Numbers disclosed above based on the eligibility who joined on or before 30th Sep 2024 as per the performance cycle.

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?
 - Yes. “Nxt Lvl” facility at Chennai has been certified ISO 45001:2018 Occupational Health and Safety (OHS) Management System. Intellect, across its locations, has a well-defined Occupational Health and Safety (OHS) policy and supporting processes to ensure the safety and well-being of its employees. The safety committee reviews the company’s health and safety performance on a quarterly basis.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
 - As a part of ISO 45001:2018 Occupational Health and Safety Management System, Intellect has a documented procedure to carry out identification of work-related hazards and assessment of risks for all routine and non-routine activities. Hazard identification and risk assessment is carried out by the process owners in consultation with the safety experts. The process owners are responsible to ensure adequate controls are identified and implemented to eliminate or control the OHS risks. Mitigation plans and controls are provided to eliminate the identified hazards and risks.
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
 - Yes. Intellect has a safety incident reporting and management process to ensure that all work-related incidents (including accidents, near-misses, unsafe conditions, and unsafe acts) are reported, which is enabled through an online unified helpdesk facility safety reporting tool, accessible to all Intellect employees, to facilitate transparent reporting. These reports along with near miss records are discussed in safety committee meetings for the implementation of corrective and preventive measures.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
 - Yes. Intellect recognises that overall physical and mental wellbeing of its employees is integral to its success and growth aspirations. Intellect has a people focus approach by involving consulting and training employees on physical health, mental health, and wellbeing. These well-being programs were imagined to look at various aspects such as mental health, ergonomic health, physical health, and safety at home, delivered

through digital channels, hospital insurance services. Intellect has comprehensive medical and healthcare services to employees through the company provided medical insurance to employees and their dependents.

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

Safety Incident/Number	Category*	FY 2024 - 2025	FY 2023-2024
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL*	NIL
	Workers	NA	NA
Total recordable work-related injuries	Employees	8*	NIL
	Workers	NIL	NA
No. of fatalities	Employees	NIL	NIL
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NIL	NA

Table No. 4.31

*Eight cases reported were of First Aid cases only and did not result in any loss on person hours worked or work restriction. Hence LTIFR is NIL

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

Intellect recognises Occupational, Health & Safety (OHS) and prioritises the safety and wellbeing of its employees by implementing various measures:

- Fire detection and suppression systems are provided and maintained.
- Regular safety reviews, inspections, and audits are conducted.
- Mock drills for fire and medical emergencies are held on a periodic basis.
- Ergonomically designed chairs and workstations are provided.
- Low radiation computer monitors are used for better visual health.
- Indoor air quality is monitored regularly, and HVAC ducts are cleaned periodically.
- Employees receive regular occupational health and safety training.
- Engagement campaigns cover topics on fire safety, emergency evacuation, and ergonomics.

For Employee well being, Medical Camps organised, Yoga sessions conducted, Blue Dot Counselling through Optum Services (confidential helpline) where associates can seek guidance on various facets of their lives, including family dynamics, lifestyle adjustments, stress management, substance abuse concerns, work-related stressors, and legal queries

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

	FY 2024 – 2025			FY 2023 - 2024		
	(Current Financial Year)			(Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions*	226	21	Pending tickets have been reviewed & closed post 31st Mar 2025	175	13	Pending tickets have been reviewed & closed post 31st Mar 2024
Health & Safety	34	5		12	2	

Table No. 4.32

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	Internal Audit (By entity) covers these aspects for the largest campus of Intellect. 50% of our entity 4 out of 8 locations were assessed for Health and safety practices. Electrical and Fire safety is audited by external agencies (Respective Government departments) (Hyderabad, Chennai, Gurugram).
Working Conditions	

Table No. 4.33

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.

- During the reporting period, the company reported 8 no.of safety related incidents. Based on the analysis of the incident reporting, preventive measures such as Road safety signage, warning boards were made available in the facility.

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) Yes.
- (B) No. The entire workforce of Intellect is categorised as ‘Employees’ and none as ‘Workers’.

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

- At Intellect, we diligently monitor and track the statutory dues compliance for our contractors. The company ensures that all statutory dues, including contributions to Provident Fund (PF), Employee State Insurance (ESI), and Labour Welfare Fund (LWF), are duly remitted to the respective authorities by our contractors. To maintain transparency and accountability, we regularly obtain and review proof of such remittances on a periodic basis.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-2025 (Current Financial Year)	FY 2024-2025 (Current Financial Year)	FY 2024-2025 (Current Financial Year)	FY 2024-2025 (Current Financial Year)
Employees	NIL	NIL	NIL	NIL
Workers	NA	NA	NA	NA

Table No. 4.34

No employees have suffered high consequence work-related injury/ ill-health/ fatalities

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

- No, we do not provide any transition assistance programs

5. Details on assessment of value chain partners:

- During FY 24-25, we have initiated the self-assessment of ESG questionnaires for our critical suppliers and have received responses from many critical suppliers. Intellect also expects all its value chain partners to follow the applicable regulations including Health and Safety and Working conditions. To ensure responsible business conduct throughout our value chain, suppliers are contractually bound to adhere to Intellect’s Supplier Code of Conduct, sustainable practices, and corporate governance. These policies mandate to ensure healthy working conditions for employees and have zero-tolerance for human rights violations.

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.

- Intellect is planning to further strengthen the assessment process for value chain partners in FY 25-26 by including the Environment performance responses. Intellect ensures that vendors associated with us receive comprehensive training on health and safety practices through our in-house Environmental, Health & Safety (EHS) team. We are committed to providing a workplace that is both physically and emotionally safe for contractual staff, allowing them to focus on their responsibilities and find fulfillment in their roles. Intellect offers a secure work environment, fair compensation, and treats workers with dignity and equality, while respecting their privacy. Our vendor partners also undergo training on preventing sexual harassment, with complete coverage. Our Location Facility Management Group (FMG) leads serve as single points of contact to conduct and coordinate cross-functional efforts, and third-party verification is performed on all documents submitted by vendor partners.

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

Intellect partners with many people and organisations that have a stake in its business. Engaging with stakeholders is essential in understanding stakeholder concerns and expectations to create a sustainable business. Intellect believes that an effective stakeholder engagement process is necessary for achieving its sustainability goal of inclusive growth. Accordingly, we anchor our stakeholder engagement on the following principles:

- a. Materiality - Prioritised consideration of the economic, environmental and social impacts identified to be important to the organisation as well as its stakeholders.
- b. Completeness - Understanding key concerns of stakeholders and their expectations.
- c. Responsiveness - Responding coherently and transparently to such issues and concerns.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.
 - Our stakeholders are our Investors, Clients, Employees, Suppliers, Government / Regulators and the Community. Some other stakeholders that the Company closely engages with are Industry Analysts and News Media.

Key Stakeholder groups are identified and their interests are managed by various Board Committees such as:- i. Audit Committee ii. Nomination, Remuneration & Compensation Committee iii. Stakeholders’ Relationship Committee iv. Corporate Social Responsibility Committee v. Risk Management Committee

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 & Marginalised 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
Customers (External)	No	Customer Feedback (NetPromoter Score), Website, Corporate News letter, CustomerMeet, Press Releases, Newsletters from LOB, Ticketing Tools such as ServiceNow and JIRA	Quarterly Customer Feedback obtained through NPS, Annual Corporate Newsletter, Annual Customer Meet	<ul style="list-style-type: none"> ● Delivery Commitments ● Product quality ● Resolution of customer complaints ● New business Opportunities
Employees & contractual Workforce (Internal)	No	Surveys, Events, Employee - Centric Applications (i360), Periodicals (Incredible Intellect Newsletters), Workshops/Trainings, Website, SocialMedia Platforms, Townhalls, Performance Development Dialogues (PDD)	Quarterly, Monthly, weekly Quarterly Surveys, Annual Performance Development Dialogues(PDD)Annual Day Address by Chairman, Foundation Day Address by Chairman	<ul style="list-style-type: none"> ● Career development Performance feedback ● Fair evaluation and compensation ● A comfortable organisational culture and workplace ● Learning Opportunities ● Rewards and Recognition ● Career growth prospects ● Grievance redressal mechanism ● Ethics, transparency and accountability
Shareholders & Investors (External)	No	Investor & Analyst Meet, Annual General Meeting, Investor Conferences & meets, Annual Reports, Corporate website and press releases/press conference	Annually, Quarterly, Need based Quarterly Investor Call Annual Investor meet Annual AGM Need Based - Third Party Investor’s calls	<ul style="list-style-type: none"> ● Business growth and stability ● Corporate reputation ● Transparency incorporate governance ● Financial performance ● Risk management ● Optimising operational costs ● Corporate Governance
Suppliers, contractors & vendors, Business Partners (External)	No	Contract Agreement, Meeting with Contractors	Need Based	<ul style="list-style-type: none"> ● Fair and accountable transactions ● Transparency intending process ● Supply & Distribution, Quality and Quantity, Customer Satisfaction

Local Communities	No	Awareness Programmes, Community Meetings (Mission Samriddhi)	Need based Annual CAN DO Workshop Annual Touch the Soil Weekends Summit Programme Need Based connect -School Of Design Thinking	<ul style="list-style-type: none"> • Minimum environmental impact on the communities • Recruitment of the people from the community • Supporting the local economy • Corporate Social Responsibility Initiatives, Societal Priorities, etc.
Civil Society Organisations, NGOs	No	Interactions, meetings, Webinars	Monthly	<ul style="list-style-type: none"> • Implementation of CSR Projects. Partnership for Sustainability Programs
Government/ Regulatory Bodies	No	Meetings, Industry Forum, Regular Updates Tamil Nadu Startup and Innovation Mission	Need Based	<ul style="list-style-type: none"> • Legal Compliance • Policy implementation review, Apprising the Government on organisation plans and
Media	No	Press Release, Social Media, Media Event, Magazines, Meetings organised at regular interval	Need based Annual Pole Star Awards	<ul style="list-style-type: none"> • Keeping our stakeholders updated about the developments in the company • Financial and operational performance • Risk management • Entry in town markets • Corporate governance and corruption

Table No. 4.35

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.

- Intellect actively engages with stakeholders through periodic materiality assessments to identify and prioritise key economic, environmental, and social issues that impact its business, reputation, and operations. Insights from these engagements, combined with management's strategic judgment, shape the final list of material topics. To ensure alignment with business objectives and sustainability goals, The Chairperson of the Sustainability Executive Committee (SEC) regularly shares these insights with the Board through Quarterly Board Reporting on Sustainability updates. The Board of Directors (BOD) also through its committees such as Corporate Social Responsibility Committee (CSRC) obtains feedback as well as oversees the implementation of ESG initiatives and performance.

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, At Intellect, stakeholder consultation plays a central role in shaping our sustainability agenda and informing the identification and management of material environmental and social topics. The outcomes of our materiality assessments and stakeholder engagement exercises directly influence our strategic priorities, helping us define relevant policies, set measurable goals, and implement effective monitoring frameworks.

We maintain ongoing dialogue with a broad spectrum of stakeholders—clients, partners, employees, communities, and development organizations—to ensure their insights are reflected in our sustainability approach. For instance, we work collaboratively with partners to evaluate the feasibility and potential impact of proposed sustainability initiatives before implementation. Internally, regular Safety Committee meetings bring together cross-functional teams and support staff to address Occupational Health and Safety (OHS) concerns, identify risks, and initiate corrective measures, underscoring our commitment to a safe and responsible workplace.

Through our CSR arm, **Mission Samriddhi**, we engage deeply with both grassroots Development Accelerators and local communities. Before initiating any Cluster Development Program, we facilitate structured dialogues to understand the development philosophy of our partners—their core purpose, approach to problem-solving, and methodologies for driving sustainable impact. Equally important is understanding the community's aspirations, their readiness to participate in the transformation process, and their long-term commitment to sustaining the outcomes.

Once a shared development plan is established, stakeholder engagement continues through monthly development dialogues with field teams and community representatives. Periodic field visits help us stay attuned to emerging needs, enabling timely course corrections. In parallel, community assessments are conducted to measure the rate of progress and identify focus areas that require additional support to achieve desired objectives.

At its core, this process is about co-creating change—empowering communities to adopt a growth mindset, prioritize their own challenges, implement locally-relevant solutions, and build resilient systems that endure over time.

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

- Our Community Holistic Development Framework based on Personal, Social, Economic, Ecological and Institutional Development is based on 100 + Indicators that catalyse the various stakeholders (children, women, youth, farmers, health workers, artisans, Panchayat elected representatives amongst others) to think for themselves, solve problems and implement solutions that are sustainable. Examples include empowering farmers with best practices in sustainable agriculture, facilitating sustainable solutions for women and child health, enabling an education ecosystem for

foundational numeracy, literacy, enabling PRI members to understand, articulate and implement their own Panchayat Development Plans and of course empower the community to leverage the plethora of social security schemes. In summary, we design their thinking so that their thinking leads to action for sustainable development.

PRINCIPLE 5: Businesses should respect and promote human rights

Intellect does not discriminate in the treatment of people based on caste, creed, sex, race, ethnicity, age, colour, religion, disability, socio-economic status or sexual orientation. Intellect’s commitment to human rights and fair treatment is set in its Code of Conduct. The Code provides to conduct the operations with honesty, integrity and openness with respect for human rights and interests of associates. Intellect’s approach to uphold and promote human rights in three ways:

- In its operations by upholding its values and standards
- In its relationships with suppliers and other business partners, and
- By working with external initiatives, like NGOs.

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2024 – 2025			FY 2023 - 2024		
	Current Financial Year			Previous Financial Year		
	Total (A)	No. employees/ workers covered (B)	% (B/A)	Total (C)	No. employees/ workers covered (D)	% (D/C)
Employees						
Permanent	5694	5694	100%	5615	5615	100%
Other than permanent	239	239	100%	284	284	100%
Total Employees	5933	5933	100%	5899	5899	100%

Table No. 4.36

Note: All our security personnel across all the locations are employees of third party organizations. Various monthly training sessions were organised as per the Human rights policies to ensure safe working conditions for employees. Security personnel were trained on areas of emergency preparedness, fire safety procedure, Soft skill, POSH and violence prevention

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

Category	FY 2024 – 2025					FY 2023 - 2024				
	Current Financial Year					Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. C	% (C/A)		No. E	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	5694	-	-	5694	100%	5248	-	-	5248	100%
Male	4183	-	-	4183	100%	3795	-	-	3795	100%
Female	1511	-	-	1511	100%	1453	-	-	1453	100%
Other than permanent	All the partners adhere to the required statutory compliances. We monitor the compliance of the same									
Male										
Female										

Table No. 4.37

All permanent employees and other than permanent employees have been paid more than minimum wage in accordance with statutory laws in the country of operations.

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Please refer to Annexure 4 under Directors’ Report of Annual Report FY 24-25

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

Particulars	FY 2024-2025	FY 2023-2024
Gross wages paid to females as % of total wages	20.78%	20.56%

Table No. 4.38

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? **(Yes/No)**
 - Yes.
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.
 - Any complaints related to discrimination, harassment, or other human rights violations are addressed promptly and with the utmost confidentiality. The company maintains a strict zero-tolerance policy towards such behaviour, ensuring that all individuals are treated with respect and dignity. Any person found engaging in discriminatory or harassing conduct will face immediate and appropriate disciplinary action, in line with our commitment to fostering a safe and inclusive environment for all employees.
6. Number of Complaints on the following made by employees and workers:

	FY 2024 - 2025 Current Financial Year			FY 2023 - 2024 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	1	The Company received 2 complaints during the financial year 2024-25, out of which one complaint is currently under investigation.	2	1	The Company has received two complaints during the financial year - 2023-24, out of which one complaint was closed post March 31, 2024
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour /Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL

Table No. 4.39

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

Particulars	FY 2024-2025	FY 2023-2024
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	2
Complaints on POSH as a % of female employees / workers	0.1%	0.1%
Complaints on POSH upheld	0*	2

Table No. 4.40

* 1 case is under investigation

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

- Any complaints pertaining to discrimination and harassment are dealt with in a confidential and secure manner. The Company has zero tolerance towards such discrimination and harassment and anyone involved in discriminating or harassing any person would be subject to disciplinary action.

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

- Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company internally monitors compliances for all relevant laws and policies relating to these issues. There have been no observations by local statutory authorities/third parties in India pertaining to these issues for FY 2024-2025.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others	

Table No. 4.41

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

Leadership Indicators

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

- At Intellect, we have enhanced our grievance process by introducing more accessible reporting channels, including options for anonymous submissions, to protect and support all employees. We have also strengthened our investigative protocols to ensure quicker and more transparent resolutions of complaints. To further our commitment to human rights, we implemented regular awareness on anti-discrimination policies and human rights. Additionally, we established a system to monitor the effectiveness of corrective actions, ensuring ongoing improvements in our workplace practices. These steps demonstrate our dedication to addressing human rights issues and fostering a respectful, inclusive environment.

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

- Intellect conducts comprehensive human rights due diligence across all levels of our operations, including the workplace and supply chain. Our due diligence process covers areas such as ensuring safe, healthy, and accessible working conditions, as well as prohibiting child labor, forced labor, and any form of modern slavery. We also assess and monitor diversity, equity, and inclusion efforts throughout the organisation. Additionally, we ensure that our policies are effectively implemented to provide equal pay for equal work, regardless of gender, age, race, ethnicity, religion, or disability, aligning with international human rights standards.

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

- Yes, the premises of Intellect are fully accessible to differently-abled visitors, in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016. We have ensured that all necessary measures are in place to accommodate individuals with diverse abilities, including accessible entrances, ramps, restrooms, and other essential facilities.

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	0% (There was no formal assessment conducted by entities or third parties except the ESG Self - Assessment questionnaire responded by Critical Suppliers.)
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others - please specify	

Table No. 4.42

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. No such instance reported by any vendor.

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

Intellect’s approach to reduce, reuse and recycle has helped to minimise its environmental impact across the value chain. Intellect has contributed to environmental security by not only ensuring efficient use of resources, but also by augmenting precious natural resources. At the Chennai Campus, 55.07% of total energy consumption was generated through Wind Energy (through Group Captive Power) and Rainwater harvesting has been implemented at Intellect owned premises in Chennai & Gurugram. At Intellect, we responsibly source water from groundwater and also utilise harvested rainwater to minimise any potential impact on groundwater levels.

Essential Indicators

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

Parameter	FY 2024 - 2025 (Current Financial Year) (in MJ)	FY 2023 - 2024 (Previous Financial Year) (in MJ)
From renewable sources		
Total electricity consumption (A)	6553483.20	6926216
Total fuel consumption (B)	NIL	NIL
Energy consumption through other sources (C)	NIL	NIL
Total energy consumption (A+B+C)	6553483.20*	6926216
From non-renewable sources		
Total electricity consumption (D)	14008352.40	14056124
Total fuel consumption (E)	2314943.70	2162606
Energy consumption through other sources (F)	NIL	NIL
Total energy consumed from non-renewable sources (D+E+F)	16323296.10	16218730
Total energy consumed (A+B+C+D+E+F)	22876779.30	23144946
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations)	0.001458/ Rs. Turnover	0.001379/ Rs. Turnover**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ turnover in rupees)	0.03013/ Rs. Turnover	0.03088/ Rs. Turnover**
Energy intensity in terms of physical output (Total Energy consumption in MJ /FTE)	3814.70	3923.54
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Table No. 4.43

Note: *Renewable energy consumption was less compared to FY 23-24, due to lower generation of wind power. Pls refer to Intellect FY 24-25 sustainability report for further details.

**Restated in accordance with SEBI's circular dated December 20, 2024, which provided further clarity.

PPP (conversion factor from IMF)FY24-25: 20.66, PPP (conversion factor from IMF)FY23-24: 22.40

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved.

- Not Applicable

In case targets have not been achieved, provide the remedial action taken, if any.

- Not Applicable

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

Parameter	FY 2024 - 2025 (Current Financial Year)	FY 2023 - 2024 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	153.00
(ii) Groundwater	31835.05	31612.00
(iii) Third party water*	11156.01	22766.00
(iv) Seawater / desalinated water	NIL	NIL
(v) Others (Rain Water Harvested)	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	42991.06	54531.00
Total volume of water consumption (in kilolitres)	33209.71	41938.00
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations)	0.00000212 / Rs. Turnover	0.0000025 / Rs. Turnover**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000044/ Rs. Turnover	0.000056/ Rs. Turnover**
Water intensity in terms of physical output (Total water consumption in KL /FTE)	5.54	7.11
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Table No. 4.44

Note: *Accounting methodology of third party water withdrawal for various sites were optimised as per the site conditions. This led to lower third party water withdrawal, compared to FY 23-24. Please refer to Intellect FY 24-25 Sustainability report for further details.

**Restated in accordance with SEBI's circular dated December 20, 2024, which provided further clarity.

PPP (conversion factor from IMF)FY24-25: 20.66, PPP (conversion factor from IMF)FY23-24: 22.40

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

4. Provide the following details related to water discharged:

Parameter	FY 2024 - 2025 (Current Financial Year)	FY 2023 - 2024 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(ii) Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Sent to Third parties (for treatment)	9781.35	12593.00
- No treatment	9483.35	12593.00
- With treatment – Tertiary level	298.00	NA
(iv) Seawater / desalinated water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)*	9781.35	12593

Table No. 4.45

Note: *Accounting methodology of third party water withdrawal for various sites were optimised as per the site conditions. This led to lower third party waste water discharge, compared to FY 23-24. Please refer to Intellect FY 24-25 Sustainability report for further details.

PPP (conversion factor from IMF)FY24-25: 20.66, PPP (conversion factor from IMF)FY23-24: 22.40

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

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

- Yes, Intellect has achieved Zero Liquid Discharge at its largest Office facility Next Lvl, Chennai. Intellect optimises water consumption through conservation measures like recycling of treated sewage and use of harvested rainwater. The treated sewage water is utilised for flushing and gardening purposes.

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

Parameter	Please specify unit	FY 2024 - 2025 (Current Financial Year)	FY 2023 – 2024 (Previous Financial Year)
NOx	mg/NM^3	180.5	132
SOx	mg/NM^3	43.2	12
Particulate matter (PM)	mg/NM^3	44.2	43
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

Table No. 4.46

Note: *Although NOx & SOx emission values of Diesel generators are high compared to FY 23-24, they are well within the CPCB limits. These values are reported from Chennai, Gurugram and Hyderabad sites for the FY 24-25 as compared to previous year FY 23-24 where only single location data was reported i.e. Chennai.

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

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

Parameter	Unit	FY 2024 – 2025 (Current Financial Year)	FY 2023 – 2024 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)**	Metric tonnes of CO2 equivalent	466.38*	162.64
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	2828.91**	3213.39

Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Per Rs of Turnover	0.00000021/ Rs. Turnover	0.000000201 / Rs. Turnover***
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Per Rs of Turnover	0.000004/ Rs. Turnover	0.000005/ Rs. Turnover***
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Total Scope 1 and Scope 2 GHG emissions per FTE	0.549	0.57
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity		NA	NA

Table No. 4.47

Note: *i) Fugitive emissions included in scope-1 category, led to higher total scope-1 GHG emissions being reported in FY 24-25 compared to FY 23-24. Upon excluding mobile emissions, only 0.06% of N2O and 0.11% of CH4 is present in total scope-1 GHG emissions, hence not reported separately.

**ij) In FY 24-25, for calculating scope-2 emission: CEA Grid emission factor of 0.727 was used, compared to 0.823 in FY 23-24. This led to reporting of lower scope-2 emission. Please refer to Intellect FY 24-25 Sustainability report for further details.

***Restated in accordance with SEBI's circular dated December 20, 2024, which provided further clarity.

PPP (conversion factor from IMF)FY24-25: 20.66, PPP (conversion factor from IMF)FY23-24: 22.40

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

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

- Yes, Intellect has commissioned a 200 kW rooftop solar power plant in March'25, to reduce the non-renewable energy consumption through the grid.

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

Parameter	FY 2024 – 2025 (Current Financial Year)	FY 2023 – 2024 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	7.567	3.953
E-waste (B)	0.680	9.137
Bio-medical waste (C)	NIL	NIL
Construction and demolition waste (D)	NIL	NIL
Battery waste (E)	11.819	1.916
Radioactive waste (F)	NIL	NIL
Other Hazardous waste - Used Oil (G)	0.514	0.740
Other Non-hazardous waste & food waste, generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	91.365	6.152
Total (A+B + C + D + E + F + G + H)	111.942*	21.897
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000071/ Rs. Turnover	0.0000000013/ Rs. Turnover**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	0.000000147/ Rs. Turnover	0.000000029/ Rs. Turnover**
Waste intensity in terms of physical output (waste in tonnes/FTE)	0.01867	0.0037
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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	84.183	17.94
Non-Hazardous waste	71.250	
E-waste	0.680	
Hazardous waste (Used oil & Battery waste)	12.253	
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	84.183	17.94
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	23.500	3.953
Plastic waste	7.567	
Cooked food waste	10.418	
Non-hazardous waste	5.514	
(iii) Other disposal operations	NA	NA
Total	23.499	3.953

Table No. 4.48

Note:

(i) *In FY 24-25, waste generated data is reported from 6 locations compared to only one location in FY 23-24, which led to reporting of higher waste generation.

ii) Out of **111.942MT** of generated waste, **4.18MT** of raw food waste and **0.080 MT** of used oil is due for recycling in FY 25-26. Please refer to Intellect FY 24-25 Sustainability report for further details.

**Restated in accordance with SEBI's circular dated December 20, 2024, which provided further clarity.

PPP (conversion factor from IMF)FY24-25: 20.66, PPP (conversion factor from IMF)FY23-24: 22.40

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

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

- Intellect being an IT Company does not manufacture physical products and therefore does not use any hazardous or toxic chemicals in any of our processes.

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

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			

Table No. 4.49

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

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

Table No. 4.50

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

- Yes, Intellect has complied with all the applicable environmental law/ regulations/ guidelines in India

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
Not Applicable				

Table No. 4.51

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:** Gurgaon, Hyderabad, Chennai (CAREX office) sites are under “over-exploited” category and Pune is under “critical” category, as per central ground water board (CGWB) assessment. Data present in serial iii is consolidated for above mentioned locations.

(ii) **Nature of operations:** IT/ITES.

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

Parameter	FY 2024 – 2025 (Current Financial Year)	FY 2023 – 2024 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	NA
(ii) Groundwater	569.10	NA
(iii) Third party water	5419.00	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres)	5988.1	NA

Total volume of water consumption (in kilolitres)	1470.0	NA
Water intensity per rupee of turnover (Water consumed / turnover)	0.000000094/Rs.Turnover	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NIL	NA
- No treatment	NIL	NA
- With treatment – please specify level of treatment	NIL	NA
(ii) Into Groundwater	NIL	NA
- No treatment	NIL	NA
- With treatment – please specify level of treatment	NIL	NA
(iii) Into Seawater	NIL	NA
- No treatment	NIL	NA
- With treatment – please specify level of treatment	NIL	NA
(iv) Sent to third-parties	4518.1	NA
- No treatment	4320.1	NA
- With treatment –Tertiary treatment	198.0	NA
(v) Others	NIL	NA
- No treatment	NIL	NA
- With treatment – please specify level of treatment	NIL	NA
Total water discharged (in kilolitres)	4518.1	NA

Table No. 4.52

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

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

Parameter	Unit	FY 2024 – 2025 (Current Financial Year)	FY 2023 – 2024 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of Co2 equivalent	471.62*	NA

Total Scope 3 emissions per rupee of turnover	Per Rs of Turnover	0.000000030/ Rs.Turnover	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

Table No. 4.53

*Note: In FY 24-25, emissions from employee commuting through shuttle services at Nxt Lvl office, Chennai is reported under scope-3 emissions

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, independently assured as part of the Sustainability Report by Chakra4 Sustainability Consulting Services

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 - The Company does not have operations in Ecologically sensitive areas.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Emission reduction	Installation of 225 kWp Roof Top Solar Plant Nxt Lvl office, at Chennai completed.	800 Units of renewable power/day
2	Emission reduction	100% utilisation renewable grid power through purchase of green energy at Mumbai, SEEPZ office	100% green power
3	Emission reduction	18.2 lac units of renewable electricity was purchased through PPA at Nxt Lvl, Chennai. This resulted in achieving a renewable share of 55.1% in FY 24-25.	Towards increasing the renewable energy share and reducing the scope-2 emission
4	Emission reduction	Retrofitting of diesel generator with PNG kit, that supports dual fuel source to reduce emission at Gurugram office	Reduction in diesel fuel consumption for generator

Table No. 4.54

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

- Intellect is ISO 22301:2019 certified for business continuity management systems (BCMS) Chennai location. The company has a robust business continuity and disaster management plan in place to ensure operational resilience in case of unforeseen crises or events, such as natural or man-made disasters. The company has developed an enterprise-wide Business Continuity Management (BCM) framework covering project-level Business Continuity Plans (BCPs) and enablement functions. These plans are designed to manage disruptions effectively and ensure the continuity of critical services and business priorities. Intellect's approach includes the formulation of appropriate recovery strategies and the inclusion of contractual clauses to safeguard

against Force Majeure incidents. BCM is governed by Head of Governance and Assurance. Policies, enforcement and execution are under CISO office. A dedicated Business Continuity Manager reviews the adequacy of these arrangements and facilitates the periodic table top testing and simulations at least annually to validate the effectiveness of its plans. This comprehensive strategy underscores Intellect's commitment to maintaining business operations and minimising risks associated with potential disruptions.

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.

- No significant adverse impact envisaged from Intellect' value chain.

We are committed to upholding sustainable sourcing practices, which we enforce through our Supplier Code of Conduct (SCoC). This entails thorough evaluations of both potential and current partners within our supply chain, covering essential areas such as environmental regulations, health and safety standards, labor conditions, and compliance with recognised sustainability benchmarks. All new vendors/service providers need to sign the SCoC as part of the initial empanelment process.

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

- Intellect launched its Supplier Sustainability ESG Assessment process through the circulation of self-assessment ESG Questionnaire this year to the critical suppliers. We have received responses for 50% on ESG Compliance status from critical suppliers. Intellect will continue to engage its suppliers on sustainability assessments, training and awareness to help them improve their sustainability performance in the coming years.

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

- a. By the listed entity
 - NIL
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners"
 - NA

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

Intellect believes that a lot can be achieved if it works together with the Government, legislators, regulators and NGOs to create positive social and environmental outcomes. Intellect's approach to advocacy is guided by the Code of Conduct. The Code provides that any contact by the Company or its agents with Government, legislators, regulators or NGOs must be done with honesty and integrity.

School of Design Thinking partners with Educational Institutions, Corporations, Businesses, Startups, Government agencies and institutes to nurture and enable the culture of Design Thinking as an approach to innovation and problem solving.

Essential Indicators

- 1. a. Number of affiliations with trade and industry chambers/ associations.
 - 9.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Industry Industry (CII)	National
2	Madras Chamber of Commerce & Industry (MCCI)	National
3	Madras Management Association (MMA)	National
4	Indo-American Chamber of Commerce & Industry	International
5	Indo Japan Chamber of Commerce & Industry	International
6	Indo-Australian Chamber of Commerce	International
7	Indo-German Chamber of Commerce	International
8	The Indus Entrepreneurs (TiE)	International
9	Federation of Indian Chambers of Commerce & Industry (FICCI)	International

Table No. 4.55

- 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.
 - There were no adverse orders from regulatory authorities on anti-competitive conduct by the entity and hence not applicable

Leadership Indicators

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

Sr. 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
-	-	-	-	-	-

Table No. 4.56

Intellect actively engages with trade and industry associations to stay informed about industry developments, contribute to policy discussions, and foster collaboration within the business community. As a responsible corporate entity, Intellect recognises its role in advocating for policies that ensure a positive impact on society, guided by our Code of Conduct. We focus on building and maintaining mutually beneficial relationships with government bodies, regulators, trade unions, investors, suppliers and communities to ensure smooth governance and enhance social and environmental conditions.

Evidence of Participation:

- NITI Aayog - Youth Engagement Policy: Intellect participated in the NITI Aayog Sub-Committee on Youth Engagement, which led a series of Design Thining-based workshops from 2021 to 2022. These workshops aimed to enhance youth participation policymaking, resulting in a framework for youth engagement that consolidated best practices from government, civil society, and funders to streamline initiatives for sustainable youth involvement.
- StartupTN-Tamil Nadu Startup Policy (2023-2028): With the expiry of Tamil Nadu’s Startup Policy in 2023, StartupTN utilised Design Thinking to draft a revised policy for 2023-2028. The process included mindset transformation workshops for key stakeholders, alignment sessions with ecosystem players such as colleges, venture capitalists, and incubators, and collaborative policy design integrating insights from all stakeholders. This participatory approach ensured that the new StartupTN Policy aligned with the state’s vision, fostering entrepreneurship and innovation.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

The collective social responsibility of Intellect that brings together our associates with the adolescent young minds in the communities we live and work in, and even going back to our roots in the districts, to experience the magic of mentoring young minds! Ullas Trust (implementing agency) has grown into a thriving community of dedicated associate volunteer mentors from Intellect, from our Clients, and other Corporates; partners from Civil Society Organisations, and youth from Colleges – all united by the common purpose of shaping the thinking of adolescent young minds. Mission Samridhhi is the social impact platform dedicated to the holistic human development of rural India, through the design and development of projects that are sustainable and capable of scale to positively impact the larger population. We harness the energy of existing programmes that are aimed at the poorest of our rural poor, activate and extend self-initiated projects, collaborate with Development Accelerators / CSOs and endeavour to be that change in the rural landscape of our nation, for more details refer to Community Engagement Section of Intellect Sustainability Report 2024-2025.

Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
 - Not Applicable
- Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:
 - Not Applicable
- Describe the mechanisms to receive and redress grievances of the community.
 - There are robust mechanisms in place to receive and redress grievances of the community by way of one-on-one discussions, group discussions, provide feedback, surveys and questionnaires that capture such grievances. Agreements that are entered by the Company with the stakeholders contain clauses on handling of grievances and redressal of disputes etc

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

	FY 2024 – 2025 (Current Financial Year)	FY 2023 – 2024 (Previous Financial Year)
Directly sourced from MSMEs/ small producers @	31%	10%
Directly from within India #	53%	67%

Table No. 4.57

@ Percentage for financial year ended March 31, 2024 has been restated in accordance with SEBI's circular dated December 20, 2024, which provided guidance for BRSR Core. The percentage for material sourced from MSME suppliers was 14%.

Percentage for financial year ended March 31, 2024 has been restated in accordance with SEBI's circular dated December 20, 2024, which provided guidance for BRSR Core. The percentage for material sourced from suppliers within was 28%.

Movement in both the % is primarily due to a local supplier specifically engaged for a major customer with whom the contract ended in Q3 of the year ended March 31, 2024.

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	FY 2024 – 2025 (Current Financial Year)	FY 2023 – 2024 (Previous Financial Year)
Rural	NA	NA
Semi-Urban	NA	NA
Urban	NA	NA
Metropolitan	100%	100%

Table No. 4.58

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

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):

Details of negative social impact identified	Corrective action taken
NA	

Table No. 4.59

- None, Not applicable as there were no negative social impacts

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

Sr. No	State	Aspirational District	Amount spent (In INR)
1.	Odisha	Koraput, Malkangiri, Rayagada, Bolangir, Kalahandi	3,634,680

Table No. 4.60

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

- No

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

- NA

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

- NA

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

Sr. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
NA				

Table No. 4.61

- NA

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
NA		

Table No. 4.62

- NA

6. Details of beneficiaries of CSR Projects:

Sr. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Surakshya - CDP Odisha (Livelihood)	Through convergence, 1264 HHs received benefits through incentives and input support such as seeds, saplings, kits etc.	100% small and marginal farmers
2	Surakshya - CDP Odisha (Entitlement Linkage)	9,375 individual beneficiaries were supported for linkage to their respective entitlements and social security schemes	100% vulnerable sections of the population who are eligible for entitlements under Government social security schemes

3	Surakshya - CDP Odisha (Agri Allied Skill Training)	450 village residents were provided training in various agri-allied skills such as mushroom cultivation, poultry and goat rearing, as alternate sources of income	100% of those trained are from distressed HHS who have either migrated out of Odisha in the past or have a high potential to migrate out of Odisha
4	Ullas	Total Students benefited - 1,79,572 from 1473 schools	100% Students for Socially & economically marginalised Communities studying in Government , Municipal, Corporation and Government Aided Schools

Table No. 4.63

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Intellect immensely values and carefully nurtures its customer relationships and works closely with them to pioneer new concepts. All businesses of the Company comply with relevant regulations and voluntary codes concerning marketing communications, including advertising, promotion and sponsorship. The Company's

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

Location	FY 2024– 2025 Current Financial Year		Remarks	FY 2023 – 2024 Previous Financial Year		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	-	NIL	NIL	-
Advertising	Nil	Nil	-	NIL	NIL	-
Cyber-security	2	Nil	Both events occurred outside of Intellect systems and control boundaries but flagged by customer for incident support	1	0	Non Production demo application version wrongly tested
Delivery of essential services	Nil	Nil	-	NIL	NIL	-
Restrictive Trade Practices	Nil	Nil	-	NIL	NIL	-
Unfair Trade Practices	Nil	Nil	-	NIL	NIL	-
Other	Nil	Nil	-	NIL	NIL	-

Table No. 4.64

communications are aimed at enabling customers to make informed decisions through factual and truthful disclosure of information.

Essential Indicators:

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
 - A Customer complaint once received is recorded centrally as part of the project's health dashboard. The Quality department of the business unit coordinates with the project teams and tracks the complaint to closure. As part of this process, the project team needs to come up with a Go To Green Plan (GTGP), which details how the project will be brought back on track (made Green) by resolving the Customer complaint. Project teams can have multiple discussions with customers to understand the issue and discuss the resolution. The central team, which maintains the record of all such projects, also provides a mechanism whereby alert mails to relevant stakeholders are automatically triggered at various stages. - We also have a well-established system to obtain customer feedback through the Net Promoter Score which is the industry benchmark on customer satisfaction. An independent corporate team is tasked with triggering surveys, obtaining feedback and consolidation across Intellect. Assurance teams within business units ensure Service Delivery, Manufacturing and Support teams analyse the feedback, connect back with customers and put action plans in place to address customer concerns / Suggestions for improvements (if any). NPS ratings and analysis is shared with top management
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:
 - Not Applicable

4. Details of instances of product recalls on account of safety issues:
 - Not Applicable
5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.
 - Yes, a comprehensive information and cyber security policy is in place. Intellect also has data protection and privacy policy in place.
 - Internal practices and policy reference link - <https://sites.google.com/intellectdesign.com/intellect-csg/policies-manual>
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.
 - None.
7. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches – Nil
 - b. Percentage of data breaches involving personally identifiable information of customers – Nil
 - c. Impact, if any, of the data breaches - Nil

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
 - Refer Site - <https://www.intellectdesign.com/>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
 - Not Applicable , as Intellect does not manufacture any products nor offer any services that pose safety risks or are susceptible to misuse or abuse.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
 - We have a dedicated team who work on major incidents or disruption of services. We have ISO 22301:2019 aligned Business Continuity Management System (BCMS) framework implemented across all global delivery locations covering customer accounts and service functions.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.
 - Not Applicable
5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
 - Intellect employs the internationally recognised Net Promoter Score (NPS) tool to conduct customer satisfaction surveys, triggering them quarterly through two types: the Business Relationship (BR) Survey and the Support Survey. The BR Survey is initiated once per customer during implementation, while the Support Survey follows within a year or sooner. NPS data is collected via email surveys, aggregated, and analysed to calculate the overall NPS score. Results are regularly reported to management and relevant teams, guiding decisions to enhance customer satisfaction and loyalty. Feedback is securely stored with restricted access. To close the loop, Intellect reaches out to "Detractors" (0 to 6) and "Passives" (7 or 8) to acknowledge their input and delve deeper into their concerns. The sales and delivery team for the BR survey, and the support team for the Support Survey, analyse feedback, identify action items, and resolve them within agreed timelines in the NPS system. This process ensures feedback is effectively addressed, improving offerings, enhancing satisfaction, and strengthening customer relationships

Annexure - A

Links to Intellect’s Key Policies

Principle No.	Policy List	Location
P1	Code of Conduct Policy	https://www.intellectdesign.com/investor-relations/ Available in the Intellect Intranet Site (i360) (Internal)
	Disciplinary Action Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Dress Code Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Whistle Blower Policy	https://www.intellectdesign.com/investor/general/whistle-blower-policy.pdf
	Attendance Monitoring Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Human Resource Security Policy	Available in the Intellect Intranet Site (i360) (Internal)
P2	Information and Cyber Security policy	Available in the Intellect Intranet Site (i360) (Internal)
	IT Security Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Green Initiative	Available in the Intellect Intranet Site (i360) (Internal)
	Procurement Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Retired IT Assets - Disposal and Donation Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Sustainability Policy	https://www.intellectdesign.com/investor/general/Sustainability-Policy.pdf
P3	Retirement Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Sexual Harassment and Prevention Policy (POSH)	Available in the Intellect Intranet Site (i360) (Internal)
	Equal Opportunity Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Exigency Fund Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Environment, Health and Safety policy	https://www.intellectdesign.com/investor/general/Environment-Health-and-Safety-Policy.pdf
	Medical Insurance policy	Available in the Intellect Intranet Site (i360) (Internal)
P4	Corporate Social Responsibility Policy	https://www.intellectdesign.com/investor/general/csr-policy.pdf
	Sustainability Policy	https://www.intellectdesign.com/investor/general/Sustainability-Policy.pdf
	Group Tax Policy	Available in the Intellect Intranet Site (i360) (Internal)

P5	Code of Conduct Policy	https://www.intellectdesign.com/investor-relations/ Available in the Intellect Intranet Site (i360) (Internal)
	Equal Opportunity Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Modern Slavery Act Policy	https://www.intellectdesign.com/investor/general/Modern-Slavery-Act-Policy.pdf
	Ombudsman Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Board Diversity Policy	https://www.intellectdesign.com/investor/general/intellect-board-diversity-policy-2019.pdf
P6	Environment, Health and Safety policy	https://www.intellectdesign.com/investor/general/Environment-Health-and-Safety-Policy.pdf
	Green Initiative	Available in the Intellect Intranet Site (i360) (Internal)
	Energy Management Policy	https://www.intellectdesign.com/investor/general/Energy-Management-Policy.pdf
	Sustainability Policy	https://www.intellectdesign.com/investor/general/Sustainability-Policy.pdf
	Retired IT Assets - Disposal and Donation Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Supplier Code of Conduct	https://www.intellectdesign.com/investor/general/Supplier-Code-of-Conduct-Policy.pdf
P7	Data Protection and Privacy Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Sustainability Policy	https://www.intellectdesign.com/investor/general/Sustainability-Policy.pdf
	Ombudsman Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Code of Conduct Policy	https://www.intellectdesign.com/investor-relations/ Available in the Intellect Intranet Site (i360) (Internal)
P8	Corporate Social Responsibility Policy	https://www.intellectdesign.com/investor/general/csr-policy.pdf
	Sustainability Policy	https://www.intellectdesign.com/investor/general/Sustainability-Policy.pdf
P9	Information and Cyber Security Policy	Available in the Intellect Intranet Site (i360) (Internal)
	IT Security Policy	Available in the Intellect Intranet Site (i360) (Internal)
	Risk Management Policy	https://www.intellectdesign.com/investor/general/2021-Aug-Risk-Management-Policy.pdf
	Emergency Response - disruption in Intellect Live System	Available in the Intellect Intranet Site (i360) (Internal)

Table No. 4.65

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