



MANAGED  
TRAINING  
SERVICES

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT



NIIT Learning Systems Limited



# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURES

### I. Details of the entity

1.	Corporate Identity Number (CIN) of the Entity	L72200HR2001PLC099478
2.	Name of the Entity	NIIT Learning Systems Limited ("NLSL"/ "the Company")
3.	Year of incorporation	2001
4.	Registered office address	Plot No. 85, Sector - 32 Institutional Area, Gurugram – 122001, Haryana, India.
5.	Corporate Address	Infocity, A-24, Sector 34, Gurugram - 122001, Haryana, India.
6.	E-mail	<a href="mailto:investors@niitmts.com">investors@niitmts.com</a>
7.	Telephone	+911244293000
8.	Website	<a href="http://www.niitmts.com">www.niitmts.com</a>
9.	Financial year for which reporting is being done	1st April 2024 to 31st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE), and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital (As on 31 <sup>st</sup> March 2025)	Rs. 27,22,50,698 comprising of 13,61,25,349 shares of Rs. 2 each
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. Jaydip Gupta Senior Vice President, Audit and Assurance <a href="mailto:Esg@niitmts.com">Esg@niitmts.com</a>
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).	NLSL and its subsidiaries, unless otherwise stated.
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

### II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Other Education Delivery	NLSL offers Managed Training Services (MTS), which includes outsourcing of Learning & Development (L&D) and Talent Transformation Services to market-leading companies and institutions headquartered in North America, Europe and APAC region.	100

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Other Education Delivery	854	100

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	Not Applicable	04	04
International	Not Applicable	27	27

#### 19. Markets served by the entity:

##### a. Number of locations:

Locations	Number
National (No. of States)	20 states and 01 union territory
International (No. of Countries)	55 Countries

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

The contribution of exports as a percentage of the total turnover of the Company is 91.04%.



**c. A brief on types of customers:**

NLSL serves a diverse clientele, by offering personalized education solutions, NLSL is able to meet the learning needs of individuals of all ages through both online and in-person training sessions led by experienced instructors. The training programs provided by NLSL are specifically designed to align with the learning objectives established by each enterprise client. Through thorough needs assessments, NLSL develops strategic training plans for each customer.

The corporate customer base of NLSL is primarily fortune 500 global companies from various sectors like Technology, Oil & natural Gas, BFSI, Aviation, Automobile, Pharma, Higher education, management consulting services etc. We are helping large global companies create efficient learning ecosystems to meet their challenges and fulfill their training needs. NLSL helps in preparing workforce for climate change regulations and more sustainable ways of working.

NLSL's flexible and scalable suite of Managed Training Services for its customer, includes curriculum design and custom content development, learning delivery, learning administration, strategic sourcing, learning technology and advisory services. We provide these services in whatever combination is most useful to our clients.

Whether an early-career professional looking to add new skills, or a career-changer ready to make a meaningful change to future-proof the professional journey, the mentor-led bootcamps provide the skills to stand out in high-return industries such as cybersecurity, data analytics, web development and more.

**IV. Employees**

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

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	2746	1482	54	1264	46
2	Other Than Permanent (E)	120	57	48	63	53
3	Total Employees (D + E)	2866	1539	54	1327	46
Workers						
4	Permanent (F)	Not Applicable				
5	Other Than Permanent (G)					
6	Total Workers (F + G)					

**b. Differently abled Employees and workers:**

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1	Permanent (D)	5	4	80	1	20
2	Other Than Permanent (E)	-	-	-	-	-
3	Total Differently abled Employees (D + E)	5	4	80	1	20
Differently abled Workers						
4	Permanent (F)	Not Applicable				
5	Other Than Permanent (G)					
6	Total Differently abled Workers (F + G)					

Note:

- The entire workforce of NLSL are categorized as "Employees" and none as "Workers".
- Other than permanent employees include Retainer and Trainee.
- Disclosing gender and differently-abled status is voluntary for NLSL workforce.

**21. Participation/Inclusion/Representation of women:**

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25
Key Management Personnel	4	0	0

**22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years):**

	FY25			FY24			FY23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	17%	16%	16%	15%	15%	24%	21%	23%
Permanent Workers	Not Applicable								



**V. Holding, Subsidiary and Associate Companies (including joint ventures):**

**23. (a) Names of holding / subsidiary / associate companies / joint ventures:**

Sr. No.	Name of the Holding / Subsidiary / Associate Companies / Joint ventures (A)	Indicate whether Holding / Subsidiary / Associate / Joint venture	% of Shares held by listed entity	Does the entity indicated at column (A), participate in the business responsibility initiatives of the listed entity? (Yes/No)
1	NIIT USA Inc	Subsidiary	100%	Yes
2	NIIT Limited (UK)	Subsidiary	100%	Yes
3	NIIT (Ireland) Limited	Subsidiary	100%	Yes
4	NIIT West Africa Limited	Subsidiary	100%	Yes
5	NIIT Malaysia Sdn Bhd	Subsidiary	100%	Yes
6	NIIT Learning Solutions (Canada) Limited	Step down Subsidiary	100%	Yes
7	Stackroute Learning Inc, USA	Step down Subsidiary	100%	Yes
8	St. Charles Consulting Group, LLC	Step down Subsidiary	100%	Yes
9	Eagle Training Spain, SLU	Step down Subsidiary	100%	Yes
10	NIIT Mexico S.DE R.L. DE C.V.	Step down Subsidiary	100%	Yes
11	NIIT Brazil LTDA	Step down Subsidiary	100%	Yes

**VI. CSR Details**

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

**(ii) Turnover (in ₹ Million): ₹ 4,002/-**

**(iii) Net worth (in ₹ Million): 5,412/-**

Note - The above detail pertains to FY24, standalone financial basis.

**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) (If yes, then provide web-link for grievance redress policy)	FY25		FY24		
		Number of complaints filed during the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes  Refer “Policies associated with BRSR principle” in Section B	NIL				
Investors (Other than Shareholders)		NIL				
Shareholders		NIL		229	0	NIL
Employees and Workers		1	0	NIL	NIL	
Customers		NIL				
Value Chain Partners		NIL				
Other (Please Specify)		Not Applicable	Not Applicable			



**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.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Climate Change and Energy Management	Opportunity	NIIT Learning Systems Ltd., recognizes its responsibility to build a sustainable future; as a leading learning and talent development company, we are committed to minimizing our environmental footprint by promoting digital-first solutions, reducing resource consumption, and encouraging eco-friendly practices across our operations. Our focus on sustainability supports global climate goals while aligning with our mission to create long-term value for all stakeholders.		Positive
2	Talent Attraction and Development	Opportunity	As a talent development corporation, it is crucial for NLSL to prioritize the development of our own human capital. We have established a robust learning culture and process within the company.  Additionally, we prioritize and consistently invest in cultivating a diverse group of leaders. Our company offers executive development programs tailored to every level, including individual contributors, managers, and leaders.  We utilize technological solutions to enhance the employee experience. For instance, we are currently implementing Success Factors, employing an AI BOT for engagement surveys, and utilizing an online portal for wellness initiatives.		Positive
3	Data Privacy and Cyber Security	Risk	There are several potential risks associated with cyber threats, including malware attacks, social engineering attacks, and software supply chain attacks. These risks pose a significant threat to the company as they can result in the theft of sensitive customer data. This not only jeopardizes data privacy but also poses a reputational risk to the company.	NLSL implements various security measures such as Segregation of Duties (SOD), Multi-Factor Authentication (MFA), disk encryption, and USB disablement to safeguard against IT risks and maintain data privacy. Our robust cyber security and data privacy policy is designed to promptly address threats and effectively manage data, mitigating any potential risks stemming from cyber security and data privacy concerns.  The company also maintains audit trails for the standalone entity in line with the requirement specified by the regulators.	Negative
4	Artificial Intelligence	Risk & Opportunity	Risk exists in the learning content practice as customers may opt to use Gen AI for content creation. However, customers may alternatively opt to invest in more effective training at levels 2 and 3.  We have incorporated automation, bots, and RPAs into our Learning administration processes. AI won't could revolutionize our offerings, it does and enable us to introduce some new products.  The risk is low for Learning Delivery as instructors continue to offer unique value towards building proficiency.	Our strategy for future is centered around a strong focus on highly AI-enabled solutions. We have made significant investment in FY25 and also plan to continue invest significantly in FY26 to strengthen our AI capabilities, for driving internal efficiencies and customer deliverables.  The company also foresees reasonable opportunity in consulting and implementation of AI initiative with its customer.	Positive



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
5	Employee Health and Safety	Opportunity	<p>Poor work environments and unsafe practices can deter employee retention and discourage workplace efficiency or productivity. Lost time due to injuries create loss of productivity and mental dissatisfaction in employees. The new normal of hybrid working, employee demands have shifted to mental and emotional wellness rather than only that of physical.</p> <p>Employee well-being has been an important focus area for NLSL. When COVID first impacted us, we already had in place a wellness portal called Round Glass which was used for various health and wellness programs. We also had a panel of experts to take care of mental wellness.</p> <p>Our online wellness portal has more than 50% of employees participating in webinars on areas related to health and wellbeing. We also drive health and wellness initiatives through a tie up with external consultants and provide free sponsorship of membership to our employees. We take continuous feedback from employees through engagement surveys and feedback to design and incorporate new initiatives in the area of wellbeing.</p>		Positive
6	Business Ethics and Corporate Governance	Opportunity	<p>Business ethics are cornerstone of ensuring transparent and sustainable corporate governance frameworks. Upholding policies such as code of conduct and anti-bribery &amp; corruption and good business ethics ensure transparent and sustainable corporate governance frameworks and good-governance measures to effectively implement stringent actions, among others.</p> <p>NLSL has a Code of Conduct in place to ensure compliance with standards of business practices and legal requirements for all its employees and workers. We also have comprehensive anti-bribery and anti-corruption policy and measures to ensure compliance and management of risks. Our policies such as whistleblower, related party transactions, etc. are also material to business.</p>		Positive



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
7	Customer Concentration	Risk & Opportunity	The company functions in multiple sectors and is mostly focused on Fortune 1000 organizations.. The company sets into its customer training and upskilling in an integral manner, which results in fewer customers having a large share or contribution towards revenue. Usually, the customer maturity process is long-term for the business.	NLSL has grown to earn the trust of many Fortune 1000 companies in over 55 countries. Trusted by the world's leading companies, NLSL provides high-impact managed learning solutions that weave together the best of learning theory, technology, operations, and services to enable a thriving workforce.  The risk of failure of these customers is low and there is a steep entry barrier.  More and more organizations are engaging providers such as NLSL for outsourcing; hence there are significant opportunities in the market. Currently the company has a wide customer base offering varied services with increasing revenue share across geographies.	Negative
8	Supply chain Management	Opportunity	Supply chain management affects product and service quality, delivery, costs, customer experience and ultimately, profitability. Increased supply chain disruptions at the wake of geopolitical transitions, and crises such as the pandemic result in loss of business continuity. Lack of inclusive supply chains creates vacuum at the time of crises. A robust supply chain includes local sourcing, boosting local economies and disadvantaged communities.  NLSL's operations depend significantly on value chain partner, and it maintains a very wide base of such partners globally with ability to source at very short interval to meet customer demands. The value proposition to its enterprise customers that the provides is the ability to meet certain surges of demand , thus not requiring customers to have any fixed commitment.		Positive

Note: While the material Issues are identified, the company is undergoing detailed assessment of prioritization for driving its long term sustainability goals.



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

### 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 National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9																		
<b>Policy and Management Processes</b>																											
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	No	Yes	Yes																		
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes																		
c. Web link of the policies, if available	Refer below table "Policies associated with BRSR principle."																										
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes																		
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes																		
4. Name of the national and international codes/certifications/labels/standards	ISO 9001 :2015, ISO 14001:2015, ISO 27001: 2022, ISO 45001:2018, ISO 22301: 2019 ,EcoVadis and SOC2																										
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	NLSL ensures to remain compliant as per the regulations as applicable in India and other place of operations. The company will be identifying clear sustainability goals and targets through a structured process and track it for completion. The company has upgraded its EcoVadis badge to silver this year from bronze last year.																										
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	The company is compliant with regulations. Company follows the stringent monitoring system through a third party compliance tool.																										
<b>Governance, Leadership and Oversight</b>																											
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements. NLSL management operates with a strong commitment to environmental, social, and governance (ESG) principles. Business decisions are made with careful consideration of all stakeholder interests. The company is currently developing a comprehensive net-zero strategy by identifying key initiative areas and formulating targeted approaches for each. NLSL already maintains robust social responsibility programs that benefit both employees and the broader community.																											
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Executive Director and Chief Executive Officer																										
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 CSR Committee is responsible for decision-making on sustainability related issues. The members of the committee as on March 31, 2025 are. <table border="1"> <thead> <tr> <th>Committee Members</th> <th>Designation</th> <th>DIN</th> </tr> </thead> <tbody> <tr> <td>Mr. Ravinder Singh</td> <td>Chairman</td> <td>08398231</td> </tr> <tr> <td>Mr. Rajendra S Pawar</td> <td>Member</td> <td>00042516</td> </tr> <tr> <td>Mr. Vijay K Thadani</td> <td>Member</td> <td>00042527</td> </tr> <tr> <td>Mr. Sapnesh K Lalla</td> <td>Member</td> <td>06808242</td> </tr> <tr> <td>Ms. Leher Vijay Thadani</td> <td>Member</td> <td>03477205</td> </tr> </tbody> </table>									Committee Members	Designation	DIN	Mr. Ravinder Singh	Chairman	08398231	Mr. Rajendra S Pawar	Member	00042516	Mr. Vijay K Thadani	Member	00042527	Mr. Sapnesh K Lalla	Member	06808242	Ms. Leher Vijay Thadani	Member	03477205
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10. Details of Review of NGRBCs by the Company:																											
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																	
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	N	Y	Y	Annually																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	N	Y	Y	Quarterly																	



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Yes. M/s. S.R. Batliboi & Associates LLP, PI & Associates and Intertek.	Y	Y	Y	Y	Y	Y	N	Y	Y
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
<b>Questions</b>	<b>P 1</b>	<b>P 2</b>	<b>P 3</b>	<b>P 4</b>	<b>P 5</b>	<b>P 6</b>	<b>P 7</b>	<b>P 8</b>	<b>P 9</b>
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	No	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	No	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	No	-	-
It is planned to be done in the next two financial year (Yes/No)	-	-	-	-	-	-	Yes	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

### Policies associated with BRSR principle.

Principle	Policy Name	Policy Weblink
1,2,3,5 & 6	Code of Conduct	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/Code%20of%20Conduct.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/Code%20of%20Conduct.pdf</a>
4 & 8	CSR	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/CSR%20Policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/CSR%20Policy.pdf</a>
3 & 5	Equal Opportunity	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/equal-opportunity-policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/equal-opportunity-policy.pdf</a>
3 & 4	Grievance Redressal	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/grievance-redressal-policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/grievance-redressal-policy.pdf</a>
6	Environment Policy	<a href="https://www.niitmts.com/policies/BRSR/Health_Safety_and_Environment_Policy.pdf">https://www.niitmts.com/policies/BRSR/Health_Safety_and_Environment_Policy.pdf</a>
3	Nomination & Remuneration	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/Nomination%20and%20Remuneration%20Policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/Nomination%20and%20Remuneration%20Policy.pdf</a>
9	Privacy	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/privacy-policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/privacy-policy.pdf</a>
1	Whistleblower	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/Whistle%20Blower%20Policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/code-of-conduct-policies/Whistle%20Blower%20Policy.pdf</a>
3	Workplace Monitoring	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/workplace-monitoring-policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/workplace-monitoring-policy.pdf</a>
3	Health & Wellness	<a href="https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/health-and-wellness-policy.pdf">https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/health-and-wellness-policy.pdf</a>

### SECTION C: PRINCIPLE WISE DISCLOSURES

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

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

#### Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of person in respective category covered by the awareness programs
Board of Directors	11	Corporate strategy and Perspective Planning, innovation culture, digital disruption and transformation, Risk Assessment and Risk Management, relevant regulatory changes and compliances.	100
Key Managerial Personnel	11	Corporate strategy and Perspective Planning, innovation culture, digital disruption and transformation, Risk Assessment and Risk Management, relevant regulatory changes and compliances, in addition to other trainings available for employees.	100
Employees other than BOD and KMPs	585	Security Awareness, Code of Conduct, POSH, Corporate Etiquettes, Artificial Intelligence, Health And Wellness, Diversity and Inclusion, Financial Management, stress Management, Sympathy V/s Empathy, Self- Defence, Women's Health, & Work Life Balance, in addition to other employees' trainings.	92
Workers	Not Applicable		



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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

Monetary					
	NGRBC Principle	Name of the Regulatory / Enforcement / Agencies / Judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the Regulatory / Enforcement / Agencies / Judicial institutions	Brief of the case		Has an appeal been preferred? (Yes/No)
Imprisonment	NIL				
Punishment					

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

Case Details	Name of the Regulatory / Enforcement / Agencies / Judicial institutions
NIL	

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

Yes. NLSL has a Code of Conduct which defines the anti-corruption and anti-bribery guidelines incorporated in it. The link to the Code of Conduct can be accessed here: Link <https://www.niitms.com/policies/BRSR/Anti-Bribery-Corruption-and-Money-Laundering-Policy.pdf>

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

	FY25	FY24
Director	NIL	
KMPs		
Employees		
Workers	Not Applicable	

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

	FY25		FY24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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.

NA

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

	FY25	FY24
Number of days of accounts payables	74	76

Note : During the year the company took initiative in streamlining vendor on boarding process which resulted in bring the credit period to desired level .

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	FY25	FY24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors.		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	4%	2%
	b. Sales (Sales to related parties / Total Sales)	0.2%	0.2%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made)	NIL	NIL



**Leadership Indicators**

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

Total number of awareness programs held	Topics / Principles covered under the training	% age of partners covered (by value of business done with such partners) under the awareness programs
334	Principles like confidentiality, privacy and ethical practices in line with NGRBC Principle 1. Discussions are held with the trainers on standard of governance NLSL expects from its value chain partners.	100

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, NLSL takes annual disclosures from Board of Directors regarding the entity the they are interested in, to determine any Conflict of Interest.

Further, NLSL's Related Party Policy defines the process and procedures to identifying and managing conflicts of interests involving members of the Board. The policy explains on the guidance and mechanism in place for board members to address potential conflict of interests that may arise in certain business transactions. Before entering into any transaction with a Related Party of a Board member, Company ensures that the Audit Committee approval is taken. Where any director is interested in any contract or arrangement with a Related Party, the director shall not participate during discussions on the subject matter of the resolution relating to such contract or arrangement.

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

**Essential Indicators**

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

	FY25	FY24	Details of improvements in environmental and social impacts
R&D	85	28	The company invested on Cloud-based software platforms to enhance research efficiency and data management. AI plugins to integrate AI capabilities into applications. Generative AI Studio, part of Vertex AI, enables users to interact with, tune, and deploy foundation models for generative AI applications. Additionally, the business keeps investing money on creating tools and platforms that benefit workers, clients, and suppliers, which leads to quicker delivery and less travel needs. The investment has made significant positive impact on the margin in specific operational area like learning content development.
Capex	5	7	The company invested on cost, energy and carbon efficient new hardware by replacing old hardware. New hardware will consume 8.2 MWh/Year energy as compare to 16.1 MWh/year of energy old hardware was consuming. Energy consumption got reduced by 49% per year. New hardware will generate carbon 0.52 tCO2e/TB/year as compare to 1.89 tCO2e/TB/year old hardware was generating. Carbon generation got reduced by 72% per year. Further these investments will bring better efficiency and more cyber security for the company.

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

Yes.

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

NLSL has a procedure in place to onboard suppliers' based on sustainability parameters. NLSL follows a procurement process which factors MSME participation and evaluation of environment standards among our vendors. NLSL while selecting electrical, electronic and computer items, considers environmental parameters as one of the selection criteria.

Currently 21.08% of the total procurement is done from organizations having sustainability goals published in public domain. 16.58% of procurement in India are made from MSME.

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.

Waste Type	Processes to reclaim through reuse, recycle, disposal at end of life
Plastics	The Company has a zero-plastic policy. An approved waste management vendor disposes of any plastic waste produced by mechanical packaging so that it can be recycled.
E-Waste	The company disposes of all generated e-waste to an authorized e-waste management vendor, and obtains certificate of compliance post safe disposal.
Hazardous Waste	An authorized waste vendor collects the lubricant oil produced by DG sets and disposes it of safely.
Other Waste	The generated other / non-hazardous waste is given to an authorized waste vendor for additional processing and disposal.



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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.

No. - EPR is not applicable for NLSL, As we do not engage in manufacturing activities.

### Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Not Applicable					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY25	FY24
Not Applicable		

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

	FY25			FY24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (Including Packaging)	Not Applicable					
E-Waste						
Hazardous Waste						
Other Waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

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

### Essential Indicators

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

% Of Employees Covered By											
Category	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	1482	1469	99	1469	99	-	-	1482	100	1164	79
Female	1264	1233	97	1264	100	1264	100	-	-	905	72
Total	2746	2702	98	2733	100	1264	46	1482	54	2069	75
Other Than Permanent Employees											
Male	57	52	91	20	35	-	-	57	100	57	100
Female	63	55	87	27	43	63	100	-	-	60	95
Total	120	107	89	47	39	63	53	57	48	117	98

Note: For employees at international locations maternity benefit is as per respective countries government scheme. At global international offices few staff members are not covered under Health Insurance, but company reimburse for health-related expenses. We provide child care support option for our employees based on their preference. Employees are covered under Group term life insurance.



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

% Of Worker Covered By											
Category	Total (A)	ESIC / 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 Worker											
Male	Not Applicable										
Female											
Total											
Other Than Permanent Worker											
Male	Not Applicable										
Female											
Total											

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

	<b>FY25</b>	<b>FY24</b>
Cost incurred on well- being measures as a % of total revenue of the company	1.06	1.18

**Note :** This cost incurred is computed only for employees based in India and standalone revenue is used to calculate its percentage. Benefits include cost incurred by the company on insurance premium paid for employee, savings scheme for employee's children, parenthood benefit and creche facility. Employees based at international locations are governed by the well-being benefits of the local laws of the country where they are located.

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

<b>Benefits</b>	<b>FY25</b>			<b>FY24</b>		
	<b>No. of employees covered as a % of total employees</b>	<b>No. of workers covered as a % of total workers</b>	<b>Deducted and deposited with the authority (Y/N/N.A.)</b>	<b>No. of employees covered as a % of total employees</b>	<b>No. of workers covered as a % of total workers</b>	<b>Deducted and deposited with the authority (Y/N/N.A.)</b>
PF	100	Not Applicable	Yes	85	Not Applicable	Yes
Gratuity	100		Yes	71		Yes
ESI	16		Yes	14		Yes
Others - Superannuation (Voluntary)	4		Yes	4		Yes

**Note :**

- India employee headcount has been considered for the details of retirement benefits other than trainee.
- Gratuity and Superannuation fund is maintained with public insurance provider.

**3. Accessibility of workplaces.**

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

Yes, Company recognizes that workplace accessibility is critical and has taken the requisite steps across its offices in form of infrastructural investments for ramps, elevators and accessible washrooms for persons with disabilities. The company holds ISO 45001 certificate which is on Health and Safety duly audited by reputed ISO auditors.

**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, - <https://info.niit.com/hubfs/section46-of-the-lodr/BRSR-policies/equal-opportunity-policy.pdf>

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

<b>Gender</b>	<b>Permanent employees</b>		<b>Permanent workers</b>	
	<b>Return to work rate</b>	<b>Retention rate</b>	<b>Return to work rate</b>	<b>Retention rate</b>
Male	100	100	Not Applicable	
Female	100	90		
<b>Total</b>	100	98		



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Not Applicable
Other Than Permanent Workers	
Permanent Employees	<p>Yes,</p> <p>NLSL has a multi-tiered grievance handling mechanism that includes dedicated channels for addressing harassment, whistle-blower, security incidents, discrimination, general grievances, etc. which applies to all permanent and non-permanent employees.</p> <p>They can informally bring up the issue with the manager or HR division and speaking with a Grievance Redressal Committee (GRC) member about it. An HR Leadership team representative can view the grievance via the <a href="mailto:GrievanceCell@niitmts.com">GrievanceCell@niitmts.com</a> email address or by submitting a written complaint to the Manager/Business HR. The CHRO of the company has an additional email address, <a href="mailto:CPO@niitmts.com">CPO@niitmts.com</a>, that can be used directly to handle grievances.</p> <p>The company encourages its employees to give periodic feedback on various milestone achieved by them. These feedbacks are obtained through AI powered HR engagement portal. This portal also has option to give Anonymous feedback which are received by CEO and CHRO without disclosing the Identity of the sender.</p>
Other Than Permanent Employees	

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

While NLSL does not restrict any employee from being a member of any employee-related association and provides freedom, it ensures that it abides by the local laws across the geographies that it operates in.

Category	FY25			FY24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(C/D)
Total Permanent Employees	NIL					
Male						
Female	Not Applicable					
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees and workers:

Category	FY25					FY24				
	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	1539	1181	77	1479	96	1432	1275	89	1368	96
Female	1327	949	72	1250	94	1147	1011	88	1088	95
<b>Total</b>	<b>2866</b>	<b>2130</b>	<b>74</b>	<b>2729</b>	<b>95</b>	<b>2579</b>	<b>2286</b>	<b>89</b>	<b>2456</b>	<b>95</b>
Workers										
Male	Not Applicable					Not Applicable				
Female										
<b>Total</b>										

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

Category	FY25			FY24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1223	1223	100	1432	1352	94
Female	976	976	100	1147	1074	94
<b>Total</b>	<b>2199</b>	<b>2199</b>	<b>100</b>	<b>2579</b>	<b>2426</b>	<b>94</b>
Workers						
Male	Not Applicable					
Female						
<b>Total</b>						

Note : Performance and career development reviews are held only for the employees who have completed a minimum of six months of service during the financial year.



**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, NLSL has a Health, Safety and Environment policy which governs creating a safe and health workplace for all employees and workers. Company follows policies and standards as recommended by ISO 45001 across its primary locations. The coverage of its occupational health and safety management system extends to all employees and workers. The Management of the company regularly monitors the compliance to health and safety norms. It also conducts mock drill at periodic intervals to ensure preparedness.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
NLSL has assigned a one-point contact i.e., a project coordinator to oversee and resolve risks and concerns related to work-related hazards on a routine and non-routine basis. Provisions such as Job Safety Analysis (JSA) and toolbox talk create a conducive environment for employees and workers to regularly assess, identify and report risks.
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)  
Yes, NLSL has a safety incident reporting and management process to ensure that all work-related incidents (which include accidents, near-misses, unsafe conditions and unsafe acts) are reported and closed after taking necessary corrective actions. The company also conducts multiple training and safety drills to create awareness about how to remove themselves from such risk.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)  
Yes, Employees are entitled to receive an annual medical health check-up fully funded by the company. Additionally, there are visiting doctors available at key locations for employees to seek consultation at no cost. The employees are covered under medical insurance / ESIC scheme. Employees based at international locations are governed by the well-being benefits of the local laws of the country where they are located.

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

Safety Incident / Number	Category	FY25	FY24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	Not Applicable	
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	Not Applicable	
No. of fatalities	Employees	NIL	NIL
	Workers	Not Applicable	
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	Not Applicable	

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

NLSL provides end to end health care solutions to employees as per medical insurance for them and their family members including added services such as lab services, virtual specialist doctor consultations, eye care solutions and dental services. We believe our workforce is our most valuable asset and it is towards this, that we have ensured safe and healthy workplaces for our employees across our offices in form of clean air, clean water, clean environment, air purifiers, and conducive work environment through engagement.

To deter any unsafe or unhealthy practices, NLSL observes stringent measures to ensure health and safety, beyond its above-mentioned initiatives. This includes having self-illuminated tape, anti-skid tape, battery operated emergency light across staircases and indoor purification of air to create a safe-environment and maintain health of employees and workers.

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

Category	FY25			FY24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	NIL			NIL		
Health and safety						

**14. Assessments for the year:**

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

Note: Health and Safety and working conditions are covered under various ISO 45001.

**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.**

NA



**Leadership Indicators**

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

Yes.

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

Yes, ECR challans (PF & ESIC) from the service provider are verified on a monthly basis to ensure statutory dues are deducted and deposited, in case NLSL stands as a principal employer.

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	
	FY25	FY24	FY25	FY24
Employees	NIL		NIL	
Workers				

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

Yes.

5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Currently the company procures 21.08% of its material and services from organization complied to the Global ESG Standards and reports available in public domain.
Working conditions	17.31% of the procurement made by the company is from professional Individuals who are freelancers where such assessment cannot be conducted.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not Applicable as no such risks or concerns have emerged.

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

**Essential Indicators**

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

NLSL is a responsible corporate citizen and is committed to being responsive to all its stakeholders as identified by the senior management, including shareholders, customers, business associates, employees, vendors and suppliers, governments and society at large including communities that it operates in. We identify and prioritize our stakeholders based on the impact of the company on the stakeholders and the ability of the stakeholders to influence the functioning of the company. Such actions are laid out in our Code of Conduct document, which is available on our website. Senior leaders of businesses, secretarial & legal, human resources, finance-and the CEO regular monitor and review stakeholder engagement. The community engagement by employees include giving and volunteering activities done through NIIT foundation.

- Internal Stakeholders of NLSL include employees and members of the Board.
- External stakeholders of NLSL include shareholders, customers, value chain partners and communities



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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Surveys, Focus Group Discussions, HR engagement, internal trainings, Townhalls conducted quarterly, Self-service portal AI BOT for CEO connect, newsletter, weekly news updates and website.	Weekly, monthly, quarterly, annually	Feedback & grievance redressal, Employee engagement (fun at work / motivation / happiness / passion / wellbeing, engagement for performance improvement and team productivity improvement and career support programs.
Shareholders	No	Annual General Meetings, Shareholder Grievance Process, Investor meets and continuous disclosures.	Quarterly and additionally based on needs	Shareholders to be kept informed about performance and changes. The company disclosures as per regulations and stock exchanges upon the evolving market trends and their potential impact on the company.
Communities	Yes	Media news releases, electronic and social media.	Half Yearly	Needs assessment for CSR projects & grievance redressal
Customers	No	Training modules, online discussions, feedback sessions, Customer satisfaction surveys, account management for enterprise customers and customer experience management for retail customers.	Weekly, monthly, annually	Resolution of any delivery challenges. And feedback on technology & services being implemented.
Value Chain Partners	No	Training sessions, online discussions, monitoring and feedback sessions, specified vendor management team for onboarding and dispute resolution	On actual need – basis	At the time of onboarding, each value chain partner is onboarded on the pre-condition of compliance to privacy, anti-corruption, anti-bribery, human rights and ethical practices. Value chain partners are also explained their rights and grievance redressal mechanism.

**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.**

There are multiple sub committees of the board (CSR committee, risk management, audit committee, shareholder governance, nomination and remuneration committee), where the management provides updates on matters like environmental changes, environmental risk, and other topics having a significant impact like people policy, etc. The respective business leadership team provides quarterly inputs on performance and yearly perspective planning for three years with budgets for the next year to the board members as per schedule. External professionals like statutory auditors, cost auditors, secretarial auditors, and other professional experts on matters like tax and M&A are regularly invited to submit their reports either to subcommittees or to the board directly. The NLSL Board conducts townhall meetings for its employees post the board's quarterly meeting on declaration of final results. Fire-side chats are also conducted for employees to voice their feedback directly to the NLSL Managing Director as well as CEO. There is robust customer feedback mechanisms for individual beneficiaries to customer leadership teams. The voice of the customers are discussed at the board meetings and future product and marketing strategies are planned accordingly.

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

Yes, The inputs received from board members, shareholders in the AGM, employee suggestions, and customer inputs through surveys are duly addressed with a specific action plan and timeline, which are monitored and then reported back to the respective stakeholders.

The employee feedback helps the company to design various employee benefit's like canteen, gym facilities on premise. Option of taking floating leaves to meet specific cultural and regional festivals was one such outcome.

Based on customer inputs the company has invested in technologies to ensure high level of data privacy to be maintained. Post engagement with customers the company has improved EcoVadis certificate from Bronze to the Silver level.



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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

NLSL is an equal opportunity company, and employees have equal rights. The concerns of our stakeholder groups are heard with utmost sensitivity, and we have a transparent process for raising their concerns independently through human resources. HR also ensures anonymity and keeps the complainant's information confidential from any and every other employee of our company. During community programs, our point of contact creates a two-way and conducive communication pathway, and our grievance redressal policy also helps take the necessary recourse for concerns of stakeholder groups.

The NIIT Foundation a not-for-profit organizes job fairs, invites industry experts for student felicitation, and conducts door-to-door mobilization activities for encouraging marginalized and vulnerable communities to pursue education and get new skills for employability and awareness.

### Principle 5: Businesses should respect and promote human rights

#### Essential Indicators

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

Category	FY25			FY24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	2746	2013	73	2465	1505	61
Other Than permanent	120	81	68	114	56	49
<b>Total Employees</b>	<b>2866</b>	<b>2094</b>	<b>73</b>	<b>2579</b>	<b>1561</b>	<b>61</b>
<b>Workers</b>						
Permanent	Not Applicable			Not Applicable		
Other Than permanent						
<b>Total Workers</b>						

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

Category	FY25					FY24				
	Total (A)	Equal To Minimum Wage		More Than Minimum Wage		Total (D)	Equal To Minimum Wage		More Than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	1482	-	-	1482	100	1366	157	11	1209	89
Female	1264	-	-	1264	100	1099	137	12	962	88
Other Than Permanent										
Male	57	-	-	57	100	66	0	0	66	100
Female	63	-	-	63	100	48	8	17	40	83
Workers										
Permanent										
Male	Not Applicable					Not Applicable				
Female										
Other Than Permanent										
Male	Not Applicable					Not Applicable				
Female										



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

### 3. Details of remuneration/salary/wages:

#### a. Median remuneration / wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category ( In Million)	Number	Median remuneration/ salary/ wages of respective category ( In Million)
Board of Directors (BoD)*	6	5.08	2	2.45
Key Managerial Personnel**	2	13.62	0	-
Employees Other Than BoD And KMP	1535	0.79	1319	0.55
Workers	Not Applicable			

\*Includes Executive, Non-executive and Independent Directors; remuneration paid to executive director, and sitting fees, commission/ remuneration paid to Non-executive Directors and Independent Directors.

\*\* Excludes 2 Executive Directors covered in BoD.

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

	FY25	FY24
Gross wages paid to females as % of total wages	35	35

Note: Details provided are for permanent employees only.

### 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.

NLSL is committed to providing a fair, safe and productive work environment where grievances, if any, are dealt sensitively and expeditiously. A grievance policy and process is in place for employees to voice their concerns so they could be effectively addressed. A grievance may be about an act, omission, situation, or decision that the employee feels is unfair, discriminatory, or unjustified.

Employees are encouraged to come forward with their grievances with the knowledge that the organization will take appropriate action to address those grievances. This can be done in an informal way by verbally communicating the issue to the Manager or HR and then getting it addressed along with a member from the Grievance Redressal Committee (GRC). The other option is to submit the complaint in writing to either Manager/Business HR or posting at email id [GrievanceCell@niitmts.com](mailto:GrievanceCell@niitmts.com) which is accessible by an authorized representative from the Leadership team of HR. Further to provide better confidentiality and independence an email ID [CPO@niitmts.com](mailto:CPO@niitmts.com) is available which is directly accessed by the CHRO of the company.

The company encourages its employees to give periodic feedback on various milestone achieved by them. These feedbacks are obtained through AI powered HR engagement portal. This portal also has option to give Anonymous feedback which are received by CEO and CHRO without disclosing the Identity of the sender.

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

Category	FY25			FY24		
	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	1	1	NIL	NIL		
Discrimination at workplace	NIL					
Child Labour						
Forced Labour / Involuntary Labour						
Salary / Wages						
Other human rights related issues						



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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

Complaints	FY25	FY24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	NIL
Complaints on POSH as a % of female employees / workers	0.07	
Complaints On POSH upheld	0	

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

The policy and processes comply with the prevailing laws, specifically the “The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.” In case any employee experiences any form of sexual harassment, they can report the incident by directly writing to the [care4women@niitmts.com](mailto:care4women@niitmts.com) / [grievancecell@niitmts.com](mailto:grievancecell@niitmts.com). The complaints raised via this channel, are investigated, and handled with utmost fairness, equality and confidentiality by the Internal Complaints Committee (ICC). The CHRO of the company is the preceding officer of the ICC. An external female lawyer is an independent member of this committee. NLSL further ensures that standard SLAs as per law are met timely and in a just manner.

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

Yes.

10. Assessments for the year:

Complaints	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	NLSL has conducted self-assessment for 100% of its offices. The organization’s Code of Conduct requires engagement of people considering child labour, modern slavery, and ethical practices. NLSL also has an Internal Complaints Committee and has clear channels of reporting any workplace sexual harassment. NLSL creates awareness of human rights through various modes of communication.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Salary / Wages	
Others – please specify	

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

Not applicable.

### Leadership Indicators

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

No business processes were needed modifications / introduction as there were no human rights grievances or complaints in the reporting period.

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

Human rights due diligence was not conducted in the reporting period.

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?

NLSL recognizes accessibility is critical to ensure rights to persons with disabilities and has taken the requisite steps could be to ensure that workplaces across its offices are accessible to person with disabilities. This was done through infrastructural investments in creating ramps, elevators, and accessible washrooms.

4. Details on assessment of value chain partners:

Complaints	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual harassment	Currently 21.08% of the procurement are done from organizations having sustainability goals published in public domain through ESG or BRSR reports as per global standards, confirming no such practices followed.
Discrimination at workplace	
Child labour	
Forced / Involuntary labour	All the value chain suppliers confirms as a part of the contracting procedure that they confirm compliance to the organization’s code of conduct where such compliance is essential.
Salary / Wages	
Others – please specify	

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

Not applicable.



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

**Essential Indicators**

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

Parameter	FY25	FY24
<b>From renewable sources (in Gigajoules)</b>		
Total electricity consumption (A)	1635.67	392.32
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
<b>Total energy consumed from renewable sources (in Gigajoules) (A+B+C)</b>	<b>1635.67</b>	<b>392.32</b>
<b>From non-renewable sources (in Gigajoules)</b>		
Total electricity consumption (D)	4892.40	5636.30
Total fuel consumption (E)	187.07	333.53
Energy consumption through other sources (F)	0	0.00
Total energy consumed from non-renewable sources (in Gigajoules) (D+E+F)	<b>5079.46</b>	<b>5969.84</b>
<b>Total energy consumed (in Gigajoules) (A+B+C+D+E+F)</b>	<b>6715.14</b>	<b>6362.16</b>
<b>Energy intensity per rupee of turnover*</b> (Total energy consumed / Revenue from operations)	0.00000139	0.000000410
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total energy consumed / Revenue from operations adjusted for PPP)	0.000000067	0.000000018
<b>Energy intensity in terms of physical output (Gigajoules / Employee head count)*</b>	3.07	3.10
<b>Energy intensity (optional)</b> – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

**Note:**

- Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No
- The above numbers are for premises located in India as our global operation are mostly out of client location or employees are working from home. The global office locations do not have any significant consumption.
- The company still continues to practice in Hybrid model, however based on customers obligation management certain deliverables requires employees to operate out of office, hence there is increase in consumption compare to last year.
- Also, the company has upgraded its solar power panels capacity at primary office to 400KW which resulted into increase in inhouse renewable sources energy generation by 317%, meet up to 25% of total energy consumption in FY25 as compare to 6% of in FY24.

\*Standalone revenue from operations is considered for calculation for FY25. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2025 by IMF for India which is 20.66. People head count is considered for India.

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

No.

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

Parameter	FY25	FY24
<b>Water withdrawal by source (in Kilolitres)</b>		
(i) Surface water	0.00	0.00
(ii) Groundwater	13578.59	12515.05
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
<b>Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)</b>	<b>13578.59</b>	<b>12515.05</b>
<b>Total volume of water consumption (in Kilolitres)</b>	13578.59	12515.05
<b>Water intensity per rupee of turnover (Total water consumption / Revenue from operations)*</b>	0.0000028	0.00000081
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total water consumption / Revenue from operations adjusted for PPP)	0.00000014	0.00000004
<b>Water intensity in terms of physical output (Kilolitres / Per Person)*</b>	6.21	6.10
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	Not applicable	Not applicable

**Note:**

- Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No
- The above numbers are for premises located in India as our global operation are mostly out of client location or employees are working from home. The global office locations do not have any significant consumption.
- The company still continues to practice in Hybrid model, however based on customers obligation management certain deliverables requires employees to operate out of office, hence there is increase in consumption compare to last year.

\*Standalone revenue from operations is considered for calculation for FY25. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2025 by IMF for India which is 20.66. People head count is considered for India.



**4. Provide the following details related to water discharged:**

Parameter	FY25	FY24
<b>Water discharge by destination and level of treatment (in Kilolitres)</b>		
(i) To Surface water	NIL	NIL
– No treatment		
– With treatment		
– Please specify level of treatment		
(ii) To Groundwater		
– No treatment		
– With treatment		
– Please specify level of treatment		
(iii) To Seawater		
– No treatment		
– With treatment		
– Please specify level of treatment		
(iv) Sent to third-parties		
– No treatment		
– With treatment		
– Please specify level of treatment		
(v) Others		
– No treatment -	NIL	NIL
– With treatment (Own STP)	13578.59	12515.05
– Please specify level of treatment - Primary		
<b>Total water discharged (in Kilolitres)</b>	<b>13578.59</b>	<b>12515.05</b>

**Note:**

- Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No
- The above numbers are for premises located in India as our international operation are mostly out of client locations or employees are working from home. The international office locations do not have any significant consumption.
- The company continues to practice in Hybrid model, however based on customer obligation management certain deliverables require employees to operate out of the office, hence there is increase in consumption compared to last year.
- Office has Sewage Treatment Plant of capacity 55 KLD (Kilo Liter Daily) where used water is re-processed and used for Horticulture.

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

While NLSL does have a Zero Liquid Discharge, 55 KLD of sewage water is treated on a daily basis by NLSL's Sewage Treatment Plant. The treated water is reused in landscaping and horticulture.

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

Parameter	Please specify unit	FY25	FY24
NOx	g/kwh	19.82	67.98
SOx	g/kwh	2.23	6.02
Particulate matter (PM)	g/kwh	1.75	4.60
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

**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 - By Arihant Analytical Laboratory Pvt Ltd - (NABL Accreditation).
- The above numbers are for premises located in India as our global operation is mostly out of client location or employees are working from home. The international office locations do not have any significant consumption.
- The company has invested in replacement and upgrade of the Diesel Generator (DG) set to meet the regulatory compliance as per Commission for Air Quality Management resulting in reduction in values of air emissions. Also, the company has upgraded its solar power plant capacity to 400KW which meets 25% of total power consumption. This has resulted in reduction in usage of DG sets and thus fuel consumption reduced by 50%. In FY25 14186 KWH units were produced by DG set V/s 28436 KWH in FY24.



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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

Parameter	Unit	FY25	FY24
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	290.06	212.56
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	964.89	1111.60
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover*</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent per Rupee.	0.00000026	0.000000085
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.000000013	0.0000000037
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output *</b> (Total Scope 1 and Scope 2 GHG emissions / Per Person)		0.57	0.6453
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity		Not applicable	Not applicable

#### Note:

- Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No.
- Scope 1 & 2 data is for premises located in India as our international operation are mostly out of client location or employees are working from home.
- Scope 1 emissions - We have considered DG fuel (Diesel), Refrigerant gas, Fire extinguisher gas & fuel consumed company owned Vehicle. The company continues to operate in Hybrid model. However, based on customer obligation management certain deliverables require employees to operate out of the office, hence there is increase in emissions compared to last year.
- Scope 2 emissions have decreased compared to last year, as the company has upgraded its solar power plant capacity to 400KW which meets 25% of total power consumption.

\* Standalone revenue from operations is considered for calculation for FY25. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2025 by IMF for India which is 20.66. People head count is considered for India. To calculate the emissions suitable published conversion factor has been used as per industry protocol.

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

Yes, NLSL continuously puts efforts to reduce Greenhouse Gas emissions by way of selecting energy efficient air conditioning, the choice of natural lighting, reducing oil leakages, and investments in renewable energy. NLSL prioritizes solar energy for its power requirement and reduces dependency on the electricity grid. The company took the initiative of replacing old computers with energy efficient laptops. NLSL also migrated its on-premise data center to cloud, significantly reducing the carbon footprint. The company moved from paper-based documents to digital documents both for customers as well as vendors. The company actively promotes online training delivery instead of offline to reduce travel, lowering carbon emission. In FY25 majority of training programs were delivered online.

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

Parameter	FY25	FY24
<b>Total Waste generated</b> (in Metric tonnes)		
Plastic waste (A)	5.67	3.724
E-waste (B)	5.87	0.000
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	0.000	5.500
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G) ---- (DG Set used lube oil)	0.2	0.0
Other Non-hazardous waste generated (H). Please specify, if any (Break-Up by composition i.e. by materials relevant to the sector)	12.20	0.0
<b>Total (in Metric tonnes) (A+B + C + D + E + F + G + H)</b>	<b>23.94</b>	<b>9.224</b>
<b>Waste intensity per rupee of turnover*</b> (Total waste generated / Revenue from operations)	0.0000000050	0.00000000059



Parameter	FY25	FY24
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.00000000024	0.00000000003
<b>Waste intensity in terms of physical output (Metric Tonnes / Per Person)*</b>	0.0110	0.0045
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in Metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	6.07	9.224
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total (in Metric tonnes)</b>	6.07	9.224
<b>For each category of waste generated, total waste disposed by nature of disposal method (in Metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	NA	NA
(ii) Landfilling		
(iii) Other disposal operations		
<b>Total (in Metric tonnes)</b>		

**Note:**

- Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No.
- As a part of green initiative in FY25 significant number of electronic equipment were disposed off. Hence E-waste waste is recorded in (B) above.
- The company continues to practice in Hybrid model, based on customers obligation management certain deliverables requires employees to operate out of office, with increased office activity and employee consuming external items in FY25 hence plastic and Non-hazardous waste has increased.

\* Standalone revenue from operations is considered for calculation for FY25. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2025 by IMF for India which is 20.66. People head count is considered for India. To calculate the emissions suitable published conversion factor has been used as per industry protocol.

- 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.**

NLSL gives all its non-hazardous and hazardous waste which include e-waste, oils from DG Sets, etc. provided to authorized waste management vendors and they recycle, reuse and dispose the waste. A certificate is also obtained from vendors to ensure proper management of hazardous waste.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable since no operations are conducted in ecologically sensitive areas			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

- 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:**

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, NLSL is compliant with all Water, Air and Environment Protection and Control Acts. No non-compliances have been recorded against NLSL.				



**Leadership Indicators**

**1. Water withdrawal, consumption and discharge in areas of water stress (in Kilolitres):** Not Applicable

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

(i) **Name of the area** – Not applicable

(ii) **Nature of operations** – Not applicable

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

Parameter	FY25	FY24
<b>Water withdrawal by source (in Kilolitres)</b>		
(i) Surface water	Not Applicable as NLSL does not withdraw water from any water stress areas	Not Applicable as NLSL does not withdraw water from any water stress areas
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)</b>		
<b>Total volume of water consumption (in Kilolitres)</b>		
<b>Water intensity per rupee of turnover (Total water consumption / Revenue from operations)</b>		
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in Kilolitres)</b>		
(i) Into Surface water	Not Applicable as NLSL does not withdraw water from any water stress areas	Not Applicable as NLSL does not withdraw water from any water stress areas
– No treatment		
– With treatment		
– Please specify level of treatment		
(ii) Into Groundwater		
– No treatment		
– With treatment		
– Please specify level of treatment		
(iii) Into Seawater		
– No treatment		
– With treatment		
– Please specify level of treatment		
(iv) Sent to third-parties		
– No treatment		
– With treatment		
– Please specify level of treatment		
(v) Others		
– No treatment		
– With treatment		
– Please specify level of treatment		
<b>Total water discharged (in Kilolitres)</b>		

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. Not Applicable.

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

Parameter	Unit	FY25	FY24
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	3653.73	2742.24
<b>Total Scope 3 emissions per rupee of turnover*</b> (Total Scope 3 / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent per Rupee	0.00000022	0.0000018
<b>Total Scope 3 emission intensity (optional)</b> – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

**Note:**

- Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No
- Scope 3 emissions are calculated using suitable published emission conversion factor as per industry protocol for assets purchased, business travel using air, railways and road transport, people commuting to office and work from home. For work from home emission assumption are made based on usage of electrical and electronic appliances.
- The company continues to practice in Hybrid model, based on customers obligation management certain deliverables requires employees to operate out of office, which resulted increase in office work related travel activity. Hence Scope 3 emissions has increased this year as compare to last year.

\* Consolidated Revenue from operations is considered for calculation as scope 3 data is calculated for global operations.



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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

Not applicable since there is no significant direct or indirect impact of the entity on biodiversity.

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.	The company has upgraded its solar power plant capacity to 400KW which will meet up to 30% of current non-renewable power consumption. It has further installed a provision to supply any power surplus to Grid in order to ensure no loss of power from renewable energy.		
2.	The company has invested in replacement and upgrade of the DG set to meet the regulatory compliance as per Commission for Air Quality Management.		
3.	Increased number of rainwater harvesting pits.		

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

NLSL has a Business Continuity Management System (BCMS) in accordance with ISO 22301:2019. NLSL's Business Continuity Plan (BCP) identifies Emergency Response Team (ERT), Incident Response Team (IRT), Functional Response Team (FRT) and Damage Assessment Recovery Team (DART) for specific action tasks to be taken during an incident.

NLSL has an alternate recovery site in a secured environment with adequate infrastructure, technology, system, and resources required for business recovery and continuity.

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.

NLSL selects value chain partners having green and ethical practices as criteria.

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

Currently our 21.08% of business is done with organizations having sustainability goals published in public domain, we however do not evaluate their green initiative for environmental impact. The company is in a process of evaluating new vendor selection with ESG as parameter.

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.

NIL

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

### Essential Indicators

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

NIIT Group has membership / affiliations with Seven industry chambers/associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	National Association of Software and Service Companies (NASSCOM)	National
2	Confederation of Indian Industries (CII)	National
3	IT-ITeS Sector Skills Council, NASSCOM	National
4	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
5	PHD Chamber of Commerce and Industry (PHDCCI)	National
6	Technology Services Industry Association – TSIA	International
7	Learning and Performance Institute	International



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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

Name of authority	Brief of the case	Corrective action taken
NIL		

### 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
1	Membership with industry body	The Company works with apex industry institutions that are engaged in policy advocacy, like the National Association of Software and Service Companies (NASSCOM), Confederation of Indian Industries (CII), IT-ITeS Sector Skills Council, NASSCOM, and various other forums including regional Chambers of Commerce. The Company's engagement with the relevant authorities is guided by the values of commitment, integrity, transparency and taking into consideration interests of all stakeholders.	Yes	As and when required	
2	Sector-wise matters taken having national priorities.	Mr. Rajendra S Pawar (Non-Executive Chairman) completed his term as Vice Chairman of NCARE (National Council of Applied Economic Research) governing body in August 2023 and was former chairman director in Data Security council of India, actively involves in advocating policies of data security and AI impact on economic development of the country from April 2019 - March 2023. He also chaired NASSCOM Cyber Security Task Force.	Yes	As and when required	<a href="https://www.dsci.in/content/dsci-team">https://www.dsci.in/content/dsci-team</a> <a href="https://ylc.aima.in/about/mentors.php">https://ylc.aima.in/about/mentors.php</a>
		Mr. Vijay K Thadani (Vice Chairman and Managing Director) currently serves as a Mentor at the All India Management Association (AIMA), is a member of Board of Governors of Management & Entrepreneurship and Professional Skills Council (MEPSC) and he is the Finance Committee chairman of CII Northern Region Council.	Yes	As and when required	<a href="https://www.mepsc.in/category/board-of-governors/?post_type=management">https://www.mepsc.in/category/board-of-governors/?post_type=management</a> <a href="https://ciicdt.com/home/about_data">https://ciicdt.com/home/about_data</a>
3	Platform for Environmental awareness at global level	NLSL has been chosen as a delivery partner of the InnoEnergy Skills Institute, providing services including onboarding, learning journey creation, and training of teaching staff InnoEnergy Skills Institute is an evolution of EIT InnoEnergy's highly successful European Battery Alliance (EBA) Academy, expanding to include green hydrogen and solar photovoltaics (PV) value chains.	Yes	Quarterly business presentation	<a href="https://www.niit.com/en/learning-outsourcing/news-details/eit-innoenergy-launches-skills-institute-to-combat-significant-energy-transition-skills-gap/">https://www.niit.com/en/learning-outsourcing/news-details/eit-innoenergy-launches-skills-institute-to-combat-significant-energy-transition-skills-gap/</a>



## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd..)

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

### Essential Indicators

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

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

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The company at group level takes various initiatives in from of community engagement and creates positive impact. Such initiatives are explained in various instances across this report. The company holds a mission to create larger impact in the society by providing various training which facilities in upskilling. It follows the practice of receiving inputs and address grievances by improving its services to the community.

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

	FY25	FY24
Directly sourced from MSMEs/ small producers	16.58	11.52
Directly from within India	51.38	45.16

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	FY25	FY24
Rural	0.3	0.3
Semi-urban	2.1	2.2
Urban	12	12.1
Metropolitan	85.6	85.3

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

Note: Employees at our India locations have been considered.

### 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
NIL	

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

Senior executives of NLSL are voluntarily providing guidance and monitoring the leaders of NIIT Foundation a not-for-profit CSR implementation agency. NIIT Foundation, has undertaken such projects in aspirational districts with funds received from corporates and other agencies. These projects are run with the objective to provide mass awareness, skill development and improve employability in order to create better sustenance for the lives we impact.

Sr. No.	State	Aspirational District	Beneficiaries Count
1	Andhra Pradesh	Vizianagaram	588
2	Bihar	Aurangabad, Begusarai, Dipakarhar, Gaya, Jamui, Muzaffarpur, Nawada and Purnia	4757
3	Chhattisgarh	Balrampur, Bastar, Kanker, Korba and Mahasamund	2480
4	Gujarat	Morbi	153
5	Jharkhand	Bokaro, Gumla, Khunti, Lohardaga, Ramgarh, Ranchi and West Singhbhum	4201
6	Madhya Pradesh	Vidisha	11
7	Maharashtra	Jalgaon and Nandurbar	578
8	Odisha	Balangir, Dhenkanal, Gajapati, Kalahandi, Kandhamal, Koraput and Rayagada	4419
9	Punjab	Moga	88
10	Tamil Nadu	Ramanathapuram and Virudhunagar	39
11	Uttar Pradesh	Chandauli	56
12	West Bengal	Birbhum	1391
<b>Grand Total</b>			<b>18761</b>



3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) – No.  
 (b) From which marginalized /vulnerable groups do you procure? NA  
 (c) What percentage of total procurement (by value) does it constitute? NA

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
No benefits derived or shared from intellectual properties owned or acquired based on traditional knowledge.				

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

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

6. Details of beneficiaries of CSR Projects:

NLSL has established a transformational partnership with The Writing Revolution (TWR), a 4-star rated non-profit organization dedicated to improving writing and critical thinking skills for underserved students across the United States. This partnership demonstrates how commercial technology solutions can drive significant social impact for historically marginalized communities. The partnership began with substantial pro bono consulting services where NIIT developed a comprehensive 3-year digital transformation roadmap for TWR. This CSR investment established the foundation for a commercial engagement where TWR invested in NIIT's support to develop a bespoke, AI-enhanced educational platform.

**Social Impact:** The partnership directly serves teachers working with underprivileged students, English language learners, and students in underserved communities who lack access to quality writing instruction. Current implementations include school districts in Louisiana, Baltimore, Arkansas, and Washington DC, with significant documented improvements in student writing performance, standardized test results across subjects, and teacher effectiveness.

**Expected Outcomes FY26:**

- 50,000-100,000 teachers empowered with AI-enhanced tools (10x increase in TWR's reach).
- 2-5 million students receiving improved writing instruction.
- Measurable gains in writing performance for historically marginalized students.
- Global accessibility removing geographic barriers to quality professional development.

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Gift a Smile 2.0 India Employees donated clothing, stationery, bed covers, toiletries, and delicious snacks. These items benefitted the 1200+ residents of Earth Savors NGO, that provides vital support to abandoned and mentally disabled individuals.	1200+	100%
2	Gift a Smile 2.0 International NLSL was honored to once again collaborate with NGO Ronald McDonald House, a global organization that offers housing to families with hospitalized children, to support their holiday donation drive. One of the biggest needs for these homes is food and beverages, which they provide at no cost to families, thanks to the help of dedicated volunteers. With contributions from the employees, we purchased beverage for the Atlanta house.	60	
3	Gift a Smile for Kids As part of our 'Gift a Smile' initiative, we visited the NGO Karunanjali Foundation to support and uplift young rag pickers by distributing essentials and spreading cheer. With Christmas nearing, our Santa Claus shared chocolates, bringing joy and excitement to the children. This heartwarming experience reflects our commitment to making a difference and sharing the true spirit of giving.	70+	100%
4	Computer Donation 40 laptops/desktops were gifted to 4 NGO's Kolkata School, Noida Deaf Society, Sunrise Learning Foundation, Sunrise Learning Foundation that provide education through technology, helping communities in need to learn digital skills and build a brighter future.	40 Units	100%



Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
5	Donation through MTS Carnival NIIT MTS Carnival was a vibrant celebration of culture, creativity, and team spirit. From performances to food stalls, the event brought the employees together in a joyful showcase of diversity and unity. Adding meaning to the merriment, proceeds from the Carnival funded the donation of ceiling fans to a Welfare Centre for Persons with Speech and Hearing Impairment school with deaf children.	200+	100%
6	Meritorious students scholarship NLSL has funded ₹13.8 Mn to NIIT university for providing support to meritorious students for academic excellence.	77	Not Applicable

- NIIT University has launched an Ecological resurrection in its surrounding Aravalli Hills, popularly known as 'Kali Pahari', a pahari much plagued by chronic illegal mining. NIIT University has launched a drive called 'Shram-Daan' in an effort to convert the neighboring barren 'Kali Pahari' to a fertile 'Hari Pahari'. Almost 10,000 trees have been planted so far using drip-irrigation. The district forest authorities have also appreciated this initiative by granting the University a cash award.

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

**Essential Indicators**

**1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

NLSL's customers are large enterprises, typically those within the Fortune 1000 companies. The company maintains direct connect with each customer through its accounts manager and It also offers various channels for customers to report complaints or provide feedback even directly to the CEO of the company.

Each customer concern is addressed with the utmost care at all levels. Teams acknowledge and analyze incidents, developing an action plan to resolve them. A register is maintained where each incident is reported and closure is monitored. The team collaborates with the customer to evaluate the action plan and keeps them regularly informed about the progress of the actions taken, ensuring the highest level of customer satisfaction.

For specific complaints related to privacy, customers can report incidents to Data Protection or Privacy Officers through a Data Subject Request Portal where a consumer can exercise their privacy rights. The link is provided here <https://www.niit.com/DSR/index.html>.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable as NLSL is purely into education and training services.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY25		Remarks	FY24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		1	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	



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

	Number	Reasons for recall
Voluntary Recalls	Not Applicable	
Forced Recalls		

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

We have Data Privacy Policy in place, which is enabled on NLSL website, and clearly states that how the user data is collected, used, shared and retained and also indicate the process of transferring the user data to third parties. Kindly refer the following links: <https://www.niit.com/en/learning-outsourcing/privacy-policy/>.

## 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.

Since no complaint have been received and there are no defects / compliance related issues or negative events, there are no correction action planned.

## 7. Provide the following information relating to data breaches:

- Number of instances of data breaches. - NIL
- Percentage of data breaches involving personally identifiable information of customers. - NIL
- Impact, if any, of the data breaches. - NA

## Leadership Indicators

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

All of NLSL's services are available on [www.niitmts.com](http://www.niitmts.com).

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

NLSL engages with each customer through transparent contracting process before any service commitment is made. All the disclosures pertaining to the usage of products including services and its inclusions are provided to all customers as a prerequisite.

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

NLSL agrees with service level agreements for uptime with each of its customers in its contract wherein mechanism to intimate the customer for any disruption is also provided. All measures to report any disruptions and discontinuations are also provided via full disclosure to NLSL's customers. The company has a well-defined business continuity plan (BCP) where periodic drill is conduct including the customer involvement to ensure preparedness to handle such situation. The company also enters in its contract clearly defining the SLA and have not reported as single incident of deviation in FY25.

### 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

Yes, NLSL displays all information regarding its education delivery programs, in compliance with the regulatory requirements. NLSL also upholds transparency when providing information around all its services. For more details, refer to our website [www.niitmts.com](http://www.niitmts.com).

Yes, NLSL carries customer satisfaction survey relating to major products and services.