

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT





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Sustainable Future. Shared Value.

PEOPLE & WORKPLACE



CUSTOMER RESPONSIBILITY



RESPONSIBLE SUPPLY CHAIN



INNOVATION & DIGITAL TRANSFORMATION



COMMUNITY IMPACT



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 - 122004, Haryana, India.
6.	E-mail	investors@niitmts.com
7.	Telephone	+911244293000
8.	Website	www.niitmts.com
9.	Financial year for which reporting is being done	1st April 2025 to 31st March 2026
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 st March 2026)	Rs. 27,50,40,878 comprising of 13,75,20,439 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 Esg@niitmts.com
13.	Reporting boundary: Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	NLSL and its subsidiaries, unless otherwise stated.
14.	Name of assurance provider	Intertek India Private Limited
15.	Type of assurance obtained	Reasonable Assurance of the BRSR Core.

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 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	03	03
International	Not Applicable	31	31

Note: NLSL does not produce any physical products or owns/operates any manufacturing facilities/plants. Therefore, disclosure regarding number of plants is not applicable to the company.

19. Markets served by the entity:**a. Number of locations:**

Locations	Number
National (No. of States)	18 States and 01 Union territory
International (No. of Countries)	66 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 89.18%.

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. The Company is 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 in AI enabled environment.

NLSL's flexible and scalable suite of Managed Training Services for its customers includes curriculum design and custom content development, learning delivery, learning administration, strategic sourcing, learning technology and advisory services. The company provides these services in various combinations most suitable to the clients.

Whether an early-career professional looking to add new skills, or a career-changer ready to make a meaningful change to future-proof professional journey, the mentor-led bootcamps provide the skills to stand out in high-return industries such as agentic AI, 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		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)
Employees								
1	Permanent (D)	2489	1282	51.51	1206	48.45	1	0.04
2	Other than Permanent (E)	114	58	50.88	56	49.12	-	-
3	Total Employees (D + E)	2603	1340	51.48	1262	48.48	1	0.04

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

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)
Differently abled Employees								
1	Permanent (D)	4	3	75.00	1	25.00	-	-
2	Other than Permanent (E)	2	1	50.00	1	50.00	-	-
3	Total Employees (D + E)	6	4	66.67	2	33.33	-	-

Note

- I. The entire workforce of NLSL is categorized as “Employees” and none as “Workers”.
- II. Other than permanent employees include Retainer and Trainee.
- III. 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 (including two Directors)	4	0	0

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

	FY26				FY25				FY24			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	13	17	0	15	14	17	0	16	16	15	0	15

V. Holding, Subsidiary and Associate Companies (including joint ventures):**23. 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., USA	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
12	MST Investment Holding GmbH w.e.f. Jul 9, 2025	Step down Subsidiary	100%	Yes
13	MST Holding GmbH w.e.f. Jul 9, 2025	Step down Subsidiary	100%	Yes
14	MST Group GmbH w.e.f. Jul 9, 2025	Step down Subsidiary	100%	Yes
15	MST UK Limited (voluntarily dissolved w.e.f. Mar 3, 2026)	Step down Subsidiary	100%	Yes
16	MST Shanghai Co. Limited w.e.f. Jul 9, 2025	Step down Subsidiary	100%	Yes
17	MST South Carolina Inc. (voluntarily dissolved w.e.f. Feb 12, 2026)	Step down Subsidiary	100%	Yes
18	MST Switzerland GmbH (voluntarily dissolved w.e.f. Feb 25, 2026)	Step down Subsidiary	100%	Yes
19	SweetRush Inc., USA w.e.f. Jan 9, 2026	Step down Subsidiary	100%	Yes
20	3-102-812005 Sociedad de Responsabilidad Limitada w.e.f. Jan 9, 2026	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 Rs. Million): 4,835

(iii) Net worth (in Rs. Million): 6,422

Note - The above details are for FY25, standalone financial basis.

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on 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)	FY26			FY25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Refer “Policies associated with BRSR principle” in Section B	NIL	NIL		NIL	NIL	
Investors (Other than Shareholders)							
Shareholders							
Employees and Workers							
Customers							
Value Chain Partners							
Other (Please Specify)	Not Applicable	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	NLSL is committed to building a sustainable future by promoting digital first learning, reducing resource use, and embedding eco-friendly practices across operations to support global climate goals while creating lasting value for stakeholders.		Positive
2	Talent Attraction and Development	Opportunity	NLSL prioritises developing own human capital through a strong learning culture and targeted leadership programs for all levels. Technology is leveraged to enhance employee experience, including Success Factors implementation, AI BOT driven engagement surveys, and a digital wellness portal.		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)
3	Data Privacy and Cyber Security	Risk	There are several potential risks associated with cyber threats including ransomware attacks, data breach, Third Party Security Vulnerabilities, increased digital dependency risk, phishing / vishing / smishing, identity theft, info stealer Malware Attacks and AI enabled attacks. These threads lead to the compromise of sensitive customer data, undermining data privacy and potentially causing reputational damage.	NLSL implements various security measures including Segregation of Duties (SOD), Multi-Factor Authentication (MFA), disk encryption, USB disablement, Data Loss Prevention Solution (DLP), NGFW Firewall, to safeguard against IT risks and protect data privacy. CyberVadis (Third party cyber security risk assessment platform) and SOC 2 assessments are periodically carried out ensuring control effectiveness. VAPT by third party and Internal security vulnerability scans are done periodically, Access controls are implemented through role-based access control (RBAC) and the principle of least privilege. Phishing simulation test is in progress Company's comprehensive cybersecurity and data privacy policy enables timely threat response and effective data management, mitigating potential risks. In compliance with regulatory requirements, NLSL also maintains audit trails for the standalone entity. NLSL is certified on ISO 27001, ISO 22301 (BCMS), and ISO 42001 (AIMS) and adequate controls are aligned with industry standard practices	Negative
4	Artificial Intelligence	Risk & Opportunity	The risk arises in learning content as customers may use generative AI for content creation. However, they may alternatively opt to invest in more effective trainings. Risk arises due to lack of AI governance and accountability which may result in unauthorized use of AI in operations, uncontrolled use of Generative Artificial Intelligence Tools, GenAI Data Leakage, AI Cost Explosion. NLSL has integrated automation, bots, and RPAs into our Learning administration processes, enabling efficiency gains and the introduction of new products.	The company has strong focus on the development of highly AI-enabled solutions. Most strategy of AI has linked with AI initiatives and to ensure AI implementation measure has been taken with required ISO certification setting up the oversight committee. By design, the products are having human oversight, however standardization is required for KPI/ ROI measurement. We also anticipate strong potential in offering AI consulting and implementation services to support our customers' transformation journeys.	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	Employee well-being is a key material topic to NLSL, encompassing physical, mental, and emotional health. Through our wellness portal, Round Glass, and a panel of health experts, we offer a range of health programs, medical coverage, and support for bereaved families, including financial assistance and educational aid. Over 50% of employees participated in health and wellness webinars, complemented by initiatives such as free memberships for fitness sessions. Continuous feedback through engagement surveys helps the company design and implement new well-being initiatives that foster a safe, healthy, and supportive work environment.		Positive
6	Business Ethics and Corporate Governance	Opportunity	Business ethics are at the center of ensuring transparent and sustainable corporate governance frameworks. Upholding policies such as Code of Conduct and antibribery & corruption and good-business ethics are important to ensure compliance with legal requirements and effective risk management.		Positive
7	Customer Concentration	Risk & Opportunity	NLSL operates across multiple enterprise sectors, primarily serving Fortune 1000 and Global 500 companies worldwide. The business model emphasises deep, long-term partnerships, integrating customer training and upskilling as core offerings. This approach often results in a concentrated customer base, with a few strategic clients contributing significantly to revenue, supported by extended customer maturity cycles. The newly acquired company MST Group GmbH, specializes in helping large enterprises outsource and manage their Learning & Development (L&D) operations. Another such acquired company SweetRush Inc operates in the high-end enterprise B2B space, working alongside prominent global entities to deliver custom talent transformation programs. Both these are very good opportunities.	Operating across more than 55 countries, the Company is a trusted managed learning partner for Fortune 1000 and Global 500 enterprises, delivering high-impact solutions by combining advanced learning theory, modern technology, and tailored operations to drive workforce excellence. Supported by a strong client base, high barriers to entry, and the growing global trend toward outsourced learning services, we are well positioned to capture new opportunities and drive sustained growth. The MST Group GmbH specializes in orchestrating, automating, and managing comprehensive training portfolios and continuous professional development primarily for large corporations. The company brought with it flagship enterprise clients dominant in the European automotive, industrial, and energy sectors. SweetRush Inc. is regarded as one of the more established providers of custom corporate learning and managed learning services, with a customer base consisting primarily of large enterprises and global organizations rather than individual consumers.	Negative



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)
8	Supply chain Management	Opportunity	Supply chain management is central to our quality, timeliness, and cost efficiency, directly driving customer satisfaction and profitability. To mitigate global disruption risks and sourcing the right talent for customer delivery, NLSL emphasize resilient, inclusive supply chains and local sourcing, strengthening operational stability while supporting local economies. Supported by a global partner network, NLSL rapidly mobilize resources to meet dynamic client needs. This agility lets us handle sudden demand spikes without requiring long-term commitments, delivering a flexible, high-value edge.		Positive

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

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
Policy and Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web link of the policies, if available	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	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
4. Name of the national and international codes/certifications/labels/ standards	ISO 9001 :2015, ISO 14001:2015, ISO/ IEC 27001: 2022, ISO 45001:2018, ISO 22301: 2019, ISO/IEC 42001:2023, EcoVadis, SOC2 and CDP.								
Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	NLSL ensures compliance as per the regulations as applicable in India and other place of operations. The company has maintained its EcoVadis silver badge and has improved its CDP ratings. In Year 2025 NLSL has established ESG goals across three pillars Environment, Social, and Governance, from baseline year FY24. The ESG goals are published on the website of the Company and can be accessed from the link https://info.niit.com/hubfs/section46-of-the-lodr/NIIT-Learning-Systems-Limited-Sustainability-Report.pdf								



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. During financial year 2026. NLSL has established ESG goals across three pillars Environment, Social, and Governance, from baseline year FY24. Key performances for FY26 1. Scope 2 reduction by 16.61% in FY26 from baseline year FY24. 2. Scope 3 reduction by 16.08% in FY26 from FY25. 3. Increased renewable electricity generation by 15.74% in FY26 compared to FY25. 4. Enhanced renewable energy share in total consumption from 6.16% (FY24 baseline) to 27.78% in FY26. 5. Enhanced gender diversity by growing female representation from 44% (FY24 baseline) to 48% in FY26.																		
Governance, Leadership and Oversight																			
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.																			
NLSL management team strives to operate with a mindful approach to our environmental and social responsibilities. We ensure that our stakeholders’ interests are at the center of every business decision. Currently, we are embracing a sustainable future by carefully planning our transition to net-zero emissions through targeted, positive initiatives. Above all, we remain dedicated to our social commitments, fostering a supportive workplace for our employees and giving back to the youth in our communities. Sapnesh Lalla Executive Director and Chief Executive Officer																			
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, 2026 are.																		
	<table><tr><th>Committee Members</th><th>Designation</th><th>DIN of Member</th></tr><tr><td>Ravinder Singh</td><td>Chairman</td><td>08398231</td></tr><tr><td>Rajendra S Pawar</td><td>Member</td><td>00042516</td></tr><tr><td>Vijay K Thadani</td><td>Member</td><td>00042527</td></tr><tr><td>Sapnesh K Lalla</td><td>Member</td><td>06808242</td></tr><tr><td>Leher Vijay Thadani</td><td>Member</td><td>03477205</td></tr></table>	Committee Members	Designation	DIN of Member	Ravinder Singh	Chairman	08398231	Rajendra S Pawar	Member	00042516	Vijay K Thadani	Member	00042527	Sapnesh K Lalla	Member	06808242	Leher Vijay Thadani	Member	03477205
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	Sapnesh K Lalla	Member	06808242																
Leher Vijay Thadani	Member	03477205																	
10. Details of Review of NGRBCs by the Company:																			
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																	
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually									
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Quarterly									



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. Statutory Auditors M/s. S.R. Batliboi & Associates LLP and Secretarial Auditor PI & Associates.	Y	Y	Y	Y	Y	Y	Y	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:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next two financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

Policies associated with BRSR principle.

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

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	15	Corporate strategy and Perspective Planning, innovation culture, digital disruption and transformation, Risk Assessment and Risk Management, relevant regulatory changes, Artificial Intelligence and compliances.	100
Key Managerial Personnel	15	Corporate strategy and Perspective Planning, innovation culture, digital disruption and transformation, Risk Assessment and Risk Management, relevant regulatory changes, Artificial Intelligence and compliances, in addition to other training available for employees.	100
Employees other than BOD and KMPs	297	Security Awareness, Code of Conduct, POSH, Corporate Etiquettes, Health And Wellness, Diversity and Inclusion, Financial Management, stress Management, Sympathy V/s Empathy, Self-Defense, Artificial Intelligence, Women's Health, & Work Life Balance, in addition to other employees' trainings.	95



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 accesses here: Link <https://www.niitmts.com/policies/BSR/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:

	FY26	FY25
Director	NIL	NIL
KMPs		
Employees		
Workers	Not Applicable	

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

	FY26		FY25	
	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:

	FY26	FY25
Number of days of accounts payables	67	65

Note : Purchase of capex is included in FY26. Corresponding restatement done for FY25.

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	FY26	FY25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2.40%	3.19%
	b. Number of trading houses where purchases are made from	11	10
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.94%	100%
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)	5.22%	4%
	b. Sales (Sales to related parties / Total Sales)	0.07%	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
674	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 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.

	FY26	FY25	Details of improvements in environmental and social impacts
R&D	64	85	Company got, ISO/IEC 42001:2023 certified this year, The company continues to invest in cloud platforms and AI plugins to boost research, data management, and model deployment. Continued investments in tools for employees, clients, and suppliers have accelerated delivery, cut travel, and improved operational margins, particularly in learning content development.
Capex	3	5	This year investment is done in upgrading Solar capacity by 60 KWp. Last year, company invested on cost, energy and carbon efficient new hardware by replacing old hardware. New hardware consumes 8.2 MWh/Year energy as compare to 16.1 MWh/year of energy earlier. Energy consumption is set to reduce by 49% per year. New hardware generates 0.52 tCO ₂ e/TB/year as compared to 1.89 tCO ₂ e/TB/year old hardware was generating. Generation of carbon to reduce 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 by the vendors. While selecting electrical, electronic and computer items, environmental parameters form one of the selection criteria.
Currently 5.52% of the total procurement is done from organizations having sustainability goals published in public domain. 15.61% of procurement are made from MSMEs/ small producers.
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 collects all the plastic waste produced by mechanical packaging for recycling.
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. The facilities of these vendors are inspected by NLSL.
Hazardous Waste	An authorized waste vendor collects the lubricant oil produced by DG sets and disposes it of safely.
Other Waste	Non-hazardous waste is given to an authorized waste vendor for additional processing and disposal.

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, since there are no 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	
	FY26	FY25
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:

	FY26			FY25		
	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	1282	1277	99.61	1271	99.14	-	-	1282	100.00	-	-
Female	1206	1190	98.67	1175	97.43	1206	100.00	-	-	-	-
Other	1	1	100.00	1	100.00	-	-	1	100.00	-	-
Total	2489	2468	99.16	2447	98.31	1206	48.45	1283	51.55	-	-
Other Than Permanent Employees											
Male	58	49	84.48	48	82.76	-	-	58	100.00	-	-
Female	56	41	73.21	37	66.07	56	100.00	-	-	-	-
Total	114	90	78.95	85	74.56	56	49.12	58	50.88	-	-

Note:

- We provide Day care support option for our employees based on their preference
- Employees are covered under Group term life insurance in India.
- For employees at international locations parental benefit is as per respective countries government scheme.
- At international entities few staff members are not covered under Health Insurance; company reimburses them for health-related expenses. In certain entities employees have exercised their option of opting out of medical insurance as per regulation.

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

Not Applicable – as entire workforce of NLSL is categorized as “Employees” and none as “Workers”.



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

	FY26	FY25
Cost incurred on well- being measures as a % of total revenue of the company	1.37	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 employees, savings scheme for employee's children, parental 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.
- Gymnasium and V-Support reimbursement have been introduced in FY26. Corresponding % of FY25 has been included and restated.

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

Benefits	FY26			FY25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	Not Applicable	Yes	100	Not Applicable	Yes
Gratuity	100		Yes	100		Yes
ESI	14		Yes	16		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 funds are maintained with public insurance providers.

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.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	66.67	Not Applicable*	
Female	100	77.42		
Total	100	73.20		

Note

*Not Applicable – as entire workforce of NLSL is categorized as “Employees” and none as “Workers”.

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	Yes,
Other than Permanent Employees	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. They can bring up the issue with the manager or HR division and speak a Grievance Redressal Committee (GRC) member about it. An HR Leadership team representative can view the grievance via the GrievanceCell@niitmts.com email address or by submitting a written complaint to the Manager/Business HR. The Chief People Officer of the company has an additional email address, CPO@niitmts.com , that is used directly to handle grievances. 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 CPO without disclosing the Identity of the sender.

Note

*Not Applicable – as entire workforce of NLSL is categorized as “Employees” and none as “Workers”.

**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	FY26			FY25		
	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						

Note:

Entire workforce of NLSL is categorized as “Employees” and none as “Workers”.

8. Details of training given to employees and workers:

Category	FY26					FY25				
	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	1340	1284	95.82	1150	85.82	1539	1484	96.43	1479	96.10
Female	1262	1183	93.74	1054	83.52	1327	1269	95.63	1250	94.20
Other	1	1	100.00	1	100.00	-	-	-	-	-
Total	2603	2468	94.81	2205	84.71	2866	2753	96.06	2729	95.22

Note:

Entire workforce of NLSL is categorized as “Employees” and none as “Workers”.

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

Category	FY26			FY25		
	Total (A)	No. (B)	%(B / A)	Total (C)	No. (D)	%(D / C)
Employees						
Male	1264	1264	100.00	1223	1223	100.00
Female	1161	1161	100.00	976	976	100.00
Other	1	1	100.00	-	-	-
Total	2426	2426	100.00	2199	2199	100.00

Note:

- Entire workforce of NLSL is categorized as “Employees” and none as “Workers”.
- 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:

- 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. 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. 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.
- 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 to regularly assess, identify and report risks.
- 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.
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
Yes, employees in India 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	FY26	FY25
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.

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

Category	FY26			FY25		
	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	
	FY26	FY25	FY26	FY25
Employees	NIL		NIL	
Workers				

Note

Entire workforce of NLSL is categorized as "Employees" and none as "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 5.52% of its material and services from organization complied with the Global ESG Standards and reports available in public domain.
Working conditions	11.25% 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 through stock exchange, website and press releases.	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. Strict service delivery SLA's are maintained.
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 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 operating Directors 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 now maintains EcoVadis Silver level certification.

- 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.

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	FY26			FY25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2489	2382	95.70	2746	2013	73.31
Other than Permanent	114	81	71.05	120	81	67.50
Total Employees	2603	2463	94.62	2866	2094	73.06

Note

Entire workforce of NLSL is categorized as "Employees" and none as "Workers".



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

Category	FY26					FY25				
	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	1282	-	-	1282	100.00	1366	157	11.49	1209	88.51
Female	1206	-	-	1206	100.00	1099	137	12.47	962	87.53
Other	1	-	-	1	100.00	-	-			
Other Than Permanent										
Male	58	-	-	58	100.00	66	0	0.00	66	100.00
Female	56	-	-	56	100.00	48	8	16.67	40	83.33
Other	-	-	-	-	-	-	-	-	-	

Note

Entire workforce of NLSL is categorized as "Employees" and none as "Workers".

3. Details of remuneration/salary/wages:

a. Median remuneration / wages:

Category	Number	Male	Number	Female
		Median remuneration/ salary/ wages of respective category (In Million)		Median remuneration/ salary/ wages of respective category (In Million)
Board of Directors (BoD)*	6	5.01	2	3.46
Key Managerial Personnel**	2	14.13	-	-
Employees Other Than BoD And KMP***	1234	1.12	1085	1.00

Note

Entire workforce of NLSL is categorized as "Employees" and none as "Workers".

*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.

*** Includes only regular employees, excluding employees from companies acquired during this financial year.

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

	FY26	FY25
Gross wages paid to females as % of total wages	35	35

Note

Details provided are for permanent employees and for India office 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 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 is available which is directly accessed by the CPO of the company.

The organization follows the regulatory guidelines for POSH and has setup an independent committee to evaluate gender neutral POSH related matters. Any POSH complaint can be submitted to POSH@niitmts.com which is accessed by presiding officer and resolved within the defined timeline.

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



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

Category	FY26			FY25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL		1	1	NIL
Discrimination at workplace						
Child Labour						
Forced Labour / Involuntary Labour						
Salary / Wages						
Other human rights related issues						

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

Complaints	FY26	FY25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	1
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 / 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 CPO 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 prohibits child labour, modern slavery, and unethical 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 5.52% of the procurement is 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	FY26	FY25
From renewable sources (in Gigajoules)		
Total electricity consumption (A)	1893.23	1635.67
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (in Gigajoules) (A+B+C)	1893.23	1635.67
From non-renewable sources (in Gigajoules)		
Total electricity consumption (D)	4627.06	4892.40
Total fuel consumption (E)	295.94	187.07
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (in Gigajoules) (D+E+F)	4923.00	5079.46
Total energy consumed (in Gigajoules) (A+B+C+D+E+F)	6816.23	6715.14
Energy intensity per rupee of turnover* (Total energy consumed / Revenue from operations) (Gigajoules / INR)	0.00000128	0.00000139
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP) (Gigajoules / US\$ Million)	26.06	28.69
Energy intensity in terms of physical output (Gigajoules / Employee head count)*	3.73	3.07
Energy intensity (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

- 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.
- Solar generation has increased by approx.15.75% in FY26 as compared to FY25, Therefore Grid electricity consumption is reduced by approx. 5.00% in FY26 as compared to FY25.

*Standalone revenue from operations is considered for calculation for FY26. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2026 by IMF for India which is 20.34. 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	FY26	FY25
Water withdrawal by source (in Kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	12507.00	13578.59
(iii) Third party water	32.54	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)	12539.54	13578.59
Total volume of water consumption (in Kilolitres)	12539.54	13578.59
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Kilolitres / INR)*	0.0000024	0.0000028
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP) (Kilolitres / US\$ Million)	47.95	58.02
Water intensity in terms of physical output (Kilolitres / Per Person)*	6.86	6.21
Water intensity (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

- 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.
- For FY26 for other than primary office location water consumption is calculated as per Central Ground Water Authority (CGWA) guidelines, the standard estimated water consumption for offices is 45 litres per head per working day. Water consumption at primary office location has reduced approx. by 8% in FY26 as compared to FY25.

*Standalone revenue from operations is considered for calculation for FY26. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2026 by IMF for India which is 20.34. People head count is considered for India.

4. Provide the following details related to water discharged:

Parameter	FY26	FY25
Water discharge by destination and level of treatment (in Kilolitres)		
(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 - Municipal Sewage	32.54	NIL
– With treatment (Own STP)	12507.00	13578.59
– Please specify level of treatment - Primary		
Total water discharged (in Kilolitres)	32.54	NIL

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.
- 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	FY26	FY25
NOx	g/kwh	37.0	19.82
SOx	g/kwh	4.1	2.23
Particulate matter (PM)	g/kwh	2.3	1.75
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.

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

Parameter	Unit	FY26	FY25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	870.29	290.06
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	926.90	964.89
Total Scope 1 and Scope 2 emission intensity per rupee of turnover* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent per Rupee.	0.00000034	0.00000026
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) (Metric tonnes / US\$ Million)		6.87	5.36
Total Scope 1 and Scope 2 emission intensity in terms of physical output * (Total Scope 1 and Scope 2 GHG emissions) (Metric tonnes / Per Person)		0.98	0.57
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

Note:

- 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 1 emissions are increase as compared to FY25 as Refrigerant & Extinguisher refilling of gas as per maintenance cycle where due in FY26 and these are major contributors.
- Scope 2 Grid electricity consumption is reduced by approx. 5.00% in FY26 as compared to FY25.

* Standalone revenue from operations is considered for calculation for FY26. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2026 by IMF for India which is 20.34. People head count is considered for India. To calculate the emissions suitable published conversion factors have 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-premises 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 FY26 majority of training programs were delivered online.

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

Parameter	FY26	FY25
Total Waste generated (in Metric tonnes)		
Plastic waste (A)	11.16	5.67
E-waste (B)	0.00	5.87
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	0.000	0.000
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G) ---- (DG Set used lube oil)	0.24	0.2
Other Non-hazardous waste generated (H). Please specify, if any (Break-Up by composition i.e. by materials relevant to the sector)	14.98	12.20
Total (in Metric tonnes) (A+B + C + D + E + F + G + H)	26.38	23.94
Waste intensity per rupee of turnover* (Total waste generated / Revenue from operations) (Metric Tonnes / INR)	0.0000000050	0.0000000050
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP) (Metric Tonnes / US\$ Million)	0.10	0.10
Waste intensity in terms of physical output (Metric Tonnes / Per Person)*	0.0144	0.0110
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in Metric tonnes)		
Category of waste		
(i) Recycled	26.14	6.07
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total (in Metric tonnes)	26.14	6.07
For each category of waste generated, total waste disposed by nature of disposal method (in Metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling		
(iii) Other disposal operations		
Total (in Metric tonnes)		

Note:

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 FY26 hence plastic and Non-hazardous waste has increased.

* Standalone revenue from operations is considered for calculation for FY26. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the years ended March 31, 2026 by IMF for India which is 20.34. People head count is considered for India. To calculate the emissions suitable published conversion factors have been used as per industry protocol.

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

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.



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

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

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

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

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	FY26	FY25
Water withdrawal by source (in Kilolitres)		
(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		
Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)		
Total volume of water consumption (in Kilolitres)		
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in Kilolitres)		
(i) Into Surface water	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		
Total water discharged (in Kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable.



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

Parameter	Unit	FY26	FY25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3065.99	3653.73
Total Scope 3 emissions per rupee of turnover* (Total Scope 3 / Revenue from operations)	Metric tonnes of CO ₂ equivalent per Rupee	0.00000016	0.00000022
Total Scope 3 emission intensity (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 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.

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

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	Corrective action taken, if any
1	Capacity of Solar power panels upgraded at primary office to 460KW	In FY25 the company 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 public grid in order to ensure no loss of power from renewable energy. In FY26 capacity of solar power panels was upgraded to additionally to 60KW.	Solar generation has increased by approx.15.75% in FY26 as compared to FY25. Consumption from Solar has increased from 24.62% in FY25 to 28.07% in FY26.	NA
2	Rainwater Pits Number Increased	Increased number of rainwater harvesting pits.	Outcome is storing more rainwater	NA

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 5.52% 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

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 of the Board 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	https://www.dsci.in/content/dsci-team https://ylc.aima.in/about/mentors.php
		Mr. Vijay K Thadani (Vice Chairman and Managing Director of NLSL) 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 Vijay Thadani is the Co-Chair of the CII Centre for Digital Transformation (CII-CDT), an organization dedicated to helping businesses navigate digital change.	Yes	As and when required	https://ylc.aima.in/mentors/Mr-Vijay-K-Thadani.php https://www.mepsc.in/management/mr-vijay-kumar-thadani/ https://ciicdt.com/home/digitalstrategy_speaker



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
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	https://www.niit.com/en/learning-outsourcing/news-details/eit-innoenergy-launches-skills-institute-to-combat-significant-energy-transition-skills-gap/

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:

	FY26	FY25
Directly sourced from MSMEs/ small producers	15.61	14.25
Directly from within India	8.52	6.94

Note : Capex and other expenses have been introduced in FY26. Corresponding % of FY25 has been included and restated.

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	FY26	FY25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100	100

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

Note:

- I. Employees at our India locations have been considered. FY25 % restated as per guidelines.
- II. NLSL's facilities are located in Metropolitan. However employees often migrate from rural, semi-urban and urban.
- III. Employees located outside metropolitan areas are allowed to do work from home based on business need.



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	Jharkhand	Bokaro, Chatra, Garhwa, Giridih, Godda, Gumla, Khunti, Latehar, Lohardaga, Palamu, Ramgarh, Ranchi, Simdega, and West Singhbhum	1726
2	Chhattisgarh	Kondagaon and Korba	1722
3	Rajasthan	Jaisalmer	1585
4	Karnataka	Raichur and Yadgir	1017
5	Bihar	Aurangabad, Banka, Begusarai, Gaya, Jamui, Khagaria, Muzaffarpur, Nawada, Purnia, Sheikhpura and Sitamarhi	967
6	Odisha	Dhenkanal, Gajapati, Kalahandi and Rayagada	365
7	Other States		78
Grand Total			7460

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.

In its first year, from launch in July 2025, the user base grew from zero to 12,000 educators in one year, and has now generated more than 200,000 methodologically conformant writing activities.

Expected Outcomes 2026:

Further, 13,000 teachers and 350,000 students are projected to be reached.

The goal of this initiative -

- 50,000-100,000 teachers empowered with AI-enhanced tools (10x increase in TWR's reach).
- 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	NLSL has funded Rs. 21.75 Mn to NIIT university for providing support to meritorious students for academic excellence.	133	Not Applicable
2	Gift of Breeze Proceeds from the NIIT MTS Carnival funded the donation of 10 ceiling fans to deaf school.	200	100
3	Gift a Smile - School Supplies 1000+ school essentials donated to NGO Sapno ke Pankh.	300	100
4	Gift a Smile Over 1000 gifts including clothes, footwear, stationery, & daily use essentials donated to children and families supported by the Karunaanjali Foundation positively touching the lives of individuals.	300	100
5	Gift of Technology 100 computers which were donated to 7 NGOs (Kolkata School, Noida Deaf Society, Sunrise Learning Foundation, Neo Fusion Creative Foundation, Computer Shiksha, Little Star, Omshya Foundation), enabling access to technology-led education for underserved students.	1400	100
6	Gift of Learning LC Team volunteered at Logos Transformation and NGO Vivekdeep, fostering empathy, meaningful connections, and a renewed commitment to purpose-led impact.	100	100
7	Gift of Hope Support provided to Guard Family who lost life by donating Rs. 5 lacs.	10	Not Applicable
8	Gift of Time Eleven Norway team members participated in the Rosa Sløyfe Run for breast cancer fundraising.	100	Not Applicable
9	Gift of Joy Initiative by STC raising US\$ 20,000 to uplift foster-care children & homeless.	100	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 neighbouring barren 'Kali Pahari' to a fertile 'Hari Pahari'. Almost 12,000 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 in 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:

	FY26		Remarks	FY25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	4	0		0	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/> and <https://www.niit.com/en/learning-outsourcing/compliance>.

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.

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 FY26.

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.

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



Independent Reasonable Assurance Statement to NIIT Learning Systems Limited on their Business Responsibility & Sustainability Report (BRSR) Core Disclosures as part of the Annual Report FY2025-26.

To the Board of Directors of NIIT Learning Systems Limited, Gurgaon, Haryana.

Introduction

Intertek India Private Limited ("Intertek") was engaged by NIIT Learning Systems Limited (NLSL) to provide an independent reasonable assurance on its BRSR (Business Responsibility & Sustainability Report) Core disclosures as a part of the Annual Report FY2025-26 ("the Report"). The scope of the Report comprises the reporting periods of FY2025-26. The Report is prepared by NLSL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this reasonable assurance engagement were, by review of objective evidence, to confirm whether the sustainability related disclosures in the Report are in alignment with the Business Responsibility and Sustainability Report (BRSR) requirements laid down by SEBI and were accurate, complete, consistent, transparent and free of material errors or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report FY 2025-26 of NIIT Learning Systems Limited.

Responsibilities

The management of NLSL is solely responsible for the development of Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of NLSL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The assurance has been provided for selected sustainability performance disclosures as per BRSR core disclosures with reference to Business Responsibility and Sustainability Reporting by listed entities as per SEBI Master Circular no. HO/49/14/14(7)2025-CFDPD2/I/3762/2026 on 30th January 2026, presented by NLSL in its Annual Report FY2025-26. The assurance boundary included data and information for the operations of NLSL at its India offices in Gurgaon and for some indicators boundary also includes operation at their global offices. Our scope of assurance included verification of internal control systems, data and information on BRSR core disclosures reported as summarized below:

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

- Number of days of accounts payable.
- Concentration of purchases & sales done with trading houses, dealers, and related parties.
- Loans and advances & investments with related parties.

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

- Cost incurred on well-being measures as a % of total revenue of the company.
- Safety related incidents (LTIFR, Fatality, Permanent Disabilities) for employees and workers.

Principle 5: Businesses should respect and promote human rights:

- Gross wages paid to females as percentage of wages paid.
- Complaints on POSH.

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

- Total Scope 1 and Scope 2 emissions.
- GHG emissions intensity (scope 1 and 2).
- Total water consumption, water consumption Intensity and water discharge by destination and levels of treatment.
- Total energy consumed, % of energy consumed from renewable sources and energy intensity.
- Total waste generated (category-wise); waste intensity; Total waste recovered through recycling, re-using or other recovery operations; Total waste disposed by nature of disposal method; waste diverted from landfill.

Principle 8: Businesses should promote inclusive growth and equitable development:

- Input material sourced (from MSMEs/ small producers and from within India).
- Job creation in smaller towns- Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost.

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

- Instances involving loss / breach of data of customers as % of total data breaches or cyber security events.



Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Reasonable Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement'.

A reasonable assurance engagement involved assessing the risks of material misstatement of the agreed indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. A materiality threshold level of 5% was applied.

Limitations

We have relied on the information, documents, records, data, and explanations provided to us by NLSL for the purpose of our review.

The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information falling outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.

Methodology

Intertek performed assurance work using risk-based approach to obtain information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews, visit to NLSL's office in Gurgaon India and stakeholder interviews with regards to the reporting and supporting records for the FY2025-26. Our assurance task was planned and carried out during June-July 2026. The assessment included the following:

- Assessment of the select sustainability performance disclosures in accordance with the SEBI's BRSR Core guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available at selected NLSL's operational sites and digitally.
- Conducted physical and remote interviews with key personnel responsible for data management from selected NLSL's operational site and corporate office.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by NLSL for data analysis.
- Review of BRSR core disclosures for the duration from 1st April 2025 to 31st March of 2026 for NLSL was carried out onsite at NLSL's corporate office and select business locations.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details were provided in a separate management report.

Conclusions

Intertek reviewed the BRSR Core Indicators in the "Report" for the reporting period from 1st April 2025 to 31st March 2026. Based on the scope of our review, we conclude with reasonable assurance that the sustainability data and information is fairly presented in all material aspects as per BRSR Core guidelines.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Private Limited

Priyanka Agrawal
 Manager- Sustainability
 Intertek India
 2026/08/03

Shilpa Naryal
 Head of Sustainability
 Intertek South Asia & MENAP
 2026/08/03

No member of the verification team (stated above) has a business relationship with NIIT Learning Systems Limited stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.

