Enhancing Sustainability Efforts Together

Supplier ESG Awareness & BRSR Core Value Chain Disclosure Program

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Agenda

Enhancing Sustainability Efforts Together

- Introduction
- Why Sustainability?
- Persistent ESG Goals
- BRSR Core & Value Chain Disclosure – What it means for suppliers
- How to fill the ESG Survey shared with you(data, examples & support)

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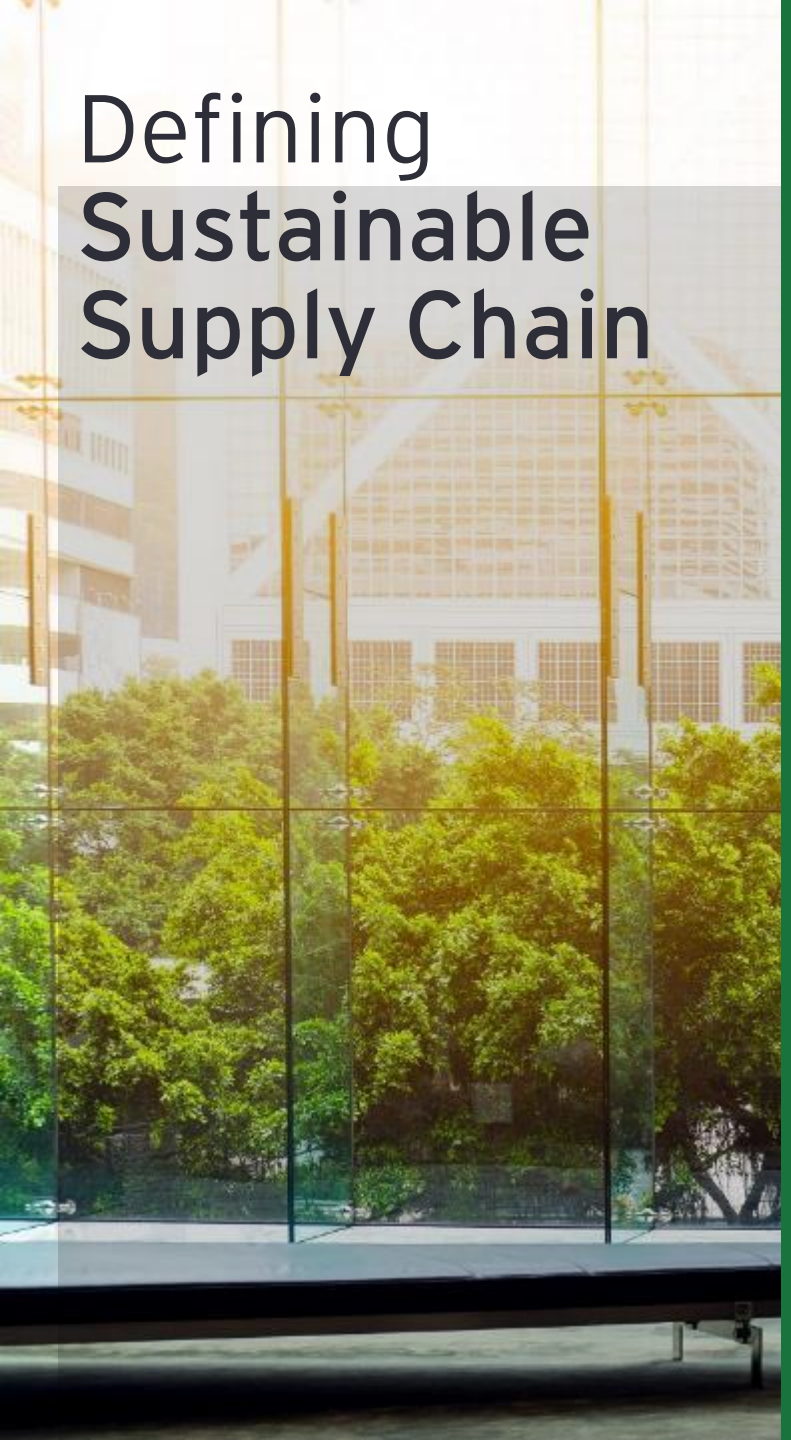
Introduction



Defining Sustainable Supply Chain

Sustainable supply chain refers to the management of **environmental, social, and economic impacts** throughout and beyond the lifecycle of goods and services for all stakeholders.*

As per SEBI's BRSR guidelines, listed companies are required to evaluate the ESG performance of their key value chain partners.

*Adapted from the UN Global Compact Advisory Definition of Supply Chain Sustainability and aligned to the US's Sustainable Development Goals (SDGs)

Sustainable Supply Chain Management

Our objective is to enhance sustainability practices throughout our supply chain.

Phase 1	Phase 2	Phase 3
ESG Awareness(Current Session)	ESG Data Sharing(BRSR Core Survey)	Capability Building & Improvement
We encourage our suppliers to join our ESG (Environmental, Social, and Governance) awareness program, designed to align with our sustainability objectives and outline your role in supporting them.	We encourage our suppliers to join our ESG data sharing initiative. Providing relevant ESG data supports our mutual efforts to improve impact and showcases your dedication to responsible business practices.	Based on ESG survey responses, key BRSR Core indicator gaps will be identified, followed by targeted training and resources to enhance data quality and reporting, with ongoing support to drive supplier ESG performance improvements.

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Why Sustainability?

Sustainability is about integrating ESG factors into business decisions…

Environmental	Social	Governance
Minimizing the impact of a company on climate and nature..	**The contribution of a company to fairness in society…**	**Quality of processes for decision making..**
1 Climate action	1 Diversity and inclusion	1 Risk Management & Business Continuity
2 Energy and emission management	2 Corporate Social Responsibility	2 Corporate Governance & Ethics
3 Water management	3 Employee Engagement	3 Economic Performance
4 Waste management	4 Protection of Human Rights	4 Innovation Management
5 Environment Stewardship	5 Employee Retention	5 Client Value and customer satisfaction
6 Biodiversity Preservation	6 Supply Chain Management	6 Cybersecurity and Data Privacy

Stakeholders are shaping the expectations in ESG

- ESG needs to be **integrated in your business and strategy** - it cannot remain auxiliary to your business/ strategy
- ESG has to be **outcome-linked** - stakeholders wish to see outcomes
- **Listen to your stakeholders** before deciding which ESG issues to prioritize

Companies that are not listening to stakeholders will find it increasingly difficult to access markets, human capital and financial capital - with a growing cost for non-compliance.

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Persistent ESG Goals

Sustainability and inclusivity are embedded in our long-term ESG goals…

Environment

- **Maintain carbon neutrality** for scope 1, 2,3 emissions and achieve SBTi-approved **net-zero** emission reduction targets **by 2050**
- **Source 100% of electricity** from renewable energy at all owned facilities by the end of FY26

Social Responsibility

- **Uplift society** through education, health, community development and conservation of heritage and wildlife programs
- **Develop opportunities for employees** to contribute time and resources toward building a better society

Governance

- **Maintain best-in-class** information governance to manage data privacy and security risks
- **100% compliance** for code of conduct training

Diversity

- **Aim for 35% gender diversity** by FY30
- Include **all genders, ethnicities, sexual preferences, religions and specially-abled persons** in our diverse workplaces

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…enabling us to make a meaningful impact on our people and communities

Environment

For the second year in a row, we achieved carbon neutrality for Scope 1 and Scope 2 emissions

100%
renewables at owned campuses in India from solar and windmills

35,795
Trees planted, taking the overall count to 156,830 trees

100%
water recycled at owned campuses in India;
35% reused onsite

99%
Waste recycled

Social Responsibility

52,451
Lives impacted through CSR programs

9,577
Volunteers participated in ISR activities

11,507
Hours volunteered in ISR activities

Governance

97%
Completion of Code of Conduct training.
Enhanced security controls by investing in advance security platforms like CNAAP, Cloud SIEM, etc.
No data breaches reported

Diversity

29.8%
Women in the workforce

12.7%
Women in leadership roles

98,116
Participants in wellbeing initiatives

8.1/10
Employee Satisfaction Score (ESAT) eNPS

51
Specially-abled people

59
Nationalities

94.2%
Employees participating in learning with 94 average learning hours per person

Included in the **Dow Jones World Sustainability Index**

NSE **79/100**
NSE Sustainability Ratings & Analytics Ltd

SES Stakeholders Empowerment Services
Analyze »» Educate »» Empower
81.7
ESG Score

Note: The achievement figures above have been audited based on FY25 data

Read our FY25 ESG report

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Achieved **carbon neutrality a year ahead of schedule** and sustained it **for two consecutive years**, with a **commitment to continue this achievement.**

Credible, globally recognized assurance:
Our progress is independently validated through **ISO 14068-1:2023 (FY 2024–25)** certification.

Our **SBTi-validated target** is a **54.6%** reduction in absolute Scope 1, 2, and 3 emissions by FY 2034. Remarkably, we have **already achieved a 53.4% reduction** by FY 2025, **nearly ten years ahead of schedule**

- Implemented **2 MWp rooftop solar installations** across all owned facilities, contributing **11%** of our total renewable energy consumption
- Installed 2 windmills with a combined capacity of **4.2 MW**, connected to two of our owned facilities, contributing **28%** of our total energy consumption through renewable energy source

BW BUSINESSWORLD
India's Top 50 Most Sustainable Companies of 2024 - BW Sustainability World

Winner in the Service Sector for Business Responsibility and Sustainability issued by Institute of Company Secretaries of India (ICSI)

Best Governed Company for excellence in Corporate Governance issued by Institute of Company Secretaries of India (ICSI)

"Climate Action" winner in services category awarded by Bangalore Chamber of Industry and Commerce (BCIC)

Persistent recognized as a winner service sector at the ICAI Sustainability Reporting Awards 2023-24

dun & bradstreet
Persistent named as one of India's leading listed ESG entities 2025 by Dun & Bradstreet

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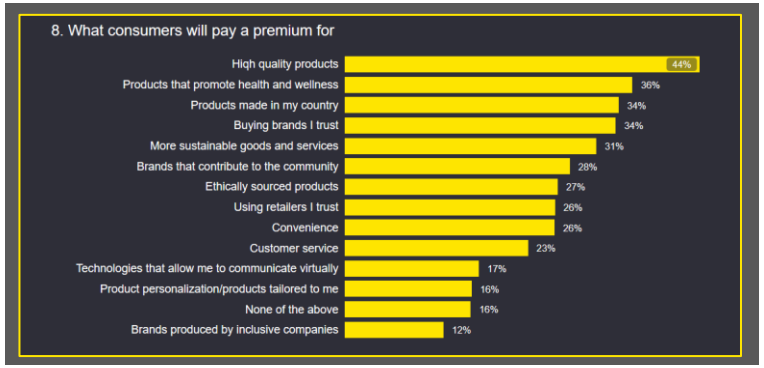
Global sustainability awareness & India’s commitment

Sustainability Performance - Call for immediate action

Global shifts in awareness, public opinion, consumer, investment and reporting

Climate change is seen as a top three challenge to impact business growth (32% of Chief Executive Officers ("CEO"), 28% of boards, 44% investors)



Customers/ Consumers are increasingly more aware about products with Sustainable attributes
ESG performance assessment is–key to differentiating in the market

ESG Reporting becoming mandatory / stricter: India BRSR reporting for top 1000 Companies. EU ESG reporting - CSRD, Securities Exchange Commission ("SEC") proposed ESG regulations. ISSB in progress...

India's Commitment to the Sustainability Revolution

PM established targets for India, during COP26 at Glasgow

- 2030: Reduce emissions intensity by 33-35% by 2030 from 2005 levels
- 2070: India @ Net Zero

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BRSR Core Indicators

What suppliers are required to share?

Value Chain Assessment 2026

A. BRSR Core KPIs

	Factor	Parameter
Environment	Energy	Total energy consumed
		% of energy consumed from renewable sources
		Energy intensity
	GHG Footprint	Total Scope 1 emissions (with breakup by type, if available)
		Total Scope 2 emissions (with breakup by type, if available)
		GHG Emission Intensity (Scope 1+2)
	Water Footprint	Water consumption details
		Water consumption intensity
		Water discharge details (Destination & Treatment)
	Circularity	Details of waste generated (by type)
		Details of waste recovered (through recycling or re-using etc)
		Details of waste disposed by disposal method
		Waste intensity (generated and recovered)

	Factor	Parameter
Social	Employee Wellbeing & Safety	Spending on measures towards well-being of employees and workers
		Details of safety related incidents for employees and workers
	Gender Safety	Gross wages paid to females as % of wages paid
		Complaints on POSH
	Inclusive Development	Inputs sourced from MSMEs and/ neighbouring districts
		Job creation in smaller towns – Wages paid to people employed in smaller towns as % of total wage cost
Governance	Fairness in engaging with suppliers & customers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events
		Number of days of accounts payable
	Open-ness of businesses	Concentration of purchases & sales done with trading houses, dealers, and related parties, Loans and advances & investments with related parties

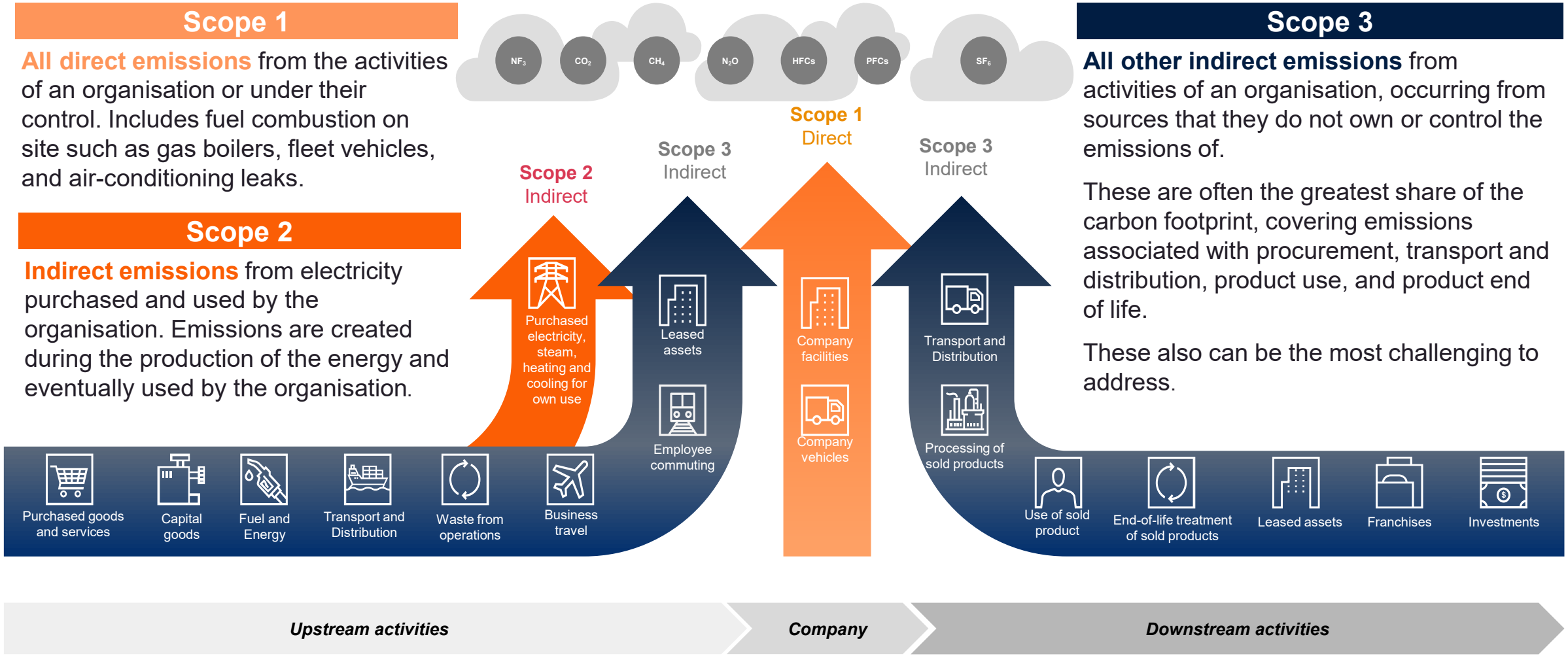
B. GHG emissions overview

Scope 1

All direct emissions from the activities of an organisation or under their control. Includes fuel combustion on site such as gas boilers, fleet vehicles, and air-conditioning leaks.

Scope 2

Indirect emissions from electricity purchased and used by the organisation. Emissions are created during the production of the energy and eventually used by the organisation.



Scope 3

All other indirect emissions from activities of an organisation, occurring from sources that they do not own or control the emissions of.

These are often the greatest share of the carbon footprint, covering emissions associated with procurement, transport and distribution, product use, and product end of life.

These also can be the most challenging to address.

B. GHG Footprint – Scope 1

Identify emission sources

Stationary combustion - emissions from burning fuels in stationary sources like **boilers, furnaces, and turbines**.	Mobile combustion - emissions from **company-owned vehicles**, **machinery**, and other mobile equipment.	Process emissions - emissions from **physical or chemical processes**, such as cement production or waste treatment.	Fugitive emissions - **leaks** or **unintended releases** of GHGs, such as refrigerants from **air conditioning systems** or **methane emissions** from pipelines.

Case Study

XYZ Industries Ltd. operates a large manufacturing facility in Mumbai, India. The company uses multiple fuel types for its operations, including **diesel** for **generators**, **motor gasoline** for **company vehicles**, **natural gas** for **heating**, **LPG** for **cooking** and industrial processes, and **R-32 refrigerant gas** for **cooling systems**.

GHG Emissions = Activity Data × Emission Factor

Fuel Type	**Quantity Consumed**	**Unit**	**Emission Factor** (kg CO_2/unit)	**Emissions** (kg CO_2)	**Emissions** (tonnes CO_2)
Diesel	10,000	Liters	2.68	26,800	26.8
Motor Gasoline	2,000	Liters	2.31	4,620	4.62
R-32 (Refrigerant Gas)	50	kg	675 (GWP)	33,750	33.75
Natural Gas	5,000	m^3	1.90	9,500	9.5
LPG	1,000	kg	3.00	3,000	3.0
Total	—	—	—	**77,670**	**77.67**

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B. GHG Footprint - Scope 2

Identify emission sources

Purchased electricity: electricity consumed by your organization that is generated by external suppliers.

Purchased steam, heating, and cooling: thermal energy consumed by your organization that is produced off-site by external suppliers.

Case Study

XYZ Industries Ltd. operates a manufacturing facility in Mumbai, India. The company purchases **electricity (**from the **grid)** & **steam** to power its operations. As part of its sustainability reporting under the GHG Protocol, XYZ Industries needs to calculate its Scope 2 emissions.

GHG Emissions = Activity Data × Emission Factor

Fuel Type	**Quantity Consumed**	**Unit**	**Emission Factor** (kg CO_2/unit)	**Emissions** (kg CO_2)	**Emissions** (tonnes CO_2)
Electricity	50,000	Kwh	0.727	3,63,500	363.5
Steam	1000	GJ	56	56,000	56
Total	—	—	—	**4,19,500**	**419.50**

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B. GHG Footprint

BRSR Requirements	Inputs	Source
Total Scope 1 emissions (Breakup of GHG Gases)	Diesel	Scope 1 Emissions ▪ Invoices/ bills for Purchase of each type of fuel ▪ Transactions on Accounting/ERP Platforms of each type of fuel ▪ IPCC/ DEFRA Emissions Factors
Total Scope 2 emissions (Breakup of GHG Gases)	Petrol	
GHG Emission Intensity per rupee of turnover	Natural Gas	
GHG Emission Intensity per unit of physical output	Propane	
	Electricity purchased from grid	Scope 2 Emissions ▪ Electricity Bills and grid emission factor
	Electricity purchased from renewable sources	
	Refrigerants	

Without precise data, please refrain from speculation and instead use utility bills, fuel receipts, or annual totals (approximate values are acceptable), leaving non-applicable fields blank.

C. Energy Footprint

Non-renewable energy sources: Sources like coal, oil, diesel, petrol, natural gas etc.

Renewable energy sources: Sources include solar, wind, hydro, and biomass.

BRSR Requirements	Inputs	Source
Energy consumed from non-renewable sources • Electricity • Fuel	Diesel Petrol Natural Gas Propane Electricity purchased from grid	Purchased Energy ▪ Transactions recorded in Accounting/ERP Platform ▪ Electricity - Electricity bills generated for each location
Energy consumed from renewable sources • Electricity (from solar, wind, hydro, etc) • Fuel from renewable sources	Electricity purchased from renewable sources	Renewable Energy ▪ Invoices generated under Opex Model ▪ Renewable Energy Credits generated (if any)
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)		
Energy intensity per unit of physical output		

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Energy Footprint – *Illustrative Example*

- ABC Company

	Fuel consumed	Quantity of Fuel (In GJ)
1	Diesel in DG (GJ)	5,00,000
2	Diesel in Forklift	4,00,000
3	LPG	3,00,000
4	Propane	3,00,000
	Total	**15,00,000 GJ**

	Electric Power	Units Consumed (GJ)
1	Directly from Grid	2,00,000
2	RE from Grid	2,00,000
3	Roof top RE	1,00,000
	Total	**5,00,000 GJ**

Non-Renewable Sources= 17,00,000 GJ

Renewable Sources = 3,00,000 GJ

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D. Water footprint

BRSR Requirements	Inputs	Source
Water withdrawal by source (in kilolitres) (i) Surface water (ii) Groundwater (iii) Third party water (iv) Seawater / desalinated water (v) Others	Water withdrawal from categories	Meter reading logs
Total volume of water consumption (in kilolitres)	Water consumed	Water bills (wherever applicable)
Water intensity per rupee of turnover (Water consumed / turnover)	Water discharged by destination and level of treatment	Transactions recorded in Accounting / ERP Platform
Water discharge by destination and level of treatment (in kilolitres)- specify level of treatment		Water Treatment Plant – Meter reading logs

D. Water Footprint – Water withdrawal, discharge & consumption

Identify water sources

Surface water- refers to water that occurs naturally on the **Earth's surface in ice sheets, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams.**

Groundwater – refers to water that is being held in and that can be recovered from, an **underground formation**.

Third-party water – refers to **municipal water** and other **private suppliers** of water such as tanker water.

Seawater / desalinated water – refers to water in a **sea** or **ocean**

Other sources - Entities may specify the other sources like **rainwater** (rooftop) or **recycled wastewater**

Identify water treatment levels

Primary treatment: which aims to **remove solid substances** that settle or float on the water surface.

Secondary treatment: which aims to **remove substances and materials** that have remained in the water, **or** are **dissolved** or **suspended** in it.

Tertiary treatment: which aims to upgrade water to a **higher level of quality** before it is discharged. It includes processes that **remove**, for example, **heavy metals**, **nitrogen**, and **phosphorus**. In case an organization withdraws and discharges water of good quality that **does not require treatment**, the same can be explained.

D. Water Footprint – Water withdrawal, discharge & consumption

Case Study

ABC Software Solutions Pvt. Ltd. operates a large corporate campus in Mumbai and sources water from multiple channels to meet operational needs.

For FY2026, the company withdrew water from the following sources:

- River (Surface Water): 5,000 KL
- Borewell (Groundwater): 10,000 KL
- Municipal Supply (Third-party): 15,000 KL
- Rainwater Harvesting (Others): 2,000 KL
- Seawater/Desalinated Water: 0 KL

The campus also discharges water after treatment to comply with environmental norms:

- Primary Treatment: 2,000 KL (mainly from groundwater)
- Secondary Treatment: 1,000 KL (from surface water)
- Tertiary Treatment: 1,000 KL (from municipal supply)

This totals 32,000 KL of water withdrawn, 4,000 KL discharged after treatment, and 28,000 KL consumed (retained in processes or evaporated).

Source	Withdrawal (KL)	Water Discharge by destination & treatment			Consumption (KL)
		Primary	Secondary	Tertiary	
Surface water	5,000	-	1,000	-	4,000
Groundwater	15,000	2,000	-	-	13,000
Third-party water	10,000	-	-	1,000	9,000
Seawater / desalinated water	0	-	-	-	-
Others	2,000	-	-	-	2,000
Total Withdrawal	32,000				28,000

E. Embracing circularity – Waste Management

BRSR Requirements	Inputs	Source
Total Waste generated (in metric tonnes) • Plastic waste • E-waste • Bio-medical waste • Construction and demolition waste • Battery waste • Radioactive waste • Other hazardous waste • Other Non-hazardous waste	Waste generated from the respective categories	▪ Production waste logs ▪ Waste collection logs ▪ Waste disposal records ▪ Recycling reports ▪ Invoices from waste management services ▪ Compliance & regulatory reports – EIA, SPCB audit ▪ Extended Producer Plans (EPR)
Total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) Category of waste (i) Recycled (ii) Re-used (iii) Other recovery operations	Waste recycled, re-used or other recovery operations	
Total waste disposed by nature of disposal method (in metric tonnes) Category of waste (i) Incineration (ii) Landfilling (iii) Other disposal operations Total	Waste disposed through incineration landfilling or other methods	

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E. Embracing circularity – Waste Management

Case Study

ABC Industries Ltd. operates a manufacturing facility in Delhi provides below information:

Waste generated:

- Packaging films → 300 MT
- Plastic containers→ 700 MT
- Old computers, circuit boards→ 500 MT
- Used gloves, syringes from health unit→ 10 MT
- ETP sludge → 200 MT
- Chemical residues → 100 MT
- Paper scraps → 1,250 MT
- Wooden pallets → 750 MT

Recovery:

- 2,500 MT plastic sent to recycling plants;
- 100 MT of wooden pallets are reused internally;
- 50 MT of metal scrap sold to authorized vendors.

Disposal:

- 200MT bio-medical waste burned safely;
- 500MT non-recyclable plastic waste is landfilled;
- 460MT hazardous sludge treated and disposed of via other method.

Parameter	FY 2024-25 (MT)
Waste Generated:	
Plastic Waste (A) *(e.g., packaging films, plastic containers)*	1,000
E-Waste (B) *(e.g., old computers, circuit boards)*	500
Bio-medical Waste (C) *(e.g., gloves, syringes)*	10
Hazardous Waste (ETP Sludge, chemical residues)	300
Other Non-Hazardous Waste *(e.g., paper, wooden pallets)*	2,000
Total	**3,810**
Waste Recovery:	
(i) Recycled *(e.g., plastic sent to recycling)*	2,500
(ii) Re-used *(e.g., wooden pallets reused)*	100
(iii) Other recovery *(e.g., metal scrap sold)*	50
Total	**2,650**
Waste Disposed:	
(i) Incineration (e.g., bio-medical waste burned)	200
(ii) Landfilling (e.g., non-recyclable plastic)	500
(iii) Other disposal (e.g., hazardous sludge treated)	460
Total	**1,160**

Please note: *If your organization does not generate hazardous waste, kindly report only the applicable categories.*

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Audience Pulse Check - 1

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F. Enhancing Employee well-being & Safety

BRSR Requirements	Inputs	Source
Lost Time Injury Frequency Rate (LTIFR) per one million-person hours worked)	Safety related parameters: ▪ Permanent disabilities ▪ LTIFR ▪ Fatalities	▪ List of well-being measures provided by company to its workforce
Total Recordable Work-related Injuries	Cost incurred on wellbeing measures	▪ Subsequent spends recorded on Accounting/ERP Platform
Total number of fatalities		▪ Incident report
High consequence work-related injury or ill-health (excluding fatalities)		▪ Transactions for compensation registered in Accounting/ERP platform
Cost incurred on well-being measures as a % of total revenue of the company		▪ Plant attendance logs
		▪ Claims as reported to the Factory inspector

F. Enhancing Employee well-being & Safety

Cost incurred on well-being measure

The schedule of costs should be based on relevant ledger heads in the audited trial balance and include expenditures charged to the P&L account:

a. Actual cost incurred by the company on **health insurance, accident insurance, day care facilities excluding employee contributions.**

b. **Maternity and Health Expenses**: include costs on any direct benefits provided to employees (such as Cabs for commuting, etc.) and actual salary paid to the employees during the maternity/paternity leave availed.

c. Cost incurred on **health & safety measures** (including mental health) like **medical benefits** to employees, **annual health check ups, provision of doctors/ counsellors / clinics, fitness programmes**, etc. should be included.

Case Study:

In the financial year 2024-25, DEF Manufacturing Ltd. had a total revenue of ₹1,000 crore. The company invested ₹10 crore in employee well-being programs.

These programs are as follows:

- Health insurance – 2 crores
- Accident insurance - 2 crores
- Maternity benefits – 1 crore
- Paternity benefits – 1 crore
- Day care facilities – 1 crore
- Health and Safety measures – 2 crores

Reporting:

Parameter	FY24-25
Cost incurred on well-being measures as a % of total revenue of the company *(wellbeing expenditure x 100) / (Total revenue) = (10 x 100) / 1000 -->*	**1%**

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G. Enabling Gender Diversity

BRSR Requirements	Inputs	Source
Gross Wages paid to females	Wages paid to females by the entity	Gross wages paid to female employees ▪ Employee master maintained across HR & ER Teams ▪ Transactions on Accounting/ERP Platform/ Payroll Processing Sheet
Gross wages paid to females as % of total wages paid by the entity	POSH complaints	POSH Complaints ▪ POSH Complaints, as received and reported in Statutory Filings
POSH Complaints		
Total Complaints reported POSH Act, 2013		
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

G. Enabling Gender Diversity

Enabling gender diversity:

Gross wages paid to females as % of total wages paid by the entity - This parameter measures the proportion of total wages paid by an organization that goes to female employees.

Complaints on POSH – The number of complaints related to sexual harassment in the workplace filed by employees under the organization's Prevention of Sexual Harassment policy.

Case Study:

ABC Ltd is a mid-sized company based in Bengaluru, with 1,000 employees with 600 male & 400 female employees. In the financial year 2024-25, the company had a total wage expenditure of ₹150 crore. Out of this, ₹60 crore was paid to female employees.

In the same financial year, ABC Software Solutions received 15 complaints related to sexual harassment through their internal grievance mechanism. Out of these, 12 complaints were resolved satisfactorily, while 3 are still under investigation.

Reporting:

Parameter	FY24-25
Gross wages paid to females as % of total wages paid by the entity. (Wages Paid to Females / Total Wages Paid) * 100 = (₹60 crore / ₹150 crore) * 100	40%

Parameter	FY24-25
Total Complaints reported POSH Act, 2013	15
Complaints on POSH as a % of female employees / workers	3.75%
Complaints on POSH upheld	4

H. Enabling Inclusive Development

BRSR Requirements	Inputs	Source
Sourcing of Input Materials	▪ Input material sourced from MSME and within India	Inputs Materials Sourced from MSME ▪ MSME Certificates or Udyam/MSME Registration Numbers ▪ Vendor Master with Location tagging ▪ Form filled by vendor at time of onboarding by GCPL
% of input materials directly sourced from MSMEs/ Small Producers		
% of input materials directly sourced from within India		
Job Creation in towns of the following categories	▪ Job creation in smaller towns as per RBI classification of wage bills	Job Creation in Smaller-Town ▪ Employee master maintained across HR & ER Teams ▪ Screenshot of transactions on SAP or equivalent ▪ Payroll Processing Sheet
Metropolitan		
Urban		
Semi-Urban		
Rural		

H. Enabling Inclusive Development – Sourcing of input materials

Sourcing of input materials

% of input materials directly sourced from MSMEs/ Small Producers - the proportion of the total input materials used by a company that are **directly obtained from Micro, Small, and Medium Enterprises (MSMEs) or small-scale producers.**

% of input materials directly sourced from within India - the proportion of the total input materials used by a company that are **sourced from within India**.

Case Study:

ABC Manufacturing Ltd. operates in the consumer goods sector and sources raw materials from multiple suppliers. During FY2026, the company purchased raw materials worth ₹100 crore in total. The sourcing breakdown by value is as follows:

1. MSMEs / Small Producers: ₹25 crore
2. Large Domestic Suppliers: ₹55 crore
3. Imported Materials: ₹20 crore

Reporting:

Parameter	
% of input materials sourced from MSMEs / Small Producers *(25/100)*	**25%**
% of input materials sourced from within India *(Domestic sourcing = MSMEs + Large Domestic Suppliers = ₹25 + ₹55 = ₹80 crore → 80%)*	**80%**

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Audience Pulse Check - 2

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I. Fairness in engaging with Customers and Suppliers

BRSR Requirements	Inputs	Source
Fairness engaging with Customers and Suppliers	▪ Data breaches in the organisation ▪ Accounts payable	Data Breaches ▪ IT Incident Tracker ▪ IT Incident Reports
a. Number of instances of data breaches		
b. Percentage of data breaches involving personally identifiable information of customers		
Accounts Payable		Accounts Payable ▪ Financial statements for accounts payable and cost of goods and services
d. Number of days of accounts payable		

I. Fairness in engaging with Customers and Suppliers

Data Breaches - Instances of data breaches or cyber security events involving the loss or unauthorized access to customer data as a percentage of the total number of data breaches or cyber security events experienced by the organization.

Case Study:

DE Inc. is a cloud storage company that tracks cybersecurity incidents across its operations. For the fiscal year 2026, the company wants to disclose what proportion of total data breaches/ cybersecurity events involved the loss/breach of customer data (PII):

1. Total Data Breaches/Cybersecurity Events in the year : 100
2. Instances involving loss/breach of customer data: 15

Reporting

Parameter	FY24-25
No. of instances of data breaches	100
Percentage of data breaches involving personally identifiable information of customers	**15%**

I. Fairness in engaging with Customers and Suppliers

Accounts Payable - Average number of days the company takes to pay its suppliers and vendors.

- To be calculated as per the following formula: **(Accounts payable *365) / Cost of goods/services procured)**
- Cost of goods/services should be taken from financial statements
- The relevant items under Trade Payables as reported in the financial statement shall be included against Accounts Payable

Case Study:

ABC manufacturing company. For the fiscal year 2023, the company needs to calculate its accounts payable turnover ratio to assess how efficiently it is managing its obligations to suppliers.

Parameter	FY24-25
Accounts Payable at the end of the year (from balance sheet)	₹ 5,00,000
Cost of Goods/Services Procured for the year (from income statement)	₹ 60,00,000
Accounts payable	= (5L * 365) / 60L
No. of days of accounts payable	**30.42**

J. Openness of Business

BRSR Requirements	Inputs	Inputs
Concentration of Purchases a. Purchases from Trading house as % of total purchases b. Number of trading houses where purchases are made from c. Purchases from top 10 trading houses as % of total purchases from trading houses	▪ Purchases from trading house ▪ Number of trading houses ▪ Purchases from top 10 trading houses	▪ Documented confirmation by vendor ▪ List of vendors identified as trading house
Concentration of Sales a. Sales to dealer/distributor as % of total sales b. Number of dealer/distributor to whom sales are made c. Sales to top 10 trading houses as % of total sales to dealers / distributors	▪ Sales to dealer/distributor ▪ Number of dealer/distributor ▪ Sales to top 10 trading houses	▪ Documented confirmation by Value Chain Partner ▪ List of VCPs identified as dealer/distributor
Share of RPT's a. Purchases b. Sales c. Loans & Advances d. Investments	▪ Share of RPT's	▪ List of RPTs

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Audience Pulse Check - 3

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How to fill the ESG survey(Step by Step)

Download Link: https://www.persistent.com/value-chain-assessment/

Upload Link: https://www.persistent.com/value-chain-assessment/upload-the-assessment/

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Confidentiality & Usage

“All data shared will be used solely for BRSR Core regulatory disclosures and aggregated ESG analysis, with no impact on commercial terms”

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Q&A

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Thank You for Participating!

We appreciate your active participation in our supplier awareness training on

“Enhancing Sustainability Efforts Together”

Your participation supports Persistent Systems’ regulatory compliance and shared sustainability goals.

Please ensure your details are updated for us to issue a completion email.

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See
Beyond.
Rise
Above.