

Certificate of Reasonable Assurance on ESG Disclosures

This is to certify that

Tata Elxsi Limited

has been assessed and assured for ESG KPIs
(details in Annexure)

as per the requirements of the SEBI Circular

No SEBI/HO/CFD/CFD-SEC2/P/CIR/2023/122 dated July 12, 2023

to support the Design, Development, Verification, Validation, and
Maintenance of Software and Solutions for the customers of

Tata Elxsi Limited with its Global Headquarters at ITPB Road,
Whitefield, Bangalore 560048, Karnataka, India

The verification details are as follows:

Methodology: Onsite verification from **March 6 - 8, 2024** followed by remote validation on **April 16, 2024**. Online and in-person meetings with the concerned teams. Scope of validation includes Documents, policies, procedures, and KPI-related supporting data for the said period.

Validation By: Ajit Acharya, Lead Auditor, ISOQAR India Pvt Ltd

The BRSR consists of a set of Key Performance Indicators (KPIs) / metrics under 9 ESG attributes that are validated during the audit.

Area	KPI	Unit	2023-2024
Products/services	Turnover from Software Development and Services	Percentage	85%
	Turnover from Systems Integration and Support	Percentage	15%
Operations	Offices nationally	Numbers	8
	Offices internationally	Numbers	15
Markets served	Offices nationally by market served	Numbers	5 States and 1 UT
	Offices internationally by market served	Numbers	24
	Contribution of exports	Percentage	More than 80% of revenue
Employees	Permanent male employees	Numbers	8299
	Permanent female employees	Numbers	4670
	Other than Permanent male employees	Numbers	144
	Other than Permanent female employees	Numbers	38
	Differently abled Permanent male employees	Numbers	6
	Differently abled Permanent female employees	Numbers	3

Workers	Other than Permanent male workers	Numbers	307
	Other than Permanent female workers	Numbers	98
Participation/Inclusion / Representation of women	Female BOD	Numbers	1
	Female KMP	Numbers	1
	Total BOD	Numbers	6
	Total KMP	Numbers	3
Turnover rate	Turnover rate for male permanent employees	Percentage	12.6%
	Turnover rate for female permanent employees	Percentage	12.1%
Revenue	Net worth	In Lakhs	2,50,565.00
	Turnover	In Lakhs	3,55,214.57
Transparency and Disclosure Compliances	Complaints filed by shareholder	Numbers	103
	Complaints pending resolution by shareholder	Numbers	4
	Complaints filed by employees	Numbers	1
	Complaints pending resolution by employees	Numbers	0
	Complaints filed by customers	Numbers	21
	Complaints pending resolution by customers	Numbers	0
Principle 1- Ethical, Transparent and Accountable business conduct	Training and awareness program held for BOD & KMP	Percentage	100%
	Training and awareness programs held for employees & workers	Percentage	100%
	Fines/penalties/punishment made	Numbers	0
	Disciplinary action on taken	Numbers	0
	Complaints regarding conflict of interest	Numbers	0
	Training and awareness	Percentage	13%

	program held for value chain partners		
Principle 2- Business in a Safe and sustainable manner	R&D Expenditure	Percentage	1.81%
	Sustainably sourced inputs	Percentage	27%
	Safely disposed plastics	In metric Tons	.403
	Safely disposed E-waste	In metric Tons	20.675
	Safely disposed hazardous waste	In metric Tons	.0745
	Safely disposed other waste	In metric Tons	17.671
Principle 3- Business to respect and promote the well-being of employees and value chain partners	Male employees & workers provided with Health Insurance	Percentage	100%
	Female employees & workers provided with Health Insurance	Percentage	100%
	Male employees & workers provided with Accident Insurance	Percentage	100%
	Female employees & workers provided with Accident Insurance	Percentage	100%
	Female employees & workers provided with Maternity	Percentage	100%
	Male employees & workers provided with Paternity benefits	Percentage	100%
	Male employees & workers provided with Day Care facilities	Percentage	100%
	Female employees & workers provided with Day Care facilities	Percentage	100%
	Employees provided with PF	Percentage	100%
	Employees provided with Gratuity	Percentage	100%
	Employees provided with	Numbers	37

	ESI		
	Return to work and retention rate	Percentage	100%
	Training on health & Safety for employees and workers	Percentage	100%
	Training on skill upgradation for employees	Percentage	100%
	Career development reviews for employees	Percentage	100%
	LTIFR	Numbers	0
	No. of fatalities	Numbers	0
	Complaints on working conditions	Numbers	11
	Complaints on working conditions pending resolution	Numbers	0
	Complaints on Health & safety	Numbers	11
	Complaints on Health & safety pending resolution	Numbers	0
	Assessments on Health & Safety for employees and workers	Percentage	100%
	Assessments on Health & Safety for value chain partners	Percentage	100%
Principle 5-Respecting and promoting human rights	Employees and workers provided with human rights training	Percentage	100%
	More than minimum wage provided to employees and workers	Percentage	100%
	Median remuneration for male BOD	Lakh per annum	1209.31
	Median remuneration for female BOD	Lakh per annum	230.80
	Median remuneration for male KMP	Lakh per annum	137.77
	Median remuneration for	Lakh per annum	39.18

	female KMP		
	Median remuneration for male employees	Lakh per annum	9
	Median remuneration for female employees	Lakh per annum	7
	Complaints of Sexual Harassment	Numbers	4
	Complaints of Sexual Harassment pending resolution	Numbers	0
	Assessments made for employees and workers on child labor, sexual harassment, forced labor, discrimination at workplace, and wages	Percentage	100%
	Assessments made for value chain partners on child labor, sexual harassment, forced labor, discrimination at workplace, and wages	Percentage	100%
Principle 6- To protect and restore the environment	Energy consumption from renewable sources	In Joules or multiples	53,36,989
	Electricity consumption from non-renewable sources	In Joules or multiples	79,42,448
	Fuel consumption from non-renewable sources	In Joules or multiples	1,02,446
	Air emissions- NOx	µg /m3 (microgram/meter cube)	18.5
	Air emissions -Particulate matter	µg /m3 (microgram/meter cube)	51.2
	Air emissions – Non-methyl Hydrocarbon	µg /m3 (microgram/meter cube)	7.2
	Total Scope 3 emissions	Metric tons of CO2	2037.5

		equivalent	
	Total Scope 3 emissions per rupee of turnover	Kilogram of CO2 equivalent	0.0057
	Total Scope 3 emission intensity	Per employee	0.15
Principle 9- Value to consumers in a responsible manner	Consumer complaints on Data privacy & Cyber security	Numbers	0
	Consumer complaints on Advertising, delivery of essential services, Unfair & restrictive trade practices	Numbers	0
	Instances of data breach	Numbers	0
	Data breaches involving personally identifiable information of customers	Percentage	0
GHG footprint	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	107.4
	Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	6433.38
	GHG Emission Intensity (Scope 1 +2)	Metric tons of CO2 equivalent/employee	0.50
		Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP.	4.20
		Total Scope 1 and Scope 2 emissions (MT) / Total Output of Revenue (INR Crores)	1.84

Water footprint	Total water consumption	Mn Lt or KL	67,379
	Water consumption intensity	Mn Lt or KL / Rupee adjusted for PPP	43.25
		Total water consumption / Revenue from operations (INR Crores)	18.97
		Total water consumption/employee	5.12
	Water Discharge by destination and levels of Treatment	Mn Lt or KL	65,949
Energy footprint	Total energy consumed	In Joules or multiples	1,33,81,883
	% of the energy consumed from renewable sources	In % terms	40.19%
	Enhancing Employee Wellbeing and Safety	Total energy consumed / Revenue from operations (INR Crores)	3767.27
		Total energy consumed / Revenue from operations adjusted for PPP	8589.37
		Total energy consumption/employee	1017.56
Embracing circularity - details related to waste management by the entity	Plastic waste (A)	Kg / MT	0.403
	E-waste (B)	Kg / MT	20.675
	Bio-medical waste (C)	Kg / MT	NIL
	Construction and demolition waste (D)	Kg / MT	NIL
	Battery waste (E)	Kg / MT	1.10
	Radioactive waste (F)	Kg / MT	NIL
	Other Hazardous waste. Please specify, if any. (G)	Kg / MT	NIL
	Other Non-hazardous waste generated (H).	Kg / MT	17.671

	Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)		
	Total waste generated ((A+B + C + D + E + F + G + H)	Kg / MT	39.85
	Waste intensity	Total waste generated / Revenue from operations (INR Crores)	0.01121831
		Total waste generated / Revenue from operations adjusted for PPP	0.0255777
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Kg or MT)	Recycle	1.10(battery waste)
		Reusing	NIL
		Other recovery operations	NIL
	For each category of waste generated, total waste disposed by nature of disposal method (Kg or MT)	Incineration	NIL
		Landfilling	NIL
		Other disposal operations	NIL
Enhancing Employee Wellbeing and Safety	Spending on measures towards the well-being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	0.56%
	Details of safety-related incidents for employees and workers (including contract workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	0
		Lost Time Injury Frequency Rate (LTIFR) (per one-million- person hours worked)	0
		No. of fatalities	0
	Gross wages paid to females as % of wages paid	In % terms	29%
		Total Complaints of	4

Enabling Gender Diversity in Business	Complaints on POSH	Sexual Harassment (POSH) reported	
		Complaints on POSH as a % of female employees/workers	0.09%
		Complaints on POSH upheld	4
Enabling Inclusive Development	Input material sourced from the following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	In % terms – As % of total purchases by value	MSME's-22% Within India-56%
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	In % terms – As % of total wage cost	100% (Metropolitan)
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	0
	Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	8.22
Open-ness of business	Concentration of purchases	Purchases from trading houses as % of total purchases	NA
		Number of trading houses where purchases are made from	NA
		Purchases from top 10 trading houses as % of total purchases from trading houses	NA

	& sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Sales to dealers/distributors as % of total sales	NA
		Number of dealers/distributors to whom sales are made	NA
		Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	53.14%
		Share of RPTs (as respective %age) in Purchases ²	20%
		Share of RPTs (as respective %age) in Sales ³	23%
		Share of RPTs (as respective %age) in Loans & advances ⁴	0
		Share of RPTs (as respective %age) in Investments ⁵	0

Note:

1. PPP value is taken as 22.8 for FY 23-24 for the revenue from Operation adjusted for PPP calculations (source: data.worldbank.org)

