

August 23, 2024

To

BSE Limited,
1st Floor, New Trading Ring,
Rotunda Building, Phiroz Jeejeebhoy
Towers, Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051

Security Code – 539978

NSE Symbol – QUESS

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 2023-24

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), please find enclosed the Business Responsibility and Sustainability Report for the financial year 2023- 24, which also forms part of the Annual Report for the financial year 2023-24.

The Business Responsibility and Sustainability Report is also uploaded on the official website of the Company at the following link: <https://www.quesscorp.com/investor-other-information/> and is being filed in XBRL as required.

This is for your information and records.

For Quess Corp Limited

Kundan K Lal
Company Secretary and Compliance Officer

Quess Corp Limited

Quess House, 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru-560103, Karnataka, India
Tel: +91 80 6105 6001 | connect@quesscorp.com | CIN No.L74140KA2007PLC043909

www.quesscorp.com

ANNEXURE – A

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74140KA2007PLC043909
2	Name of the Listed Entity	Quess Corp Limited
3	Year of incorporation	2007
4	Registered office address	3/3/2, Bellandur Gate, Sarjapur Main Road, Bengaluru - 560103, Karnataka, India
5	Corporate address	3/3/2 Bellandur Gate, Sarjapur Main Road, Bengaluru - 560103, Karnataka, India
6	E-mail	investor@quesscorp.com
7	Telephone	08061056001
8	Website	www.quesscorp.com
9	Financial year for which reporting is being done	1 April 2023 to 31 March 2024
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 1,485.10 million
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. Kundan K Lal Vice President & Company Secretary 080-61056001 cosecretary@quesscorp.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)	<p>The disclosures under this report are made on a consolidated basis. Quess Group comprises of Quess Corp Limited and its Subsidiaries, the details of which are given in point No. 23 of Section A of Business Responsibility and Sustainability Report (BRSR) and on page 67 of the Annual Report FY 2023-24.</p> <p>All these entities are considered for the purpose of financial consolidation; however, for the purpose of reporting data and information in BRSR, we have considered Quess Corp Limited, its 12 Subsidiaries based on the management's assessment, the list of which are given as appendix to BRSR.</p>
14	Name of assurance provider	Not Applicable (As per the SEBI Applicability Criteria)
15	Type of assurance obtained	Not Applicable (As per the SEBI Applicability Criteria)

II: Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Workforce Management	End-to-end HR services, from customized staffing services, expert talent acquisition, search and recruitment, payroll compliance, training and skill development, to manpower management	70.38%
2	Operating Asset Management	Facility management, security services, food services, or the more complex ERP, industrial, and cellular services	14.66%
3	Global Technology Solutions*	CLM and BPO Services, After-Sales Services, HR Outsourcing & Consulting Services, and Digital Transformation Services to Business Consulting Services and IT Consulting Services	12.25%
4	Product Led Businesses	Digital platforms for workforce hiring, management, engagement, and non-compensation benefits.	2.71%

*Consolidated Basis.

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Workforce Management	7830	70.38%
2	Operating Asset Management	74909	14.66%
3	Global Technology Solutions*	62099	12.25%
4	Product Led Businesses	62099	2.71%

*Consolidated Basis.

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	Nil	70	70
International	Nil	13	13

19. Markets served by the entity:

- a. Number of locations

Locations	Number
National (No. of States)	24
International (No. of Countries)	8

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

Less than 1% (Standalone)

- c. A brief on types of customers

Quess is one of India's largest private sector companies and a diversified business services provider with a host of technology-enabled staffing and managed outsourcing services across processes such as staffing, facility management, customer care, after-sales service, telecom operations, manufacturing operations, HR & F&A operations, IT & mobility services, etc. We cater to a wide range of B2B segments, delivering comprehensive solutions across multiple industries.

IV. Employees

20. Details as at the end of Financial Year:

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

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No. (C)	%(C/A)
EMPLOYEES						
1	Permanent (D)	8,734	5,492	63%	3,242	37%
2	Other than Permanent (E)	461	198	43%	263	57%
3	Total employees (D + E)	9,195	5,690	62%	3,505	38%
WORKERS :						
4	Permanent (F)	5,13,700	4,21,217	82%	92,483	18%
5	Other than Permanent (G)	51,850	43,292	83%	8,558	17%
6	Total employees (F+ G)	5,65,550	4,64,509	82%	1,01,041	18%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No. (C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES*						
1	Permanent (D)	8	7	88%	1	13%
2	Other than Permanent (E)	-	-	-	-	-
3	Total differently abled employees (D + E)	8	7	88%	1	13%
DIFFERENTLY ABLED WORKERS:						
4	Permanent (F)	504	444	88%	60	12%
5	Other than Permanent (G)	-	-	-	-	-
6	Total employees (F+ G)	504	444	88%	60	12%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	8	1	12.5
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY- 2024 (Turnover rate in current FY)			FY- 2023 (Turnover rate in previous FY)			FY- 2022 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	48.6%	38.5%	41.4%	47.0%	61.5%	50.8%	47.3%	56.0%	49.5%
Permanent Workers	72%	17%	89%	-	-	-	-	-	-

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Agency Pekerjaan Quess Recruit Sdn. Bhd.	Associate	49%	No
2	Agensi Pekerjaan Monster Malaysia Sdn Bhd	Subsidiary	49%	No
3	Allsec Technologies Limited	Subsidiary	73.39%	Yes
4	Allsectech Inc., USA	Subsidiary	100%	No
5	Allsectech Manila Inc., Philippines	Subsidiary	100%	No
6	Bluspring Enterprises Limited	Subsidiary	100%	No
7	Billion Careers Private Limited	Subsidiary	100%	Yes
8	Brainhunter Systems Limited	Subsidiary	100%	No
9	Comtelink SDN. BHD	Subsidiary	100%	No
10	Digitide Solutions Limited	Subsidiary	100%	No
11	Excelus Learning Solutions Private Limited	Subsidiary	100%	Yes

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
12	Heptagon Technologies Private Limited	Subsidiary	100%	Yes
13	MFXchange (USA), Inc.	Subsidiary	100%	No
14	MFXchange Holdings, Inc.	Subsidiary	100%	No
15	Mindwire Systems Limited	Subsidiary	100%	No
16	Monster.com (India) Private Limited	Subsidiary	83.12%	Yes
17	Monster.com HK Limited	Subsidiary	100%	No
18	Monster.com.SG Pte Limited	Subsidiary	100%	No
19	Quess (Philippines) Corp	Subsidiary	100%	No
20	Quess Corp (USA) Inc.	Subsidiary	100%	No
21	Quess Corp Lanka (Private) Limited	Subsidiary	100%	No
22	Quess Corp NA LLC	Subsidiary	100%	No
23	Quess Corp Vietnam Limited Liability Company	Subsidiary	100%	No
24	Quess East Bengal FC Private Limited	Subsidiary	100%	No
25	Quess International Services Private Limited	Subsidiary	100%	Yes
26	Quess Recruit Inc.	Associate	25%	No
27	Quess Selection & Services Pte Ltd	Subsidiary	100%	No
28	Quesscorp Holdings Pte. Limited	Subsidiary	100%	No
29	Quesscorp Singapore Pte Ltd	Subsidiary	100%	No
30	Quessglobal (Malaysia) Sdn. Bhd	Subsidiary	100%	No
31	Stellarslog Technovation Private Limited	Subsidiary	100%	Yes
32	Terrier Security Services (India) Private Limited	Associate	48.05%	Yes
33	Trimax Smart Infraprojects Private Limited	Subsidiary	100%	Yes
34	Vedang Cellular Services Private Limited	Subsidiary	96.97%	Yes

VI. CSR Details

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

Yes

(ii) Turnover (in Million)

₹ 1,55,711.84 (Standalone)

(iii) Net worth (in Million.)

₹ 26,889.69(Standalone)

Note: We have provided the turnover and net worth on a standalone as CSR is applicable based on the eligibility criteria for the respective entity.

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY- 2024 Current Financial Year			FY- 2023 Previous Financial Year		
		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, https://www.quessecorp.com/corporate-governance/	0	0	NIL	0	0	NIL
Investors (other than shareholders)	Yes, https://www.quessecorp.com/corporate-governance/	0	0	NIL	0	0	NIL
Shareholders	Yes, https://www.quessecorp.com/corporate-governance/	14	0	All 14 disposed off	7	0	All 7 disposed off
Employees and workers	Yes, https://www.quessecorp.com/corporate-governance/	33	0	All 33 disposed off	0	0	NIL
Customers	Yes, https://www.quessecorp.com/corporate-governance/	0	0	NIL	0	0	NIL
Value Chain Partners	Yes, https://www.quessecorp.com/corporate-governance/	0	0	NIL	0	0	NIL
Other (please specify)	Yes, https://www.quessecorp.com/corporate-governance/	0	0	NIL	6	0	All 6 disposed off (Clarifications were sought by SEBI and Stock Exchange which were satisfactorily replied/resolved)

Note: Does not include Posh Complaint

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.

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	Transformation & Automation	R	Constant changes in technologies and automation.	<p>In the era of digital transformation, we give much importance to digital needs by constantly improving and updating our digital platforms.</p> <p>We are constantly moving our business to digital and well-organised data management systems thereby improving and providing better customer services and satisfaction to our clients and stakeholders.</p> <p>This helps us to upscale our business and better customer service.</p> <p>Leveraging our industry domain knowledge with technology, helps us provide unique business solutions and value propositions to our customers with our tech-applications such as Qjobs, WorQ, Dash, HR modules, etc.</p>	Positive Implications
2	Cyber Security & Data Protection	R	Data is of paramount importance, and ensuring its safeguarding is crucial	Our Cyber Security Council, chaired by the Chief Technology Officer and business IT Heads, meets periodically, with a specific focus on cyber security and data protection risks. Furthermore, the Committee monitors emerging practices and technologies to improve IT systems and infrastructure. Firewall and real-time security monitoring systems to secure our IT environment. Initiatives like VAPT, SIEM, DLP, MDM, etc., have significantly strengthened our security posture	Positive Implications
3	Safety at Work	R	Ensuring employee safety and security in a challenging environment to prevent injuries and casualties.	Our comprehensive Health, Safety and Environment Conservation Policy and the Emergency Procedure Policy govern procedures for our employee safety and incident management. The employee appbased HRMS tool includes an upgraded workflow dedicated to safety incident reporting. The Unified Help Desk (UHD) is responsible for actively monitoring and responding to incidents reported through the app. Mandatory safety training during induction and yearly refreshers, along with job-specific training, boost awareness and adherence to safety protocols	Positive Implications

4	Diversity & Inclusion	R	Low productivity of the workforce due to the lack of diversity, inequality, talent, etc.	<p>Quess is dedicated to sourcing talent from diverse backgrounds worldwide, fostering a distinctive work culture that optimizes our potential and enhances our customers' productivity. Our Company's commitment to Equal Employment Opportunity Policy reiterates the organisation's commitment towards non-discrimination of candidates based on age, colour, sex, disability, marital status, race, religion and sexual orientation. Through our partnerships with various NGOs, we successfully induced PWD associates into the workforce. In alignment with the Prime Minister's initiative for NARI SHAKTI, our immediate objective is to enhance gender diversity among core employees to 50% (currently at 36%) through strategic talent acquisitions by next year. Numerous workshops are conducted to attract talent in line with this goal.</p>	Positive Implications
5	Climate Changes & reduction of Carbon Footprint	R	Global warming and Company's operations might negatively impact the natural environment	<p>We continue to drive key sustainability initiatives across our businesses, even though we are a low-carbon emitting company. For the year, we could recycle 5.3K+ kgs of paper waste and 20.2K+ Kgs of E-waste. Our central Kitchen waste is sent to state-approved biogas vendors as a part of the waste disposable management policy. Although our electricity consumption has been a key focus area, to further reduce our Scope 2 emissions, we have taken measures such as usage of LED lights across our multiple office locations as a part of green energy initiatives.</p>	Positive Implications
6	Employee Training	R	Lack of proper training and skills in the workforce will lead to poor productivity & employee satisfaction	<p>Our company is committed to providing utmost importance to proper skill development and upskilling of employees. Our HRMS tool provides mandatory learning for all employees and ensures every employee completes 40 hrs of learning in a year. HRMS tool constantly gets updated with new courses and modules to provide a wide range of knowledge to develop both technical and soft skills required for the growth and development of the employee, which boosts their productivity. In addition to the skill enhancement modules, compliance based modules such as CoC, POSH, Insider Trading, ESG, ERM, etc. are completed by all employees annually. In FY24, employees underwent an avg. of ~ 43 hrs of training.</p>	Positive Implications
7	Compliance with labour laws	R	Lack of tracking and adherence to labour laws and regulations might seriously disrupt business operations, loss of reputation including fines and penalties	<p>Given our diversified staffing business across multiple industries and sectors, there is an increased risk of non-compliance with regulatory labour requirements. Our central compliance team, along with the business compliance team, consistently monitor adherence to labour laws at central, state, and local levels. Important compliances like minimum wages, PF, ESI, PT, LWF, Gratuity, etc., are regularly tracked and reported periodically across the businesses</p>	Negative Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy And Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	https://www.queesscorp.com/corporate-governance								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Companies Act 2013, ISO standards, GPTW, UNSDG, FSSAI, and BIS								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have specific commitments and targets for FY25 1. 5 million digital job opportunities 2. 50% women core workforce 3. 20% emission intensity reduction 4. 100% ESG compliance new vendors								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	1. We have over 7.7 million job opportunities on Qjobs, out of which 2 million jobs were created in FY24. 2. 38% Core women employees and 18% associate women employees 3. 19% reduction in emissions intensity from baseline year of FY22 4. 93% ESG compliance new vendor.								

Governance, leadership and oversight

7: Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Refer CEO Speech section of the Annual Report 2024 on page no. 19
8: Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Guruprasad Srinivasan, Executive Director and Group CEO.
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, refer Board Committee section of the Annual Report 2024 on page no. 110.

10: Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board of Directors meets periodically to evaluate operational performance across various aspects, including adherence to NGRBC principles. This evaluation involves board-level committees and the leadership team.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No								

12: If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	No								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	No								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	No								
It is planned to be done in the next financial year (Yes/No)	No								
Any other reason (please specify)	Not Applicable								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	20	All principles covered	100%
Key Managerial Personnel	23	All Principles Covered	100%
Employees other than BoD and KMPs	2379	All Principles Covered	100%
Workers*	0	Not Applicable	0%

*Training to the workers is provided by the clients at their site.

- 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

Nil

- 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.

Nil

- 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, Quess Corp's Anti-Bribery and Anti-Corruption Policy unequivocally prohibits the offering, giving, receiving, or soliciting of any form of bribe or corrupt payment, whether directly or indirectly. This encompasses all interactions, including those involving government officials, third-party agents, and suppliers. The policy not only outlines clear guidelines for recognizing and mitigating potential risks of bribery and corruption but also underscores the critical importance of maintaining precise books and records. Furthermore, it mandates employees to promptly report any suspicious activity they encounter. In the event of a policy breach, the company imposes disciplinary measures, which may include termination of employment or contracts. Additionally, Quess Corp reserves the right to report suspected violations to the relevant authorities.

<https://quesscorp.com//investor/dist/images/pdf/Policies/Anti-Bribery-Anti-Corruption-Policy.pdf>

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

Nil

- Details of complaints with regard to conflict of interest:

Nil

- 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.

Nil

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

	FY - 2024 (Current Financial Year)	FY - 2023 (Previous Financial Year)
Number of days of account payables*	27	19

*On a Standalone basis.

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:

Sr. no	Parameter	Metrics	FY - 2024 (Current Financial Year)	FY - 2023 (Previous Financial Year)
a	Concentration of Purchases	Purchases from trading houses as % of total purchases	Nil	Nil
b	Concentration of Purchases	Number of trading houses where purchases are made from	Nil	Nil
c	Concentration of Purchases	Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
a	Concentration of Sales	Sales to dealers / distributors as % of total sales	Nil	Nil
b	Concentration of Sales	Number of dealers / distributors to whom sales are made	Nil	Nil
c	Concentration of Sales	Sales to top 10 dealers / distributors as % of total sales to dealers/ distributors	Nil	Nil
a	Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	5.85%	6.24%
b	Share of RPTs in	Sales (Sales to related parties / Total Sales)	0.59%	0.59%
c	Share of RPTs in	Loans & advances (Loans & advances given to related parties / Total loans & advances)	99.41%	98.22%
d	Share of RPTs in	Investments (Investments in related parties / Total Investments made)	96.58%	100%

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

- 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.

Nil

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

Yes

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

93%, During the vendor onboarding process, we mandate adherence to our ESG (Environmental, Social, and Governance) framework and require acceptance of our Vendor Code of Conduct Policy.

- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Not Applicable, we do not manufacture any products.

- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same

Not Applicable.

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

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

Category	% of employees covered by										
	Total (A)	Health insurance*		Accident insurance*		Maternity benefits*		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	5,690	5,690	100%	5,690	100%	-	-	5,690	100%	-	-
Female	3,505	3,505	100%	3,505	100%	3,505	100%	-	-	-	-
Total	9,195	9,195	100%	9,195	100%	3505	38%	5690	62%	-	-
Permanent workers											
Male	4,64,509	3,05,965	66%	3,47,696	75%	-	-	-	-	-	-
Female	1,01,041	61,422	61%	65,772	65%	1,01,041	100%	-	-	-	-
Total	5.65.550	3.67.387	65%	4.13.468	73%	1.01.041	18%	-	-	-	-

*All employees are covered based on statutory requirements, as applicable

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

	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.25%	0.20%

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

Benefits	FY-2024 Current Financial Year			FY-2023 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	88%	Yes	100%	100%	Yes
Gratuity	100%	90%	Yes	100%	100%	Yes
ESI	10%	67%	Yes	100%	100%	Yes

Note: We have considered only permanent employees.

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, our offices prioritize accessibility for persons with disabilities (PWD) by implementing various infrastructure measures such as railings, ramps, lifts, and clear signage throughout the premises.

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://www.quessecorp.com/investor/dist/images/pdf/Policies/Equal-Employment-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%	100%	-	-
Female	67%	48%	100%	57%
Total	71%	54%	100%	57%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees and Other than Permanent Employees	<p>Yes,</p> <p>Quess has a strong commitment to complying with the law and upholding high standards of corporate governance, conduct, and business ethics. Employees, customers, and third-party intermediaries can use the procedures set out in Whistleblower Policy to submit confidential and/or anonymous complaints.</p> <p>The policy provides a framework for promoting responsible and secure whistleblowing, protecting those wishing to raise concerns about serious irregularities within the company. The policy also aims to ensure that all concerns or complaints are received, investigated, and addressed in a fair, confidential, and timely manner. Further, we have Unified Help Desk (UHD) to address employee grievances. UHD is automated with features such as a ticketing system, smart escalations, vernacular language support as well as call-back mechanisms to enhance transparency and responsiveness. The company's UHD is an automated system that supports non-permanent employees with their grievances. It offers multiple response mechanisms such as calls and chatbots. UHD is integrated with the online workforce management platform, WorQ for our non-permanent employees.</p>

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

Nil

8. Details of training given to employees and workers:

Category	FY-2024 Current Financial Year					FY-2023 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	5,690	5,690	100%	5,263	92%	4,020	4,020	100%	4,020	100%
Female	3,505	3,505	100%	3,221	92%	1,567	1,567	100%	1,567	100%
Total	9,195	9,195	100%	8,484	92%	5,587	5,587	100%	5,587	100%
Workers: Training to the workers are provided by the customers.										

Note: We have considered only permanent employees.

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

Category	FY-2024 Current Financial Year			FY-2023 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	5,690	5,492	97%	4,020	4,020	100%
Female	3,505	3,128	89%	1,567	1,567	100%
Total	9,195	8,620	94%	5,587	5,587	100%
Workers: Performance rating are provided by the customers.						

Note: We have considered only permanent employees.

10. a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Quess Corp Limited is dedicated to preserving the environment and ensuring safe, healthy working conditions for our employees, visitors, and customers. To facilitate this commitment, we've introduced an Incident Management Tool within the WorQ App. This tool empowers employees to report incidents, safety concerns, health hazards, or grievances promptly. The Unified Help Desk (UHD) and respective business representatives promptly address these reports, ensuring resolution within the company's specified turnaround time (TAT).

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Regular workplace inspections are conducted to detect potential hazards and evaluate their risk levels. Job hazard analyses are performed to identify specific risks related to tasks or roles. Safety inspections assess the overall effectiveness of the safety program and highlight areas for enhancement. In the event of an incident, thorough investigations are conducted to ascertain the root cause and prevent recurrence. Additionally, employees undergo safety training to bolster their awareness of workplace hazards and acquaint them with the requisite safety protocols. These measures collectively foster a safe and secure work environment.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes

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

Safety Incident/Number	Category	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Not Applicable	Not Applicable
No. of fatalities	Employees	Nil	Nil
	Workers	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Not Applicable	Not Applicable

Note: We have considered only permanent employees.

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

- 1) **Safety Policies and Procedures Implementation:** The entity has instituted comprehensive safety policies and procedures, ensuring all employees understand their roles and obligations in maintaining a safe workplace.
- 2) **Safety Training:** The entity conducts regular safety training sessions for employees, ensuring awareness of job-related risks and effective mitigation strategies.
- 3) **Hazard Identification and Risk Assessment:** Routine assessments are conducted to identify potential hazards and evaluate associated risks, fostering proactive safety measures.
- 4) **Provision of Personal Protective Equipment (PPE):** Employees are provided with appropriate PPE to mitigate injury or illness risks, promoting a safer work environment.
- 5) **Equipment and Machinery Maintenance:** The entity ensures regular maintenance and servicing of all equipment and machinery, minimizing breakdowns and associated safety hazards.
- 6) **Encouraging Incident Reporting:** Employees are encouraged to report safety incidents and near-misses, facilitating prompt corrective action to prevent recurrence.
- 7) **Safety Audits:** Regular safety audits are conducted to verify compliance with safety protocols and identify areas for enhancement, ensuring ongoing safety improvements.
- 8) **Emergency Preparedness Mock Drills:** The entity conducts fire and earthquake mock drills to prepare employees for emergency response scenarios, enhancing overall safety preparedness.

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

Nil

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & safety practices	5%
Working Conditions	

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.

We have integrated an Incident Management Tool into the Worg application specifically for our non-permanent employees. Through this tool, employees can promptly report incidents, safety concerns, health hazards, or grievances. These reports are then addressed by the Unified Help Desk (UHD) along with the respective business representatives. Our commitment to resolving these issues within the company's specified turnaround time (TAT) ensures efficient handling and resolution of all reported matters, fostering a safer work environment for everyone.

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

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

The Company has identified key stakeholders as part of its ESG framework and intends to work with them to improve their well-being and add value to the Company's business chain. The stakeholders who are impacted economically and socially are the most interacted with, and whom the Company can support. The key stakeholders include customers, suppliers, government and regulatory authorities, investors/shareholders, employees, business partners, and the wider communities that we serve. As India's leading business services provider, the Company believes that its human capital is its greatest strength. Based on the above, the Company has mapped and identified internal and external stakeholders, including disadvantaged, vulnerable, and marginalized stakeholders. Internal stakeholders have a direct relationship with the company, while external key stakeholders are affected by the business but do not directly work with the company. Investors are significant stakeholders with whom the Company shares a strong relationship and a deep understanding of their expectations. Customers reflect the Company's commitment, while employees enable the creation of value for customers and the organization and enjoy fulfilling careers. Lastly, suppliers help deliver business value.

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
Customers	No	Websites, E-mails, social media, Virtual Meetings	Annually	To ensure customer stewardship in terms of transparency and informed choices, for stronger customer relationships and to enhance the business while addressing any issues that customers may have.
Investors/ Shareholders	No	Regulatory audits and inspections, environmental compliance, policies, good governance, statutory corporate filings, and direct interactions on a caseby- case basis.	Quarterly, Annually	Discuss the company's financial performance and strategic priorities. As per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company's website has a dedicated functional segment called 'Investor Relations' which contains all the information intended for shareholders, including details about directors, financial statements, annual reports, codes, and policies.
Business Partners	No	Mailers, News Bulletins, Brochures, Social Media, Website	Weekly, Monthly, Annually	Stroger partnerships to increase reach and enhance ethical business practices, fair business practices, and governance.
Suppliers	No	Supplier and vendor meetings, binding agreement policies, IT-enabled information sharing tools and recognition platforms, dialogue on industry initiatives, calls, and training and workshops.	Annually	Quality improvement and capacity-building measures and to discuss their vision and mission, business plans, and supplier awards.
Employees	No	Trainings, Conferences, Website, E-mails, Meetings and Internal management development programmes	Weekly, Monthly, Annually	<ul style="list-style-type: none"> Proposing measures to increase employee competency at work as well as promote work-life balance. Learning opportunities, Building a safety culture and inculcating safe work practices among employees Improving diversity and inclusion. Effective grievance mechanisms
Government and Regulatory Authorities	No	Regulatory audits and inspections, environmental compliance, policies, good governance, statutory corporate filings, and direct interactions on a caseby- case basis.	Annually and as per requirements	<ul style="list-style-type: none"> Report and compliances on Legal and Regulatory Requirements. Discussions with regards to various regulations and amendments, inspections, and approvals
Communities	Yes	CSR activities, site visits, participation in events, meetings and briefings, official communication channels (including emails, advertisements, publications, websites, and social media).	Frequent and need based	Implementing community initiatives and helping them to attain a better standard of living. For making a difference in society and creation an impact through our CSR initiatives and understand areas of sustainable development

PRINCIPLE 5 Businesses should respect and promote human rights

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

Category	FY-2024 Current Financial Year			FY-2023 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees*						
Permanent	8,734	8,304	95%	5,174	5,174	100%
Other than Permanent	461	461	100%	413	413	100%
Total Employees	9,195	8,765	95%	5,587	5,587	100%
Workers: Training to the workers are provided by the customers wherever applicable.						

Note: We have considered only permanent employees.

2. Details of minimum wages paid to employees and workers:

Minimum wage rates in scheduled employments vary due to several factors including the state, sector, skill level, region, and occupation. Consequently, there isn't a uniform minimum wage rate applicable nationwide. However, companies are obligated to adhere to minimum wage notifications issued by central and state bodies for various establishments under minimum wage Acts and Rules, ensuring that minimum wages are met. The revision cycle for minimum wages may differ for each state, necessitating ongoing compliance monitoring and adjustments by employers to uphold labour standards.

3. a. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	₹ 0.7375 million	1	₹ 1.525million
Key Managerial Personnel	3	₹ 21.867million	0	0
Employees other than BoD and KMP	5,685	₹ 0.864 million	3,505	₹ 0.628 million
Workers: Not Applicable				

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

	FY - 2024 Current Financial Year	FY - 2023 Previous Financial Year
Gross wages paid to females as % of total wages	38%	24%

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.

Quess Corp maintains a comprehensive Human Rights Policy that extends to all employees, vendors, and suppliers within its purview. The policy outlines clear procedures for raising grievances and reporting any breaches of policies or procedures confidentially and anonymously. Importantly, it guarantees protection from retaliation for individuals reporting such breaches. This commitment underscores Quess Corp's dedication to upholding human rights principles across its operations and ensuring a safe and respectful work environment for all stakeholders.

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

	FY-2024 Current Financial Year			FY-2023 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	48	3	Under Process	-	-	Nil
Discrimination at workplace	-	-	Nil	-	-	Nil
Child Labour	-	-	Nil	-	-	Nil
Forced Labour/Involuntary Labour	-	-	Nil	-	-	Nil
Wages	-	-	Nil	-	-	Nil
Other human rights related issues	-	-	Nil	-	-	Nil

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

	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	48	-
Complaints on POSH as a % of female employees / workers	0.046%	-
Complaints on POSH upheld	37	-

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

All employees undergo mandatory training on human rights, with annual sign-offs required to ensure understanding and compliance. The Unified Help Desk (UHD) stands ready to receive and address grievances promptly and effectively. Moreover, key policies including the Human Rights Policy, Equal Employment Policy, Health Safety, and Environmental Conservation Policy are accessible via the HRMS tool and the company website, ensuring transparency and easy reference for all stakeholders. These measures underscore our commitment to upholding human rights, fostering equality, and promoting a safe and sustainable work environment.

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

Yes, Qess policies, including the Whistleblower's Policy, Vendor Code of Conduct Policy, Health Safety and Environmental Conservation Policy, and Human Rights Policy, are not only applicable to employees but also extend to customers, vendors, and third-party intermediaries. This broad scope ensures consistent adherence to ethical standards and responsible practices across all interactions and engagements involving Qess Corp. By applying these policies universally, we uphold our commitment to integrity, sustainability, and respect for human rights throughout our operations and interactions with all stakeholders.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Qess internally monitors compliance with all relevant laws and policies pertaining to these issues at 100% of its offices. There has been no observation by local authority for entity's premises and offices.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
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

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

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

Parameter	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
Energy Consumption Sources (in Giga Joules)		
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	76,696.45 GJ	52787.90GJ
Total fuel consumption (E)	3,290.68 GJ	2257.32 GJ
Energy consumption through other sources (F)	-	-
Total energy consumption (D+E+F)	79,987.13 GJ	55,045.22 GJ
Total energy consumption (A+B+C+D+E+F)	79,987.13 GJ	55,045.22 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) *	0.46 GJ/₹million	0.33 GJ/₹million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	10.43 GJ/PPP	7.51 GJ/PPP
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India, which is 22.88.

* For the calculation of energy intensity, we have excluded the turnover of our Foreign Entities.

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

- 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.

Not Applicable

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

Parameter	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	76,146 KL
(iii) Third party water	218280.51 KL	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal(in kilolitres) (i + ii + iii + iv + v)	2,18,280.51KL	76,146 KL
Total volume of water consumption (in kilolitres)	2,18,280.51 KL	76,146 KL
Water intensity per rupee of turnover (Water consumed / turnover)*	1.24 KL/ ₹million	0.45 KL/₹million
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	28.47 KL/PPP	10.38 KL/PPP
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* For the calculation of water intensity, we have excluded the turnover of our Foreign Entities.

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

4. Provide the following details related to water discharged:

Sr. no	Parameter	FY - 2024 (Current Financial Year)	FY - 2023 (Previous Financial Year)
Water discharge by destinations and level of treatment (In Kilolitres)			
1	To Surface water	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
2	To Groundwater	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
3	To Seawater	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
4	Sent to third-parties	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
5	Others	-	-
	No treatment (Municipal Sewage Line)	65484.15 KL	-
	With treatment – please specify level of treatment	-	-
	Total water discharged (in kilolitres)	65484.15 KL	-

* The Company's water usage is designated solely for human consumption. With our 70 offices located in rental properties, we currently lack the means to monitor water discharged directly. Nonetheless, we have taken steps to promote responsible

water use. Selected branches have been equipped with sensor-based taps, aerator taps, and dual flush mechanisms to ensure judicious water consumption.

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

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

No

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

As a business service provider, Quess primarily operates with minimal air emissions, mainly arising from the use of diesel generator sets during power outages. Quess ensures compliance with the Air (Prevention & Control of Pollution) Act (1981) by obtaining necessary consent for operating diesel generator sets. Compliance includes adhering to specified stack emission parameters such as nitrous oxide, non-methane hydrocarbons, carbon monoxide, particulate matter, etc. Stack emission monitoring is conducted at the required frequency outlined in the Consent To Operate (CTO) for generator sets, ensuring that emissions remain within permissible limits and environmental standards are upheld.

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

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

Parameter	Unit	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
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)	tCO ₂ e	1,647.31	2260.02
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)	tCO ₂ e	12946.79	11,584.01
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO₂e/₹million	0.08	0.08
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)*	tCO₂/PPP	1.904	1.889
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*For the calculation of emission intensity, we have excluded the turnover of our Foreign Entities

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

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

Yes, the company has set targets to reduce greenhouse gas emissions, which include a goal of reducing emission intensity of 20% by FY2025. We are proud to report that we have already achieved a 19% reduction in emission intensity from our base year of FY2022.

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

(a) Total Waste generated (in metric tonnes)

Parameter	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	20.23	7.34
Bio-medical waste (C)	0.0043	-
Construction and demolition waste (D)	-	-
Battery waste (E)	6.12	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any (G)	-	-
Other Non-hazardous waste generated (H) – Paper waste, Dry waste, Wet waste	10.73	7.52
Total (A+B + C + D + E + F + G + H)	37.09	14.86
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)*	0.000217 Mt /₹million	0.000089 Mt/₹million
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00497 MT/PPP	0.00203 MT/PPP
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
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	37.09	7.52
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	37.09	7.52
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.0043	7.34
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	0.0043	7.34

*For the calculation of waste intensity, we have excluded the turnover of our Foreign Entities.

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

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.

We are committed to minimizing waste generation and fostering a circular economy. Our efforts include implementing initiatives aimed at reducing waste at its source. We meticulously track hazardous waste and ensure its segregation, storage, and disposal in accordance with local regulations, utilizing authorized recyclers to maintain compliance.

Moreover, our approach extends to kitchen waste management, where we segregate between dry and wet waste. This segregated waste is then repurposed, with wet waste being utilized in compost manufacturing processes. By adopting these practices, we not only minimize waste sent to landfills but also contribute to sustainable resource management and environmental preservation.

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:

Not Applicable

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

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

Yes, Quess has diligently adhered to all relevant environmental laws, regulations, and guidelines applicable in India. Notably, the company has maintained full compliance without incurring any fines, penalties, or regulatory actions under these environmental frameworks. This commitment underscores Quess's dedication to environmental responsibility and sustainable business practices

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

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

12

- 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.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industries (CII)	National
2	India Staffing Federation	National
3	The federation of Indian Chambers of Commerce and Industry	National
4	All India Organisation of Employers	National
5	Employee Federation of India	National
6	Central Association of Private Security Industry	National
7	Karnataka Employees Association	State
8	The Employers Association, Delhi	State
9	Apex Chamber of Commerce, Delhi	State
10	Madras Chamber of Commerce and Industry	State
11	NASSCOM	National
12	Indo American Chamber of Commerce	International

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

Nil

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

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

Not Applicable

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity

Not Applicable

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

Website correspondence - Individuals can report problems by visiting our Contact Us page and filling out a form or sending an email. We then create a ticket and assign a dedicated executive to assist them. After resolving the issue, we send a status update and feedback form.

Toll-free grievance redressal - Quess Corp offers assistance through a toll-free number 1800 572 3333 available on our website. Our in-house contact centre tracks grievances and feedback through a ticket system and assigns them to the respective executive for closure.

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

	FY-2024 Current Financial Year	FY-2023 Previous Financial Year
Directly sourced from MSMEs/ small producers	14.78%	23%
Sourced directly from within the district and neighbouring districts(Karnataka Region)	9%	-

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2024 Current Financial Year	FY 2023 Previous Financial Year
Rural	-	-
Semi-urban	38%	37%
Urban	29%	29%
Metropolitan	33%	35%

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

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

Quess Corp is very serious about grievances and feedback. To resolve each concern and query, we have the following mechanisms in place. Here is how the process functions:

Website correspondence – When a client or individual faces problems with our services or platforms, they have an option to visit the Contact Us page and fill out a form or write to us an email. This form is intuitive in nature, and helps one reach the right person. Once it reaches respective teams, a ticket is raised and passed onto a dedicated executive to understand their issue/ query, guides them to a suitable solution, and closes the ticket.

Toll-free grievance redressal – To provide round-the-clock assistance, Quess Corp enables clients with grievance and feedback redressal through toll-free numbers available on our website. This mechanism is supported by an in-house contact centre, which is tracked through a ticket is raised and assigned to the respective business executive for closure.

- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about Environmental and social parameters relevant to the product, Safe and responsible usage, Recycling and/or safe disposal

Not Applicable

- Number of consumer complaints in respect of data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices, unfair trade practices

We do not have any consumer complaints in respect of data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices and unfair trade practices.

- Details of instances of product recalls on account of safety issues:

Not Applicable

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

Yes, <https://www.queesscorp.com/privacy-statement/>

- Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

None

- 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

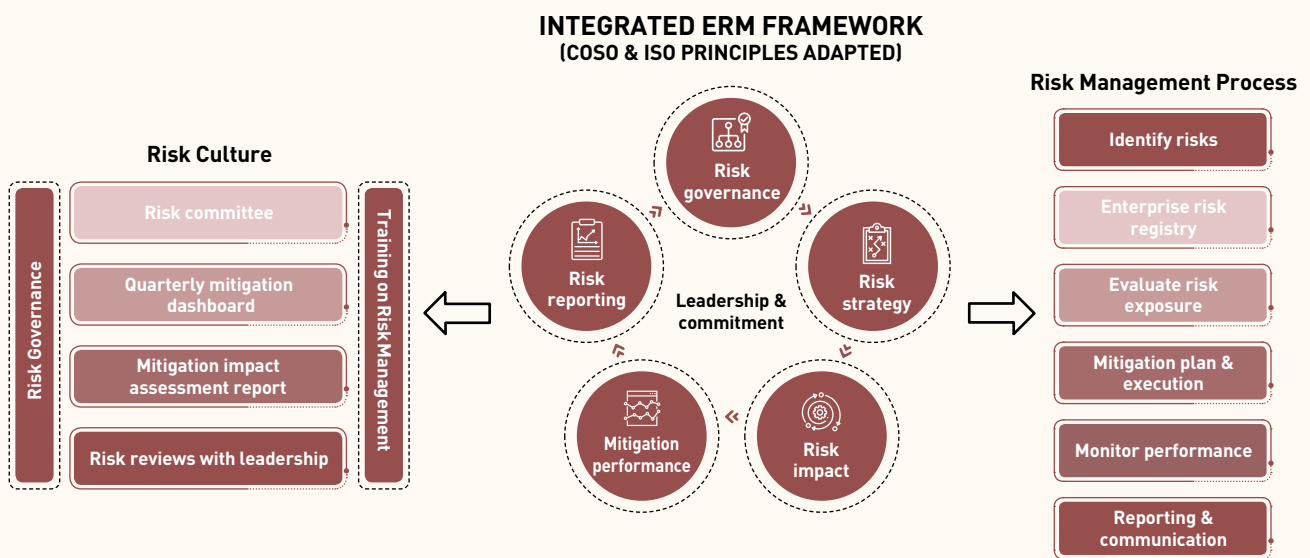
None

Risk Management

In the ever-evolving business landscape, marked by a strong emphasis on automation, digital transformation, and data protection, the risk dynamics undergo continuous shifts. At Quess, we meticulously evaluate both external and internal factors to identify, assess, control, and effectively manage associated risks. Our meticulously crafted Enterprise Risk Management (ERM) framework, which comprehensively covers all aspects of our operations, enables us to gauge the likelihood and impact of identified risks, ensuring proactive risk mitigation. Anchored by a robust Risk Management Framework, we uphold our commitment to aligning with the company's strategic objectives by comprehensively evaluating risks inherent in our operations.

Risk Management Framework

We've embraced a seamlessly integrated ERM Framework, operationalized throughout the organization by our dedicated Risk Management Team. Tailored to accommodate our diverse business needs, our ERM Framework draws from the standards of COSO and ISO 31000, ensuring alignment with best practices and principles.



Our framework facilitates systematic and proactive risk identification, actively engaging Business Leaders, Functional Heads, and Process Owners. By discerning and mitigating risks, our organization optimizes performance and expedites decision-making. Furthermore, our ERM framework comprehensively identifies strategic, operational, financial, compliance, and sustainability risks, considering both internal and external dimensions across all categories.

Supported by a robust and dynamic internal control system, our ERM Framework boasts the following features:

- Our Board-approved Risk Management Policy delineates a structured and disciplined approach to risk management, aiding strategic decision-making. The Risk Management Committee, composed of Board members and C-suite Executives, diligently reviews and oversees the progress of mitigation plans, offering essential guidance and direction.
- The Corporate-level Risk Management Team maintains constant engagement with independent Internal Auditors to pinpoint areas necessitating strengthened processes and internal controls for enhanced risk management. The Audit Committee conducts in-depth discussions and evaluations of audit findings, including the status of management action plans.
- Business SOPs and policies, alongside centrally issued directives, serve as guiding principles for our internal controls, fortifying our risk management processes.

Risk Category	Description
Strategic Risks	Strategic risk involves uncertainties arising from an organization's leadership decisions on long-term goals, competitive position, and successful execution of strategy. For example, risks associated with business model, service offerings, target markets, etc
Operational Risks	Risks that impact our service delivery and business practices due to inadequate or failed internal processes, systems, or people. For example, risks associated with day-to-day operations, such as errors in procedures, technology failures, and the ability to scale based on business needs.
Financial Risks	Risks affecting the financial stability and profitability of the business, such as SLA management, fluctuations in market conditions, credit defaults, interest rate changes, etc.
Compliance Risks	Non-adherence to central, state, and international laws governing business activities may result in financial and reputational risks. For example, compliance with labour laws, licenses, and permits, etc.
Sustainability Risks	Risk refers to potential threats posed by environmental, social, and governance (ESG) factors that could adversely affect a company's long-term viability and reputation. These factors include carbon footprint, diversity, inclusion, business ethics, etc.

Key Business Risks

Risk	Risk Description	Mitigation Actions
Transformation & Automation	Constant changes in technologies and automation.	In the era of digital transformation, we give much importance to digital needs by constantly improving and updating our digital platforms. We are constantly moving our business to digital and well-organised data management systems thereby improving and providing better customer services and satisfaction to our clients and stakeholders. This helps us to upscale our business and better customer service. Leveraging our industry domain knowledge with technology, helps us provide unique business solutions and value propositions to our customers with our tech-applications such as Qjobs, WorQ, Dash, HR modules, etc.
Cyber Security & Data Protection	Data is of paramount importance, and ensuring its safeguarding is crucial	Our Cyber Security Council, chaired by the Chief Technology Officer and business IT Heads, meets periodically, with a specific focus on cyber security and data protection risks. Furthermore, the Committee monitors emerging practices and technologies to improve IT systems and infrastructure. Firewall and real-time security monitoring systems to secure our IT environment. Initiatives like VAPT, SIEM, DLP, MDM, etc., have significantly strengthened our security posture
Safety at Work	Ensuring employee safety and security in a challenging environment to prevent injuries and casualties.	Our comprehensive Health, Safety and Environment Conservation Policy and the Emergency Procedure Policy govern procedures for our employee safety and incident management. The employee app-based HRMS tool includes an upgraded workflow dedicated to safety incident reporting. The Unified Help Desk (UHD) is responsible for actively monitoring and responding to incidents reported through the app. Mandatory safety training during induction and yearly refreshers, along with job-specific training, boost awareness and adherence to safety protocols.
Diversity & Inclusion	Low productivity of the workforce due to the lack of diversity, inequality, talent, etc.	Quess is dedicated to sourcing talent from diverse backgrounds worldwide, fostering a distinctive work culture that optimizes our potential and enhances our customers' productivity. Our Company's commitment to Equal Employment Opportunity Policy reiterates the organisation's commitment towards non-discrimination of candidates based on age, colour, sex, disability, marital status, race, religion and sexual orientation. Through our partnerships with various NGOs, we successfully induced PWD associates into the workforce. In alignment with the Prime Minister's initiative for NARI SHAKTI, our immediate objective is to enhance gender diversity among core employees to 50% (currently at 36%) through strategic talent acquisitions by next year. Numerous workshops are conducted to attract talent in line with this goal.

Risk	Risk Description	Mitigation Actions
Climate Changes & reduction of Carbon Footprint	Global warming and Company's operations might negatively impact the natural environment	We continue to drive key sustainability initiatives across our businesses, even though we are a low-carbon emitting company. For the year, we could recycle 5.3K+ kgs of paper waste and 20.2K+ Kgs of E-waste . Our central Kitchen waste is sent to state-approved biogas vendors as a part of the waste disposable management policy. Although our electricity consumption has been a key focus area, to further reduce our Scope 2 emissions, we have taken measures such as usage of LED lights across our multiple office locations as a part of green energy initiatives.
Employee Training	Lack of proper training and skills in the workforce will lead to poor productivity & employee satisfaction	Our company is committed to providing utmost importance to proper skill development and upskilling of employees. Our HRMS tool provides mandatory learning for all employees and ensures every employee completes 40 hrs of learning in a year. HRMS tool constantly gets updated with new courses and modules to provide a wide range of knowledge to develop both technical and soft skills required for the growth and development of the employee, which boosts their productivity. In addition to the skill enhancement modules, compliance-based modules such as CoC, POSH, Insider Trading, ESG, ERM, etc. are completed by all employees annually. In FY24, employees underwent an avg. of ~ 43 hrs of training.
Compliance with labour laws	Lack of tracking and adherence to labour laws and regulations might seriously disrupt business operations, loss of reputation including fines and penalties	Given our diversified staffing business across multiple industries and sectors, there is an increased risk of non-compliance with regulatory labour requirements. Our central compliance team, along with the business compliance team, consistently monitor adherence to labour laws at central, state, and local levels. Important compliances like minimum wages, PF, ESI, PT, LWF, Gratuity, etc., are regularly tracked and reported periodically across the businesses

Our approach to risk management is designed to provide reasonable, but not absolute, assurance that our assets are safeguarded and the business risks are being assessed and mitigated. All information that must be disclosed, is reported to the senior management including the Chairman, Group CEO, Group CFO, Audit Committee and the Risk Management Committee of the Board.

Internal Control Systems and their Adequacy

The Company maintains a robust Internal Control System (ICS), meticulously aligned with the provisions of the Companies Act, 2013, and tailored to the scale, scope, and intricacy of its business operations. The Board of Directors has established internal financial controls through comprehensive policies and procedures, duly adopted by the company. These measures ensure the smooth and

effective functioning of its business, compliance with all pertinent laws, regulations, and directives from regulatory bodies, protection of assets, authorization of transactions, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and the timely preparation of reliable financial information.

Grant Thornton Bharat LLP conducts internal audit reviews, with the scope and authority stipulated by the Audit Committee. To maintain independence, the Internal Auditor reports directly to the Chairman of the Audit Committee. The Internal Auditor diligently monitors and evaluates the efficiency of the company's ICS, ensuring adherence to laws and accounting policies. Management meticulously reviews these reports and implements corrective actions to bolster controls. Summaries of periodic audit findings are presented to the Audit Committee.

The Audit Committee, comprising six directors, four of whom are independent as mandated by Section 177 of the Act, convenes quarterly to review the Internal Audit reports submitted by the Internal Auditor. The Committee meticulously scrutinizes and evaluates key audit findings to ensure the robustness of financial and internal controls, risk management systems, and processes. Regular audits and reviews serve to reinforce these systems. The internal auditor provides quarterly updates to the Committee on the status of key audit findings to ensure swift implementation of resolutions.

Deloitte Haskins and Sells LLP, the company's statutory auditors, audit our financial statements and issue a report on our internal controls over financial reporting, as defined under Section 143 of the Companies Act, 2013, which is included in our annual report. Additionally, in accordance with Section 177 of the Companies

Act, 2013, read with Regulation 17 of SEBI (LODR) Regulations, 2015, the Statutory Auditors, along with the Audit Committee, have opined that the company maintains, in all material respects, an adequate internal financial controls system over financial reporting and that such controls operated effectively during the year.

Management views the enhancement of ICS as an ongoing endeavour and will persist in efforts to fortify controls, with a focus on preventive and automated measures over manual ones. The company boasts robust ERP and other supplementary IT systems, integral components of its internal control framework. Continual technological advancements are leveraged to further fortify internal controls.