

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN INFOSYS LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors
of INFOSYS LIMITED

1. We have undertaken to perform reasonable assurance engagement, for INFOSYS LIMITED (the "Company") vide our engagement letter dated March 25, 2024 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Integrated Annual Report (the "IAR") of the Company for the year ended March 31, 2024. This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. Identified Sustainability Information

Our scope of reasonable assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 and Question 23(a) of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our reasonable assurance engagement was with respect to the year ended March 31, 2024 information only and we have not performed any procedures with respect to earlier periods, other than certain BRSR Core indicators for the year ended March 31, 2023 referred to in Note 1 to the Appendix I and, therefore, do not express any opinion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023; and
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and clarifications thereto issued by SEBI.

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis;
and
- Tested the consolidation for locations/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company's Management is responsible for the Other information. The Other information comprises the information included within the BRSR, the IAR and the Environment Social and Governance (the "ESG") Report, other than Identified Sustainability Information and our independent assurance reports dated May 31, 2024 thereon.

Our opinion on the Identified Sustainability Information does not cover the Other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the Other information and, in doing so, consider whether the Other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this Other information, we are required to report that fact. We have nothing to report in this regard.

11. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended March 31, 2024 listed in Appendix I and certain BRSR Core indicators for the year ended March 31, 2023 referred to in Note 1 to the Appendix I are prepared in all material respects, in accordance with the Criteria as below:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and clarifications thereto issued by SEBI.

12. Other matter

Select BRSR Core indicators of the Company for the year ended March 31, 2023 were assured by the previous assurance practitioner who had expressed an unmodified opinion on May 29, 2023.

Our opinion is not modified in respect of this matter.

13. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner
Membership No. 111850
UDIN: 24111850BKJLJV7589

Place: New Delhi

Date: May 31, 2024

APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No	Reporting Standard Reference	Indicator number
Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]		
1	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	E-8: Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured). (Refer Note 1) E-9: Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties. (Refer Note 1)
2	P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	E-1c: Spending on measures towards well-being of employees and workers (including permanent and other than permanent. (Refer Note 1) E-11: Details of safety related incidents.
3	P-5: Businesses should respect and promote human rights.	E-3b: Gross wages paid to females as % of total wages paid by the entity. (Refer Note 1) E-7: Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
4	P-6: Businesses should respect and make efforts to protect and restore the environment.	E-1: Details of total energy consumption (in Joules or multiples) and energy intensity. E-3: Disclosures related to water withdrawal and consumption. E-4: Details related to water discharged. E-7: Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity. E-9: Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
5	P-8: Businesses should promote inclusive growth and equitable development.	E-4: Percentage of input material (inputs to total inputs by value) sourced from suppliers. E-5: Job creation wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis), as % of total wage cost. (Refer Note 1).
6	P-9: Businesses should engage with and provide value to their consumers in a responsible manner.	E-7: Information relating to data breaches.

Note:

- Our reasonable assurance engagement also included performing procedures with respect to these BRSR Core Indicators for the previous year ended March 31, 2023.

Statutory reports

Business Responsibility and Sustainability Report

Infosys has always placed sustainability at the heart of its business approach. Our ability to fulfill and exceed our responsibilities to our stakeholders is a testament to our commitment. We have balanced our business success with an unwavering focus on exemplary governance and responsiveness to the needs of the environment and society. As an early proponent of responsible business, we readily embraced our commitment to integrate Environmental, Social and Governance (ESG) factors into our operations. We adopted the GRI Framework in 2008 and in fiscal 2013, we were among the first companies to publish the Business Responsibility Report (BRR).

The BRSR follows the National Guidelines on Responsible Business Conduct (NGRBC) principles on the social, environmental and economic responsibilities of business.

Our BRSR includes our responses to questions about our practices and performance on key principles defined by Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended from time to time, which cover topics across the ESG dimensions.



Section A: General Disclosure

I Company details

1. Corporate Identity Number (CIN) of the Listed Entity	L85110KA1981PLC013115
2. Name of the Listed Entity	Infosys Limited
3. Year of incorporation	July 02, 1981
4. Registered office address	Electronics City, Hosur Road, Bengaluru, Karnataka 560 100, India
5. Corporate address	Electronics City, Hosur Road, Bengaluru, Karnataka 560 100, India
6. E-mail id	askus@infosys.com
7. Telephone	+91-80-2852 0261
8. Website	www.infosys.com
9. Financial year for which reporting is being done	April 2023 – March 2024
10. Name of the Stock Exchange(s) where shares are listed	In India, the Company's equity shares are listed on the <ul style="list-style-type: none"> • BSE Limited • National Stock Exchange of India Limited (NSE) <p>The ADSs are listed on the New York Stock Exchange in the US.</p>
11. Paid-up capital	₹2,071 crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	ARUNA C. NEWTON Vice President – Head – Diversity, Equity and Inclusion Tel: 91 80 2852 0261 Email: arunacnewton@infosys.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).	The disclosures under this report are made on a consolidated basis, unless otherwise specified. There are certain re-statements made to address changes in methodology while ensuring comparability and consistency.
14. Name of assurance provider	Deloitte Haskins & Sells LLP
15. Type of assurance obtained	BRSR core indicators – Reasonable Select BRSR indicators – Reasonable / Limited

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	Software and IT consulting (GICS classification – Information Technology – Software and Services)	Software application development and maintenance, and IT consulting. Further details are provided in the <i>Management Discussion and Analysis</i> section of this Integrated Annual Report.	94.5

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	Software application development and maintenance, IT consulting and digital services	620 and 631	94.5

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	NA	55	265
International	NA	210	

19. Markets served by the entity

a. Number of locations⁽¹⁾

Locations	Number
National (No. of states)	12
International (No. of countries)	93

⁽¹⁾ Denotes the locations of our clients

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

97.2%⁽¹⁾

⁽¹⁾ Based on standalone financial statements under Ind AS as exports are considered in relation to India

c. A brief on types of customers

Business to business

IV Employees

20. Details as at the end of fiscal:

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)	3,17,240	1,92,671	60.7	1,24,569	39.3
2	Other than permanent (E) ⁽¹⁾	23,447	18,804	80.2	4,643	19.8
3	Total employees (D + E)	3,40,687	2,11,475	62.1	1,29,212	37.9
Workers⁽²⁾						
4	Permanent (F)					
5	Other than permanent (G)			NA		
6	Total employees (F + G)					

b. Differently-abled employees and workers⁽³⁾

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently-abled employees						
1	Permanent (D)	1,130	826	73.1	304	26.9
2	Other than permanent (E)	—	—	—	—	—
3	Total employees (D + E)	1,130	826	73.1	304	26.9
Differently-abled workers⁽²⁾						
4	Permanent (F)					
5	Other than permanent (G)			NA		
6	Total differently-abled workers (F + G)					

⁽¹⁾ 'Other than permanent' employees includes contractors

⁽²⁾ We do not have any workers.

⁽³⁾ Employees who have voluntarily disclosed their disabilities

21. Participation / Inclusion / Representation of women (including differently-abled)

	Total (A)	No. and percentage of women	
		No. (B)	% (B / A)
Board of Directors	9	2	22.2
Key Management Personnel ⁽¹⁾	3	0	-

As on March 31, 2024

⁽¹⁾ Key Management Personnel are Chief Executive Officer and Managing Director (CEO & MD), Chief Financial Officer (CFO) and Company Secretary (CS).

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

	Turnover rate in fiscal 2024 (In %)			Turnover rate in fiscal 2023 (In %)			Turnover rate in fiscal 2022 (In %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	12.6	12.5	12.6	21.1	20.6	20.9	28.7	26.1	27.7
Other than permanent employees	We do not calculate turnover of contract staff as they are hired for a fixed contract period, by design.								

* Voluntary attrition for IT services excluding business process management services, products and platforms

V. Holding, subsidiary and associate companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures⁽¹⁾

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) ⁽²⁾
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⁽¹⁾ Refer to Annexure 1 of the Board's report for information on holding / subsidiary / associate companies / joint ventures.

⁽²⁾ Our subsidiaries contribute data required for the preparation of this report.

VI. CSR details

24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013:

Yes

(ii) Turnover (In ₹ crore)⁽¹⁾

1,24,014 *

(iii) Net worth (In ₹ crore)⁽¹⁾

67,745 *

⁽¹⁾ As per the standalone financial statements under Ind AS

* Denotes fiscal 2023 numbers

VII. Transparency and disclosures compliances

25. Complaints / grievances on any of the principles under the National Guidelines on Responsible Business Conduct

Stakeholder group from whom complaint is received ⁽¹⁾	Grievance redressal mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Fiscal 2024			Fiscal 2023		
		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	Foundation@infosys.com	-	-	-	-	-	-
Investors (Other than shareholders) ⁽²⁾	Investors@infosys.com	-	-	-	-	-	-
Shareholders	Investors@infosys.com	819 ⁽²⁾	-	-	3,568 ⁽²⁾	-	-
Employees and workers	HEAR@infosys.com, GRB@infosys.com	180	19	-	189	20	-
Customers ⁽³⁾		53	10	-	79	1	-
Value chain partners	vendorgrievances@infosys.com	-	-	-	-	-	-
Other		-	-	-	-	-	-

⁽¹⁾ For all our stakeholders: whistleblower@infosys.com

⁽²⁾ The Company does not track complaints from investors and shareholders separately. During the year, the Company has modified its policy of classifying shareholders grievances / complaints.

⁽³⁾ Complaints from customer projects primarily received through the complaints management system have been considered.

26. Overview of the entity's material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental, social and governance matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format

S. 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 (Indicate positive or negative implications)
1	Environment : Climate change	Risk	<ul style="list-style-type: none"> - Climate change risks are increasingly manifesting in our business as strategic, physical and transitional (market and compliance) risks, which if not managed adequately, can affect our operations, reputation and profitability. 	<ul style="list-style-type: none"> - Refer to the Infosys ESG data book 2023-24 for details on risk mitigations. 	Negative : Increased operating costs in meeting the environmental standards

S. 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 (Indicate positive or negative implications)
2	Environment : Engaging clients on climate actions through our solutions	Opportunity	<ul style="list-style-type: none"> - Increased revenue through development and / or expansion of services to help our customers manage their climate change risks. - Savings from use of lower-emission sources of energy - Lead action globally on climate change through advocacy 		Positive : Scope to improve Infosys' competitiveness and capitalize on evolving client preferences by leveraging our expertise in sustainability, low carbon transition and digital/IT to support our clients on their sustainability and low carbon journey
3	Societal : Facilitating best-in-class employee experience	Risk	<ul style="list-style-type: none"> - Inability to facilitate best-in-class employee experience may impact our ability to attract, hire, train, engage and retain talent 	<ul style="list-style-type: none"> - Employee engagement and care - Holistic employee retention and recognition policies - Career and leadership development focus - Occupational health and safety measures 	Negative : Impact on employer reputation, increased cost of talent, etc.
4	Societal : Tech for Good platforms and solutions for e-governance, healthcare and education	Opportunity	<ul style="list-style-type: none"> - The development and adoption of advanced technologies, including smart automation and artificial intelligence, have the potential to raise productivity and solve larger challenges for the benefit of the community while facilitating the achievement of SDGs. Digital technologies and platforms have been used successfully in consumer technologies and provide an opportunity to apply these to ensure social good. 		Positive : Given the shortage of digital talent, there is immense scope to create a talent pool to accelerate the digital transformation journey of our customers.

S. 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 (Indicate positive or negative implications)
5	Governance : Data privacy and information management	Risk	<ul style="list-style-type: none"> - Cyber attacks that breach our information network and / or failure to protect sensitive and confidential information of our stakeholders in accordance with applicable laws and contractual obligations may impact our operations, client satisfaction or result in significant regulatory penalties. 	<ul style="list-style-type: none"> - Robust cybersecurity strategy, framework, processes, policies and controls to improve cyber resilience. - Robust data privacy framework, policies, processes and controls - Multi-layered governance process with executive and the Board's oversight to review cybersecurity and data privacy risks and our preparedness to mitigate and respond to such risks. - Continued investment in technologies to address the risks of the evolving cyber threat landscape - Close collaboration with cyber intelligence and forensic agencies to identify and prepare for emerging cybersecurity threats, periodic table-top exercises and keep the cybersecurity crisis plan up to date - Regular awareness programs and trainings along with a rigorous consequence management process - Periodic reviews, testing and audits 	Negative : Increased operating cost to hire and train talent and technology investments
6	Governance : Being recognized as industry leader in our information security practices and adoption of leading data privacy standards	Opportunity	<ul style="list-style-type: none"> - Increasing revenue from cybersecurity service offerings and solutions - Being recognized as an industry leader in our information security practices, and adoption of leading data privacy standards across global operations will result in higher client confidence. 		Positive : Minimize cybersecurity and data privacy breach threats to Infosys and our customers through advanced cybersecurity solutions and adoption of leading data privacy standards

* For the complete list of material topics, read ESG report 2024: *Materiality and stakeholder engagement*

Section B: Management and process disclosures

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure question	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes								
1a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1b. Has the policy been approved by the Board? (Yes / No)	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
1c. Web link of the policies, if available	Refer to the Whistleblower Policy, Infosys Code of Conduct and Ethics	Refer to the Supplier Code of Conduct	Refer to Infosys Code of Conduct and Ethics, HSE Policy	Refer to our CSR Policy and ESG vision 2030	Refer to our Supplier Code of Conduct, Human rights statement ⁽¹⁾	Refer to our HSE Policy ⁽¹⁾	Refer to our ESG vision 2030	Refer to our CSR Policy, ⁽²⁾ Responsible Supply Chain and Supplier Diversity Policy, Supplier Code of Conduct	Refer to our Infosys Code of Conduct and Ethics, ESG Vision 2030, Privacy statement
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes / No)	Yes	Yes	No	No	Yes	Yes	No	Yes	No
4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015; GRI Standard 2021, UNGC Principles, OECD-Principles of Corporate Governance, UN SDGs	ISO 9001:2015, GRI Standard 2021, ISO 14001:2015, CMMi	ISO 9001:2015, GRI Standard 2021, ISO 45001:2018, Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, UNGC Principles	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, UNGC Principles	ISO 9001:2015, GRI Standard 2021, ISO 14001:2015, ISO 45001:2018, Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, UNGC Principles	ISO 9001:2015, GRI Standard 2021, ISO 14001:2015, ISO 45001:2018, GRI Standard 2021, UNGC Principles	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, GRI Standard 2021, UN SDGs	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, GRI Standard 2021, UN SDGs	ISO 9001:2015, GRI Standard 2021, ISO 27001:2022, ISO 27701:2019, SASB
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	In 2020, we became carbon neutral, 30 years ahead of the timeline set by the Paris Agreement. In October 2020, we launched our ESG vision and ambitions for 2030.								

6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.

Yes. The details of our performance on our ESG goals are available in the chapters *Approaching value creation* and *Delivering value* in this Integrated Annual Report and ESG Report 2024.

- ⁽¹⁾ Approved by the Executive Leadership.
- ⁽²⁾ Not extended to Suppliers

Governance, leadership and oversight

7. Statement by director responsible for the Business Responsibility Report, highlighting ESG-related challenges, targets and achievements

"Infosys is committed to nurturing a sustainable and socially responsible business. The company's ongoing ESG aspirations are reflected in the Infosys ESG Vision 2030 that articulates how the company can continue to be a well-governed organization and inclusive workplace for diverse talent with community strategies to leverage technology for good."

Salil Parekh

Chief Executive Officer and Managing Director

Information on ESG-related challenges, targets and achievements is available in the chapters *Approaching value creation* and *Delivering value* in this Integrated Annual Report.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)

Policy	Implementation – authority	Oversight – authority	Composition of highest authority responsible for oversight
Whistleblower Policy and Infosys Code of Conduct and Ethics	General Counsel and Compliance officer	Audit Committee	Refer to the Audit Committee section in the Corporate governance report of this Integrated Annual Report
Responsible Supply Chain and Supplier Diversity Policy and Supplier Code of Conduct	Global head – Procurement	ESG Committee	Refer to the ESG Committee section in the Corporate governance report of this Integrated Annual Report
CSR Policy	Global Head – Corporate Accounting and Taxation	CSR Committee	Refer to the CSR Committee section in the Corporate governance report of this Integrated Annual Report
ESG Vision 2030	Chief Financial Officer	ESG Committee	Refer to the ESG Committee section in the Corporate governance report of this Integrated Annual Report

9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details

Yes, the ESG Committee of the Board. Read more in the ESG Committee report in the *Corporate governance report* of this Integrated Annual Report.

	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	
10. Details of review of NGRBCs by the Company	Performance against above policies and follow up action	Committee of the Board									Annually									
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliance	Committee of the Board									Quarterly									
11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.	Principles	P1	P2	P3	P4	P5	P6	P7	P8	P9	Answer	Yes								
Notes:		<ul style="list-style-type: none"> BSI conducted the ISO 27001:2022 and ISO 9001:2015 certification audits. BVC conducted the ISO 9001:2015, ISO 27701:2019, ISO 27001:2022 and ISO 22301:2019 certification audits. KPMG conducted the CMMI 2.0 certification audit. DNV conducted the ISO 14001:2015 and ISO 45001:2018 certification audits. 																		
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)									
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes / No)																			
	The entity does not have the financial or human and technical resources available for the task (Yes / No)																		Not applicable	
	It is planned to be done in the next financial year (Yes / No)																			
	Any other reason (please specify)																			

Section C: Principle-wise performance disclosure

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

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable

Essential indicators			
1. Percentage coverage by training and awareness programs on any or all the principles in the financial year			
Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
Board of Directors and Board Committees		The Board members also completed an online ESG learning module covering global ESG disclosures, Infosys' ESG performance and best practices. Refer to the Training of Board members section in the <i>Corporate governance report</i> in the Integrated Annual Report.	100
Key Managerial Personnel (KMP) ⁽¹⁾	5	Infosys Code of Conduct and Ethics, climate change, environmental sustainability, social sustainability, data privacy and cybersecurity	100
Employees other than BoD and KMPs ⁽¹⁾	5	Infosys Code of Conduct and Ethics, climate change, environmental sustainability, social sustainability, data privacy and cybersecurity	100
Workers	NA	NA	NA

⁽¹⁾ Apart from year-long awareness campaigns through email on responsible business and related topics, all our employees have access to an exclusive learning channel on Lex, our internal learning platform and Infosys Springboard, our flagship digital learning platform.

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

Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/ No)
Penalty / fine	Refer to the Company's website for all disclosures made under Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 at https://www.infosys.com/investors/reports-filings/exchange-filings.html .			
Settlement	-	-	-	-
Compounding fee	-	-	-	-

Non-Monetary			
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-
Punishment	-	-	-

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Refer to the Company's website for all disclosures made under Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 at https://www.infosys.com/investors/reports-filings/exchange-filings.html .	

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

Yes. Our [Code of Conduct and Ethics](#) complies with the legal requirements of applicable laws and regulations, including anti-bribery, anti-corruption and ethical handling of conflicts of interest. Additionally, we also have an Anti-Bribery and Anti-Corruption (ABAC) Policy (available in the Company intranet), which provides the requirements around ABAC in detail.

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

	Fiscal 2024	Fiscal 2023
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	NA	NA

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

	Fiscal 2024	Fiscal 2023		
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of conflict of interest of the KMPs	-	-	-	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest

Not applicable

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

	Fiscal 2024	Fiscal 2023
Number of days of accounts payable	43	44

9. Openness of business provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties, in the following format:

Parameter	Metrics	Fiscal 2024	Fiscal 2023
Concentration of purchases	a. Purchases from trading houses 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		
Concentration of sales	a. Sales to dealers / distributors as % of total sales		
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in *	a. Purchases (Purchases with related parties / Total purchases)		
	b. Sales (Sales to related parties / Total sales)		
	c. Loans and advances (Loans and advances given to related parties / Total loans and advances)	-	-
	d. Investments (Investments in related parties / Total investments made)		

* As per the consolidated financial statements under Ind AS

Leadership indicators		
1. Awareness programs conducted for value chain partners on any of the principles during the financial year:		
Total number of awareness programs held	Topics / principles covered under the training ⁽¹⁾	% age of value chain partners covered (by value of business done with such partners) under the awareness programs ⁽²⁾
5 ⁽¹⁾	Climate change and best practices in data capture, monitoring, and reporting on climate change disclosures, water management, waste management, human rights, occupational health and safety, Anti-Bribery and Anti-Corruption	75.4

⁽¹⁾ 5,600+ suppliers were enabled on ESG awareness programs through the ESG learning portal.

⁽²⁾ Our assessment covers upstream value chain partners (suppliers).

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. The Company receives disclosure of interest at regular intervals from the Board.

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

Essential indicators			
1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the company, respectively.			
	Fiscal 2024	Fiscal 2023	Details of improvements in environmental and social impacts
R&D ⁽¹⁾	20.7	26.7	Education, training and assessment of employees to upskill and reskill. Technology spent to improve environmental and social products and processes
Capex ⁽¹⁾	3.4	3.1	Efficient equipment for cooling, lighting, renewable energy, water management, waste management and sustainable material

⁽¹⁾ Based on standalone financial statements under Ind AS

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

Yes

2b. If yes, what percentage of inputs were sourced sustainably?

All our procurements follow the principles of sustainable sourcing. We require suppliers to accept the Supplier Code of Conduct, which is based on the UNGC Principles. We do not have a policy of computing the value of inputs sourced sustainably.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a) Plastics (including packaging)

(b) E-waste

(c) Hazardous waste

(d) Other waste

Not applicable. We don't manufacture any products. We are an IT services company.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No): 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

Leadership indicators

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

Not applicable

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

Not applicable

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

Not applicable. We are an IT services company, we don't manufacture any products.

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

Not applicable. We are an IT services company, we don't manufacture any products.

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

Not applicable. We are an IT services company, we don't manufacture any products.

PRINCIPLE 3:

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

Essential indicators

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

Category	Total (A)	% of employees covered									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities ⁽¹⁾	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1,92,671	1,92,671	100	1,92,671	100	NA	NA	1,92,671	100	-	-
Female	1,24,569	1,24,569	100	1,24,569	100	1,24,569	100	NA	NA	-	-
Total	3,17,240	3,17,240	100	3,17,240	100	1,24,569	100	1,92,671	100	-	-

Other than permanent employees

Male

Female

Vendors and contractors are required to adhere to statutory compliances as per the respective rules of the state.

Total

⁽¹⁾ We provide onsite, proximity and network (near home) childcare support options for our employees in India, based on their preference.

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

Not applicable

1c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format

	Fiscal 2024	Fiscal 2023
Cost incurred on well-being measures as a % of total revenue of the company	1.1	1.2

2. Details of retirement benefits, for current and previous financial years

Benefits	Fiscal 2024			Fiscal 2023		
	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 / NA)	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 / NA)
PF	100	NA	Y	100	NA	Y
Gratuity	100	NA	Y	100	NA	Y
ESI ⁽¹⁾	5	NA	Y	9	NA	Y
National Pension Scheme (NPS) ⁽²⁾	2.8	NA	Y	2.3	NA	Y
Others – superannuation ⁽³⁾	10	NA	Y	11	NA	Y

This table represents retirement benefits for the employees working in India. All our employees working outside India are eligible for retirement benefits according to applicable laws in the regions we operate.

⁽¹⁾ All eligible employees covered under the Employees State Insurance Act ("ESIC"), 1948 are provided the benefit.

⁽²⁾ Pertains to contribution made by employers for employees who have opted for the same.

⁽³⁾ Eligible employees are participants to superannuation retirement benefits.

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. The premises / offices of Infosys in India are accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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, the entity has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016.

<https://www.infosys.com/careers/discover/culture/documents/diversity-inclusion-policy.pdf>

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

Gender	Permanent employees ⁽¹⁾		Permanent workers	
	Return to work rate (In %)	Retention rate (In %)	Return to work rate (In %)	Retention rate (In %)
Male	99.9	82.3		
Female	99.2	74.1	NA	NA
Total	99.5	78.2		

Based on the recommendations of GRI standard 401-3.

⁽¹⁾ 100% of our permanent employees are eligible for parental leaves.

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 workers	NA
Other than permanent workers	
Permanent employees	Infosys is committed to providing a safe and positive work environment as enshrined in our Code of Conduct. Employees and contract staff have access to a well-established robust grievance resolution mechanism known as resolution hubs where they can highlight matters or concerns faced at the workplace.
Other than permanent employees	For more information, refer to Resolution hubs available in the <i>Management Discussion and Analysis</i> section of this Integrated Annual Report.

7. Membership of employees and workers in association(s) or unions recognized by the listed entity:

Category	Fiscal 2024			Fiscal 2023		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total permanent employees	3,17,240	9,431	3.0	3,43,234	8,848	2.6
Male	1,92,671	6,095	3.2	2,07,879	5,510	2.7
Female	1,24,569	3,336	2.7	1,35,355	3,338	2.5
Total permanent workers				NA		
Male				NA		
Female						

8. Details of training of employees and worker (% to total no. of employees / workers in the category):

	Fiscal 2024 ⁽¹⁾					Fiscal 2023 ⁽¹⁾				
	Total (A)	On health and safety measures⁽²⁾		On skill upgradation		Total (D)	On health and safety measures⁽²⁾		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Male	1,92,671	1,92,671	100	1,79,663	93.2	2,07,879	2,07,879	100	1,85,211	89.1
Female	1,24,569	1,24,569	100	1,15,925	93.1	1,35,355	1,35,355	100	1,22,439	90.4
Total	3,17,240	3,17,240	100	2,95,588	93.2	3,43,234	3,43,234	100	3,07,650	89.6

⁽¹⁾ Only for permanent employees

⁽²⁾ Includes awareness programs

9. Details of performance and career development reviews of employees and workers

Category	Fiscal 2024			Fiscal 2023		
	Total (A) ⁽¹⁾	No. (B)	% (B / A)	Total (C) ⁽¹⁾	No. (D)	% (D / C)
Employees						
Male	1,57,504	1,57,504	100	1,33,642	1,33,642	100
Female	1,02,420	1,02,420	100	87,121	87,121	100
Total	2,59,924	2,59,924	100	2,20,763	2,20,763	100

⁽¹⁾ 100% of eligible employees have received performance and career development reviews.

10. Health and safety management system:

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

Yes. Infosys recognizes and accords highest priority to safety and well-being of its employees and other relevant parties. Our HSE Policy enunciates our philosophy and commitment towards the management of key HSE aspects. In line with our strategy, our HSEMS at all Indian locations is certified to ISO 45001:2018 standard. At overseas locations, we have implemented processes based on legal requirements / internal benchmarks and have also included them in the internal audits cycle. We have established numerous interventions to address occupational health-related topics such as emotional well-being, mental health, ergonomics, safety, lifestyle diseases and more. Well-equipped occupational health centers are available at all our campuses in India. During the year, doctors and physiotherapists have helped employees and their families through virtual consultations leveraging our telemedicine portal. More details on Occupational Health and Safety are available on our website at

<https://www.infosys.com/about/corporate-responsibility/social/employee-wellbeing/occupational-health-safety.html>.

10b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

We proactively identify occupational health and safety risks, for all existing / new / modified activities, processes, products or services, and regulatory changes, including routine and non-routine activities. Risk assessment includes quarterly evaluation of incidents that have occurred. Hazardous conditions, if any, are identified and prioritized for elimination and control. Once the identified hierarchy of controls is implemented, the risk assessment is revisited to assess the residual risks. As Infosys is an IT / ITES company, there are no product risks, but there are those related to the provision of services like ergonomics at work and those associated with the operation of utilities and employees' commute. Participation and consultation with relevant personnel involved in the activities is ensured during the risk assessments. Risks are also assessed before and post the development of new buildings. Experience from previous projects and current operations is also considered. We continually monitor our construction sites where infrastructure is being established. More details on Occupational Health and Safety are available on our website at

<https://www.infosys.com/about/corporate-responsibility/social/employee-wellbeing/occupational-health-safety.html>.

10c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y / N)

Yes

10d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes

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

Safety incident / number	Category	Fiscal 2024 ⁽¹⁾	Fiscal 2023 ⁽¹⁾
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees ⁽²⁾	0.127	0.376
	Workers ⁽³⁾	NA	NA

Safety incident / number	Category	Fiscal 2024 ⁽¹⁾	Fiscal 2023 ⁽¹⁾
Total recordable work-related injuries	Employees ⁽²⁾	23	33
	Workers ⁽³⁾	NA	NA
No. of fatalities	Employees ⁽²⁾	0	0
	Workers ⁽³⁾	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees ⁽²⁾	0	0
	Workers ⁽³⁾	NA	NA

⁽¹⁾ India operations

⁽²⁾ Includes 'other than permanent' employees

⁽³⁾ Infosys does not have workers.

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

Infosys acknowledges that Occupational Health and Safety (OH&S) is one of the key aspects of sustainable business practices. OH&S policies, processes, and practices at Infosys promote physical, mental, and social well-being of employees in the workplace. The robust Health and Safety Management system at Infosys has earned us the certification of ISO 45001:2018 for all Indian locations, including Infosys Limited and its subsidiaries, in line with our HSE strategy.

The Company has the following measures to ensure a safe and healthy workplace:

1. Incident management: Incidents which include near misses / potential hazards / accidents are reported through internal applications, supervisors, or mails and root causes of incidents are identified, analyzed and appropriate corrective actions are taken to avoid recurrence or occurrence of incidents leading to injuries / losses.
2. OH&S Committee: Both employees and contract workers are a part of the Infosys OH&S Committee which helps in ensuring their active participation and consultation.
3. Training and awareness: Training includes awareness building, mock drills, classroom sessions and periodic demonstrations. HSEMS training is a part of our employee induction program. To enable continuous learning, a HSE awareness module is available on Lex, our internal learning platform. Job-specific and generic trainings are conducted for contractual staff during induction and later through refresher trainings.
4. Safety interventions: We have always focused on building a culture of safety at Infosys. The safety systems in place include work permits, trainings, Lock Out Tag Out (LOTO), safety inspections, audits, operational controls, and monitoring. Policies have been established focusing on specific areas such as women's safety, lone working, transport, travel, construction, amongst others.
5. Medical services: We have set up first aid centers on our campuses in India. Some of the first aid facilities are operational round the clock. Our telemedicine portal continues to operate and allows employees to consult the doctors at our occupational health centers in India online. Ambulance services are available at all our locations in India round the clock.
6. Health Risk Assessment: HRA is carried out annually based on inputs from the OHC. Being an IT / ITES company, the prevalent risks include ergonomics, Musculoskeletal Disorders (MSDs), emotional well-being, etc., associated with workplace, operation of utilities, and commute. Numerous initiatives, interventions, engagement virtual sessions, and process controls are in place to address these risks.
7. Programs on ergonomics: These include on-site physiotherapy centres, interventions by ergonomic experts and providing ergonomic infrastructure.
8. Physical and emotional well-being: At our locations in India, we have dietitians to provide counseling and guidance. We have also set up state-of-the-art gyms to train physical and mental fitness.
9. Programs for mothers: Pregna Care, a professional health care program is designed especially for expectant mothers and aims at providing maximum comfort to the mother.
10. Working environment: We also focus on improving the work environment by monitoring indoor air quality, lux and noise levels and promoting the use of green seal chemicals.

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

	Fiscal 2024		Fiscal 2023	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Working conditions	16	0	26	0
Health and safety	11	0	30	0

14. Assessment for the year for health and safety:

Our HSEMS is certified to ISO 45001:2018 standard audited by certifying bodies annually. The scope of HSEMS is applicable to all activities, which are a part of our operations and employees working for and on behalf of the Company, including deputees at client sites. Safety and well-being of our employees is accorded the highest priority. Our internal Corporate Certification Audits and Assessments Team (CCAT) conducts periodic assessments across Infosys locations annually.

Assessments for the year	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)⁽¹⁾
Health and safety practices	100
Working conditions	100
⁽¹⁾ India operations	

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 and safety practices and working conditions.

There have been no significant risks / concerns arising from assessments of health and safety practices and working conditions. Stringent operation controls such as maker and checker control points are deployed across the operational areas. These are also monitored on a periodic basis.

Leadership indicators

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

- (A) Yes
- (B) Not applicable

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

The Company periodically audits value chain partners to ensure timely deduction and deposit of statutory dues.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment

	Total no. of affected employees / workers	No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment		
	Fiscal 2024	Fiscal 2023	Fiscal 2024	Fiscal 2023
Employees	0	0	0	0
Workers	NA	NA	NA	NA

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

Yes

5. Details on assessment of value chain partners

% of value chain partners (by value of business done with such partners) that were assessed*	
Working conditions	58.7
Health and safety	58.7

* We have completed ESG assessment of 328 top suppliers as at March 31, 2024.

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

There were no significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

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

Essential indicators

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

We identify and prioritize our stakeholders based on the impact of the Company on the stakeholders and the ability of the stakeholder groups to influence the functioning of the Company. As part of the materiality assessment, we have identified six key stakeholder groups: Investors/shareholders, clients, employees and sub-contractors, suppliers/partners, government/regulators and the community. The ESG Committee of the Board also approves the continued relevance of the material matters encompassing the views of our stakeholders on an annual basis.

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 or marginalized (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, others (please specify))	Frequency of engagement (Annually/ Half-yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	<ul style="list-style-type: none"> • Investors calls, emails, and personal meetings • Analyst meets • Conferences (including broker-led events) • Quarterly results • Annual General Meeting • Sustainability report • Financial reports • India stock exchange filings (NSE and BSE) • US Securities and Exchange Commission (SEC) filings • Press releases • Social media 	Ongoing	<ul style="list-style-type: none"> • To answer queries of investors on Infosys' ambitions and progress • Build transparency with existing and potential investors
Employees	No	<ul style="list-style-type: none"> • Employee satisfaction surveys • Employee resource groups • Resolution hubs and whistleblower mechanism • Communication blogs • Development centers' engagement initiatives • InfyMe (internal intranet) and podcasts 	Ongoing	<ul style="list-style-type: none"> • Communicate the employee value proposition • Keep a finger on pulse of employee engagement • Provide an opportunity to raise concerns • Training and development • Employee recognition and engagement activities • Performance review and career development • Employee health, safety, and well-being

Stakeholder group	Whether identified as vulnerable or marginalized (Yes/ No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, others (PIs specify))	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Clients	No	<ul style="list-style-type: none"> • Client visits and meetings • Customer satisfaction surveys • Annual customer conclaves 	Ongoing	<ul style="list-style-type: none"> • Engage with clients on Infosys solutions and services, including climate change solutions • Seek client feedback on our solutions and services and continuously improve to meet their expectations • Develop relationships and partnerships with clients enabling delivery of high-quality client services and solutions • Communicate Infosys' credentials including ESG credentials
Government and regulatory bodies	No	<ul style="list-style-type: none"> • Engagement with government and global forums • Policy advocacy and representations • Engagement with industry bodies which have government participation 	Periodic	<ul style="list-style-type: none"> • Share ESG best practices • Participate in forums to strengthen the adoption of responsible business practices • Participation / aid in drafting regulations / public policies • Share a perspective on global standards and alignment with international benchmarking
Communities	Yes	<ul style="list-style-type: none"> • Meetings with associations / NGOs • Local community interactions • Social media 	Ongoing	<ul style="list-style-type: none"> • Enable access to digital skilling • Serve the community through Tech for Good programs in education, healthcare, and governance • Enable participation of diverse communities in the economy • CSR engagement through Infosys Foundation
Suppliers	No	<ul style="list-style-type: none"> • Suppliers meet, <i>Sambandh</i> (bi-annual) • ESG report • Supplier engagement on ESG 	Ongoing	<ul style="list-style-type: none"> • Engage with suppliers to strengthen awareness through training

Leadership indicators

- 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

We have identified our most material issues through a data-driven and consultative exercise. The material topics were shortlisted and prioritized based on their impact on our stakeholders and our business. Periodic meetings were held to update the sub-committees of the Board.

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

Yes. Our material topics were shortlisted and prioritized based on their impact on our stakeholders and our business. The material topics and the linked ambitions can be accessed through our ESG vision 2030 and performance updates through our annual ESG Reports.

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

Infosys Foundation was set up to support underprivileged sections of society, create opportunities and strive towards a more equitable society. Infosys contributes as a part of its CSR initiatives to Infosys Foundation. The Foundation engages with the community, especially vulnerable and marginalized stakeholder groups, in a variety of focus areas. For information on the percentage of beneficiaries of the CSR projects, refer to Principle 8, Q.6 (Leadership Indicators) in this report. Read the Infosys Foundation annual reports at <https://www.infosys.com/infosys-foundation/>.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential indicators

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

	Fiscal 2024			Fiscal 2023		
	Total (A)	No. of employees / workers covered (B)	% (B / A)*	Total (C)	No. of employees / workers covered (D)	% (D / C)*
Employees						
Permanent	3,17,240	3,10,135	97.7	3,43,234	3,43,234	100
Other than permanent ⁽¹⁾	23,447	19,346	82.5	24,891	24,891	100
Total employees	3,40,687	3,29,481	96.7	3,68,125	3,68,125	100
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total workers	NA	NA	NA	NA	NA	NA

* The Code of Conduct expresses Infosys' commitment to conducting business ethically and in accordance with the values of the Company while respecting the human rights of all stakeholders. All employees are trained on the Code during their induction into the organization.

⁽¹⁾ Covered through the Supplier Code of Conduct and in-person sessions

Our Human Rights Statement is a part of the Code of Conduct which is approved by the Board on an annual basis.

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

Infosys operates in 56 countries, and employees are hired across geographies. The legal minimum is defined based on various parameters like tenure, role, location, citizenship status, etc., and it varies by country and even by state within some countries. We have defined detailed processes considering these parameters to ensure the employees are paid according to local regulations and we are compliant with local laws, as applicable.

Category	Fiscal 2024				Fiscal 2023					
	Total employees (A)*	Equal to minimum wage		More than minimum wage		Total employees (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Permanent employees										
Male	1,61,214	1,345	0.83	1,59,869	99.17	1,73,086	3,856	2.23	1,69,230	97.77
Female	1,04,118	1,743	1.67	1,02,375	98.33	1,13,084	5,040	4.46	1,08,044	95.54
Other than permanent employees										
Male										
Female	Vendors and contractors are required to adhere to statutory compliances as per the state rules.									

* India only

3. Details of remuneration/salary/wages:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹ crore)	Number	Median remuneration / salary / wages of respective category (₹ crore)
Board of Directors (BoD)	6*	2.29	2	2.23
Key Managerial Personnel (KMP) ⁽¹⁾	3	10.74	-	-
Employees ⁽²⁾ other than BoD and KMP	Junior	0.04	59,265	0.04
	Middle	0.12	56,878	0.11
	Senior	0.32	8,426	0.27
	Total	0.11	1,24,569	0.07
Workers	NA	NA	NA	NA

As on March 31, 2024

* Remuneration to Chief Executive Officer and Managing Director (CEO & MD) has been included in KMP.

⁽¹⁾ Key Managerial Personnel include Chief Executive Officer and Managing Director (CEO & MD), Chief Financial Officer (CFO) and Company Secretary (CS).

⁽²⁾ Includes permanent employees only

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

	Fiscal 2024	Fiscal 2023
Gross wages paid to females as % of total wages*	29.4	29.3

* Includes permanent employees only

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes / No)

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Infosys is committed to providing a safe and positive work environment as enshrined in our Code of Conduct. Employees and contract staff have access to a well-established robust grievance resolution mechanism known as resolution hubs where they can highlight matters or concerns faced at the workplace including those pertaining to human rights.

For more information, refer to Resolution hubs available in the *Management Discussion and Analysis* section of this Integrated Annual Report.

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

	Fiscal 2024			Fiscal 2023		
	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	98	13 ⁽¹⁾	Incidents of sexual harassment were reviewed as per the requirements of POSH Act in India and as per the established grievance redressal process.	78	11 ⁽²⁾	Incidents of sexual harassment were reviewed as per the requirements of POSH Act in India and as per the established grievance redressal process.
Discrimination at workplace	82	6 ⁽¹⁾	Incidents pertaining to discrimination were reviewed as per the established grievance redressal process for HEAR.	111	9 ⁽²⁾	Incidents pertaining to discrimination were reviewed as per the established grievance redressal process for HEAR.
Child labor	-	- -		-	- -	
Forced labor / Involuntary labor	-	- -		-	- -	
Wages	-	- -		-	- -	
Other human rights-related issues	-	- -		-	- -	

⁽¹⁾ As on May 28, 2024, we have eight ASHI cases and five cases of discrimination at workplace, pending resolution.

⁽²⁾ All the pending cases in fiscal 2023 were resolved.

A robust feedback mechanism ensures employee feedback and concerns are heard and addressed in a timely manner. Read more at <https://www.infosys.com/about/esg/social/employee-wellbeing/resolution-hubs.html>

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

	Fiscal 2024	Fiscal 2023
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	64	31
Complaints on POSH as a % of female employees / workers	0.06	0.03
Complaints on POSH upheld	61	26

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

Infosys' non-retaliation policy is an embodiment of our values and a cornerstone of our Code. Infosys commits to protect the complainant and ensures that they are not retaliated against because of any report that they raise in good faith. Infosys does not tolerate any form of retaliation (whether by a manager, co-worker or otherwise) against an individual because he or she made a good faith report of an integrity concern. This protection also extends to anyone who assists with or cooperates in an investigation or reports of an integrity concern or question. We support those who support our values.

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

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Child labor	100
Forced / involuntary labor	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	-

* India operations, as per the assessment plan for the year

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

There were no significant risks / concerns arising from the human rights assessments.

Leadership indicators															
1. Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints															
None															
2. Details of the scope and coverage of any human rights due diligence conducted.															
Infosys is committed to providing a healthy and safe work environment, which is integral to our Code of Conduct. Training on Infosys values and the Code of Conduct and Ethics, in which our stand on human rights is enshrined, is an integral part of the induction program for new employees. Every employee at Infosys is mandated to take the Smart Awareness Quiz (SAQ) every year, which contains learning and assessments on the Code and human rights-related topics. Year-round email campaigns on human rights topics remind employees of the expectations of maintaining a respectful workplace for everyone. A periodic 'Pulse' survey rolled out to employees solicits feedback on various topics, including human rights.															
All suppliers must mandatorily sign the Infosys Supplier Code of Conduct, which contains Human Rights clauses. Our ESG learning portal for our suppliers includes topics on human rights, and our supplier ESG assessments include human rights-related topics.															
3. Is the premise / office of the entity accessible to differently-abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?															
Yes. The premise / office of the entity is accessible to differently-abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016, India.															
4. Details on assessment of value chain partners:															
<table border="1"> <thead> <tr> <th colspan="2">% of value chain partners (by value of business done with such partners) that were assessed*</th></tr> </thead> <tbody> <tr> <td>Sexual harassment</td><td>58.7</td></tr> <tr> <td>Discrimination at workplace</td><td>58.7</td></tr> <tr> <td>Child labor</td><td>58.7</td></tr> <tr> <td>Forced labor / involuntary labor</td><td>58.7</td></tr> <tr> <td>Wages</td><td>58.7</td></tr> <tr> <td>Others – please specify</td><td>No significant risks / concerns noted for the suppliers assessed</td></tr> </tbody> </table>		% of value chain partners (by value of business done with such partners) that were assessed*		Sexual harassment	58.7	Discrimination at workplace	58.7	Child labor	58.7	Forced labor / involuntary labor	58.7	Wages	58.7	Others – please specify	No significant risks / concerns noted for the suppliers assessed
% of value chain partners (by value of business done with such partners) that were assessed*															
Sexual harassment	58.7														
Discrimination at workplace	58.7														
Child labor	58.7														
Forced labor / involuntary labor	58.7														
Wages	58.7														
Others – please specify	No significant risks / concerns noted for the suppliers assessed														
<p>* We have completed ESG assessment of 328 top suppliers as at March 31, 2024.</p> <p>5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.</p> <p>There were no significant risks / concerns arising from the assessments.</p>															

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

Essential indicators		
1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format		
Parameter	Fiscal 2024 (in GJ)	Fiscal 2023 (in GJ)
From renewable sources		
Total electricity consumption (A)	4,85,753	3,59,644
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption (A + B + C)	4,85,753	3,59,644
From non-renewable sources		
Total electricity consumption (D)	3,12,952	3,52,490
Total fuel consumption (E)	40,743	38,852
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D + E + F)	3,53,695	3,91,342
Total energy consumed (A + B + C + D + E + F) ⁽¹⁾	8,39,448	7,50,986
Energy intensity per rupee of turnover (Total energy consumed / revenue from operations)	0.000000546	0.000000512
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) ⁽²⁾	0.00001224	0.00001134
Energy intensity in terms of physical output (GJ / capita / annum)	2.46	2.04
Energy intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency

Yes, Deloitte Haskins & Sells LLP

⁽¹⁾ Includes global energy consumption

⁽²⁾ The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2024 and March 31, 2023, it is 22.401 and 22.167, respectively.

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

Not applicable for IT sector

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

Parameter	Fiscal 2024 (in kl)	Fiscal 2023 (in kl)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	53,715	54,617
(iii) Third-party water	19,44,975	19,93,801
(iv) Seawater / desalinated water	Nil	Nil
(v) Others (rainwater)	2,62,929	2,26,261
Total volume of water withdrawal (i + ii + iii + iv + v) ⁽¹⁾	22,61,619	22,74,679
Total volume of water consumption (in kilolitres)	22,61,619	22,74,679
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00000147	0.00000155
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00003297	0.00003436
Water intensity in terms of physical output (kl / capita / annum)	6.64	6.18
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency

Yes, Deloitte Haskins & Sells LLP

⁽¹⁾ Includes global water consumption

4. Provide the following details related to water discharged:

Parameter	Fiscal 2024	Fiscal 2023
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	NA	NA
– No treatment		
– With treatment – please specify level of treatment		
(ii) To groundwater	NA	NA
– No treatment		
– With treatment – please specify level of treatment		
(iii) To seawater	NA	NA
– No treatment		
– With treatment – please specify level of treatment		
(iv) Sent to third-parties		
– No treatment		
– With treatment – please specify level of treatment ⁽¹⁾	3,21,316	0

Parameter	Fiscal 2024	Fiscal 2023
(v) Others	NA	NA
– No treatment		
– With treatment – please specify level of treatment		
Total water discharged (in kilolitres) ⁽²⁾	3,21,316	0

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.

Yes, Deloitte Haskins & Sells LLP

⁽¹⁾ Treatment in centralized sewage treatment plants is managed by local authorities.

⁽²⁾ Includes one leased location in India and all leased overseas locations. Water is discharged to municipal sewers and finally treated.

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

All sewage generated on campus in our India locations is treated in the in-house sewage treatment plants, and the recycled water is used for irrigation, HVAC, and flushing purposes. In some of our smaller leased offices with limited space or lesser operational control, the wastewater is discharged into municipal sewers, which undergo further treatment.

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

Parameter	Please specify unit	Fiscal 2024	Fiscal 2023
NOx	Kg	52,524	26,015
SOx	Kg	1,333	1,126
Particulate matter (PM)	Kg	3,812	3,442
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.

Yes, Deloitte Haskins & Sells LLP

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

Parameter	Unit	Fiscal 2024	Fiscal 2023
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH4, N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) ⁽¹⁾	Metric tonnes of CO ₂ equivalent	7,150	8,593
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH4, N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) ⁽²⁾	Metric tonnes of CO ₂ equivalent	55,881	62,352
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent per Rupee	0.000000041	0.000000048

Parameter	Unit	Fiscal 2024	Fiscal 2023
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)	tCO ₂ e / PPP	0.00000092	0.00000107
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e / capita / annum	0.19	0.19
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil	Nil

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.

Yes, Deloitte Haskins & Sells LLP

⁽¹⁾ Scope 1 emissions cover all owned offices (India, US and China) and leased offices in India; Leased space in overseas locations will not be considered as it falls in de-minimus for diesel / natural gas consumption.

⁽²⁾ Scope 2 includes India and overseas locations.

8. Does the entity have any project related to reducing greenhouse gas emission? If yes, provide details.

Infosys has been carbon neutral since fiscal 2020 across Scope 1, 2 and 3 emissions. Our approach to carbon neutrality is based on reducing and avoiding emissions through energy efficiency and renewable energy. Energy efficiency is achieved through super-efficient new buildings, industry-leading Energy Performance Index (EPI) <70 kWh/m²-yr, real-time monitoring and optimization of building operations through smart building systems, and retrofits in existing buildings. Infosys has implemented several retrofit projects (across air conditioning, lighting, and UPS systems) in the past and achieved a connected electrical load reduction of 36 MW across campuses in India. In fiscal 2024, we have undertaken a retrofit project to replace direct FCU units with chilled water units of air conditioning, which saved 1.1 lakh kWh and reduced emissions by 80.84 tCO₂e. To achieve our goal of transitioning to clean energy, we have installed 60.2 MWp of solar PV capacity.

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

Parameter	Fiscal 2024	Fiscal 2023
Total waste generated (in metric tonnes)		
Plastic waste (A)	132.80	128.58
E-waste (B)	470.41	813.37
Biomedical waste (C)	124.84	106.02
Construction and demolition waste (D)	38,340.11*	10,861.63
Battery waste (E)	139.23	132.64
Radioactive waste (F)	0.12	3.62
Other hazardous waste. Please specify, if any. (G)	98.68 ⁽¹⁾	57.47
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	10,277.39 ⁽²⁾	8,956.44
Total (A + B + C + D + E + F + G + H)⁽³⁾	49,583.58	21,059.77

Parameter	Fiscal 2024	Fiscal 2023
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000322	0.0000000143
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000007228	0.0000003181
Waste intensity in terms of physical output (MT / capita / annum) ⁽⁴⁾	0.03	0.03
Waste intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Fiscal 2024	Fiscal 2023
(i) Recycled	46,639.05	9,022.89
(ii) Reused	215.86	1,066.94
(iii) Other recovery operations	63.60	70.73
Total	46,918.51	10,160.56
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Fiscal 2024	Fiscal 2023
(i) Incineration	154.94	118.55
(ii) Landfilling	2,395.88	10,781.84
(iii) Other disposal operations	114.25	0
Total	2,665.07	10,900.39

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.

Yes, Deloitte Haskins & Sells LLP

* 3 construction and demolition sites generated substantial C&D waste.

⁽¹⁾ Used oil and waste residue containing oil, toner, and cartridges, discarded containers, and other hazardous miscellaneous waste

⁽²⁾ Food, garden waste, metal waste, paper waste, thermocol, textile, glass waste and other inert waste

⁽³⁾ This includes waste generated in India, overseas owned (Indianapolis and Shanghai) and e-waste for all locations globally.

⁽⁴⁾ Excludes C&D waste

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.

The 5R principle – ‘Reduce, Reuse, Refurbish, Repurpose and Recycle’ – forms the foundation of Infosys’ waste management strategy. Through our efforts, we turn waste into resources and thus support a circular economy. Infosys has adopted a comprehensive waste management policy that emphasizes the collection, sorting and disposal of waste. Waste management practices at Infosys include source segregation, secondary segregation, effective waste processing and collection, recycling and efficient disposal of all waste in accordance with relevant laws. This helps reduce negative impacts on the environment.

We seek to uphold our ambition of 'zero waste to landfill' through active minimization combined with technology investment in recycling and streamlining systems and processes. This year, we achieved TRUE Zero Waste Certification for our owned campuses in Bengaluru, Chennai Mcity and Pune Phase-2 through Green Business Certification Inc. (GBCI).

The e-waste is always sent back to original manufacturers (under buyback schemes) or authorized recyclers who provide us certificates on the successful recycling and recovery of the material. Other hazardous waste like biomedical waste, oil-soaked cotton, oil filters from DG sets, and other trash are designated by the Central Pollution Control Board (CPCB) and the State Pollution Control Board (SPCB). These agencies incinerate the waste in compliance with rules and regulations. The resulting ash is diverted for use in the production of cement in a few places and delivered to Treatment, Storage, Disposal Facility (TSDF) landfills for safe disposal.

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) where environmental approvals are required, please specify details in the following format:

Not applicable

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web-link
Amendment in EC of IT Park at MIDC, Rajiv Gandhi, Infotech Park-II, Hinjewadi, Pune, Maharashtra by M/s Infosys Ltd.	S.O. 1533(E)	14.09.2006	Yes	Yes	https://parivesh.nic.in/ newupgrade/#/trackYourProposal

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

Yes. Infosys is compliant with all applicable environmental law/ regulations/ guidelines in India.

Leadership indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

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

(i) Name of the area: There are 10 water stress zones : India, Australia, Israel, Mauritius, Mexico, Philippines, Romania, South Africa, Spain, UAE

(ii) Nature of operations: IT/ITES services

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

Parameter	Fiscal 2024	Fiscal 2023
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	53,715	54,617
(iii) Third-party water	16,43,182	15,04,501
(iv) Seawater / desalinated water	Nil	Nil
(v) Others (rainwater)	2,62,929	2,26,261
Total volume of water withdrawal (in kilolitres)	19,59,826	17,85,379
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		
(ii) Into groundwater	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		
(iii) Into seawater	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		

Parameter	Fiscal 2024	Fiscal 2023
(iv) Sent to third-parties		
– No treatment		
– With treatment – please specify level of treatment	77,845 ⁽¹⁾	Nil
(v) Others	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	77,845	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Deloitte Haskins & Sells LLP

⁽¹⁾ Includes one leased location in India, and overseas leased offices in water stress regions. Treatment in centralized sewage treatment plants is managed by local authorities.

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

Parameter	Unit	Fiscal 2024	Fiscal 2023
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) ⁽¹⁾	Metric tonnes of CO2 equivalent	1,80,737	1,83,976 ⁽²⁾
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent per Rupee	0.000000117	0.000000125
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Deloitte Haskins & Sells LLP

⁽¹⁾ Starting this year, emissions associated with employees' hotel stays are calculated and included in the business travel emissions.

⁽²⁾ Addition of emissions associated with hotel accommodation in business travel. Refer ESG Databook Annexure 4:GHG Emissions for details

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

NA

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format

S.No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Received an Indian patent (No. 473792) for the product Retroshade	Retroshade is a shading device that will help conserve energy and improve thermal comfort.	'Retroshade' can eliminate direct solar radiation on the glass façade, which will help reduce the solar heat gains on the building envelope.

S.No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Green buildings	We continue to expand our green building portfolio with the highest level of green certification.	We have achieved highest green building rating for 29.6 million square feet which includes owned and leased premises.
3	Innovative technologies in our new buildings	Our new buildings are equipped with innovative technologies like shading devices, radiant cooling and high performance façade systems such as double-glazed systems with Argon-filled gas. Also, all our new buildings are undergoing LCA to assess the embodied carbon footprint, among the first in the industry.	The innovative technologies used in our new buildings have resulted in Energy performance index (EPI) of lower than 70 kWh/m ² /year.

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

Infosys has a Business Continuity Management System (BCMS) called Phoenix, certified by ISO 22301:2019 Security and Resilience – Business Continuity Management Standard. This program is designed to ensure seamless continuity of business and the utmost safety of employees and organization assets while continuously meeting client expectations. The BCMS program provides a robust framework for planning, establishing, implementing, operating, monitoring, reviewing, maintaining, and continually improving business continuity measures across Infosys and its subsidiaries as per the global BCMS strategy. Infosys has a business continuity and disaster recovery plan called the Phoenix plan at the corporate level, and comprehensive business continuity plans are created at three operational levels covering business functions, locations, and accounts. Integrated into our Enterprise Risk Management Framework, the BCMS plans guide our typical response to events, such as catastrophes and natural or human-made disasters, which could disrupt or severely constrain our operations. This covers various crisis scenarios as part of detailed risk assessments for functions, locations, and accounts, which are documented with mitigation plans along with controls put in place. The management system has been continuously validated across levels through tests and exercises, and various incidents have been successfully tackled without any significant business continuity or employee safety impacts. An efficient business continuity management policy has enabled us to maintain the status quo during disasters.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

As per ESG assessment of 328 top suppliers, no significant adverse impacts to environment were identified.

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

58.7*

* We have completed ESG assessment of 328 top suppliers as at March 31, 2024.

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

Essential indicators		
1. a. Number of affiliations with trade and industry chambers / associations.		
The Company has affiliations with various trade and industry chambers associations and these are tracked and managed by units independently.		
S. No.	Name of the trade and industry chambers / associations*	Reach of trade and industry chambers / associations (State / National)
1	National Association of Software and Services Companies (NASSCOM)	National
2	US Chamber of Commerce	International
3	Confederation of Indian Industry (CII)	National
4	World Economic Forum (WEF)	International
5	Bitkom	International
6	TechUK	International
7	Data Security Council of India	National
8	US-India Strategic Partnership Forum (USISPF)	International
9	US-India Business Council (USIBC)	International
10	Tech Council of Australia	International

* Indicative list

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

No adverse orders were received from regulatory authorities.

Leadership indicators

1. Details of public policy positions advocated by the Company:

Infosys' approach includes engaging ecosystems at the national, regional and local levels. To this end, Infosys focuses on developing and maintaining partnerships with relevant government officials, business organizations, technology industry associations, educational institutions, and community organizations in all of the Company's key markets – including, but not limited to, the US, Canada, Europe, Australia, and India – to build mutually beneficial partnerships. Read more at <https://www.infosys.com/investors/corporate-governance/Documents/CodeofConduct.pdf>.

S.No	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain (Yes/No)	Frequency of review by the Board (Annually/Half-yearly/quarterly/others-please specify)	Web link, if available
1	EU AI Act	Meetings and submissions to the EU Commission, Council and Parliament	Yes – activity registered in EU transparency register	Annual – One time	NA
2	Artificial Intelligence adoption within UK DWP	Meetings with the ministry accompanied by written briefings	No	Annual	NA
3	Digital Personal Data Protection (DPDP) Bill, India	The Company actively participated in drafting the India DPDP Bill	No	Periodic	NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential indicators

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

Not applicable – we have no SIA notification⁽¹⁾

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

⁽¹⁾ This Act is applicable only to India

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

Not applicable⁽¹⁾

S.No	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA	NA	NA	NA	NA	NA	NA

⁽¹⁾ This Act is applicable only to India

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

We track complaints, if any, from beneficiaries of our CSR projects. Complaints are received at feedback_if@infosys.com. In fiscal 2024, no complaints and grievances were received.

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

	Fiscal 2024	Fiscal 2023*
Directly sourced from MSMEs / small producers	7.1	7.8
Directly from within India	25.3	26.7

* Change in computational methodology

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	Fiscal 2024*	Fiscal 2023*
Rural	1.3	1.3
Semi-urban	0.9	0.4
Urban	15.9	15.8
Metropolitan	81.9	82.5

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

* Permanent employees at our India locations have been considered.

Leadership indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential indicators above)

Not applicable

Details of negative social impact identified

Corrective action taken

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

S. No	State	Aspirational district *	Amount spent (In ₹)
1	Andhra Pradesh	Y.S.R Kadapa	29,50,538
2	Andhra Pradesh	Visakhapatnam	4,44,85,752
3	Andhra Pradesh	Vizianagaram	2,809,960
4	Assam	Barpeta	1,60,772
5	Assam	Darrang	1,20,757
6	Assam	Goalpara	1,64,494
7	Assam	Hailakandi	2,90,566
8	Assam	Baksa	80,48,101
9	Assam	Udalguri	80,17,621
10	Bihar	Begusarai	1,75,710
11	Bihar	Gaya	3,30,703
12	Bihar	Khagaria	1,23,446
13	Bihar	Muzaffarpur	1,91,473
14	Jammu And Kashmir	Baramulla	1,00,000
15	Jharkhand	Bokaro	1,34,812
16	Jharkhand	East Singhbhum	2,04,42,896
17	Jharkhand	Ranchi	6,35,719
18	Kerala	Wayanad	4,07,311
19	Madhya Pradesh	Chattarpur	25,13,097
20	Madhya Pradesh	Damoh	4,31,24,544
21	Madhya Pradesh	Khandwa	6,58,545
22	Madhya Pradesh	Guna	3,87,771
23	Madhya Pradesh	Vidisha	1,73,00,906
24	Madhya Pradesh	Singrauli	33,53,688
25	Maharashtra	Gadchiroli	37,86,941

S. No	State	Aspirational district *	Amount spent (In ₹)
26	Maharashtra	Nandurbar	2,93,329
27	Maharashtra	Osmanabad	4,11,478
28	Manipur	Chandel	1,89,477
29	Meghalaya	Ribhoi	1,43,000
30	Odisha	Rayagada	1,87,565
31	Punjab	Ferozepur	2,39,129
32	Rajasthan	Baran	42,82,332
33	Rajasthan	Dholpur	48,43,115
34	Rajasthan	Jaisalmer	1,09,65,421
35	Rajasthan	Karauli	42,25,801
36	Rajasthan	Sirohi	75,81,307
37	Sikkim	West District	1,43,244
38	Tamil Nadu	Ramanathapuram	2,19,848
39	Tamil Nadu	Virudhunagar	10,90,135
40	Uttar Pradesh	Bahraich	1,05,994
41	Uttar Pradesh	Shrawasti	1,06,106
42	Uttarakhand	Haridwar	2,79,765
43	Karnataka	Raichur	83,62,087
44	Karnataka	Yadgir	38,61,016
45	Maharashtra	Washim	3,38,831
46	Various districts – with spend less than one lakh		11,77,248
	Total		20,97,62,351

Note:

* 109 out of the 112 aspirational districts were covered in fiscal 2024.

3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No): Yes

From which marginalized / vulnerable groups do you procure?: We do not track this separately.

What percentage of total procurement (by value) does it constitute?: We do not track this separately.

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

Not applicable

S.No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
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5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved

Not applicable

Name of authority	Brief of the Case	Corrective action taken
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6. Details of beneficiaries of CSR projects:

S. No	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Sri Chamarajendra Zoological Gardens	35,73,080	13
2	Infosys Springboard – Digital literacy	27,06,911	27
3	Mudipu road construction	9,12,500	–
4	Art & Photography Foundation	6,54,794	–
5	Ramakrishna Sarada Mission Matri Bhavan	3,14,287	87
6	AIIMS – DELHI	2,96,996	–
7	Society for Advancement of Human Endeavor	2,58,300	44
8	Improved cook stove projects – Udaipur Urja Initiatives	2,20,090	80
9	Visakha Jilla Nava Nirmana Samiti	1,92,221	–

S. No	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
10	Electronic City Industrial Township Authority	1,65,857	–
11	Victoria Hospital	1,13,771	32
12	Shivganga Samagra Gramvikas Parishad	92,989	35
13	The Antara Foundation	77,662	100
14	Indian Redcross Society, PGIMER – Dharmashala	77,098	–
15	Improved cookstove projects – Envirofit India Private Ltd	74,400	–
16	Bhandarkar Oriental Research Institute	71,058	31
17	SGBS Unnati Foundation	68,801	43
18	Banaras Hindu University	68,313	34
19	Yuva Rural Association	60,185	66
20	Arpan DC Trust – Paathshala Education	58,000	100

S. No	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
21	Sri Jayadeva Institute of Cardiovascular Sciences & Research	57,796	41
22	Agastya International Foundation	55,000	47
23	Biogas Project – SKG Sangha	53,316	64
24	Biogas Project – Savayava Krushi Parivara	51,900	62
25	Sistema Bagalkote	48,286	51
26	Malligavad Foundation	45,025	44
27	Arpan DC Trust – PGIMER	39,600	-
28	Data Security Council of India	33,098	6
29	Bharatiya Vidya Bhavan	29,671	55
30	Improved cook stove projects – Global Himalayan Expedition	28,138	97
31	eVidyaloka Trust	20,285	99
32	Infant and Maternity Hospital – Kanakpura	16,827	100
33	Chennai flood relief efforts – Sri Ramakrishna Sevashrama	16,000	-
34	Skill programs	15,180	40
35	Punjab and Himachal Pradesh flood relief efforts	14,200	-
36	SEARCH Gadchiroli, MCH Hospital	13,622	100
37	Sikkim flood relief efforts	12,000	-
38	Raksha Foundation	10,000	100
39	Saraswathi Education and Welfare Trust	10,000	100
40	Various beneficiaries less than 10,000	90,093	42
Total		1,07,17,350	23

Note:

1. Women, children and people with differently-abled are the main vulnerable groups identified.
2. Beneficiary count is arrived based on the progress reports and emails received from beneficiaries.

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

Essential indicators

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

We prioritize our clients' satisfaction and have a comprehensive system in place to address their feedback and complaints. Our clientele, which spans diverse industry verticals, is equipped with multiple channels to voice their concerns and provide feedback.

Every complaint is treated with the appropriate level of attention. Our dedicated teams meticulously analyze the issues raised, devise suitable solutions and implement them effectively. We place great emphasis on transparency towards our clients throughout the process. Therefore, we keep them informed of progress and seek their approval for corrective actions.

In addition to addressing complaints, we proactively engage with our clients to understand their expectations, gather feedback and gain insight into their future outlook. This valuable information is crucial to our strategic planning and continuous improvement initiatives. Doing so ensures that our services align with our clients' evolving needs and expectations fostering a strong and enduring business relationship.

2. Turnover of products / services as a percentage of turnover from all products / services that carry information about environmental and social parameters relevant to the product, safe and responsible usage, recycling and / or safe disposal.

As a percentage to total turnover

Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and / or safe disposal	NA

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

	Fiscal 2024		Remarks	Fiscal 2023		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy ⁽⁴⁾	0	0		0	0	-
Advertising ⁽¹⁾	NA	NA		NA	NA	
Cybersecurity ⁽²⁾	1	1		0	0	-
Delivery of essential services	NA	NA		NA	NA	
Restrictive trade practices	0	0		0	0	
Unfair trade practices	0	0		0	0	
Other ⁽³⁾	52	9		79	1	

⁽¹⁾ We are a B2B company. The promotions we do is with regard to our services and thought leadership. The provision of services is governed by contracts between the parties.

⁽²⁾ Material incident and includes a substantiated data privacy complaint.

⁽³⁾ Complaints from customer projects that are raised through the complaints management system have been considered.

⁽⁴⁾ Only substantiated complaints are reported

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

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

Yes. Infosys has a holistic and comprehensive cybersecurity framework – SEED- aligned to NIST’s CyberSecurity Framework (CSF) and supported by supplementary policies, processes, procedures, and standards to achieve and sustain enterprise-level information security objectives. Read more at <https://www.infosys.com/about/corporate-responsibility/governance/information-management.html>.

Infosys has a Data Privacy Policy published on the Company’s intranet, which demonstrates the Management’s commitment to data privacy across all Infosys operations, including those involving service providers. To ensure complete transparency, we provide privacy notices at the data collection point for internal and external data subjects. The privacy statement for external data subjects is also readily available on the Infosys website at, [Personal Information Privacy Statement | Infosys](#).

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

Infosys has reviewed its cybersecurity posture, technology, and threat landscape to build further fortification and strengthen its cyber defense capabilities. As an organization, we continue to review and strengthen our cybersecurity processes and controls across our entire network in line with industry best practices.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: 1*

b. Percentage of data breaches involving personally identifiable information of customers: 100%

c. Impact, if any, of the data breaches: Impact of data breach for the incident reported is a part of Infosys’ public disclosure. Incident management is ongoing.

* Material data breaches considered

Leadership indicators

1. Channels / platforms where information on products and services of the Company can be accessed

Refer to <https://www.infosys.com/services.html>.

2. Steps taken to inform and educate consumers, especially vulnerable and marginalised consumers, about safe and responsible usage of products and services.

Not applicable

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

Not applicable

4. Does the Company display product information on the product over and above what is mandated as per local laws? Not applicable

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of the entity or the entity as a whole? (Yes / No)

Yes. We carry out surveys to gauge customer satisfaction for our major services. Customer-focused excellence demands constant sensitivity to changing and emerging customer requirements and close attention to the voice of the customer. We interact with our clients regularly across multiple platforms. In addition to various client interactions, we have adopted a formal and robust approach in the form of an annual Client Value Survey. The survey enables us to understand the client’s expectations and needs comprehensively and serves as one of the inputs for us when making investment decisions. The survey framework includes a structured questionnaire, and the feedback is collected through a web survey hosted by an independent organization.