

XSL/SE/2024-25/16

July 18, 2025

The Secretary The Secretary
Listing Department Listing Department

BSE Limited National Stock Exchange of India Limited

PJ Towers, Exchange Plaza, 5th Floor,

Dalal Street, Plot No. C/1, G Block, Bandra Kurla Mumbai - 400 001 Complex, Bandra (East), Mumbai 400 051

Script Code: 532616 Script Code: XCHANGING

Sub: Submission of Business Responsibility and Sustainability Report for the Financial Year 2024-25

Dear Sir/Madam,

With reference to the above subject, we are enclosing herewith Business Responsibility and Sustainability Report for the financial year 2024-25 pursuant to Regulation 34 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

Please note that the Annual report along with Business Responsibility and Sustainability Report for the Financial Year 2024-25 was already submitted to the stock exchanges and the same will be uploaded on the Company's website at https://dxc.com/in/en/about-us/xchanging-solutions-limited-investor-relations.

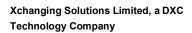
You are requested to take the above information on record.

Thanking You, Yours sincerely,

For Xchanging Solutions Limited

RADHIKA Digitally signed by RADHIKA KHURAN KHURANA Date: 2025.07.18 16:51:07 +05'30'

Radhika Khurana Company Secretary & Compliance Officer Membership No. A32557



CIN: L72200KA2002PLC030072
Registered Office: HP Avenue, 39/40,
Electronic City, Hosur Main Road, Bengaluru
560 100, Karnataka, India
T +91 80 6972 9602

URL: https://dxc.com/in/en/about-us/xchanging-solutions-limited-investor-relations

www.dxc.com

Email: xchangingcompliance@dxc.com



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

		
1.	Corporate Identity Number (CIN) of the Listed Entity	L72200KA2002PLC030072
2.	Name of the Listed Entity	Xchanging Solutions Limited
3.	Year of incorporation	01/02/2002
4.	Registered office address	HP Avenue, 39/40, Electronic City, Hosur Main Road, Bengaluru, Karnataka-560100, India
5.	Corporate address	HP Avenue, 39/40, Electronic City, Hosur Main Road, Bengaluru, Karnataka-560100, India
6.	E-mail	xchangingcompliance@dxc.com
7.	Telephone	+91 80 6972 9602
8.	Website	https://dxc.com/in/en/about-us/xchanging-solutions- limited-investor-relations
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited; and National Stock Exchange of India Limited
11.	Paid-up Capital	Rs. 111,40,37,160/- (as on March 31, 2025)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Radhika Khurana, Company Secretary, +91 80 6972 9602, xchangingcompliance@dxc.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).	Disclosures under this report are made on standalone basis.
14.	Name of the assurance provider	Not Applicable (NA)
15.	Type of assurance provider	NA

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	Information Technology	IT Software, IT Hardware & ITES	100%	

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	Computer programming activities	6201	100%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total	
National	Nil	2	2	
International	Nil	Nil	Nil	

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

Locations	Number
National (No. of States)	2 offices-Bengaluru and Chennai
International (No. of Countries)	No office outside India

- b. What is the contribution of exports as a percentage of the total turnover of the entity?: 69.86%
- c. A brief on types of customers: The Company is providing IT & ITES related services to the Banks and Private Sector Companies.

IV. Employees

- 20. Details as at the end of Financial Year 2024-25
 - a. Employees and workers (including differently abled):

S.	Particulars	Total (A)	Ма	Male		nale
No.			No (B)	% (B/A)	No (C)	% (C/A)
Employees						
1	Permanent (D)	95	72	75.78%	23	24.21%
2	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3	Total employees (D + E)	95	72	75.78%	23	24.21%
Workers						
1	Permanent (F)	Nil	Nil	Nil	Nil	Nil
2	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
3	Total Workers (F + G)	Nil	Nil	Nil	Nil	Nil

b. Differently abled Employees and workers:

S.	Particulars	Total (A)	Ma	Male		nale
No.			No (B)	% (B/A)	No (C)	% (C/A)
Diffe	erently Abled Employees					
1	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3	Total differently abled employees (D + E)	Nil	Nil	Nil	Nil	Nil
Differently Abled Workers						
1	Permanent (F)	Nil	Nil	Nil	Nil	Nil
2	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
3	Total Workers (F + G)	Nil	Nil	Nil	Nil	Nil

21. Participation/Inclusion/Representation of women at the end of Financial Year 2024-25

	Total(A)	No. and percentage of Female	
		No(B)	%(B/A)
Board of Directors	6	1	16.66%
Key Management Personnel	3	1	33%

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

	2024-25		2023-24			2022-23			
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.63%	14.01%	9.90%	6.1%	Nil	4.9%	19.70%	33.30%	22.11%
Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

43

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

23. (a) Names of Holding / Subsidiary / Associate companies / Joint ventures.

S. No.	Name of the Holding/ Subsidiary/ Associate Companies/ Joint Ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Xchanging Solutions Singapore Pte Limited	Subsidiary	100%	No DXC Technology Company, US ("DXC") is the ultimate parent entity of the Company and its Subsidiaries. All Policies / practices to the extent relevant are also applicable to the subsidiaries of DXC Technology Company, US, in conformity with the applicable laws
2	Xchanging Solutions (USA), Inc.	Subsidiary	100%	No DXC Technology Company, US is the ultimate parent entity of the Company and its Subsidiaries. All Policies / practices to the extent relevant are also applicable to the subsidiaries of DXC Technology Company, US, in conformity with the applicable laws
3	Xchanging Mauritius Limited	Promoter (Holding Company)	52.07%	No DXC Technology Company, US is the ultimate parent entity of the Company and its Subsidiaries. All Policies / practices to the extent relevant are also applicable to the subsidiaries of DXC Technology Company, US, in conformity with the applicable laws
4	Xchanging Technology Services India Private Limited	Promoter	19.16%	No DXC Technology Company, US is the ultimate parent entity of the Company and its Subsidiaries. All Policies / practices to the extent relevant are also applicable to the subsidiaries of DXC Technology Company, US, in conformity with the applicable laws
5	DXC Technology India Private Limited	Promoter	3.77%	No DXC Technology Company, US is the ultimate parent entity of the Company and its Subsidiaries. All Policies / practices to the extent relevant are also applicable to the subsidiaries of DXC Technology Company, US, in conformity with the applicable laws

VI. CSR Details

- 24. (i). Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No) Yes
 - (ii). Turnover (in Rs.) Rs. 3,689 lakhs as on March 31, 2025.
 - (iii). Net worth (in Rs.) Rs. 28,976 lakhs as on March 31, 2025.

VII. Transparency and Disclosures Compliances

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

			FY 2024-25		FY 2023-24			
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)*	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Communities	Yes, the Company has a robust grievances redressal mechanism, including an online portal called Ethics Point/Speak Up forum, wherein any person (whether an employee, exemployee or third party) can report his/her/their complaint/concern (including violation of HR, if applicable) as well as be appraised as to its progress/resolution. Beside this, there is a dedicated email ID wherein any person can email their grievances.	Nil	Nil	NA	Nil	Nil	NA	
Investors(other than shareholders)	Yes, the Company has a robust grievances redressal mechanism, including an online portal called Ethics Point/Speak Up forum, wherein any person (whether an employee, exemployee or third party) can report his/her/their complaint/concern (including violation of HR, if applicable) as well as be appraised as to its progress/resolution. Beside this, there is a dedicated email ID wherein any person can email their grievances.	Nil	Nil	NA	Nil	Nil	NA	
Shareholders	Yes, Company is following strong Grievance Redressal Mechanism and has separate committee of Directors i.e. Stakeholders' Relationship Committee	16	Nil	Resolved	17	Nil	Resolved	
Employees and workers	Yes, the Company follows global DXC's Code of Conduct supplemented by specific policies like POSH etc, which clearly calls out that no form of retaliation will be acceptable. Employees are educated on the appropriate channels to report any form of retaliation displayed against them or anyone else through HR/Manager/Legal/Ethics channels.	Nil	Nil	NA	Nil	Nil	NA	
Customers	Yes, Service Level Agreement and Escalation matrix mentioned in Agreement	Nil	Nil	NA	Nil	Nil	NA	
Value Chain partners	Yes, Value Chain Partners can raise complaints with the Company.	Nil	Nil	NA	Nil	Nil	NA	
Other (please specify)	Nil	Nil	Nil	NA	Nil	Nil	NA	

^{*} Policies are available on DXC's intranet.

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

45

^{26.} Overview of the entity's material responsible business conduct issues.

S. No.		risk or opportunity	identifying the	approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
-----------	--	---------------------	-----------------	-------------------------------	--

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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.

Di	sclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Po	licy and management processes									
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available					hanging-s ailable c				<u>elations</u>
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	 Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. 		-	-	-	-	-	-	-	-
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Nil								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA
Go	overnance, leadership and oversight				•		•	•	•	
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Company provides IT & ITES related services and the Company has adopted work from home policy. Therefore, Company has limited applicability of NGRBC principles. However, the Company strives to follow applicable directions/ guidelines provided by the Government of India. Further, efforts are being made on the ESG front to contribute to the community through CSR activities.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	DXC Technology Company, US, the ultimate parent entity of the Company made this policy and it is applicable for all its subsidiaries including Xchanging Solutions Limited								
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.	No								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee			Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)														
	P1	P2	P3	P4	P5	P6	P 7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P 9
Performance against above policies and follow up action	All the policies of the Company are approved by the Board and reviewed periodically or on a need basis.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with the regulations, rules and principles as are applicable																	

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.

Sr. No.	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable								
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)	Not Applicable								
Any other reason (please specify)	Not Applicable								

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 covered by training and awareness programmes on any of the Principles during the financial year:

Segment	training and awareness under the training and its impact		Percentage of persons in respective category covered by the awareness programmes
Board of Directors	4	Key Developments, Regulatory updates, Review of Policy & procedures	100%
Key Managerial Personnel	4	Code of Conduct, Business Ethics responsible business decision making, Accountable leadership, Ethical obstacles strategy guide	100%
Employees other than BoD and KMPs	2	Code of Conduct, Business Ethics responsible business decision making, Accountable leadership, Ethical obstacles strategy guide	100%
Workers	0	0	0

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									
Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)				
Penalty/ Fine	Nil	Nil	Nil	NA	NA				
Settlement	Nil	Nil	Nil	NA	NA				
Compounding fee	Nil	Nil	Nil	NA	NA				

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

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.

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	Nil	Nil

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

We firmly believe and adhere to transparent, fair and ethical governance practices to encourage professionalism, honesty, integrity and ethical behavior. The Code of Conduct ("the Code") of DXC Technology Company, Ultimate Holding Company, USA, which is applicable to all the employees and Board Members of the Company, and which lays down the important corporate ethical practices that shape the Company's business practices and represents the ever cherished values of the Company. The Code is an extension of our values and reflects our continued commitment to ethical business practices across our operations. In this endeavor to create enduring value for all our stakeholders and to ensure the highest level of honesty, integrity and ethics in all its operations, the Company has adopted the 'Whistle Blower Policy'. Through this Policy, the Company encourages its stakeholders to bring to the Company's attention any instances of unethical behavior, actual or suspected incidents of fraud or violation of Company's Code of Business Conduct that could adversely impact the Company's operation, business performance and reputation. In order to protect investors' interest, the Company has adopted this Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons.

Please refer policy:

https://dxc.com/in/en/about-us/xchanging-solutions-limited-investor-relations#accordion-013947e1a1-item-ce5e7de97f

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

Category	FY 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Category	FY 20	24-25	FY 2023-24		
	Number	Remarks	Number	Remarks	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA	

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

	FY 2024-25	FY 2023-24
Number of days of accounts payable	65.81	85.40

9. Open-ness of the business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties in the following format:

Parameters	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases)	81.20%	78.90%
	b. Sales (Sales to related parties / Total Sales)	65.42%	76.40%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

	Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Nil	Nil	Nil

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 an annual declaration (changes from time to time) from its Board members and KMP on the entities they are interested in and ensures requisite approvals as required under the statute as well as the Company's policies are in place before transacting with such entities / individuals.

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

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Category	Current Financial Year (2024-25)	Previous Financial Year (2023-24)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex	Nil	Nil	Nil

- 2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)- Yes
 - b. If yes, what percentage of inputs were sourced sustainably?

The Company is conscious of the role of sustainability in its business and actively collaborates with vendors and suppliers to raise ethical and environmental standards.

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Leadership Indicators

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

S. No.		Name of Product / Service	Turnover contributed		by independent	Results communicated in public domain (Yes/No) If yes, provide the web-link.
-----------	--	---------------------------------	----------------------	--	----------------	--

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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.

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
Not app	olicable. The Company does not manufactu	re any product and the Company has adopte	d work from home policy. The Company
provide	s IT and ITES related services. Further, all I	Γ assets are safely disposed through industry-a	approved e-waste vendors.

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

Indicate inp	out material			•	re-used input
				material to	total material
				FY 2024-25	FY 2023-24

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services. Further, all IT assets are safely disposed through industry-approved e-waste vendors.

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

	FY 2024-25			FY 2023-24			
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed	
Plastics (including packaging)	Not applicable. The Company provides IT and ITES related services, the Company does not manufacture any product. Further, All IT assets are safely disposed through industry-approved e-waste vendors.						
E-waste							
Hazardous waste							
Other waste							

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

S. N	o. Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category					
1	Not applicable. The Company provides IT and ITES related services, the Company does not manufacture any pro						

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

Essential Indicators

1. a. Details of measures for the well-being of employees (Permanent Employees).

Category	% of employees covered by										
	Total(A) Health ins		nsurance	surance Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	72	72	100%	72	100%	NA	100%	72	100%	NA	NA
Female	23	23	100%	23	100%	23	100%	NA	NA	NA	NA
Total	95	95	100%	95	100%	23	100%	72	100%	NA	NA
Other than permanent Employees											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Category		% of employees covered by									
	Total(A)	Health ii	nsurance	Accident	insurance	Maternity	benefits	Paternity	benefits	Day Care	facilities
		Number	% (B / A)	Number	% (C / A)	Number	% (D / A)	Number	% (E / A)	Number	% (F / A)
		(B)		(C)		(D)		(E)		(F)	
Permanent Workers											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent Workers											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Category	FY 2024-25	FY 2023-24
Permanent Employee		
Cost incurred on well- being measures as a % of total revenue of the company	0.49%	0.54%
Other than permanent Employees		
Cost incurred on well- being measures as a % of total revenue of the Company	Nil	Nil
Workers- Permanent and other than permanent		
Cost incurred on well- being measures as a % of total revenue of the Company	Nil	Nil

2. Details of retirement benefits.

Benefits	No. of employees covered as a % of total employees.	No. of workers covered as a % of total workers.	Deducted and deposited with the authority	No. of employees covered as a % of total employees.	No. of workers covered as a % of total workers.	Deducted and deposited with the authority
		FY 2024-25			FY 2023-24	
PF	100%	Nil	Yes	100%	Nil	Yes
ESI	1%	Nil	Yes	Nil	Nil	Nil
SA	Nil	Nil	Nil	Nil	Nil	Nil
NPS	7%	Nil	Yes	5%	Nil	Yes
GRATUITY	100%	Nil	Yes	100%	Nil	Yes

51

3. Accessibility of workplaces

52

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, however, the Company has adopted work from home policy.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a weblink to the policy.-

The Company, being an equal opportunity employer, believes in promoting diversity and inclusion in its work culture, which allows all employees to contribute wholly with their skills, experience and perspective for creating unmatched value for all stakeholders. The Company endeavours to provide a safe, secure, and congenial work environment so that employees can deliver their best without inhibition.

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

No employee has availed Parental leave in the FY 2024-25.

	Permanent	employees	Permanent workers		
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate	
Male	100%	100%	NA	NA	
Female	100%	100%	NA	NA	
Total	100%	100%	NA	NA	

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

Yes, Each employee has a Human Resources Business Partner (HRBP) that they can reach out to, to report any grievance apart from their Business Managers. HRBPs work with Business to resolve the issue and involve the Employee Relations Team and Legal whenever required. Employee can also report their grievances through the Ethics Channel or through the speak-up channel which ensures the anonymity of the complainant.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Nil
Other than Permanent Workers	Nil
Permanent Employees	Yes
Other than Permanent Employees	Nil

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

Category		FY 2024-25		FY 2023-24			
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Union(B)	,	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of Association(s) or Union(D)		
Total Permanent Employees	95	Nil	Nil	104	Nil	Nil	
- Male	72	Nil	Nil	82	Nil	Nil	
- Female	23	Nil	Nil	22	Nil	Nil	
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil	
- Male	Nil	Nil	Nil	Nil	Nil	Nil	
- Female	Nil	Nil	Nil	Nil	Nil	Nil	

8. Details of training given to employees and workers:

Category			FY 2024-2	<u>!</u> 5		FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	72	65	90%	65	90%	82	82	100%	82	100%
Female	23	22	96%	22	96%	22	22	100%	22	100%
Total	95	87	92%	87	92%	104	104	100%	104	100%
Workers										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	F	Y 2024-25	j	FY 2023-24			
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)	
Employees							
Male	73	71	99%	82	81	98.90%	
Female	23	22	96%	22	22	100%	
Total	95	93	98%	104	103	99.10%	
Workers							
Male	NA	NA	NA	NA	NA	NA	
Female	NA	NA	NA	NA	NA	NA	
Total	NA	NA	NA	NA	NA	NA	

10. Health and safety management system:

Not Applicable as the Company has adopted work from home policy. However, the Company extends the benefit of medical insurance, term life insurance and Group Personal Accident Policy for all its employees. Further, the Company has in place the Conviction of Safety Policy which compensates the employees in the unfortunate event of Death or Permanent / Temporary disablement. Benefits like provident fund, extended gratuity payment and superannuation are settled on priority.

- a. Whether an occupational health and safety management system has been implemented by the entity? **(Yes/No).** If yes, the coverage such system? Not Applicable as the Company is a IT Company and has adopted work from home policy.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity? -Not Applicable as the Company is a IT Company and has adopted work from home policy.
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Yes/No) Not Applicable as the Company is a IT Company and has adopted work from home policy.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **(Yes/No)** Not Applicable as the Company is a IT Company and has adopted work from home policy.

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

Not Applicable as the Company has adopted work from home policy.

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR)	Employees	Nil	Nil
(per one million-person hours worked)	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health	Employees	Nil	Nil
(excluding fatalities)	Workers	Nil	Nil

- 12. Describe the measures taken by the entity to ensure a safe and healthy workplace. Not Applicable as the Company has adopted work from home policy.
- 13. Number of complaints on the following made by employees and workers.

Not Applicable as the Company has adopted work from home policy.

		FY 2024-25				
	Filed during the year	Pending resolution at the end of year		Filed during the year	Pending resolution at the end of year	
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

Not Applicable as the Company has adopted work from home policy.

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.-

Not Applicable as the Company has adopted work from home policy.

Leadership Indicators

- 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).-
 - The Company extends the benefit of medical insurance, term life insurance and Group Personal Accident Policy for all its employees. Further, the Company has in place the Conviction of Safety Policy which compensates the employees in the unfortunate event of Death or Permanent / Temporary disablement. Benefits like provident fund, extended gratuity payment and superannuation are settled on priority.
- 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
 - Yes, the Company checks the data before Statutory remittances and do Maker, Checker concept as per SOX compliance.
- 3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Not Applicable as the Company has adopted work from home policy.

		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		
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24		
Employees	Nil	Nil	Nil	Nil		
Workers	Nil	Nil	Nil	Nil		

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, the Company provides access to online training portal for a period of 90 days following termination of employment.

Details on assessment of value chain partners: Not applicable as the Company has adopted work from home policy.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

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

Not applicable as the Company has adopted work from home policy.

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.-

The Company first identifies all its key stakeholders on a regular basis, who could be impacted by Company's operations evaluates them based on their ability to influence the Company and understand what matters the most to them.

Our stakeholders are our shareholders, clients, employees, suppliers, government / regulators and the community.

2. List of stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group(Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/Quarterly/ others – please specify)	Objectives	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Shareholders	No	Stock Exchange Intimations Newspaper Website Email as and when required	Annually/Half yearly/ Quarterly/ others as required	Quarterly results Annual general meeting Financial reports	Nil
2	Clients	No	Client visit Meetings Email	Need basis	Business value Innovation	Nil
3	Suppliers	No	Meetings Facility visits Email	Need Basis	Suppliers are contacted regularly to ensure material quality, safety and timely availability amongst other critical services to ensure continuity of business operations.	Nil
4	Employees	No	EmailTownhall meetingsSurveys	Need Basis	Career opportunities Health & safety Learning & development	Nil
5	Government/ Regulators	No	• Email • Stock Exchange Disclosures	Need basis	Good governance Compliance	Nil
6	Community	No	Email Visits	Need basis	Access to healthcare Access to education Improved livelihoods	Nil

Annual Report 2024-25 Xchanging Solutions Limited

55

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.
 - The Company is committed to delivering a robust and comprehensive Corporate Social Responsibility plan to improve the lives of underprivileged communities. Through our social impact initiatives, we are working on skilling and employability of youth, women and people with disabilities, climate and the environment, gender and diversity, education and digital literacy. The process involves consultations with key stakeholders, including implementation partners and community representatives to help shape program design and delivery.
 - Progress is tracked through monitoring systems, including real-time dashboards, field reports, and impact assessments. These insights are reviewed periodically and shared with the Board to ensure alignment with our social impact goals. Feedback from the Board is actively incorporated into future planning, ensuring our initiatives remain responsive, inclusive, and outcome driven.
- 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, stakeholder consultation plays a critical role in identifying and managing environmental and social topics. Our engagement process include implementation partners, community representatives, monitoring and evaluation advisory services and independent impact assessment agencies to gain deeper insights into on-ground needs and challenges.
 - Inputs from stakeholders directly informed key strategic adjustments, such as advancing the MoU signing timeline for better planning, organizing partner alignment sessions to improve program delivery and impact governance and transparency. The feedback was consolidated and shared with the Board, whose guidance shaped subsequent policy and execution decisions. This approach ensures that our CSR efforts not only align with our values but are also responsive to stakeholder needs and contribute to equitable development.
- 3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.-
 - Xchanging Solutions Limited remains committed to empowering vulnerable and marginalized communities through targeted skill development and employability initiatives. In FY 2024-25, we enrolled over 1100 individuals-including youth, women from underserved backgrounds, and Persons with Disabilities-across key domains such as IT support, digital marketing, and financial literacy
 - Our programs ensured access to quality training, safe learning environments, and job placement support, with over 600 of participants securing employment. Special focus was given to enabling economic independence for women and bridging opportunity gaps for PwDs through residential support and career readiness interventions. These efforts reflect our inclusive approach to stakeholder engagement and our sustained action to create equitable pathways to livelihood.

PRINCIPLE 5 Businesses should respect and promote human rights.

Essential Indicators

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

Category		FY 2024-25				
	Total (A)	No. of employees/ workers covered (B)	%(B / A)	Total(C)	No. of employees/ workers covered (D)	%(D / C)
Employees						
Permanent	95	87	91.57%	104	104	104
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	95	87	91.57%	104	104	104
Workers						
Permanent	Nil	Nil	NA	Nil	Nil	NA
Other than permanent	Nil	Nil	NA	Nil	Nil	NA
Total Workers	Nil	Nil	NA	Nil	Nil	NA

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equa Minimur			than m Wage	Total(D)	Equa Minimur		More Minimur	-
		No. (B)	% (B/A)	No. (C)	% (C/A)		No.(E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	72	0	0%	72	100%	82	0	0%	82	100%
Female	23	0	0%	23	100%	22	0	0%	22	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male Female		Female	
	Number	Median remuneration/ salary/wages of respective category (in Rs.)	Number	Median remuneration/ salary/wages of respective category (in Rs.)
Board of Directors (BoD)*	3	14,95,000	1	16,25,000
Key Managerial Personnel	2	27,45,578	1	9,09,020
Employees other than BoD and KMP	71	14,29,073	22	13,04,536
Workers	Nil	Nil	Nil	Nil

^{*}Excluding KMPs- only sitting fees

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	20%	18%

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, DXC has the function DXC Integrity. The mission of DXC Integrity is to promote a culture of performance with integrity that encourages ethical conduct, reinforces the corporate values, and drives compliance with the Code of Conduct, internal policies and the law.

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

The Company has a robust grievances redressal mechanism, including an online portal called Ethics Point/Speak Up forum, wherein any person (whether an employee, ex-employee or third party) can report his/her/their complaint/concern (including violation of HR, if applicable) as well as be appraised as to its progress/resolution. Beside this, DXC Integrity has an Internal Investigations Policy that establishes the requirements and protocols essential for DXC Integrity to conduct effective internal investigations.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year		Filed during the year	Pending resolution at the end of year	
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

- 8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.-
 - The Company follows DXC's Code of Conduct supplemented by specific policies like POSH etc., which clearly calls out that no form of retaliation will be acceptable. Employees are educated on the appropriate channels to report any form of retaliation displayed against them or anyone else through HR/Manager/Legal/Ethics/Employee Relations channels.
- 9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)- Yes
- 10. Assessments for the year: No compliant was received during the FY 2024-25.

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

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

While there were nil assessments, the Company reviews its policies and procedures frequently to ensure that employee experience is enhanced. Specific to POSH and Code of Conduct, annual trainings are undertaken every year to educate the employees on their rights and responsibilities.

Leadership Indicators

58

- 1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.-
 - The Company follows Global DXC's Code of Conduct. The Company has a strong vigil mechanism by means of different policies and procedures and the Company is in compliance with the applicable laws. We ensure strict compliance of child labor, forced / involuntary labor, sexual harassment, discrimination at workplace and minimum wages. These issues are a prerequisite for the ethical functioning of the Company. The Company, at no point tolerate the violation of basic human rights of any of our stakeholders. The Company has a dedicated DXC integrity team.
- 2. Details of the scope and coverage of any Human rights due-diligence conducted.-

The Company follows the Global DXC's Code of Conduct which covers all aspects of human-rights diligence such as non-discrimination, equal remuneration, prevention on sexual harassment, etc.

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, However, It is not applicable as the Company has adopted work from home policy.

4. Details on assessment of value chain partners:-

No compliant was received during the FY 2024-25.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others – please specify	Nil

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.-

The Company has not received any compliant, therefore, no action is required.

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

Essential Indicators

The Company has adopted work from home policy. No employee is required to work at office place unless there is specific requirement as per Law or client requirement. The Company has maintained office for Regulatory Compliance purposes, client meetings, etc.

1. Details of total energy consumption (in Joules or multiples) and energy intensity.

Yes, however, the Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	Nil	Nil
From non-renewable sources		
Total electricity consumption (D)	179,324.39	13,251
Total fuel consumption (E)	11,596.84	Nil
Energy consumption through other sources (F)	6,612	Nil
Total energy consumed from non-renewable sources (D+E+F)	197,523	13,251
Total energy consumed (A+B+C+D+E+F)	197,523	13,251
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Nil	Nil
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Nil	Nil
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) - the relevant metric may be selected by the entity	Nil	Nil

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

59

No

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. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

3. Provide details of the following disclosures related to water, in the following format: Water withdrawal by source (in kilolitres)

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The

Company provides IT and ITES related services.

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Nil	Nil
Total volume of water consumption (in kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed / turnover)	Nil	Nil
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	Nil	Nil
Water intensity in terms of physical output	Nil	Nil
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

4. Provide the following details related to water discharged:

60

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) To Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)		

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

- 5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.
- 6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Nil	Nil	Nil
SOx	Nil	Nil	Nil
Particulate matter (PM)	Nil	Nil	Nil
Persistent organic pollutants (POP)	Nil	Nil	Nil
Volatile organic compounds (VOC)	Nil	Nil	Nil
Hazardous air pollutants (HAP)	Nil	Nil	Nil
Others – please specify	Nil	Nil	Nil

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Nil	Nil	Nil
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Nil	Nil	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Nil	Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	Nil	Nil	Nil

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste(B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A + B + C + D + E + F + G + H)	Nil	Nil
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	Nil	Nil
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Nil	Nil
Waste intensity in terms of physical output	Nil	Nil
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 - Plastic		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
Category of waste - E-Waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
Category of waste - Bio-medical waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
Category of waste - Construction and demolition waste		
	Nil	Nil
	Nil	Nil
	INII	INII
(ii) Re-used (iii) Other recovery operations	Nil	Nil

Parameter	FY 2024-25	FY 2023-24
Category of waste - Battery waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
Category of waste - Radioactive waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
Category of waste - Other Hazardous waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
Category of waste - Other Non-Hazardous waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil
Category of waste - E-Waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil
Category of waste - Bio-medical Waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

Annual Report 2024-25 Xchanging Solutions Limited

63

Parameter	FY 2024-25	FY 2023-24
Category of waste - Construction and demolition waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil
Category of waste - Battery		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil
Category of waste - Radioactive		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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.-

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	NA	NA	NA

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

	Name and brief details of project	EIA Notification No.	· · · · · · · · · · · · · · · · · · ·	Results communicated in public domain (Yes / No)	Relevant Web link
- 1-					

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 there under (Y/N). If not, provide details of all such non-compliances, in the following format:

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

	-	non-compliance	, , , , , , , , , , , , , , , , , , , ,	Corrective action taken, if any
1	NA	NA	NA	NA

Leadership Indicators

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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

- (i) Name of the area: Bengaluru and Chennai
- (ii) Nature of operations: IT and ITES related services
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal(in kilolitres)	Nil	Nil
Total volume of water consumption(in kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed / turnover)	Nil	Nil
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	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil

Parameter	FY 2024-25	FY 2023-24
(iii) Into Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	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.

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Nil	Nil	Nil
Total Scope 3 emissions per rupee of turnover	Nil	Nil	Nil
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil	Nil

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

- 3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.-Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.
- 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:

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Sr. No.	l .	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Nil	Nil	Nil	Nil

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

The Company follows Global DXC's code of conduct. DXC routinely reviews its resilience structure to align with changing business and regulatory requirements and industry best practices. In the event of a disruption, our priority is to care for the safety of our colleagues, in line with our people-first strategy. Once our people are safe and secure, our next priority is to restore the infrastructure, such as network and monitoring services required to deliver excellence for our customers. Prioritization of individual customer recovery is governed by the terms of the specific contract and plan. DXC's Delivery teams and Functions are responsible for creating and maintaining their Business Continuity Plans. DXC's IT Disaster Recovery Standard requires DXC internal application owners to designate whether the application requires Disaster Recovery

- or not. If so, then a Disaster Recovery Plan will be created for the application, its hardware, and data, and the Disaster Recovery Plan will document the technology recovery strategy to recover within the required recovery parameters.
- 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.-
 - Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.
- 7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.-
 - Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

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.-

Nil

1 (b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

		Reach of trade and industry chambers/ associations (State/National)
1.	National Association of Software and Services Companies (NASSCOM)	National

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.

Nil

Leadership Indicators

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

Not Applicable- In line with DXC's Global Code of Conduct, all India Policies are fair, transparent and inclusive while being adherent to the applicable law. Our Leadership pioneer these policies and drive change management as and when required through the policies.

1		for such advocacy	available in public	1	Web Link, if available
1	NA	NA	NA	NA	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.

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

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

S.	Name of Project for	State	District	No. of Project Affected	% of PAFs covered	Amounts paid to PAFs
No.	which R&R is ongoing			Families (PAFs)	by R&R	in the FY (In Rs.)
1	Not Applicable					

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

The Company follows global DXC's Code of Conduct supplemented by specific policies like POSH etc. which clearly calls out that no form of retaliation will be acceptable. Employees are educated on the appropriate channels to report any form of retaliation displayed against them or anyone else through HR/Manager/Legal/Ethics channels.

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

Not applicable. The Company does not manufacture any product and the Company has adopted work from home policy. The Company provides IT and ITES related services.

Category	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	NA	NA
Sourced directly from within the district and neighbouring districts	NA	NA

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

The Company has two offices (Chennai and Bengaluru) and the Company has adopted work from home policy. The Company hires the employees from PAN India. The Company has not classified the employees on location wise.

Location	FY 2024-25	FY 2023-24
Rural	Nil	Nil
Semi-urban	Nil	Nil
Urban	100	100
Metropolitian	Nil	Nil

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):

S. No.	Details of negative social impact identified	Corrective action taken
1	Not Applicable	

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 Rs.)
1	PAN India	-	56,62,468
2	Delhi, Mumbai, Karnataka, Tamilnadu, Bhubaneshwar, Telangana	Bengaluru, Chennai, Odhisha, Hyderabad	1,66,50,896
3	Karnataka & Maharastra	Bengaluru, Pune	65,00,000

Administration cost of Rs 10,93,303

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

No

3(b) From which marginalized /vulnerable groups do you procure?-

Not Applicable

3(c) What percentage of total procurement (by value) does it constitute?-

Nil

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year 2024-25), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)		Basis of calculating benefit share
1	Not Applicable			

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.

S. No.	Name of authority	Brief of the Case	Corrective action taken
1	Not Applicable		

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	A Project for Skill Development of Persons with Disabilities & Underserved	320	100%
2	Skill Development and Employability training on Global Service Desk, Hardware & Networking and Digital Marketing course	700	100%

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.-

For each customer we have executed agreement in place where the scope of services and Service Level agreement being mentioned.

Along with SLA, primary support email communication and escalation matrix in the Agreement document.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable. The Company does not manufacture any product and the Company provides IT and ITES related services.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-25		FY 2023-24			
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Others	Nil	Nil	NA	Nil	Nil	NA

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

Category	Number	Reasons for recall
Voluntary recalls	Not applicable. The Company does not manufacture any product and the Company provides IT and ITES related services.	
Forced recalls		

- 5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.-
 - Yes, Company has Data Privacy and Data Protection Policy but the policy is only for internal consumption hosted in Policy Central.
- 6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.-
 - Not Applicable, the Company is not in essential services.
- 7. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches- Nil
 - b. Percentage of data breaches involving personally identifiable information of customers- Nil
 - c. Impact, if any, of the data breaches- Nil

Leadership Indicators

- 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).-
 - Please refer https://dxc.com/in/en/about-us/xchanging-solutions-limited-investor-relations and some policies are only for internal consumption hosted in Policy Central.
- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.Not applicable, as the Company does not have any products/services that can entail safety issues or a usage abuse.
- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

 Not Applicable, the Company is not in essential services.
- 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Not applicable