

Annexure - 5 to the Board's Report

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L72300TN2006PLC058481
2.	Name of the Listed Entity	Latent View Analytics Limited
3.	Year of Incorporation	January 03, 2006
4.	Registered office address	5 th Floor, Neville Tower, Unit 6, 7 and 8, Ramanujan IT City, Rajiv Gandhi Salai, Taramani Chennai, Chennai, India 600113
5.	Corporate office address	5 th Floor, Neville Tower, Unit 6, 7 and 8, Ramanujan IT City, Rajiv Gandhi Salai, Taramani Chennai, Chennai, India 600113
6.	E-mail	investorcare@latentview.com
7.	Telephone	91 44 4344 1700
8.	Website	https://www.latentview.com/
9.	The Financial Year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited & BSE Limited
11.	Paid-up capital	₹ 20,59,03,951
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Rajan Bala Venkatesan - Chief Financial Officer Contact - 044 4344 1700 E-mail - investorcare@latentview.com
13.	Reporting Boundary	Standalone basis
14.	Name of assurance provider	NA*
15.	Type of assurance obtained	NA*

*As a voluntary measure, limited assurance for the data related to Energy and Emissions was conducted by Bureau Veritas, which is highlighted in Principle 6.

II. Products/services

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

Sr. No	Description of Main activity	Description of Business Activity	% of Turnover of the entity
1.	Information service activity	Latent View is dedicated to helping clients derive meaningful business insights, driving growth through a thoughtful and sustainable approach through data analytics and AI.	100

17. Products/services sold by the entity (accounting for 90% of the entity's turnover)

Sr. No	Product/Service	NIC Code	% of total Turnover contributed
1.	Other data processing, hosting and related activities n.e.c.	63119	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	NA	2	2
International	NA	8	8

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of states)	2
International (No. of countries)	6

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

Our Exports contribute to 90.35 % of the total turnover.

c. A brief on types of customers

We collaborate with leading B2B & B2C clients across various sectors including technology, industrial, consumer packaged goods (CPG), retail, and BFSI (banking, financial services, and insurance).

IV. Employees

20. Details as of March 31, 2024

a. Employees and workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	1082	674	62.29%	408	37.70%
2	Other than Permanent (E)	30	23	76.67%	7	23.33%
3	Total employees (D+E)	1112	697	62.68%	395	35.52%

a. Employees and workers (including differently abled) (Contd.)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
WORKERS						
1	Permanent (F)	NA	-	-	-	-
2	Other than Permanent (G)	NA	-	-	-	-
3	Total workers (F+G)	NA	-	-	-	-

b. Differently abled employees and workers

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100%	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total differently-abled employees (D+E)	1	1	100%	-	-
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	NA	-	-	-	-
2	Other than Permanent (G)	NA	-	-	-	-
3	Total differently abled workers (F+G)	NA	-	-	-	-

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	6	2	33%
Key Management Personnel	3	-	-

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25.07	17.64	22.27	26	23	25	47	37	43
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

23.

1. Names of holding/subsidiary/associate companies/joint ventures:

Sr. No.	Name of Holding/ Subsidiary/ Associate Companies/ Joint Venture (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of listed entity? (Yes/No)
1	LatentView Analytics Corporation, USA	Subsidiary	100%	No
2	LatentView Analytics Pte. Ltd., Singapore	Subsidiary	100%	No
3	LatentView Analytics UK Ltd, United Kingdom	Subsidiary	100%	No
4	LatentView Analytics B.V., Netherlands	Subsidiary	100%	No
5	LatentView Analytics GmbH, Germany	Step down Subsidiary	100%	No

VI. CSR Details

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

a. Turnover (in ₹): 2,915.15 millions

b. Net worth (in ₹): 11,017.32 millions

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 (NGRBC)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24			FY 2022-23		
		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	-	-	-	-	-	
Investors (other than shareholders)	Yes ¹	-	-	-	17	-	
Shareholders	Yes ¹	-	-	-	-	-	
Employees and workers	Yes ²	-	-	-	-	-	
Customers	Yes	-	-	-	-	-	
Value Chain Partners	Yes ³	-	-	-	-	-	

¹Investor Grievance Redressal Policy: <https://www.latentview.com/wp-content/uploads/2023/10/investor-grievance-redressal-policy.pdf>

²Employee Redressal Policy: Available in the Organization's Intranet

³Sustainable Procurement Policy: <https://www.latentview.com/wp-content/uploads/2024/02/sustainable-procurement-policy.pdf>

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk*:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Energy Management	Opportunity	Since electricity consumed in our operation is the main energy source, LatentView has identified opportunities to reduce its energy consumption through energy conservation measures, which reduces our carbon footprint and operational costs.	Not Applicable	Positive
2.	Carbon Emissions	Opportunity	At LatentView, we are dedicated to learning more about climate change and its effects. This greater understanding has led us to adopt more environmentally friendly products and practices quickly.	<p>Using Renewable Energy: Since Latentview doesn't directly control the electricity used in our operations, we include sustainability aspects in selecting our workspaces. Also we will be purchasing Renewable energy certificates for the Non-Renewable electricity used in our operations.</p> <p>Upgrading Refrigerants: We are switching from refrigerants that contribute a lot to global warming to ones that have a much lower impact on the environment.</p> <p>Sustainable Actions: We are always looking for and implementing various other sustainable practices in our operations to reduce our Scope 1, 2 &3 emissions</p> <p>Through these efforts, we aim to significantly cut down our carbon emissions and help fight climate change.</p>	Positive

26. Overview of the entity's material responsible business conduct issues (Contd.)

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*:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Diversity and Inclusion	Opportunity	<p>At LatentView, we believe that diversity is essential for innovation and growth. A diverse workforce brings varied perspectives and ideas, which is crucial for solving complex problems and driving our mission forward.</p> <p>We are dedicated to fostering an inclusive work culture where every employee feels valued and respected. This includes implementing policies and practices that support diversity in all forms, including gender, ethnicity, and background.</p>	Not Applicable	Positive
4.	Data security (Data privacy/ Cyber security)	Risk	<p>At LatentView, data protection and privacy are fundamental to our business operations. With the increasing reliance on digital technologies and the shift towards remote working, ensuring the security and confidentiality of data has become more critical for our operations. Data Breaches can lead to significant financial and reputational losses and legal consequences.</p>	<p>We have a robust data protection and cyber security policy which sets forth limits, mitigation strategies and internal controls.</p> <p>We adhere strictly to all relevant data protection regulations, standards, and other international, national, and industry-specific regulations.</p> <p>We have established comprehensive privacy policies that outline how data is collected, used, stored, and shared. These policies are transparent and easily accessible to all stakeholders, ensuring that everyone understands our commitment to data protection.</p> <p>Ensuring that all employees are aware of data protection best practices is a priority. We provide regular training sessions on data privacy, cybersecurity, and safe handling of sensitive information.</p> <p>We have a robust incident response plan in place to quickly and effectively respond to any data breaches or security incidents. This includes predefined protocols for containment, investigation, notification, and remediation, ensuring minimal impact and swift recovery.</p> <p>We continuously evaluate and enhance our security measures to adapt to the evolving digital landscape and emerging threats.</p>	Negative
5.	Social Responsibility (Local communities)	Opportunity	<p>At LatentView, we are deeply committed to enhancing the quality of life of the communities.</p>	Not Applicable	Positive
6.	Talent attraction and retention	Risk	<p>We operate in a technology-driven industry which has one of the highest attrition rates across markets. So, it is necessary for us to come up with strategies to foster a culture and work environment that attracts and retains employees.</p>	<p>We are formulating high-impact employee retention strategies to help us retain our employees for the long haul.</p>	Negative

26. Overview of the entity's material responsible business conduct issues (Contd.)

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*:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Training and upskilling	Opportunity	Skilled employees and workers are an asset to our company. Highly skilled workers and employees complete their responsibilities efficiently and more effectively.	Not Applicable	Positive
8.	Corporate governance	Opportunity	We understand that a strong and robust Corporate Governance structure has the potential to improve decision-making, increase transparency, and promote accountability.	Not Applicable	Positive
9.	Customer satisfaction	Opportunity	We strongly feel that feedback is essential for any industry to function and improve. We intend to take feedback through AI-driven technology.	Not Applicable	Positive
10.	Economic Performance	Opportunity	Increased revenue from higher demand for digital services from customers will help in generating a higher economic performance.	Not Applicable	Positive
11.	Innovation	Risk	Risk: We understand that the possibility of superior solutions failing to address the current market demands or meet new requirements is a risk to our operation.	We are focusing on new areas to develop future capability needs.	Positive
		Opportunity	Opportunity: We believe Innovation increases the chances to react to upcoming challenges and discover new opportunities.	Not Applicable	Positive.
12.	Compliance	Risk	We understand that failure to act according to standards or laws of industry, laws or its own policies can lead to penalties and legal consequences.	We have a Risk management policy for identifying, assessing, and mitigating compliance risk.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Question	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
POLICY AND MANAGEMENT PROCESSES									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No
c. Web link of the policies, if available	Yes ¹	Yes ²	Yes ³	Yes ⁴	Yes ⁵	Yes ⁶	Yes ⁷	Yes ⁸	Yes ⁹
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
4. Name the national and international codes/certifications/labels/standards	Not Available	Not Available	ILO code	Not Available	Human rights and ILO declaration	IGBC certificate	Not Available	CSR disclosures as per Companies Act, 2013	ISO 27001
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	Nil*								
6. Performance of the entity against specific commitments, goals and targets									

¹<https://www.latentview.com/wp-content/uploads/2022/09/anti-bribery-and-anti-corruption-policy-doc.pdf>

²Available intranet

³<https://www.latentview.com/wp-content/uploads/2021/08/board-diversity-policy.pdf> and code of conduct policy is available on the intranet portal

⁴<https://www.latentview.com/wp-content/uploads/2021/08/latentview-posh-policy.pdf> and <https://www.latentview.com/wp-content/uploads/2023/03/whistle-blower-policy-2023.pdf>

⁵Available intranet

⁶Code of conduct policy is available on the intranet portal

⁷<https://www.latentview.com/wp-content/uploads/2023/03/csr-policy-2023.pdf>

⁸Available in the intranet

*We are in the process of formulating and evaluating goals and targets across all the 9 principles.

Governance, Leadership and Oversight

7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

At Latent View, sustainability is at the heart of our business strategy. We understand that our actions today profoundly impact the future, and we are committed to driving positive change through our environmental, social, and governance (ESG) initiatives. Our approach to sustainability is holistic, encompassing all aspects of our operations to ensure we contribute meaningfully to the communities we serve and the planet we share.

We believe sustainable business practices are the fundamental components for long-term success. By integrating ESG principles into our core operations, we strive to create value for our stakeholders, foster innovation, and build a resilient business model that can adapt to the evolving global landscape.

This year, we have made significant achievements and undertaken impactful initiatives in our sustainability journey. One of our key achievements has been improving our Climate Disclosure Project (CDP) score from a "C" to a "B". Our Score "B" falls under the Management band. This is higher than the Asia regional average of C and higher than the Specialized professional services sector average of C. This improvement reflects our ongoing efforts to manage and reduce our environmental impact. Additionally, we have been awarded a bronze rating in our first year of reporting to EcoVadis assessment.

In our quest for energy efficiency, we have replaced all CFL bulbs with energy-efficient LED lighting across our operations. This initiative reduces our energy consumption and lowers our carbon footprint. Moreover, we have transitioned from high-GWP refrigerants to low-GWP alternatives, minimizing our greenhouse gas emissions. We have also developed a sustainable procurement policy and begun implementing sustainable aspects in our procurement practices, ensuring that our supply chain aligns with our commitment to sustainability.

As we move forward, We are committed to developing a robust ESG framework and roadmap. This will involve setting clear goals and targets for all important areas and initiatives to achieve those goals. We also remain dedicated to incorporating ESG principles into every aspect of our operations, striving to improve the quality of life in our communities and contribute positively to the environment.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy:

Name: A.V. Venkatraman

Designation: Executive Chairperson

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

We're currently in the process of establishing LatentView's Sustainability Committee to drive our environmental and social impact initiatives.

10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC) by the company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency: Annually (A)/Half yearly (H)/Quarterly (Q)/Any other – please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies & follow up action	D	D	D	D	D	D	C	D	D	A	Need basis	H ¹	Q	Need basis	Need basis	H	Q	Need basis
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	D	D	D	D	D	D	C	D	D	A	A	A	H	A	A	H	A	Need Basis

* Note:

¹P3: The frequency of review is half yearly (H) for customers and employees.

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
No	No	No	No	No	No	No	No	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)									
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)									
It is planned to be done in the next Financial Year (Yes/No)									
Any other reason (please specify)									

Yes

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 programmes on any of the principles during the Financial Year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training audits impact	% of persons in respective category covered by the awareness programmes
Board of Directors	3	Awareness programmes on familiarisation with applicable NGRBC principles.	50%
Key Managerial Personnel (KMP)	7	<ol style="list-style-type: none"> 1. Prevention of sexual harassment 2. Anti-Bribery and Anti-Corruption Course 3. Information Security Awareness (Cyber Security, Phishing) 4. Insider Trading 	100%
Employees other than BoD and KMPs	1,230	<ol style="list-style-type: none"> 1. Prevention of sexual harassment 2. Anti-Bribery and Anti-Corruption Course 3. Information Security Awareness 	100% Mandatory training provided to all employees
	2,500	Adobe Analytics - Consumer Entity Alteryx Training for Industrials Azure Synapse Analytics for TGNW Building a consultative mindset - Retail Building consultative workshop for Growth First-Time Leadership Program Microstrategy for Consumer Power Automate Training The Smart Decorum/Constructive etiquette Training on Google Analytics	30%
Workers	NA	NA	NA

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. (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		NA	NA	NA	NA
Settlement	-	NA	NA	NA	NA
Compounding fee	-	NA	NA	NA	NA

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

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
NA	NA

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 have a zero-tolerance approach to bribery and corruption and are committed to compliance with all relevant laws. Our policy aims to prevent the company from engaging in bribery and corruption and requires employees to comply with related procedures. The policy outlines our commitment to integrity and sets responsibilities for employees, vendors, and partners to uphold the position against bribery and corruption.

<https://www.latentview.com/wp-content/uploads/2022/09/anti-bribery-and-anti-corruption-policy-doc.pdf>

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

	FY 2023-24	FY 2022-23
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	NA	-	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	NA	-	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 2023-24	FY 2022-23
Number of days of accounts payables	10 days	5 days

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading house	NA	NA
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	NA	NA
	a. Sales to dealers/distributors as % of total sales	NA	NA
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	-	-
	b. Sales (Sales to related parties/ Total Sales)	90%	94%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/Total Investments made)	0.08%	0.11%

Leadership Indicators

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

Yes, we have a comprehensive Code of Conduct to prevent and manage conflicts of interest involving Board members. This Code is adhered to by the directors and senior management to uphold exemplary corporate governance practices. The Compliance Officer is responsible for ensuring adherence to the Code, all Board of Directors, key Managerial persons and employees are expected to conduct themselves with the utmost care,

diligence, honesty, and integrity, maintaining the highest moral and ethical standards, and acting in the best interests of LatentView.

<https://www.latentview.com/wp-content/uploads/2021/08/code-of-conduct-for-directors-and-senior-management.pdf>

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 products and processes to total R&D and capex investments made by the entity, respectively.

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impact
R&D	-	-	NA
Capex	-	-	NA

2.

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

We have developed our sustainable procurement policy and supplier code of conduct to strengthen our sustainable sourcing practices. We select our suppliers by assessing various factors which include, environmental, social and ethical aspects. Our suppliers have to adhere to the Code of Conduct.

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

We are in the process of integrating our sustainable procurement policy into our practices, we will be disclosing this number in the upcoming disclosures.

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.

This is Not Applicable to LatentView. LatentView as an organization does not manufacture any goods.

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

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.

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
----------	-------------------------	---------------------------------	--	---	--

LCA is Not Applicable to us.

2. If there are any significant social or environmental concerns and/or risks arising from the 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.

Name of Product/Service	Description of the risk/concern	Action Taken
NA	NA	NA

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 input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
NA	NA	NA

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed:

Type of Waste	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed (Metric Tonnes)	Re-Used	Recycled	Safely Disposed (Metric Tonnes)
Plastics including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste-Paper waste	NA	NA	NA	NA	NA	NA

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	NA

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:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	674	674	100	674	100	NA	NA	674	100	674	100
Female	408	408	100	408	100	408	100	NA	NA	408	100
Total	1082	1082	100	1082	100	408	100	674	100	1082	100
OTHER THAN PERMANENT EMPLOYEES											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT WORKERS											
Male	NA	-	-	-	-	-	-	-	-	-	-
Female	NA	-	-	-	-	-	-	-	-	-	-
Total	NA	-	-	-	-	-	-	-	-	-	-
OTHER THAN PERMANENT WORKERS											
Male	NA	-	-	-	-	-	-	-	-	-	-
Female	NA	-	-	-	-	-	-	-	-	-	-
Total	NA	-	-	-	-	-	-	-	-	-	-

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

	FY 2023-24	FY 2022-23
The cost incurred on well-being measures as a % of the total revenue of the company	0.73% (This includes only the well being programs conducted for Employees of Latent View) All others including insurance, and health checkups are not included)	0.62% (This includes only the well programs conducted for Employees of Latent View) All others including insurance, and health checkups are not included)

2. Details of retirement benefits for the current and previous Financial Year.

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted & deposited with the authority (Yes/No/N.A.)	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted and deposited with the authority (Yes/No/N.A.)
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	NA	100%	NA	NA
ESI	NA	NA	NA	NA	NA	NA
Others- Life insurance	100%	NA	Yes	100%	NA	Yes

3. Accessibility of workplaces.

Are the premises/offices accessible to differently-abled employees 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.

We prioritize accessibility and inclusivity. In accordance with the same, the IT park provides battery-powered vehicles for easy mobility, has wheelchairs available for easy usage, and has a washroom specifically designed for differently-abled people. Our company's code of conduct emphasizes treating all employees equally, regardless of their background or circumstances. These measures demonstrate the company's commitment to creating a workplace that is welcoming and supportive to all individuals.

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, as a part of our company's business code of conduct. We are committed to creating a work environment free of discrimination and complying with employment regulations. We do not discriminate based on national origin, religion, race, colour, age, gender, marital status, sexual orientation, and disability and make employment decisions based on merit. We promote diversity and equality through fair policies regarding employment terms, training, development, and performance management.

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

Gender	Permanent Employees		Permanent Workers	
	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/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes (Refer to Principle 5 S.no. 5)
Other than Permanent Employees	Yes (Refer to Principle 5 S.no. 5)
Permanent Workers	NA
Other than Permanent Workers	NA

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

Category	FY 2023-24			FY 2022-23		
	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						
Male						NA
Female						NA
Total Permanent Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

At Latent View, Employees will not be restricted from joining the unions. Currently, no unions are recognized by Latent View.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health & safety/ wellness measures		On skill upgradation		Total (D)	On health and safety measures/ wellness		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
EMPLOYEES										
Male	674	674	100	674	100	606	606	100	564	93
Female	408	408	100	408	100	343	343	100	323	94
Total	1082	1082	100	1082	100	949	949	100	887	93
WORKERS										
Male	NA	-	-	-	-	NA	-	-	-	-
Female	NA	-	-	-	-	NA	-	-	-	-
Total	NA	-	-	-	-	NA	-	-	-	-

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	674	674	100	606	552	90
Female	408	408	100	343	317	90
Total	1082	1082	100	949	869	90

9. Details of performance and career development reviews of employees and workers. (Contd.)

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
WORKERS						
Male	NA	-	-	NA	-	-
Female	NA	-	-	NA	-	-
Total	NA	-	-	NA	-	-

10.

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

Yes. The policy envisages the elimination of any potential causes that may endanger employees and ensures that the company can promote good health and mental well-being across our business operations. It also clearly establishes the employee's responsibility in case of unforeseen eventualities.

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

Due to the nature of business, this is not directly applicable to us. However, we are aware of the risks that might occur in the office. We have implemented the required safety measures in the offices to minimize these risks which include Ergonomic related risks as well.

c. Whether you have processes for workers to report work-related hazards and to remove themselves from such risks. (Yes/No)

We have the process to report on work-related hazards.

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

Yes

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	NA	NA
Total recordable work-related injuries	Employees	-	-
	Workers	NA	NA
No. of fatalities	Employees	-	-
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	NA	NA

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

We conduct free health checks for our employees as part of our health and wellness initiatives. In addition, our company organizes periodic well-being sessions that include activities such as chair stretches to promote physical health and wellness. These initiatives are aimed at creating awareness about the importance of maintaining good health and wellbeing among employees, while also providing them with resources and support to improve their overall health and wellbeing.

13. Number of complaints on working conditions and health and safety made by employees and workers.

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	NA	NA	-	NA	NA
Health & Safety	-	NA	NA	-	NA	NA

14. Assessments for the year

Category	% 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 and safety practices and working conditions.

None

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)?

Employees	Yes
Workers	NA

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

a. **EPF deduction:** Our company deducts Employee Provident Fund from employees and pays it to the relevant authority within the due dates.

b. **Company contribution:** Our company contributes its share of the Employee Provident Fund and remits it accordingly.

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:

	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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	NA	NA
Workers	Nil	Nil	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)

We are yet to draft assistance programs for continued employability.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety practices	NIL (All of our value chain partners are expected to respect existing regulations, including health & safety practices and working conditions. However, these factors are not explicitly captured or assessed)
Working Conditions	

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: No

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.

Our company engages with a broad spectrum of stakeholders, to deepen our insights into their needs and expectations, and to develop sustainable strategies for the short, medium and long term. Stakeholder engagement also helps us to manage risks and opportunities in business operations. The key stakeholders identified in consultation with the company's management are Employees, Customers and Shareholders/Investors.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/Half yearly/Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders/ Investors	No	The company communicates through press releases, email advisories, and quarterly investor calls	<ul style="list-style-type: none"> • Quarterly: earnings call; exchange notifications; press release • Continuous: Investors page in website • Annual: Annual General Meeting; Annual Report 	<ul style="list-style-type: none"> • Educating the investor community about LatentView's integrated value creation model and business strategy for the long term. • Helping investors voice their concerns regarding company policies, reporting, strategy, etc. • Understanding shareholder expectations.
Employees	No	<ul style="list-style-type: none"> • Fortnightly & Monthly Manager Meetings: Leadership regularly touch bases with the managers of the organisation to provide guidance and redirect focus, wherever needed, towards the Vision and Mission of the organisation. • Town Halls & Quarterly Updates - LatentView management engages in open communication with employees across all levels, delivering first hand company reports, highlights and other updates. This results in transparency, flow of communication and extensive building of employee's trust. 	<ul style="list-style-type: none"> • Decision Making & Communication – It goes without saying that unique and important decisions require conscious thinking, information gathering and careful collection of alternatives. We are a data driven company and we use a mix of data and rationale to arrive at a decision. As outlined earlier, our open and transparent culture empowers employees to be a part of the decision making along with the senior leadership. The outcome of decisions are more closely aligned to the teams in the trenches and are therefore more easily accepted based on seamless and open communication. • Pre-onboarding touchpoints with candidates: Passive/Alumni-Sharing Newsletters, employee engagement updates & opportunities matching their experience etc). • Leadership connects: This is to facilitate informal connections with the leadership team over coffee or walks around the facility. • Easy access to HR: Employee feedback is not only initiated by the HR, but any employee at any level at any point of time can share their feedback to HR or management without the barriers of hierarchy. • Flat and Open culture: Employees have easy access to business heads and management. Our flat structure with levels only from L1-L6 with no sublevels, drives easy and open access for employees to reach out to their immediate reporting manager or skip a level. This structure is the essence of our office design, which is an open floor with employees across all levels sharing the same space. 	<ul style="list-style-type: none"> • Two-way communication with employees is a must at LatentView. The current engagement index stands at 8.1. Engagement strategies are used by leadership to actively listen and act. • Career Management and Growth Prospects • Learning opportunities • Compensation structure • Building a safety culture and inculcating safe work practices among employees • Flexible working hours • Improving Diversity and Inclusion • Unique Working Space - In build innovation • Transparency - People trust the clear and distrust the vague • Periodic Engagement Initiatives: We have a defined periodic engagement calendar themed around fun and collaboration. Each month, employees are engaged in some type of activity or event. Employees come forward to drive these initiatives, promote nominations and bring them to successful completion. Inter Corporate events and Team outings. • Embolden the practice of intrapreneurship: At LatentView, we encourage intrapreneurship among our employees so that all employees can bring their ideas directly to the table instead of leaving and starting their own businesses. We always set up an internal innovation team that can work to refine their ideas and act as a sounding board.

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

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)	Purpose and scope of engagement including key topics and concerns raised during such engagement
			<ul style="list-style-type: none"> Employee Survey feedback Exit Interview Feedback Effective Feedback Mechanism: We focus on the average and negative experiences feedback provided by candidates (inputs on Feedback Mechanism & Interview process). Feedback of employees are collected through surveys (Half yearly employee surveys, People management Survey, Process and initiatives Feedback Surveys). Employee and manager "Monthly 1 to 1 connect" are conducted to ensure that all employees touch base with their reporting manager for continuous feedback. This provides the employees and managers a platform to connect, streamlining on the goals decided upon, taking corrective action towards achieving those set goals and recognising areas of progress as part of the performance management process. Value Employee Recommendations: HRBP focus group connections with employees are regularly carried out to understand the recommendations and suggestions on the performance evaluation process. Key process changes such as the chords of trust with employees, creating an environment that facilitates openness and approachability. The role of HRBP is to enable fulfilment and alignment of organizational and employee goals. 	<ul style="list-style-type: none"> Employee-initiated reward programs: Employees had the opportunity to work on new initiatives designed toward the vision, mission and objective statements of LatentView, including the new team award category: "Game Changer Award" and Employee-initiated learning programs are also an essential part of our culture. We believe in an inclusive management style, and we give power to employees to hone their creativity in productive ways. Health and Wellness Programs: A lot of importance is focused and dedicated towards health and wellness initiatives for employees. Gamification and rewards are specifically designed to encourage employees to participate in Walkathons, celebrate wellness milestones, attend multiple awareness sessions by medical experts on mental health, childcare, nutrition, etc. Annual health check-ups are provided for all employees once a year and free medical teleconsultation is made available to employees and family. Vaccination drives were often conducted to ensure a fully vaccinated workforce. LatentView also provided COVID care package with leave and COVID care support through wellness kits. Creating and nurturing a collaborative work environment: We make LatentView a safe place to brainstorm and support team unity and encourage good manager/employee relationships. This supportive culture not only leads to increased productivity and innovation but also higher levels of engagement and retention. "Knowledge roundtable," the Service Delivery Excellence team in partnership with the Learning and development team, joined hands to create a forum where teams can showcase their work experience from their projects and clients. This has been a great opportunity to explore and understand the diverse work that is being done across the organization. LatentView has also successfully completed 13 knowledge roundtable sessions.

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

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)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customer	No	The company uses various channels of communication, including project-related calls and meetings, project management reviews, relationship meetings and reviews, executive meetings and briefings, customer visits, responses to RFIs/RFPs, sponsored events, mailers, newsletters, and brochures. The specific channel is determined based on the situation and need.	<ul style="list-style-type: none"> Continuous: LatentView website; social media (LinkedIn) Half-yearly: Customer satisfaction surveys Annual: Roundtable 	<ul style="list-style-type: none"> Understanding client, industry and business challenges Identifying opportunities to improve LatentView's service and products for cross-selling Deciding on investments and capabilities required to fulfil demand Understanding client's data privacy and security requirements

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?

During our Annual General Meeting, the Board engages with shareholders directly to provide them with an overview of our strategies and to address any queries or concerns that they may have. This communication helps to promote transparency and build trust among shareholders.

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:

To help define the most important ESG issues, we have conducted a materiality assessment to remain successful in the long term. All the identified stakeholders were allowed to provide inputs regarding the materiality of certain topics which are relevant to the business. It allowed us to capture our non-financial impacts, helped us prioritise issues to focus on, and improved our strategic thinking.

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

LatentView's CSR initiatives are strategically aligned to address critical societal challenges and cater to the needs of vulnerable populations, with a particular focus on Students, youth, and marginalized communities. LatentView maintains a comprehensive approach throughout its operations, ensuring ethical, economic, social, and environmental sustainability while prioritizing the interests of its key stakeholders. The development of LatentView's CSR projects is guided by ongoing feedback and concerns expressed by stakeholders, including implementation partners and beneficiary communities. This feedback loop is integral to the success of LatentView's CSR endeavours. LatentView actively gathers and incorporates feedback to enhance the impact and effectiveness of its CSR initiatives.

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:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
EMPLOYEES						
Permanent	1082	1082	100%	949	949	100%
Other than Permanent	-	-	-	-	-	-
Total employees	1082	1082	100	949	949	100%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
WORKERS						
Permanent	NA	-	-	NA	-	-
Other than Permanent	NA	-	-	NA	-	-
Total workers	NA	-	-	NA	-	-

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (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)
EMPLOYEES										
Permanent										
Male	674	-	-	674	100	606	-	-	606	100%
Female	408	-	-	408	100	343	-	-	343	100%
Non-permanent										
Male	23	-	-	23	100	19	-	-	19	100%
Female	7	-	-	7	100	14	-	-	14	100%
WORKERS										
Permanent										
Male	NA	-	-	-	-	NA	-	-	-	-
Female	NA	-	-	-	-	NA	-	-	-	-
Non-permanent										
Male	NA	-	-	-	-	NA	-	-	-	-
Female	NA	-	-	-	-	NA	-	-	-	-

3. Details of remuneration/ salary/ wages:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) *	1	1,20,00,000	1	1,20,00,000
KMP (other than BoD)	3	73,40,796	-	-
Employees other than BOD & KMP	667	11,78,596	410	10,74,449
Workers				

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	33%	30%

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)

We have an Internal Complaints Committee (ICC) to provide an efficient platform for employees to file complaints against any form of Human Rights Issues that they may encounter while working with the Company.

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

Yes, we have a mechanism in place to redress grievances for the Prevention of Sexual Harassment (POSH) and whistle-blower complaints. The POSH policy aims to educate employees on preventing sexual harassment in the workplace and creating a safe work environment. It establishes guidelines for employees to follow and ensures that all allegations of sexual harassment are investigated and dealt with effectively and promptly. We encourage reporting of unethical or illegal behaviour and violation of the Code of Conduct. Reporting can be done to the appropriate authorities to protect the company's interest and growth.

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

Category	FY 2023-24			FY 2022-23		
	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	0	NA		0	NA	
Discrimination at workplace	0	NA		0	NA	
Child Labour	0	NA		0	NA	
Forced Labour/Involuntary Labour	0	NA		0	NA	
Wages	0	NA		0	NA	
Other issues	0	NA		0	NA	

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees/workers	-	-
Complaints on POSH upheld	-	-

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

Our POSH policy encourages employees to express complaints about sexual harassment without fear of retaliation. The Internal Complaints Committee (ICC) ensures protection of complainants and witnesses from discrimination, while investigating and taking disciplinary action against any genuine complaints of unethical behaviour.

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

Yes, we have equal opportunity employer in the contract. It's a part of our code of conduct policy.

10. Assessments for the year:

	% of offices that were assessed (by entity or statutory authorities or third parties)
Child labour	We are yet to initiate the assessments.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

Not Applicable

Leadership Indicators

1. 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 provides battery-powered vehicles in the IT park for easy mobility, has wheelchairs available for easy usage, and has a bathroom specifically designed for differently-abled people. The company's code of conduct emphasizes treating all employees equally, regardless of their background or circumstances. These measures demonstrate the company's commitment to creating a workplace that is welcoming and supportive of all individuals.

Principle 6 - Business 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	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	1,328.64 GJ	1441.64 GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	1,328.64 GJ	1441.64 GJ
From non-renewable sources		
Total electricity consumption (D)	551.49 GJ	437.45 GJ
Total fuel consumption (E)	4.77 GJ	38.25 GJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	556.26 GJ	475.70 GJ
Total energy consumed (A+B+C+D+E+F)	1,884.9 GJ	1917.34 GJ
Energy intensity per rupee of turnover	0.0000006	0.0000007
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.00000002	0.00000003
Energy intensity in terms of physical output	NA	NA
Energy intensity per Full Time Employee (FTE)	1.69	2.03

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, by Bureau Veritas

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:

No

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Ground Water	-	-
(iii) Third Party Water	3898 KL	54 KL
(iv) Seawater/Desalinated Water	-	-
(v) Others: Flush/Recycled Water	286 KL	898 KL
Total volume of water withdrawal (in kilolitres)	4184 KL	952 KL
Total volume of water consumption (in kilolitres)	4184 KL	952 KL
Water intensity per rupee of turnover (Water consumed/turnover) – (Litres/turnover)	0.0000014	0.00000036
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.00000006	0.00000001
Water intensity in terms of physical output	NA	NA
Water intensity per Full Time Employee (FTE)	3.86	1.00

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

No

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
i. To Surface water	-	-
- No treatment		
- With treatment – please specify level of treatment		

Parameter	FY 2023-24	FY 2022-23
ii. To Groundwater	-	-
- No treatment		
- With treatment – please specify level of treatment		
iii. To Seawater	-	-
- No treatment		
- With treatment – please specify level of treatment		
iv. Sent to third-parties	-	-
- No treatment		
- With treatment – please specify level of treatment		
v. Others	-	-
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

Yes. Wastewater is treated in Sewage treatment plant and common treatment plants.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Kg	114.43	108.68
Sox		21	13.04
Particulate matter (PM)		-	-
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others - please specify		-	-

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

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	1.07	142.07
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	109.69	98.73
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO ₂ e/INR	0.000000037	0.0000913
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tCO ₂ e/per rupee of turnover adjusted for PPP	0.000000001	0.000000001
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ e/ Employees	0.09	0.25

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, by Bureau Veritas

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

Yes. We are carrying out multiple activities in order to ensure that our carbon and energy footprint is reduced effectively and our office space has been re-certified as 'Platinum' with respect to eco-design and green interiors. We have installed CFC/HCFC free refrigerants or Halons in fire extinguishers at our corporate office. CO₂ monitoring sensors have also been installed at regular intervals throughout our office space and our interiors are designated as no-smoking zones, with a no-smoking policy and photographs of signages in place for the same. Indoor plants are present in over 95% of the office space. Furthermore, in order to improve energy efficiency across our office space, for our air conditioning system, 100% HVAC with centrifugal chillers have been installed.

9. Provide details related to waste management by the entity:

Parameter	FY 2023-24	FY 2022-23
Total waste generated (in metric tonnes)		
Plastic waste (A)	2.17 MT	*
E-Waste (B)	-	*
Bio-Medical Waste (C)	-	*
Construction and demolition waste (D)	-	*
Battery For (E)	-	*
Radioactive waste (F)	-	*
Other Hazardous waste. Please specify, if any. (G)	-	*
Other Non-hazardous waste generated (H). Paper	2.6 MT	*
Total (A+B+C+D+E+F+G+H)*	4.77 MT	*
Waste intensity per rupee of turnover	0.000000001	
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000000007	
Waste intensity in terms of physical output	NA	
Waste intensity per Full Time Employee (FTE)	0.0044	
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	5.38 MT	*
(ii) Re-used	-	*
(iii) Other recovery operations (safely disposed)	-	*
Total	5.38 MT	*
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	*
(ii) Landfilling	-	*
(iii) Other disposal operations	-	*
Total	-	*

*We are in the process of developing mechanisms to track the generation and disposal of the waste.

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

No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes:

In order to improve our waste management practices, we segregate our pantry waste into Food/Plastic and Paper. Bins kept near restrooms in each quadrant facilitate proper disposal of all plastic and paper waste. Additionally, in an effort to efficiently segregate and dispose of our e-waste (small electronic appliances, disks, cables, cartridges etc.), we have designated a bin outside our UPS room.

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:

We do not have any offices in ecologically sensitive areas.

Sr. 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
Nil	Nil	Nil	Nil

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 Number	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Links
NA	NA	NA	NA	NA	NA

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, we are compliant with the applicable environmental law/regulations/guidelines.

Sr. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any	Relevant Web Links
NA	NA	NA	NA	NA	NA

Leadership Indicators

1. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	1021.34	971.23
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/INR	0.00000035	0.0000003
Total Scope 3 emission intensity per Full Time Employee (FTE)	tCO ₂ e/FTE	0.94	1.02

2. With respect to the ecologically sensitive areas reported at Question 10 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:

Our company does not operate in ecologically sensitive areas.

3. 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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Using wooden spoons	In a bid to reduce plastic waste, we have switched to using wooden spoons in our canteen	Reduction in generation of plastic waste
2	Using LED blubs	100 % old CFL bulbs to LED blubs	Energy savings
3	Elimination of paper cups	We have eliminated the disposable cup altogether in favour of more environmentally sustainable options	Reduction in generation of paper waste
4	Changing the refrigerants from high GWP to Low GWP	We have phased out R-22 from our operations which has a higher GWP and replaced with refrigerants with lower GWP	Reduction in GHG emission

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

Yes, the focus of our policy is to ensure that critical business processes of LatentView can continue even in the event of major disruptions. It aims to mitigate the risks to information security caused by short or long-term disruptions and outlines the organization's strategy for recovery.

5. 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:

NA

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

NA

Principle 7 - Business, 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.

Not Applicable

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.

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	No	Not Applicable
2	No	Not Applicable

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:

Name of the Authority	Brief of the case	Corrective Action Taken
Not Applicable		

Leadership Indicators

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

LatentView proactively engages with various stakeholders including industry chambers, associations, governments, and regulators and provides its inputs on various areas. The Company is committed to engaging in the public policy advocacy process in a responsible and ethical manner:

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
None					

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:

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
Not Applicable					

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

Sr. 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)
Not Applicable						

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

We are committed to ensuring ethical business practices and creating a positive impact in society. Our company has several monitoring and evaluation mechanisms to ensure effective implementation of CSR programs to include regular reporting, feedback from beneficiaries and local leaders, field visits, financial updates, audit, and impact assessments conducted by the CSR team and third parties. The Board of Directors also monitors CSR programs periodically.

<https://www.latentview.com/wp-content/uploads/2024/02/csr-policy-doc.pdf>

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	8%	12%
Sourced directly from within the district and neighbouring districts	17%	24%

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

Location	FY 2023-24	FY 2022-23
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

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):

Details of negative social impact identified.	Corrective action taken
Not Applicable	Not Applicable

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

Sr. No.	State	Aspirational district	Amount spent (in ₹)
1	Tamil Nadu	Ramanathapuram	10,53,000

3.

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

b. From which marginalized/vulnerable groups do you procure? We are in the process of formulating the implementation of the Sustainable Procurement policy in our procurement practices.

c. What percentage of total procurement (by value) does it constitute? Not Applicable

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
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:

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR projects:

Sr. No.	CSR Projects (in FY 2023-24)	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Providing Sponsorship and mentoring for higher education and Career Guidance for students from poor background	493 Students	100%
2	RTE and E-Sevai Project	RTE: 529 admission for children E Sevai: 13,454 EFA operators.	100%
3	Training Teachers and providing resource centres for students with learning disabilities	520 Private school teachers 65 dyslexic students	100%
4	Project Apoorva: Dedicated to the holistic development of students in grades 9-12, especially those hailing from low-income backgrounds and representing the first generation of learners	4169 Government School Students	100%
5	Chennai Kalpanthu League (CKL) A platform for students from government schools who often lack representation in sports.	270 Government School Students	100%
6	Equipping Government schools with Google Future Classrooms and training teachers for the same	386 Government School Students	100%
7	Towards A Cleaner Velachery project Providing door-to-door awareness, community engagement events, regular monitoring and thereby influencing the behavioural change towards Solid Waste Management and improving collection and segregation levels.	21000 Residents in Velachery	7%
8	AID India - Eureka after-school center	524 children from Rural Villages of Ramanathapuram	7%

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 provide a range of channels through which our customers can offer feedback or lodge complaints. We approach each customer's complaint seriously and manage them meticulously at all stages. Upon receipt of complaints, our team conducts a thorough analysis of the incident and formulates an actionable plan for resolution. We maintain close communication with the customer, ensuring they are apprised of the progress made. All customer feedback is received constructively, leading to the refinement of action plans aimed at maximizing customer satisfaction. Our commitment lies in delivering exceptional services to our customers and esteeming their feedback to facilitate the ongoing enhancement of our services.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

3. Number of consumer complaints:

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	NA	-	-	NA
Advertising	-	-	NA	-	-	NA
Cyber-security	-	-	NA	-	-	NA
Delivery of essential services	-	-	NA	-	-	NA
Restrictive Trade Practices	-	-	NA	-	-	NA
Unfair Trade Practices	-	-	NA	-	-	NA
Other	-	-	NA	-	-	NA

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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. Our Privacy Policy aims to ensure the privacy of Personal Information processed by LatentView by implementing necessary controls and complying with legal and regulatory requirements. It also seeks to create a culture of privacy

in the organization by promoting awareness among employees. The policy is applicable to all employees, including contractual employees and interns. Our commitment to data privacy is evident from our emphasis on the protection of personal information, which is crucial in today's digital age where data breaches are a constant threat. The policy helps to build trust among our customers and stakeholders, demonstrating our commitment to data privacy and protection.

Web-link is available in Intranet.

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:

We are certified for ISO 27001:2018 which ensures accessibility, confidentiality and integrity of information security. LatentView did not have any incidents leading to regulatory issues/penalties related to advertising and delivery of essential services, cyber security and data privacy of customers.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact: Nil

b. Percentage of data breaches involving personally identifiable information of customer: Nil

c. Impact, if any, of the data breaches: NA

Leadership Indicators

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

The same can be accessed from our website. <https://www.latentview.com/>

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:

In LatentView, every customer relationship includes a business continuity mechanism to address service or product disruptions effectively. Additionally, a well-planned communication strategy ensures stakeholders receive timely updates, fostering transparency and trust during challenging situations.

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

Not Applicable