



# **ESG Policy (Sustainability)**

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## Document Information Page

### Document Change Detail

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### **Commitment**

Brillio is committed to conducting its business operations in a sustainable and responsible manner. We recognize that Environmental, Social, and Governance (ESG) issues can have significant impacts on our business, our stakeholders, and the planet as a whole. We believe that integrating ESG considerations into our decision-making processes is essential for our long-term success.

### **Overview and timeline definition:**

By developing a dedicated ESG Policy, we aim to formally operationalize and track progress against key ESG performance indicators in the short term, medium term and long term.

Brillio defines Short, Medium and Long term as follows:

| <b>Short Term</b> | <b>Medium Term</b> | <b>Long Term</b> |
|-------------------|--------------------|------------------|
| 0-3 Years         | 3-8 Years          | 8+ Years         |

### **Applicability:**

This policy is applicable to Brillio's global operations, its subsidiaries and associate companies. As Brillio advances on its sustainability journey, it aims to expand the scope of this policy to include third party vendors and suppliers in the future.

### **Effective from:**

August 2023

### **Approach:**

As a member, Brillio refers to the United Nations Global Compact to guide the Policy. It also refers to internationally recognized Sustainability Reporting frameworks as a guide and seeks input from sustainability experts to formally evaluate materiality, which directs its ESG policy and strategy. This process helps Brillio refine and prioritize ESG actions by identifying and addressing actual and potential impacts that are relevant to its business operations, resulting in a focused approach.

**Focal ESG Aspects of the Policy:**

| <b><u>Environment</u></b>       | <b><u>Social</u></b>                                     | <b><u>Governance</u></b>   |
|---------------------------------|--|----------------------------|
| Emissions                       | Data Privacy and Security                                | Corporate Governance       |
| Supply Chain Sustainability     | Training and Development                                 | Ethics and Anti-Corruption |
| Climate Change & Sustainability | Human Rights   | Risk Management            |
| Energy, Water & Waste           | Diversity and Inclusion                                  | -                          |
| -                               | Community Engagement and Corporate Social Responsibility |                            |
|                                 | Employee wellbeing and Health and Safety                 |                            |

**Assessing Priorities and Impact Areas:**

Brillio intends to annually review materiality as a central pillar, to refine and update its ESG focus areas, and subsequently adjust its strategy and policy accordingly.

**Environment:**

Brillio acknowledges the vital role of the natural environment in driving socio-economic progress, and pledges to make purposeful and constructive efforts to augment value across the triple-bottom-line, as it progresses along its sustainability journey. It embraces the principles of reduce, reuse, and recycle (the 3R's) as a fundamental philosophy. Brillio adopts an integrated approach that recognizes the interconnectedness of environmental stewardship and community development and is thus in the process of obtaining the ISO 14001 certification. Its community mini forest is an initiative that brings this principle to life.

**Emissions, Climate Change and Sustainability:**

Brillio acknowledges the potential of its operations and business activities to contribute to global warming and climate change. With this awareness, Brillio has taken the proactive initiative to measure its emissions through GHG inventory in accordance with the GHG Protocol Corporate Standard since 2016 and in future, aims to also report in accordance with ISO 14064. Brillio actively contributes to the UN SDG 13: Climate

Action through investment in projects that generate high quality emission reduction offsets.

Over time, Brillio's emissions disclosure has progressively evolved. Third-party verified and assured Carbon Accounting Reports are prepared each year to document the GHG Inventory. Wherever possible, Brillio identifies areas for improvement by enhancing the completeness, accuracy, and transparency of its GHG Inventory and Reports. Brillio also reports to the Carbon Disclosure Project's (CDP's) Climate Change Questionnaire (since 2019) and to EcoVadis each year (starting 2022) and aims to continuously improve its score.

Through the years, Brillio has consistently set internal targets for emission reduction in the form of both absolute and intensity-based emission reduction targets. Progressing on this journey, Brillio aims to achieve Carbon Neutrality by 2025 and in line with this vision has now committed to setting a Science-based Net-Zero Emissions Target aligned with the SBTi. Having a Science-based emission reduction target demonstrates Brillio's commitment and accountability to reducing emissions and mitigate climate change.

### **Energy, Water and Waste:**

Although addressing emissions and climate change is an immediate priority for Brillio in the short term, it acknowledges that optimizing resource consumption in all forms is essential for long-term sustainability.

Brillio's policy entails adopting a three-pronged approach to address its impact on energy, waste, and water, which includes measuring and reporting, identifying hotspots and areas for improvement, and consistently implementing initiatives to minimize resource consumption whenever feasible.

**Energy:** Brillio will strive to transition functioning on renewable sources of energy for the majority of its electricity share in the coming years.

Further, Brillio aims to adopt Electric Vehicles (EVs) as part of its fleet to facilitate employee commute.

**Water:** Brillio plans to enhance awareness about water consumption among its employees and operations and endeavor to preserve water as a shared resource. Brillio will track its water usage in the short term and intends to define a target to reducing water consumption in the mid to long term. It aims to integrate the principles of circularity by continuing to build on circular initiatives such as Greywater implementation within its office buildings where wastewater is treated and recycled for non-potable uses.

**Waste:** Brillio follows the principles of 3Rs – reduce, reuse, and recycle when it comes to waste. It aims to transition to reusable options when feasible and sustain recycling efforts while implementing circularity principles to decrease waste generation and minimize waste to landfill. Further, to expand the life of used electronics, Brillio refurbishes them and distributes them to communities and educational institutions in need. Reducing e-waste while bringing access to technology for students in need.

### **Supply Chain Sustainability:**

Extending our commitment to sustainability beyond the boundary of our operations, we strive to address sustainability across our supply chain. As part of our **Global Procurement Policy**, Diversity is a key metric that is a part of our vendor selection process. When concluding RFQs, vendors who possess diversity capability will be granted additional consideration. The diversity of vendors considered includes, but is not limited to, those businesses that are owned and operated by minorities including those based on race, gender, social status, sexual orientation, disability and size of business. Human rights and avoidance of child and forced labor is also be a key part of our procurement policy.

Further, in the mid to long term, Brillio will consider its supplier's environmental performance as a criterion for engagement. We urge our suppliers to adopt and endorse sustainability initiatives. As part of this, currently, Brillio requires its suppliers to adhere to Brillio's Supplier Code of Conduct and participate in the Supplier assessments/audits.

### **Social:**

Brillio prioritizes social capital to drive economic growth and sustainability. It actively develops human capital and implements policies to address social issues. In addition, Brillio takes proactive measures to improve the welfare of communities it operates in and actively nurtures its business ecosystem.

### **Employee Wellbeing:**

Brillio recognizes that our long-term sustainability is inextricably linked to the actions of our employees. To support this belief, we have established the following guidelines:

- 1) We are committed to providing a safe, healthy, and motivating work environment for all our employees.
- 2) We ensure that our workplace is safe and inclusive, with equal employment opportunities, diversity, and free from discrimination and harassment.
- 3) We confirm that our business operations and value chain are free from any form of child labor.

- 4) We promote a culture of social and environmental responsibility, prioritizing sustainable practices throughout our organization.
- 5) We encourage and support healthy living and informed, sustainable lifestyle choices among our employees.

By adhering to these guidelines, we aim to foster a workplace culture that values the well-being of our employees and their impact on the world around them, while striving towards a more sustainable future.

Employee wellbeing is a priority aspect for Brillio, it has implemented specific policies such as Health and Wellness Policy and Employee Health and Safety Policy to address this in a holistic way.

Further, Brillio is committed to providing a safe and healthy working environment for its employees at its facilities. It is in the process of obtaining the ISO 45001 certification and has a detailed Employee Health and Safety Policy.

### **Diversity, Inclusion and Equal Opportunity:**

Diversity, inclusion, and equal opportunity are crucial for Brillio as an organization because they foster innovation, creativity, and different perspectives that ultimately lead to better business outcomes. Additionally, promoting these values creates a positive and respectful work environment where all employees feel valued and empowered to contribute to the company's success. Brillio adopts ONE approach:

- O** – Open and inclusive to all
- N** – Neutral to all genders & generations
- E** – Equitable opportunity for all

Brillio ensures equal employment opportunity is provided to all potential employees and staff, regardless of race, color, religion, gender, sexual orientation, marital status, national origin, ancestry, citizenship or immigration status, age, or disability along with conforming with UN SDG 5: Gender Equality. Brillio unequivocally forbids any form of illicit employee harassment, based on any of the criteria mentioned above. Brillio does not condone any obstruction to its employees' capability to execute their expected job responsibilities.

### **Training and Development:**

At Brillio, we believe that investing in the learning and development of our employees is not only essential for our business success, but it is also a fundamental part of our ESG



policy. We recognize that our employees are our most valuable asset, and by providing them with the tools, skills, and knowledge necessary to succeed in their roles, we contribute to their growth and well-being, while simultaneously fostering a more sustainable future.

To demonstrate this commitment, we have established the following guidelines:

- 1) We are committed to providing our employees with ongoing opportunities for learning and development, including access to relevant resources, courses, and certifications.
- 2) We ensure that our learning and development programs are designed to support our employees' career growth and align with our business goals, while also prioritizing social and environmental responsibility.
- 3) We promote an open and collaborative learning culture, where employees are encouraged to share their knowledge and skills with their colleagues and work together towards achieving our common goals.
- 4) We recognize and reward our employees' efforts in pursuing professional development and contributing to our sustainability objectives.

Brillio's dedicated learning initiative, Brillio Academy, encompasses various "schools" aimed at upskilling employees in areas like Client Success, Engineering, Leadership, Domain, and more. Learning is managed through a Learning Management System, with quarterly information and training calendars shared for continuous learning. Prioritizing employee development builds a skilled workforce for innovation and sustainability, while fostering a positive workplace culture.

### **Ethical Labour Practices and Human Rights:**

Brillio is committed to safeguarding and preserving human rights and has established specific policies against child labor and modern slavery and for upholding human rights within its operations as well as in its business associations.

### **CSR, Community Engagement and Development:**

Recognizing its responsibility towards the larger community it operates in, Brillio has developed several programs that enhance the socio-economic wellbeing of its communities. **Brillio's CSR policy** embodies its values and outlines its responsibility as a corporate citizen. It establishes the guiding principles by which Brillio undertakes socially relevant programs for the betterment of society and its overall sustainable development. Brillio fosters a climate of social responsibility and volunteerism towards the community through its "Bringing Smiles" CSR initiatives, which aim to assist

underprivileged children and promote self-sufficiency and independence. As part of this initiative, Brillio aims to bring smiles to 1 Million lives by 2030. Brillio's areas of focus under CSR also include the promotion of education (UN SDG 4), employment, and livelihood enhancing skills (UN SDG 8) as well as the use of technology for good education and other aspects of sustainable development.

### **Privacy and Data Security:**

Operating within the Information Technology Sector, Brillio takes the issues of Privacy and Data security seriously. Brillio's General Information Security Management System (ISMS) policy defines roles and responsibilities and covers crucial aspects of information security such as:

- Physical access control
- Remote working guidance
- Laptop and Devices Security
- Password Policy including MFA
- Defined User Roles and Responsibilities
- Computer usage and internet access guidelines
- Secure networks and data cards
- Antivirus
- Software updates
- email safety
- Phishing emails and sites
- application downloads and data backup
- Data security and protection
- guidance on incident reporting
- Personal data protection
- Information security awareness training

Further, Brillio has also developed a dedicated Privacy Policy which covers privacy, client requirements and managing information collection and disclosure. Relevant certifications such as the ISO 27001 and SSAE 18 (SOC 2) will be obtained and maintained as necessary in alignment with the relevant timelines, as a demonstration of our commitment to privacy and data security.

### **Governance:**

Brillio recognizes the importance of integrating sustainability into its corporate governance practices. By doing so, it ensures that it operates responsibly, reduce its environmental footprint, promote social equity, and contribute to its long-term success and of its stakeholders.

Brillio, as part of its commitment to corporate governance and sustainability, recognizes the importance of maintaining ethical business practices and upholding high standards of transparency and accountability. Brillio has established a Code of Conduct that outlines its values and principles and requires all employees, partners, and suppliers to adhere to these standards. Brillio also has Foreign Corrupt Practices Act Policy (FCPA) and Anti-bribery Policy in place to discourage and condemn any unethical or illegal behavior. Further, it also has dedicated policies for Dispute resolution and arbitration and for Grievance Redressal.

Brillio's corporate governance and sustainability commitment includes board-level oversight of climate related issues. The CEO leads the Sustainability Committee, which reviews performance and progress towards climate targets. The Board receives regular updates, and the Head of Sustainability presents an annual plan with a dedicated budget for GHG Inventory exercise. The Sustainability team identifies and manages climate-related risks and opportunities. Overall, Brillio prioritizes transparency and accountability in its approach to corporate governance and sustainability.

### **Risk Management:**

Brillio maintains a comprehensive approach to risk management, recognizing its significance for long-term sustainability. It periodically assesses various risk types, including those related to climate change, and implements strategies to mitigate them.

The risk frameworks manual undergoes annual review and revision, while ongoing risk assessments ensure effectiveness. The Board sets objectives and strategies, involving management based on risk type and complexity. Validation is performed through expert, peer group, and industry leader input. Financial risks are hedged with instruments, and regular reporting is conducted to the Board. Compliance with statutory requirements is ensured through reporting from Geo and Departmental heads.

Brillio prioritizes transparency, accountability, and equity across operations and transactions with stakeholders. It proactively identifies and mitigates risks to safeguard its interests effectively.

### **Collaborating to further ESG**

As a corporate citizen, Brillio recognizes its responsibility to extend the reach of its sustainability initiatives and raise awareness about the importance of integrating sustainability into business operations in its engagements with its stakeholders such as

Clients, Suppliers and Communities. Brillio aims to promote sustainability integration, drive climate-action and generate positive impact across key sustainability areas through collaboration, co-operation, disclosure.

Engaging with Clients: Brillio prioritizes transparency and collaborates closely with clients, ensuring compliance with their ESG disclosure requirements and fostering a shared commitment to sustainability integration within client engagements.

Encouraging Suppliers: Brillio actively promotes the adoption of ESG practices among its supplier network, driving positive change throughout the value chain by emphasizing responsible sourcing and minimizing environmental impacts.

Collaborating with Communities: Brillio actively engages with communities to identify opportunities for positive impact, supporting local initiatives that address sustainable socio-economic and environmental development. It seeks partnerships with industry bodies and peers to collectively find innovative solutions to pressing ESG issues, fostering collaboration for sustainable development.

|   |
|---|
| <b>Relevant Frameworks and Initiatives Brillio is aligned with:</b> |
| <b>Initiatives:</b>   |
| UNGC  |
| UN SDGs   |
|   |
| <b>Reporting Frameworks:</b>  |
| CDP   |
| Ecovadis  |
|   |
| <b>Targets:</b>   |
| SBTi  |
|   |
| <b>Methodology &amp; Guidance:</b>                                  |
| GHG Protocol Corporate Standard                                     |