

Business Responsibility and Sustainability Report

Foreword

At MPS Limited, we continue to deepen our commitment to sustainability by embedding responsible business practices into our operations and decision-making. Guided by our core philosophy of enabling *smarter learning for everyone*, we strive to generate meaningful impact through innovative, technology-led solutions and a culture of continuous learning.

Building on the momentum of our inaugural BRSR in FY 2022–23 and the subsequent report for FY 2023–24, we are pleased to present our third Business Responsibility and Sustainability Report for FY 2024–25. This edition reflects our continued efforts to enhance our ESG disclosures and our intent to build resilience, inclusivity, and long-term sustainability into our business.

While we recognize that we are at an early stage of our ESG journey, we have taken meaningful steps over the past year such as deepening stakeholder engagement, enhancing internal awareness, and initiating the process of formalizing our sustainability goals. This report outlines our current initiatives and offers a transparent view of the direction we are taking.

We remain committed to building on this foundation in alignment with global good practices and national priorities. We sincerely thank our stakeholders for their continued trust and support as we move forward with intent, learning, and responsibility.



Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I Details of the listed entity		
1	Corporate Identity Number (CIN) of the Listed Entity	L22122TN1970PLC005795
2	Name of the Listed Entity	MPS Limited
3	Year of incorporation	19 January 1970
4	Registered office address	RR Towers IV, Super A, 16/17, Thiru Vi Ka Industrial Estate, Guindy, Chennai-600032, Tamil Nadu
5	Corporate address	Windsor IT Park, A-1, Tower A, 4th Floor, Sector-125, Noida - 201303, Uttar Pradesh Tel.: (+91-120-4599750)
6	E-mail	investors@mpslimited.com
7	Telephone	Tel: +91-44-49162222
8	Website	www.mpslimited.com
9	Financial year for which reporting is being done	FY 2024-25
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital (INR in Lacs)	1,710.58
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Raman Sapra (Company Secretary and Compliance Officer) Phone: (+91-120-4599750) E-mail: investors@mpslimited.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures made in this report are on a standalone basis i.e. MPS Limited ("MPS" or "the Company"). The Business Responsibility and Sustainability Report (BRSR) is in conformance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Content Solutions	Offering a comprehensive suite of content solutions, including content creation and multi-channel delivery, designed to enhance competitiveness and support differentiation for educational, academic, STM, and professional publishers.	71
2	Platform Solutions	Delivering a full range of configurable platform solutions across the content lifecycle, primarily through SaaS models. The Company is recognized for its innovation in platform offerings and is considered a thought leader in this domain.	29

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Content Solutions	620	71
2	Platform Solutions	631	29

III Operations

18 No. of locations where plants and/or operations/offices of the entity are situated:

Location	No. of plants	No. of offices	Total
National	NA	5	5
International	NA	2	2

19 Markets served by the entity:

a No. of Locations

Location	Number
National (No. of States)	5
International (No. of States)	26

b What is the contribution of exports as a percentage of the total turnover of the entity? During the FY 2024-25, the contribution of exports is 99.59% of the revenue through international business.

c A brief on types of customers The Company provides services such as content development and production, editorial support, project management, creative design, digital conversion, technical services, Peer Review, licensing, hosting, and annual maintenance (AMC). These offerings primarily cater to research and educational institutions for academic publishing and content delivery purposes.

IV Employees

20 Details as at the end of the Financial Year:

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)

Employees

1.	Permanent (A)	2,703	1,776	66%	927	34%
2.	Other than Permanent (B)	57	25	44%	32	56%
3.	Total employees (A + B)	2,760	1,801	65%	959	35%

Note: The entire workforce is categorized as "Employees," with no individuals classified as "Workers." Therefore, the information required for the "Workers" category in all sections is not applicable.

b. Differently abled Employees and workers:

MPS Limited has no differently abled employees and workers.

21 Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	4	57
Key Management Personnel*	3	1	33

*Key Management Personnel (KMP) includes the Chief Executive Officer and Managing Director (CEO & MD), Chief Financial Officer (CFO), and Company Secretary (CS).

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

Category	FY (2024-25) (Turnover rate in current FY)			FY (2023-24) (Turnover rate in previous FY)			FY (2022-23) (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18	22	19.4	17	20	18	31	31	31
Permanent Workers	Not Applicable								

V Holding, Subsidiary and Associate Companies (including joint ventures)**23 Names of holding/subsidiary/associate companies/joint ventures:**

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by the listed entity	Does the entity indicated at column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	ADI BPO Services Limited	Holding Company	68.34	No
2	MPS North America, LLC	Subsidiary Company	100	No
3	MPS Interactive Systems Limited	Subsidiary Company	100	No
4	MPS Europa AG	Subsidiary Company	100	No
5	Topsim GmbH	Subsidiary Company	100	No

The aforementioned entities are direct subsidiaries of the Company. For a comprehensive list of all subsidiaries, including step-down subsidiaries, please refer to Form AOC-1 provided in this Integrated Annual Report.

VI CSR Details

24 a	Whether CSR is applicable as per section 135 of the Companies Act, 2013: (Yes/No)	Yes
b	Turnover (INR in Lacs)	35,133.52
c	Net worth (INR in Lacs)	35,758.53

VII Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	1	0	Complaint received for non-receipt of the Annual Report; resolved promptly	0	0	NA
Employees & Workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Others (Please Specify)	-	-	-	-	-	-	-

The Company has internal systems and procedures for grievance redressal of the above categories of stakeholders. Details of the mechanisms are elucidated below:

MPS has established a structured grievance redressal mechanism. The Company also maintains a Vigil Mechanism and Whistle Blower Policy to facilitate the reporting of concerns. The Whistle Blower Policy is available on the Company's website at https://www.mpslimited.com/Policies/Revised-Whistle-Blower-Policy_MPS-Limited.pdf.

In addition, the Company provides multiple channels for grievance submission, including:

- Physical letters sent to the registered or corporate office address
- E-mails to the Company at investors@mpslimited.com or Registrar and Transfer Agent (RTA) M/s. Cameo Corporate Services Limited at <https://wisdom.cameoindia.com>, Telephone calls or physical visits to the Company or RTA office.
- Grievance redressal platform of SEBI (SCORES)
- Smart ODR portals of BSE and NSE

Grievances received are responded to promptly where details are readily available with the Company. As part of its Integrated Filing (Governance), the Company submits quarterly reports to the Stock Exchanges, detailing complaints received and resolved and presented to the Board for their information and oversight. Additionally, designated committees are in place to evaluate the severity of reported issues and take timely, appropriate action.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Governance: Data privacy and security	Risk	This is a material risk as Customer data is the most significant input that needs to be protected, given our role as a content and platform solutions provider.	The Company prioritizes robust data privacy and security measures and regularly monitors and reports on its performance in this area to reinforce its commitment.	Negative: Breaches may lead to legal liabilities, financial penalties, and reputational damage.
2	Governance: Business ethics and anticorruption	Risk/ Opportunity	ESG-related business ethics—covering corporate governance, employee conduct, and customer relationships—present legal, reputational, financial, and market risks, while also offering opportunities for value creation. Adopting strong ethical practices can enhance compliance, build stakeholder trust, improve financial outcomes, and drive competitive advantage. Given the growing ESG focus, governance practices are increasingly scrutinized by investors and key customers, necessitating robust systems.	The Company has implemented a Code of Conduct applicable to the Board of Directors, Senior Management, and employees. The Code includes principles aimed at eliminating bribery, corruption, and fraud.	Weak ethics may lead to legal exposure, customer attrition, and financial loss. Conversely, strong governance can improve market positioning, attract and retain stakeholders, and mitigate compliance risks.
3	Governance: Legal and statutory compliance	Risk	MPS serves a diverse client base across multiple jurisdictions, each with distinct legal and regulatory compliance requirements, making adherence essential.	Regulatory compliance is managed through internal systems, risk registers, and process controls. The Company is also working to enhance ESG disclosures to improve transparency for all stakeholders.	Negative: Non-compliance may result in fines, penalties, as imposed by relevant statutory authorities, and reputational damage to the Company.
4	Social: Diversity and inclusion	Opportunity	Promoting diversity and inclusion can help attract and retain top talent, enhance the Company's reputation, and improve decision-making and innovation.	-	Positive: Fostering an inclusive and diverse workplace enables the Company to draw from varied perspectives, which can enhance innovation, strengthen team dynamics, and improve overall performance.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Social: Human rights	Risk/ Opportunity	With digital platforms playing a central role in communication and information access, it is essential for companies to uphold human rights, including freedom of expression, privacy, and non-discrimination.	The Company is implementing multiple measures, such as conducting human rights impact assessments, developing relevant policies, performing due diligence on suppliers and partners, establishing grievance mechanisms, and conducting training and awareness initiatives.	Negative / Positive: Failure to uphold human rights can result in legal and reputational risks, along with loss of stakeholder trust. Conversely, proactive human rights practices can enhance reputation and attract socially responsible customers and investors.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVGs), released by the Ministry of Corporate Affairs, has adopted nine areas of Business Responsibility. These are briefly as follows:

- P1 Business should conduct and govern themselves with Ethics, Transparency, and Accountability.
- P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.
- P3 Businesses should promote the well-being of all employees.
- P4 Businesses should respect the interests of, and be responsive towards, all stakeholders, especially those who are disadvantaged, vulnerable, and marginalized.
- P5 Businesses should respect and promote human rights.
- P6 Business should respect, protect, and make efforts to restore the environment.
- P7 Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.
- P8 Businesses should support inclusive growth and equitable development.
- P9 Businesses should engage with and provide value to their customers and consumers in a responsible manner.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Web Link of the Policies, if available	Policies, which are internal to the Company, are available on the intranet portal of the Company. Other policies are available on the website of the Company and can be accessed at https://www.mpslimited.com/corporate-governance/								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001:2015	ISO 9001:2015	-	-	-	-	-	ISO/IEC 27001:2013, PCI Data Security Standard Version 1.2, COUNTER5 compliance
5	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	The Company continues to engage with its ESG agenda and is in the process of evaluating suitable governance mechanisms. Key ESG focus areas have been initially identified, and internal discussions are ongoing to explore the development of specific targets and initiatives. While the process is still evolving, the Company aims to gradually strengthen its ESG framework over time.								
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	The Company is committed to decarbonization in its operations. The Company's long-term goal is to be Net Zero on greenhouse gas emissions. In the previous reporting cycle, the Company had indicated that it was in the process of defining ESG-related targets, including Net Zero-related goals. During the current reporting year, while progress has been limited, the Company continues to evaluate its baseline data, operational scope, and relevant frameworks to inform a realistic and meaningful target-setting approach. The intent remains to align future commitments with material issues and evolving regulatory expectations.								

Governance, leadership, and oversight:

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	As a content and platform solutions provider in India, MPS continues to recognize the increasing relevance of Environmental, Social, and Governance (ESG) considerations in shaping sustainable business practices. We acknowledge that integrating ESG into our operations is a journey that requires thoughtful planning, consistent engagement, and long-term commitment. While we are in the process of identifying key focus areas and establishing internal mechanisms to guide our ESG efforts, we remain committed to understanding the challenges, aligning with stakeholder expectations, and gradually evolving our approach. Our aim is to embed ESG principles into the fabric of our business to support long-term value creation for all stakeholders.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Board of Directors is responsible for approving the Company's policies and delegates their implementation to designated functional teams, ensuring effective oversight and execution.								
9	Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.	No, the Company does not currently have a specified Committee of the Board or a designated Director for sustainability-related decision-making. At present, such decisions are overseen collectively by the Board of Directors. The Company is also evaluating appropriate governance structures to further strengthen its ESG oversight in the future.								

10 Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether the review was undertaken by the Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow-up action	The Board of Directors reviews the performance of the systems and processes in place of NGRBC-related principles internally									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all applicable statutory requirements relevant to the principles and undertakes timely rectification of any non-compliances, if identified.									This is reviewed by the Board of Directors on a quarterly basis, or as and when required.								

Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
11 Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Yes, M/s. PricewaterhouseCoopers Services LLP (PWC) conducted an internal audit on a quarterly basis, and M/s R. Sridharan and Associates, Company Secretaries, conducted the secretarial audit on an annual basis for external evaluations of all compliances, including but not limited to the policies.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

P1 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 and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	3	Familiarization programs* are carried out by way of exhaustive presentations, and various topics/areas are covered.	100
Key Managerial Personnel	3	Familiarization programs* are carried out by way of exhaustive presentations, and various topics/areas are covered.	100
Employees other than the BoD and KMPs	48	All employees undergo training regularly on skill upgradation, process orientation, soft skill development, and safety. These are conducted online as well as on the job.	100

*Familiarization Programme for Independent Directors:

<https://www.mpslimited.com/Policies/Familiarization-programme-for-Independent-Directors.pdf>

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

No fines incurred in FY25

- 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
Not Applicable	

- 4 Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief, and if available, provide a web link to the policy.
- Yes, the Company addresses anti-bribery and anti-corruption through its Code of Conduct. MPS Limited maintains a zero-tolerance approach toward any form of corruption or bribery. All employees and Board members are expected to uphold ethical and transparent behavior.
- The Code of Conduct promotes ethical business practices and explicitly prohibits unlawful activities such as bribery, corruption, and fraud.
- For further details, refer to our Code of Conduct for further details: https://www.mpslimited.com/Policies/Revised-MPS-Code-of-Conduct_MPS-Limited.pdf

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Directors	Nil	Nil			
KMPs					
Employees					

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

Category	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	No complaints received	Nil	No complaints received
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	No complaints received	Nil	No complaints received

- 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.
- As no complaints or actions related to corruption or conflicts of interest have been filed against the Board of Directors, Key Managerial Personnel, senior management, or other employees, no corrective actions have been necessary.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	20.68	19.45

9 Openness of business:

Provide details of the 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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	NA	NA
	b. Number of dealers/distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	4	5
	b. Sales (Sales to related parties/Total Sales)	4	5
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100	100
	d. Investments (Investments in related parties/Total Investments made)	86	80

LEADERSHIP INDICATORS

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

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

2	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.	<p>Yes, the Company has established robust processes to identify, prevent, and manage potential conflicts of interest involving members of the Board. As outlined in the Terms and Conditions for Independent Directors, Board members are expected to act with objectivity and fairness while balancing diverse stakeholder interests. Additionally, the Code of Conduct applicable to all Board members explicitly prohibits engagement in any business, relationship, or activity that may, or may appear to, conflict with the interests of the Company. These measures are designed to promote transparency and reinforce trust in the Company's governance framework. Refer to Terms and Conditions for Independent Director:</p> <p>https://www.mpslimited.com/Policies/Terms-and-Conditions-for-Independent-Directors.pdf</p> <p>Refer to the Code of Conduct for further details:</p> <p>https://www.mpslimited.com/Policies/Revised-MPS-Code-of-Conduct_MPS-Limited.pdf</p>
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P2 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:

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

- 2 Does the entity have procedures in place for sustainable sourcing? (Yes/No)
- No, the Company does not currently have a formal procedure for sustainable sourcing. However, it is in the process of developing a Net Zero roadmap, which will incorporate environmental strategies involving suppliers and value chain partners.
- If yes, what percentage of inputs were sourced sustainably?
-

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

Plastics (including packaging)	As an IT/ITeS company, MPS follows the Fixed Assets Disposal policy. MPS IT team evaluates the life of an IT hardware asset based on its usability and age. IT assets past their use date and beyond repair qualify for scrapping. IT team selects an e-waste-certified vendor who collects such scrap assets from MPS and disposes of them safely as per the government or environmental norms. A material disposal certificate is issued to the company based on this e-disposal.
E-waste	
Hazardous waste	
Other waste	

- 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 the Pollution Control Boards? If not, provide steps taken to address the same.
- Not Applicable

P3 Businesses should respect and promote the well-being of all employees, including those in their value chains

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Daycare facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1,776	1,282	72%	1,776	100%	-	0%	1,776	100%	-	-
Female	927	602	65%	927	100%	927	100%	-	0%	-	-
Total	2,703	1,884	70%	2,703	100%	927	34%	1,776	66%	-	-
Other than Permanent Employees											
Male	25	-	-	-	-	-	-	-	-	-	-
Female	32	-	-	-	-	-	-	-	-	-	-
Total	57	-	-	-	-	-	-	-	-	-	-

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

The entire workforce is categorized as “Employees,” with no individuals classified as “Workers.” Therefore, the information required for the “Workers” category in all sections is not applicable.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of the total revenue of the company	0.34	0.27

2 Details of retirement benefits, for Current and Previous FY:

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	-	Y	100	-	Y
Gratuity	100	-	Y	100	-	Y
ESI	30	-	Y	32	-	Y
Others - please specify	-	-	-	-	-	-

*Note: All regular employees who completed 4.7 (Four Years and 240 days) years of continuous tenure of their service are eligible for Gratuity

3 Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	Yes, the Company’s premises and offices are accessible to differently abled employees, in compliance with the Rights of Persons with Disabilities Act, 2016. Facilities such as wheelchairs are also made available upon request.
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4 Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.	Yes, the Company has a Diversity, Equity, and Inclusion (DEI) Policy that ensures equal opportunities for persons with disabilities in recruitment, compensation, benefits, professional development, training, and promotions. The policy is accessible to all employees via the Company’s intranet.
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5 Return to work and Retention rates of permanent employees and workers that took parental leave:

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

Note: During FY25, none of our employees claimed parental leave.

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:

Category	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	The Company has a grievance redressal mechanism applicable to all employees, which encourages open communication and timely resolution of concerns. Depending on the nature and severity of the grievance, issues may be addressed either through informal discussions or a formal escalation process.
Other than Permanent Workers	
Permanent Employees	Additionally, the Company has implemented a Whistle Blower Policy that provides employees with a secure platform to report actions that:
Other than Permanent Employees	
	<ul style="list-style-type: none"> • May result in inaccurate financial reporting • Violate the Code of Conduct • Are unlawful • Constitute serious or improper conduct <p>Complaints may be submitted via email or through in-person meetings with the Ombudsperson.</p> <p>Whistle Blower Policy: https://www.mpslimited.com/Policies/Revised-Whistle-Blower-Policy_MPS-Limited.pdf</p>

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees/ workers in the 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 the 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	1,776	19	1	1,609	19	1
Female	927	20	2	797	21	3
Total Permanent Workers						
Male	NA			NA		
Female	NA			NA		

8 Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,776	757	43	547	31	1,609	415	26	143	9
Female	927	275	30	242	26	797	146	18	61	8
Total	2,703	1,032	38	789	29	2,406	561	23	204	8

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Total Permanent Employees						
Male	1,776	1,776	100	1,609	1,609	100
Female	927	927	100	797	797	100
Total	2,703	2,703	100	2,406	2,406	100

10 Health and safety management system:

a	Whether an occupational health and safety management system been implemented by the entity? (Yes/No). If yes, the coverage of such system?	MPS Limited has implemented a health and safety policy along with supporting procedures to safeguard employee well-being. Given its office-based operations with relatively low safety risks, the Company has instituted essential safety measures, including clearly marked emergency exits, availability of firefighting equipment, regular fire drills, and ergonomically designed workspaces.
b	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Emergency exits are clearly marked, and periodic fire drills are conducted to ensure preparedness. Office facilities are equipped with fire detection systems, firefighting equipment, secure evacuation routes, and designated assembly points. Workspaces are maintained to be clean, safe, and ergonomically supportive. The Company also conducts regular safety training sessions to foster a culture of awareness and proactive risk management.
c	Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)	Employees are encouraged to promptly report any work-related hazards through established internal channels, including direct communication with the administration or HR teams. The Health and Safety policy states that the staff are to report any current or potential situation at work that is a threat to personal safety. All incidents or situations are to be reported to the management.
d	Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes, regular health check-ups are conducted for the employees.

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

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

12

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

The Company is committed to providing a safe and healthy workplace for all employees, consultants, contractors, vendors, and visitors. A formal Health and Safety Policy outlines the measures and procedures necessary to maintain a secure and supportive work environment.

Key measures include:

- Department heads and Administration are responsible for enforcing safety procedures.
- Regular checks & housekeeping ensure aisles and exits are clear for emergencies.
- Maintenance of optimal indoor conditions through proper ventilation, lighting, temperature control, and noise management.
- Implementation of a strict no-smoking policy within the premises.
- Routine fire safety awareness programs and fire drills to promote emergency preparedness.
- Availability of First Aid kits and basic medical support at all times.

These measures are regularly reviewed and reinforced through internal checks and employee awareness initiatives to foster a culture of health and safety across the organization.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14 Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities, or third parties)
Health & Safety Practices	100
Working Conditions	100

15

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

The Company has not encountered any safety-related incidents at its office premises. However, several proactive initiatives have been implemented to maintain a safe work environment and mitigate potential risks:

1. Workplace safety is a top priority at MPS, with a strong emphasis on cultivating a culture of individual accountability.
2. To reinforce safety awareness, informational posters and signboards are strategically placed throughout the premises.
3. Regular fire and safety mock drills are conducted to ensure employee preparedness in the event of an emergency.

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)? Yes, the Company has a Group Personal Accident (GPA) policy in place that provides benefits to the nominee in the event of an employee's death.
- 2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. The Company does not maintain the respective deposits pertaining to the statutory dues of their value chain partners.
- 3 Provide the number of employees/workers having suffered high-consequence work-related injury/ill-health/fatalities (as reported in Q 11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers				

- 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) No
 - 5 Details on the assessment of value chain partners:
The Company ensures that its value chain partners adhere to the Company's Health & Safety and Human Rights policies. Additionally, the Company conducts regular compliance checks with its suppliers.
- | Category | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---|
| Health and safety practices | No assessment of value chain partners was conducted. |
| 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. Not Applicable

P4 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. MPS's stakeholder identification process is guided by the principles of inclusivity, materiality, and responsiveness. The Company considers stakeholder groups that are directly or indirectly affected by its operations, as well as those to whom it has legal, financial, or ethical responsibilities. In addition, MPS identifies stakeholders who can influence or contribute to its strategic direction and decision-making. This approach underscores the Company's commitment to fostering trust-based relationships and aligning stakeholder priorities with the creation of long-term, shared value.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/others—please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
1	Investors	No	<ul style="list-style-type: none"> Investors' calls, emails, Newspaper, Advertisement, and Online meetings Stock exchange filings (NSE and BSE) 	As and when required	Engagements focus on business strategy, performance, and CSR initiatives. They also serve to understand investor expectations and address any concerns.
2	Employees	No	Meetings	Ongoing	Engagements include performance and career development discussions, training programmes, and learning opportunities.
3	Customer/Client	No	Emails as required, and through the website	As and when required	Collection of feedback and testimonials to improve service quality and foster long-term relationships.
4	Communities	No	<ul style="list-style-type: none"> Meetings with associations/NGOs Local community interactions 	Ongoing	Engagements related to CSR initiatives and community development efforts.
5	NGOs, government, regulatory bodies (SEBI, stock exchanges, etc.)	No	Meetings, emails, seminars, press releases	As and when required (at least annually)	To ensure adherence to applicable legal and regulatory requirements.
6	Suppliers	No	Meetings	As and when required	MPS collaborates with suppliers and service providers, ensuring adherence to the Code of Conduct.

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.	<p>The Company has instituted a robust Policy on Determination of Materiality of an Event or Information to ensure timely and accurate disclosures. The policy outlines a structured framework for identifying, assessing, and disclosing material events or information that could impact stakeholders' decision-making or the Company's securities.</p> <p>The Company has established structured processes to facilitate stakeholder consultation on economic, environmental, and social (EES) topics. These interactions are designed to ensure that stakeholder concerns and expectations are heard and addressed at the highest level.</p>
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		<ul style="list-style-type: none"> • Stakeholder Engagement: Regular engagement is conducted with key stakeholders including employees, clients, investors, vendors, and regulatory bodies through meetings, surveys, and feedback sessions. • Materiality Assessment: The Company periodically undertakes a materiality assessment to identify and prioritize key EES issues based on stakeholder input. • Internal Escalation: Feedback and insights from stakeholder interactions are consolidated by relevant functional teams and reviewed by the management committee. • Board Reporting: Summarized findings, key concerns, and recommendations are presented to the Board or its designated committees to support strategic decision-making and policy formulation. • Delegated Oversight: Where consultation is delegated (e.g., to ESG or CSR committees), a formal reporting mechanism ensures that stakeholder feedback is periodically submitted to the Board for review and action.
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 the policies and activities of the entity.	Yes, MPS Limited engages in stakeholder consultation to inform the identification and management of environmental and social topics. For instance, feedback received from investors and employees on responsible business conduct has contributed to the enhancement of ESG-related disclosures and improved alignment with SEBI regulatory requirements. These inputs are reviewed at the management level and are reflected in updated disclosures, policy adjustments, and targeted sustainability and compliance initiatives.
3	Provide details of instances of engagement with, and actions taken to address the concerns of vulnerable/marginalized stakeholder groups.	<p>MPS Limited engages with and supports vulnerable and marginalized groups through targeted CSR initiatives. For instance, the company partners with IIMPACT to provide quality education to over 2,000 girls from marginalized communities. It also supports children with disabilities through organizations like Prem Charitable Trust and KEM Hospital. Additionally, MPS empowers persons with disabilities via APD and promotes the holistic development of underprivileged children through KHUSHII. These initiatives address critical gaps in education, healthcare, and inclusion. Through CSR projects with Vedanta Institute Delhi, the Company aims to nurture inner transformation, emotional intelligence, and value-based living among diverse groups, including youth and underserved communities, through knowledge, reflection, and guided self-development.</p> <p>For information on the percentage of beneficiaries of the CSR projects, refer to Principle 8, Q.6 (Leadership Indicators) in this report.</p>

P5 Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	2,703	890	33	2,406	2,023	84
Other than permanent	57	-	-	35	-	-
Total	2,760	890	32	2,441	2,023	83

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

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	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	1,776	204	11	1,572	89	1,609	4	0.25	1,605	99.75
Female	927	148	16	779	84	797	2	0.25	795	99.75
Other than permanent										
Male	25	-	-	25	100	15	-	-	15	100
Female	32	-	-	32	100	20	-	-	20	100

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

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (INR Lacs)	Number	Median remuneration/ Salary/wages of respective category (INR Lacs)
Board of Directors (BoD)	Refer to Annexure B of the Director's report			
Key Managerial Personnel				
Employees other than the BoD and KMP	1,774	3.7	926	3.2

- 3b Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	28	29

4	Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)	Yes, the Chief People Officer is the focal point for human rights-related issues at the Company level. Further, the Company has constituted a dedicated committee responsible for addressing and resolving human rights-related issues. The committee ensures that appropriate measures are implemented to manage and mitigate any adverse impacts.
5	Describe the internal mechanisms in place to redress grievances related to human rights issues.	<p>The Company has established a grievance redressal mechanism applicable to all employees for addressing concerns related to human rights. This mechanism encourages open communication and aims to resolve issues fairly and in a timely manner. It includes both informal and formal procedures:</p> <ul style="list-style-type: none"> • In the informal procedure, employees are encouraged to raise work-related grievances directly with their immediate manager, who facilitates resolution. • In the formal procedure, the grievance is submitted in writing, followed by a structured review process that includes a meeting and, if required, an appeal stage. <p>The Company has implemented a structured whistleblower mechanism that encourages employees and vendors to report any unethical behaviour, improper practices, misconduct, violations of legal or regulatory requirements, or instances of unfair treatment that could negatively impact the Company's operations, performance, or reputation, without fear of retaliation. Reports are investigated impartially, and appropriate corrective actions are taken to uphold the Company's standards of ethical and professional conduct.</p> <p>The Company is dedicated to fostering a safe and inclusive workplace, free from any form of sexual harassment. To this end, a comprehensive Policy for the Protection of Women's Rights at the Workplace has been established, in alignment with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act").</p>

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL			NIL		
Discrimination at the workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights-related issues						

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
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.
- The Company is committed to protecting employees who report harassment from retaliation, with disciplinary measures for any reprisal. The Company has implemented a policy aimed at preventing sexual harassment in the workplace. This policy applies to all employees and includes a grievance redressal process overseen by an Internal Complaints Committee.
- 9 Do human rights requirements form part of your business agreements and contracts? (Yes/No)
- Yes, as per the request of our customers/vendors. MPS is progressively looking to encourage the suppliers and vendors to establish sustainable practices.

10 Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities, or third parties)
Child labour	MPS internally monitors compliance with all relevant laws and policies pertaining to these issues. There have been no observations received during FY2024-25.
Forced/involuntary labour	
Sexual harassment	
Discrimination at the 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.
- No incidents required any corrective actions during FY2024-25.

P6 Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATORS

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From non-renewable sources		
Total electricity consumption (D) (in GJ)	14,141.12	10,177.60
Total fuel consumption (E) (in GJ)	583.11	479.44
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	14,724.23	10,657.04
Total energy consumed (A+B+C+D+E+F) (in GJ)	14,724.23	10,657.04
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (GJ/Lacs)	0.42	0.32
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) (GJ/USD Million)	86.79	66.46
Energy intensity in terms of physical output	NA	NA
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity.	-	-
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 independent assessment/evaluation/assurance has been carried out by an external agency.	
#To enhance accuracy and align with evolving best practices, the Company has revised its methodology for calculating certain ESG metrics in the current reporting cycle. As a result, select data points from the previous reporting period have been restated to ensure consistency and comparability. These changes reflect the Company's commitment to transparent, robust, and standards-aligned sustainability reporting.		

- 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.

The Company does not have any sites that are identified as designated consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

S. No.	Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
	Water withdrawal by source (in kilolitres)		
i	Surface water	-	-
ii	Groundwater	-	-
iii	Third-party water	260	250
iv	Seawater/desalinated water	-	-
v	Other	-	-
	Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	260	250
	Total volume of water consumption (in kilolitres)	260	250

S. No.	Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
	Water intensity per rupee of turnover (Water consumed/revenue from operations) (KL/Lacs)	0.007	0.007
	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (KL/USD Million)	1.532	1.559
	Water intensity in terms of physical output	NA	NA
	Water intensity (optional) – the relevant metric may be selected by the entity	-	-
	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 independent assessment/evaluation/assurance has been carried out by an external agency.	

#To enhance accuracy and align with evolving best practices, the Company has revised its methodology for calculating certain ESG metrics in the current reporting cycle. As a result, select data points from the previous reporting period have been restated to ensure consistency and comparability. These changes reflect the Company's commitment to transparent, robust, and standards-aligned sustainability reporting.

4 Provide the following details related to water discharged:

Parameter		FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
To Surface water	No treatment	-	-
	With treatment, please specify the level of treatment.	-	-
To Groundwater	No treatment	-	-
	With treatment, please specify the level of treatment.	-	-
To Seawater	No treatment	-	-
	With treatment, please specify the level of treatment.	-	-
Sent to third parties	No treatment	64	60
	With treatment, please specify the level of treatment.	-	-
Others	No treatment	-	-
	With treatment, please specify the level of treatment.	-	-
Total water discharged (in kilolitres)		64	60
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 independent assessment/evaluation/assurance has been carried out by an external agency.	

5	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	A zero liquid discharge mechanism is currently not applicable as the company discharges a negligible quantity of water; hence, no mechanism has been implemented currently.
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6 Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify the unit.	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	gm/kw-hr	0.075	0.252
SOx	gm/kw-hr	0.084	0.078
Particulate Matter (PM)	gm/kw-hr	0.098	0.091
Persistent organic pollutants (POPs)	-	Not Applicable	-
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 independent assessment/evaluation/assurance has been carried out by an external agency.			

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	CO ₂ in MT	110.85	136.65
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)	CO ₂ in MT	2,855.72	2,024.21
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	CO ₂ in MT/ INR Lacs	0.08	0.06
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO ₂ e/USD Million	17.487	13.477
Total Scope 1 and Scope 2 emission intensity in terms of physical output	CO ₂ in MT/ton of production	NA	NA

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity (optional) – per ton of production		NA	NA
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y/N) If yes, name of the external agency. No independent assessment/evaluation/assurance has been carried out by an external agency.			
<small>#To enhance accuracy and align with evolving best practices, the Company has revised its methodology for calculating certain ESG metrics in the current reporting cycle. As a result, select data points from the previous reporting period have been restated to ensure consistency and comparability. These changes reflect the Company's commitment to transparent, robust, and standards-aligned sustainability reporting.</small>			

8	Does the entity have any projects related to reducing greenhouse gas emissions? If yes, then provide details.	The Company is currently in the process of setting GHG emission reduction targets and finalizing its road map for its Net Zero commitment.
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9 Provide details related to waste management by the entity in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes):		
Plastic waste (A)	-	-
E-waste (B)	-	4,170
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition, i.e., by materials relevant to the sector)	-	-
Total (A + B + C + D + E + F + G + H)	-	4,170
Waste intensity per rupee of Turnover (Total waste generated/Revenue from operations)	-	0.12
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total Revenue waste from generated/operations adjusted for PPP)	-	26.0
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations (in metric tonnes):

Category of waste	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
i. Recycled	-	-
ii. Reused	-	-
iii. Other recovery operations	-	-
Total	-	-

For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes):

Category of waste	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
i. Incineration	-	-
ii. Landfill	-	-
iii. Other disposal methods	-	-
Total	-	-
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 independent assessment/evaluation/assurance has been carried out by an external agency.

- 10 Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes, and the practices adopted to manage such wastes.
- As an IT/ITeS company, MPS does not engage in the manufacturing of physical products and consequently does not utilize any hazardous or toxic chemicals in its operations. It is important to highlight that our building management is fully compliant with and certified by authorities for "Door-to-door collection of Municipal Solid Waste," ensuring its scientific handling, storage, and transportation to designated waste processing and disposal sites.

- 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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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No, the Company doesn't have any offices in/around ecologically sensitive areas.

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

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

- 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:

S. No.	Specify the law/regulation/guidelines that were not complied with	Provide details of the non-compliance	Any fines/penalties/actions taken by regulatory agencies, such as pollution control boards, or by courts	Corrective action taken, if any.
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Yes, the Company is compliant with the applicable environmental laws/regulations/guidelines in India.

P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

ESSENTIAL INDICATORS

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

1b List the top 10 trade and industry chambers/associations (determined based on the total members of such bodies) the entity is a member of/affiliated with, in the following format:

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
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1 MPS Limited is a member of "Services Export Promotion Council (SEPC)"

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:

S. No.	Name of authority	Brief of the case	Corrective action taken
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No adverse order received in the previous financial year.

P8 Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

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

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

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

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

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

MPS has established a feedback portal to receive complaints or critiques from the community. All agreements between MPS and stakeholders include clauses regarding the handling of grievances and disputes. Furthermore, the Company actively engages with the community by partnering with CSR agencies to make contributions in identified areas, focusing on enhancing education and healthcare facilities.

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/small producers	Not Applicable	
Sourced directly from within the district and neighbouring districts		

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

Location	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100	100

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

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

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

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

S. No.	State	Aspirational District	Amount spent (In INR)
Not Available			

3a	Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No)	At present, the Company doesn't have a preferential procurement policy.
b	From which marginalized/vulnerable groups do you procure?	Not Applicable
c	What percentage of total procurement (by value) does it constitute?	

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:

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

5 Details of corrective actions taken or underway, based on any adverse order in intellectual property-related disputes wherein the usage of traditional knowledge is involved:

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

6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	The Community Mental Health Programme in Villages	1,093	65%
2	IIMPACT Girl Child Education Program	17,199	100%
3	Learning Disability Clinic Project	562	15%
4	Education on Intellectual Development and Higher Values-Vedanta Cultural Foundation	5,000	NA
5	Prema Vasam	160	NA
6	Vedanta Institute Delhi	605	56%
7	Education on Intellectual Development and Higher Values-Indian School of Business	1	0%

P9 Businesses should engage with and provide value to their consumers in a responsible manner

ESSENTIAL INDICATORS

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

Yes, a web portal is available where stakeholders can submit their complaints: <https://www.mpslimited.com/contact-us/> Each customer concern is addressed with utmost care at all levels. MPS teams acknowledge and analyse the incidents and develop an action plan to resolve them. The Company engages with the customer and regularly updates customers about the progress of the action taken. Any feedback from the customer is taken positively, and action plans are refined to ensure the utmost customer satisfaction.

- Turnover of products and/or services as a percentage of turnover from all products/services that carry information about:

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

- Number of consumer complaints in respect of the following:

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	There were no Data Privacy/Advertising/Cyber-security/Delivery of essential services/Restrictive Trade Practices/Unfair Trade Practices complaints received.					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

5 Does the entity have a framework/policy on cybersecurity and risks related to data privacy? (Yes/No) If available, provide a web link to the policy. Yes, there is a framework for cybersecurity and risks related to data privacy, and it can be accessed at <https://www.mpslimited.com/privacy-notice/>.

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. There have been no consumer complaints reported till date.

7 Provide the following information relating to data breaches:

a	Number of instances of data breaches	NIL
b	Percentage of data breaches involving personally identifiable information of customers	NIL
c	Impact, if any, of the data breaches	There have been no data breaches reported till date.

LEADERSHIP INDICATORS

1	Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).	Details of our services can be found on this link: https://www.mpslimited.com/
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	Not applicable
3	Mechanisms are in place to inform consumers of any risk of disruption/discontinuation of essential services.	Not applicable
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 surveys 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)	As an IT services company with no physical products, this is not applicable. Service details are transparently communicated through digital channels as per regulations. The Company engages directly with clients on a regular basis across multiple platforms to gather feedback and address service needs.