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Independent practitioner's reasonable assurance report on Identified Sustainability Information included in Newgen Software Technologies Limited's Business Responsibility and Sustainability Report

To,

The Board of Directors

Newgen Software Technologies Limited

E-44/13, Okhla Phase 2

New Delhi - 110020

India

1. We have been engaged to perform a reasonable assurance engagement for Newgen Software Technologies Limited or the 'Company' vide our engagement letter dated 08 December 2025 in respect of non-financial information pertaining to core attributes of Business Responsibility and Sustainability Report (BRSR) listed below (the "Identified Sustainability Information") prepared by the Company's management in accordance with the Criteria stated below. This Identified Sustainability Information is included in the BRSR section in the Annual Report of the Company for the financial year ended 31 March 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners, and engineers.

Identified Sustainability Information

2. The Identified Sustainability Information for the financial year ended 31 March 2026 is summarised below:

Member firm of Grant Thornton International Ltd.
Grant Thornton Bharat LLP is registered with limited liability with identity number AAA-7677 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi - 110001.
Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Kolkata, Kochi, Mumbai, New Delhi, Noida and Pune

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Attribute	Principle	Key Performance Indicator
Energy footprint	Principle 6 – 1	• Total energy consumption (in Joules or multiples) and energy intensity • % of energy consumed from renewable sources • Energy intensity measured as joules or multiples / revenue from operations adjusted for purchasing power parity
Water footprint	Principle 6 – 3	• Total water consumption • Water consumption intensity
	Principle 6 – 4	• Water Discharge by destination and levels of Treatment
Greenhouse (GHG) footprint	Principle 6 – 7	• Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity
Embracing circularity - details related to waste management by the entity	Principle 6 – 9	• Details related to waste generated by the entity (category wise) • Waste intensity • Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations • For each category of waste generated, total waste disposed by nature of disposal method
Enhancing Employee Wellbeing and Safety	Principle 3 – 1(c)	• Spending on measures towards well-being of employees and workers (including permanent and other than permanent) – cost incurred as a % of total revenue of the company
	Principle 3 – 11	Safety related incidents: • Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) • Total recordable work-related injuries • No. of fatalities • High consequence work-related injury or ill health (excluding fatalities)
Enabling Gender Diversity in Business	Principle 5 – 3(b)	• Gross wages paid to females as % of total wages paid by the entity
	Principle 5 – 7	• Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Enabling Inclusive Development	Principle 8 – 4	• Percentage of input material (inputs to total inputs by value) sourced from MSMEs suppliers and from within India
	Principle 8 – 5	• Job creation in smaller towns – Wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the locations, as % of total wage cost

Attribute	Principle	Key Performance Indicator
Fairness in Engaging with Customers and Suppliers	Principle 1 – 8	• Number of days of accounts payables
	Principle 9 – 7	• Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events
Open-ness of business	Principle 1 - 9	• Details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties

3. Boundary of the report covers Newgen's operations covering the Corporate Office and Regional Offices as on 31 March 2026.
4. Our reasonable assurance engagement is with respect to the Identified Sustainability Information for the reporting boundary as mentioned above for financial year ended 31 March 2026 only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

Criteria

5. The criteria used by the Company to prepare the Identified Sustainability Information is summarised below (hereinafter referred to as 'Criteria'):

   Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('LODR Regulations') as amended, read with SEBI Master circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026 and BRSR Core Reporting Standard formulated by Industry Standards Forum.

Management's Responsibilities

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

Inherent limitations

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

Practitioner's Independence and Quality Control

8. We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) ('IESBA Code') issued by the International Ethics Standards Board for Accountants' ('IESBA')}, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and we have and have the required competencies and experience to conduct this assurance engagement..
9. Our firm applies {International Standard on Quality Management (ISQM) 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements}}.

Practitioner's Responsibility

10. Our responsibility is to express a reasonable assurance in the form of an opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.
11. We conducted our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board ("IAASB")}. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria.
12. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.
13. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.
14. Given the circumstances of the engagement, in performing the procedures listed above, we:
    - Conducted discussions at the corporate office for data and document verification.
    - Conducted interviews with senior executives to understand the reporting process, governance, systems and controls in place during the reporting period.
    - Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Company to support relevant performance disclosures within our scope.
    - Evaluated the suitability and application of Criteria and that the Criteria have been applied appropriately to the subject matter.
    - Selected key parameters and representative sampling, based on statistical sampling tables and agreeing claims to source information to check accuracy of claims such as source data, meter data, etc.
    - Re-performed calculations to check accuracy of claims,
    - Reviewed data from independent sources, wherever available,

- Reviewed data, information about sustainability performance indicators and statements in the report.
- Reviewed and verified information/ data as per the BRSR Framework.
- Assessed the appropriateness of calculations used for estimation of water consumption data for branches to arrive at total annual data.

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

Exclusions

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

- Operations of the Company other than those mentioned in the paragraph 2 and 3 above on Scope of Assurance
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., 01 April 2025 to 31 March 2026.
- Data related to the Company's financial performance, strategy and other related linkages expressed in Identified Sustainability Information.
- The statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company.
- Assertions related to Intellectual Property Rights and other competitive issues
- Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information included in the BRSR for the financial year ended 31 March 2026 is prepared in all material respects, in accordance with the Criteria.

Other matter(s)

17. The information pertaining to the financial year ended 31 March 2026, included as comparative information in the Identified Sustainability Information, has been certified by the management and was not subjected to reasonable assurance engagement.

    Our opinion is not modified with respect to this matter.

Restriction on use or distribution

18. Our reasonable assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on the Company's sustainability performance and activities. Accordingly, this report may not be suitable for any other purpose and should not be used by any other party other than Board of Directors of the Company. Further, we do not accept or assume any duty of care or liability for any other purpose or to any other party to whom this report is shown or into whose hands it may come without our prior consent in writing.

Grant Thornton Bharat LLP



Abhishek Tripathi
Partner
Date: 28/05/2026
Place: Grant Thornton Bharat LLP
Unit No.2, Second Floor, BPTP Capital City,
Plot No. 2B, Sector 94,
Noida, Uttar Pradesh – 201301
India

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company:	L72200DL1992PLC049074
2.	Name of the Company:	Newgen Software Technologies Limited
3.	Year of Incorporation:	05-06-1992
4.	Registered Office Address:	E-44/13 Okhla Phase II, New Delhi South Delhi DL 110020
5.	Corporate Address:	E-44/13 Okhla Phase II, New Delhi South Delhi DL 110020
6.	E-mail id:	cs.compliance@newgensoft.com
7.	Telephone:	+91 11 46533200
8.	Website:	https://newgensoft.com
9.	Financial Year reported:	1st April 2025 to 31st March 2026
10.	Name of the Stock Exchange(s) where shares are listed:	Bombay Stock Exchange (BSE) National Stock Exchange of India (NSE)
11.	Paid-up Capital:	₹ 14231.78. lakhs
12.	Name and contact detail (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Arun Kumar Gupta (CFO) cs.compliance@newgensoft.com +91 11 46533200
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a standalone basis and pertain only to Newgen Software Technologies Limited
14.	Name of assurance provider	Grant Thornton Bharat LLP
15.	Type of assurance obtained	BRSR Core Indicators-Reasonable assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Software & IT services	Software application development Services and related activities	99%

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.	Sale of Software/SaaS/ATS/AMC	9983	50%
2.	Sale of Services/ Others	9983	50%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	NA	16	16
International	NA	NA*	

Newgen's subsidiaries have 11 international offices

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	79

Installations for Newgen Group, including Subsidiaries

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

68%

c. A brief on types of customers:

Our customers are Business to Business Customers or Enterprise Customers in the Banking and Financial Services, Government, Healthcare & Insurance and other domains.

IV. Employees

20. Details as at the end of Financial Year:

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	3788	2811	74.2%	977	25.8%
2	Other than Permanent (E)	327	228	69.7%	99	30.3%
3	**Total employees (D + E)**	**4115**	**3039**	**73.9%**	**1076**	**26.1%**

*Pursuant to the applicability of the Labour Codes effective November 21, 2025, a subset of the workforce may qualify as 'workers', and corresponding financial provisions have been recognized in the financial statements. However, systems to identify such categories and ensure compliance with the Labour Codes are currently being implemented. Accordingly, for the current reporting year, Newgen has classified its entire workforce under the category of 'Employees', with no personnel disclosed under the category of 'Workers'.

**Permanent Employees include on-roll employees of Newgen including those who are on Probation.

***Other than Permanent Employees include Temporary, Casual, Contractual, Trainees & Third-Party Employees dedicatedly deployed at Newgen premises.

****Improvement in gender ratio (female employees to total employees) to 26.1% in FY'26 compared to 25.5% in FY'25

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	7	7	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	**Total differently abled employees (D + E)**	**7**	**7**	**100%**	**0**	**0**

*Employees who have provided their Unique Disability ID to the organization

21. Participation/Inclusion/Representation of women

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	3	37.5%
Key Management Personnel*	5	0	0%

* Key Managerial Personnel excludes Managing Director and Whole Time Directors

22. Turnover rate for permanent employees and workers:

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	18%	19%	18%	20%	22%	21%	16%	20%	17%

*Turnover Rate computed as per the SEBI formula which is different from the industry practice and voluntary attrition calculations.

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in Business Responsibility initiatives of the listed entity? (Yes/No)
1	Newgen Software Inc. USA	WOS	100 %	Yes
2	Newgen Software Technologies Pte. Ltd.	WOS	100 %	Yes
3	Newgen Software Technologies Canada Ltd.	WOS	100 %	Yes
4	Newgen Software Technologies (UK) Limited	WOS	100 %	Yes
5	Newgen Software Technologies Pty Ltd.	WOS	100 %	Yes
6	Newgen Software Technologies LLC	WOS	100 %	Yes
7	Newgen Software Technologies Company Limited	WOS	100 %	Yes
8	Newgen Computers Technologies Limited.	WOS	100 %	Yes

WOS- Wholly owned Subsidiary

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes

(ii) Turnover (in ₹) 141,993.39 lakhs

(iii) Net worth (in ₹) 163,172.05 lakhs

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 2025-26			FY 2024-25		
		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	NA	NA	NA	NA	NA	NA	-
Investors (other than shareholders)	Yes https://newgensoft.com/company/investor-relations/	0	0		NA	NA	-
Shareholders	Yes https://scores.sebi.gov.in/scores-home/ https://smartodr.in/login https://newgensoft.com/company/investor-relations/	1	0		1	0	-
Employees and workers	Yes https://newgensoft.com/company/investor-relations/Whistle Blower Policy.pdf	2 (POSH) 2 (Whistle Blower Related)	0		2 (POSH) 1 (Whistle Blower Related)*	0	-
Customers	Yes, we have a mechanism in place to understand and resolve customer complaints	4**	2		5**	0	-
Value Chain Partners	NA	0	0		Nil	Nil	-

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 2025-26			FY 2024-25		
		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
Other (please specify)	Insider Trading Policy Whistle Blower Policy.pdf	1 (Whistle Blower Related) 2 (Violation under Newgen's Code of Conduct as established under SEBI Insider Trading Regulations)	1***		1 (Whistle Blower Related) 4 (Violation under Newgen's Code of Conduct as established under SEBI Insider Trading Regulations)	NA	-

*Considering Sexual Harassment, Whistle Blower, Anti-Bribery, Ethics related complaints. Excluding Disciplinary and Performance related complaints.

**Relevant Customer grievances considered

***As on the date of the report, the Complaint stands closed

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.	GHG Emissions and Climate Change	Risk/ Opportunity	Linked to Climate Change Risk Opportunity in engaging clients on climate actions through our solutions	Undertake initiatives on energy efficiency, renewable energy	Positive and Negative: Increased business, increased operating costs in meeting the environmental standards/ initiatives
2.	Diversity, Equity and Inclusion	Risk and opportunity	Linked to Human Capital risk	Clear policies, processes and governance structures to monitor	Positive and Negative: Productivity, innovation or retention of talent
3.	Employee Engagement	Risk	Linked to Human Capital risk	Increased initiatives for Employee engagement, retention and support. Focus on career and leadership development. Occupational health and safety measures	Negative: Impact on employer reputation, increased cost of talent and related issues

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)
4.	Data Privacy and Information Management	Risk	Linked to Business and Continuity Risk/ Reputation Risk	Ensuring robust cybersecurity and data privacy frameworks and controls. Continued investment in technology	Negative: Increased operational cost for technological investments and hiring and training talent. Impact on reputation and business and potential claims or liabilities from clients. For mitigation company has taken adequate insurance.
5.	Corporate Governance and Business Ethics	Risks	Linked to Business and Continuity Risk/ Reputation Risk	Stipulated policies, processes and systems to ensure ethical conduct and strong governance.	Negative: Penalties for non compliance, reputational consequences and impact on business
6.	Artificial Intelligence (AI), AI enabled Cyber Exploitation and Regulatory Compliance Risk	Risk/ Opportunity	Linked to Business Continuity and operations	AI-related cyber risk through a risk-based approach covering use-case approval, human oversight, model governance, data protection safeguards, access controls, secure development practices and legal / regulatory review. Ongoing monitoring of global legal landscapes and regular audits help mitigate the risk	Positive and Negative: Impact on business and exposure to potential claims and liabilities from clients, impact on reputation.

SECTION B:
MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	No*	No*	Yes	Yes	Yes	No*	Yes	Yes
c. Web Link of the Policies, if available	#	#	#	#	#	#	#	#	#
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- Quality Management System ISO 27001- Information Security Management ISO 27017- Information Security Controls in Cloud environment** ISO 27018- Personal Data Security Controls** SOC-1 Compliance- System and Organization Controls** SOC-2 Compliance- Service organization Control** GDPR - General Data Protection Regulation HIPAA- The Health Insurance Portability and Accountability Act of 1996 PCI DSS- PCI Data Security Standard** CMMI - CMMI Development & Security								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has internally defined its ESG goals and targets.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer to the Chairman's Speech for the same								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Arun Kumar Gupta Chief Financial Officer cs.compliance@newgensoft.com +91 11 46533200								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Mr. Diwakar Nigam (Chairman and Managing Director)								

*Approved by the Senior Management

**Applicable in case of Newgen-managed cloud service

The following policies have been approved by the Board

- Whistleblower Policy
- CSR Policy
- Nomination and Remuneration Policy
- Risk Management Policy

Weblink of the Policies:

Principle 1: Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable.

- Anti-Bribery and Anti-corruption Policy**
- Whistleblower Policy : https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Policy%20on%20Whistleblower%20Mechanism.pdf
- Code of Ethics and Business Conduct https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Code%20of%20Ethics%20&%20Business%20Conduct%20Ver%203.0.pdf
- Disciplinary Action Policy**

Principle 2: Product Life Cycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe:

- Information Security Policy**
- Policy on Disposal and Reuse of Equipment**
- Policy on Environment Sustainability**
- Policy on Incident Reporting**
- Supplier Code of Conduct**
- Purchase Policy**

Principle 3: Employee Well Being: Businesses should respect and promote the well-being of all employees, including those in their value chains:

- Code of Ethics and Business Conduct - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Code%20of%20Ethics%20&%20Business%20Conduct%20Ver%203.0.pdf

Principle 4: Stakeholder Engagement: Businesses should respect the interests of and be responsive to all its stakeholders:

- CSR Policy - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Policy-on-Corporate-Social-Responsibility.pdf

Principle 5: Businesses should respect and promote human rights:

- Code of Ethics and Business Conduct - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Code%20of%20Ethics%20&%20Business%20Conduct%20Ver%203.0.pdf
- Supplier Code of Conduct**
- Nomination and Remuneration Policy - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/doc00744720230509144545.pdf
- Prevention of Sexual Harassment of Women at workplace (POSH) - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Policy%20for%20Prevention%20of%20Sexual%20Harassment%20at%20the%20Workplace.pdf
- Diversity Equity & Inclusion at Workplace Policy - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Diversity%20Equity%20&%20Inclusion%20at%20Workplace%20Policy.pdf

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

- Policy on Environmental Sustainability**
- Risk Management Policy - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Risk-Management-Policy.pdf
- Policy on Disposal and Reuse of Equipment**

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

- Code of Ethics and Business Conduct - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Code%20of%20Ethics%20&%20Business%20Conduct%20Ver%203.0.pdf

Principle 8: Inclusive Growth: Businesses should promote inclusive growth and equitable development:

- CSR Policy - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Policy-on-Corporate-Social-Responsibility.pdf
- Purchase Policy**

Principle 9: Customer/Consumer Value: Businesses should engage with and provide value to their consumers in a responsible manner:

- Policy on Disposal and Reuse of Equipment**
- Policy on Incident Management**
- Risk Management Policy - https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Risk-Management-Policy.pdf

* * The Policies are available on Newgen's Intranet Platform.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether Review was Undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other- please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action					Yes									Annually				
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances					Yes									Annually				

11.

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Has the Company carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No	No	No	No	No	No	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company does not consider the Principles material to its business	Not Applicable								
The Company is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The Company does not have the financial or/human and technical resources available for the task									
It is planned to be done in the next financial year									
Any other reason									

SECTION C:
PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness Programmes
Board of Directors	2	Training programs mentioned below are regularly conducted for Board of Directors and Key Managerial Personnel: • Reinforcement of ethical practices and responsibilities under the Code of Ethics and Business Conduct (CoC) • Initiative undertaken on Environmental, Social & Governance aspects • Product roadmap discussions including new technologies like Artificial Intelligence	93%
Key Managerial Personnel	2		100%
Employees other than BoD and KMPs	341	Induction programs are conducted for all new employees, which cover topics like: • Newgen's Code of Conduct • Policies like Anti-Bribery, Anti-corruption Policy, Conflict of Interest, Vigil Mechanism, Whistleblower Policy, D&I Policy, Prevention of Sexual Harassment of Women at workplace (POSH) etc. All existing employees at Newgen are required to undergo refresher training on annual basis. Additionally, Health and Safety trainings such as Fire Safety, Information Security etc. are periodically conducted at all our office locations.	88%

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

	Monetary				
	NGRBC Principle	Name of regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/fine Settlement Compounding fees	No Penalty				

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

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, Newgen has an Anti-Bribery and Anti-Corruption (ABAC) Policy, along with a Code of Ethics and Business Conduct, to prevent, detect, and address bribery and corruption within the organization. Our internal processes are designed to align with this policy and are regularly reviewed to ensure effective implementation.

Newgen follows the principles of the UN Global Compact in its efforts to prevent, deter, and detect fraud, bribery, and other corrupt practices. We are committed to conducting all business activities with honesty, integrity, and the highest ethical standards.

The policy applies to all individuals associated with Newgen globally, regardless of their role or level, ensuring a consistent approach to combating bribery and corruption across the organization.

The Policy is available on Newgen's intranet platform.

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

	FY 2025-26	FY 2024-25
Directors KMPs Employees Workers	None	None

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not applicable	0	Not Applicable

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.

No

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables*	82	84

- In FY 26 purchases include Capex, CWIP and other related purchases based on methodology as per the BRSR Core assurance guidelines. FY'25 figures reinstated.

9. Open-ness of business

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

Parameter	Metrics	FY 2025- 26	FY 2024- 25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	N/A	N/A
	b. Number of trading houses where purchases are made from	N/A	N/A
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N/A	N/A
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	N/A	N/A
	b. Number of dealers / distributors to whom sales are made	N/A	N/A
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	N/A	N/A
Share of RPTs in sales	a. Purchases (Purchases with related parties /Total Purchases)*	26.1%	24.5%
	b. Sales (Sales to related parties / Total Sales)*	39.6%	35.1%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)		-
	d. Investments (Investments in related parties / Total Investments made)*	4.1%	5.6%

- Investments in related parties include equity investments. Total investments include investment in treasury instruments
- All RPT transactions are transactions with wholly owned subsidiaries on arms-length basis
- Total purchases for FY'25 reinstated/adjusted.

PRINCIPLE 2

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Not measured	Not measured	Since our products and services are designed and developed with the purpose of digitizing business processes of our customers, we continue to invest in Development of enhanced solutions that could help reduce carbon footprint of our customers. However, we do not currently measure specific project based/ technology based R&D investments.
Capex	Not measured*	Not measured	Majority of our Capital Expenditure (Capex) in IT infrastructure is allocated towards upgrading our existing laptops, desktops and servers. This investment focuses on acquiring more energy-efficient and technologically advanced equipment, aligning with our commitment to sustainability and innovation. In addition, we are making specific investments in solar and other areas to become more sustainable. However, they are not captured separately.

Capex investment in Energy Conservation measures (solar panels, energy and water monitoring system) to the extent of ₹ 49 lakhs in FY'26

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

   Yes, Newgen has a Supplier Code of Conduct and a Purchase Policy that outline procedures for sustainable sourcing.

   These policies provide clear guidelines for suppliers on human rights, health and safety, business ethics, and environmental practices. During the supplier selection process, higher weightage is given to those demonstrating strong sustainability practices.

   Through the implementation of our Procurement Policy and Supplier Code of Conduct, Newgen ensures that sustainability principles are embedded and upheld across our entire value chain.

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

   As an IT company primarily dealing with intangible inputs and products, Newgen has integrated the principles of sustainable sourcing into all applicable areas of its supply chain. Further, there are ongoing efforts and work on contractual obligations of suppliers with respect to sustainability.

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

   Not applicable

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

   Not applicable

PRINCIPLE 3

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

Essential Indicators

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

Newgen remains committed to prioritizing the well-being of our employees. Newgen along with the voluntary employee committee Newgen Employees Welfare Society (NEWS) supports and encourages employees through various programs/ interventions to maintain physical and mental/ emotional wellness. Programs to ensure physical and mental wellness includes Regular Health Check-ups and Preventive Screenings, tie-ups with hospitals to benefit employees, Fitness Programs/ Sports activities and other awareness sessions and mindfulness and meditation programs from time to time. Additionally, comprehensive medical benefits are extended to all employees and their family. Furthermore, we have established partnerships with external childcare facilities across all office locations to support the needs of new parents.

Employees assistance program has been launched as a cornerstone of our employee wellness framework. 'Icare' is designed to provide confidential, accessible, and comprehensive support to Newgen employees and their immediate family members. Newgen has conducted various mental health awareness sessions as part of the pre-launch activities which were directed towards the managers, leaders, HRs and employees.

Key features of 'Icare' include:

- 24/7 mental health counseling (via phone, chat, video, and in-person sessions)
- Legal, Financial and Dietary advisory services
- Support for personal, family, and relationship concerns
- Work-life coaching and lifestyle management
- Onsite counselling provisions across Newgen offices
- Enrollment coverage extended for upto 3 dependents (spouse/ children, siblings, parents/ In-laws)

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2811	2811	100%	2811	100%	NA	NA	2811	100%	2811	100%
Female	977	977	100%	977	100%	977	100%	NA	NA	977	100%
Total	**3788**	**3788**	**100%**	**3788**	**100%**	**977**	**100%**	**2811**	**100%**	**3788**	**100%**

*Coverage of category of employees in Health Insurance include Permanent, probation, casual, temporary employees for NSTL. Coverage of category of employees in Accident Insurance- Permanent, probation, casual, temporary employees for NSTL Vendors and contractors are mandated to adhere to statutory compliances as per the State rules for other than permanent categories

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

	FY 2025-26	FY 2024-25*
Cost incurred on well- being measures as a % of total revenue of the Company*	1.7%	1.1%

*Includes deemed cost of parental leaves, contribution to employee fund, day care cost, staff welfare, transport cost, hypercare reimbursement, food reimbursement and training reimbursement. For FY'26, Insurance premium (health/accident insurance) which has been facilitated by Newgen for its employees (amounting to ₹ 8.6 crores) has been added in the calculations, hence the figures are not comparable with FY'25 figures.

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2025-26			FY 2024-25		
	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 workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	NA*	100%	NA	NA*
ESI *	0%	NA	NA	0%	NA	NA
Others – please specify	NA	NA	NA	NA	NA	NA

*Paid to retiring employees directly by the Company on retirement

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 majority of Newgen's office premises are equipped with provisions to support differently-abled employees and visitors. These include:

- Ramps and handrails
- Accessible washrooms
- Wheelchairs
- Designated accessible seating and parking

Newgen regularly evaluates the accessibility of its offices and actively seeks employee feedback to identify and address any gaps. Based on these evaluations and suggestions, we are continuously working to upgrade our infrastructure and eliminate barriers, ensuring compliance with evolving accessibility standards.

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, Newgen upholds a Diversity, Equity and Inclusion at workplace policy that is accessible to all our employees on the intranet. This policy ensures no discrimination based on disability, race, gender, age, religion, sexual orientation, or other beliefs.

We persist in our efforts to provide equal opportunities for individuals with disabilities across all employment facets, encompassing recruitment, training, promotions, and working conditions. The link to our Diversity Equity and Inclusion at Workplace policy is https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Diversity%20Equity%20&%20Inclusion%20at%20Workplace%20Policy.pdf

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

Gender	Permanent employees	
	Return to work rate	Retention rate
Male	98%	84%
Female	100%	100%
Total	**99%**	**87%**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes. Newgen offers a single platform for reporting various concerns including matters relating to - Code of Ethics and Business Conduct - Protected disclosures, insider trading, bribery and corruption - Human rights, discrimination, harassment etc. This ensures that employees are able to raise their concerns and they are promptly and effectively addressed. For serious matters, a grievance redressal committee is convened within the company. This committee is composed of members from management, HR, Legal, or other pertinent departments, tailored to the specific nature of the grievance at hand. Additionally, Newgen has an Independent External Ombudsman under our Whistle-blower mechanism that ensures routing of all complaints to the relevant body for investigation and action. The designated Ombudsman administers the entire process – from recording, reviewing and investigating concerns raised and taking all necessary actions to get the issue resolved. Newgen also has a Grievance redressal mechanism related to performance evaluation process

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

There are no Unions/Associations in Newgen that Employees are affiliated to.

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees - Male - Female **Total Permanent Workers** - Male - Female	Not Applicable			Not Applicable		

8. Details of training given to employees and workers:

a) Wellbeing and safety:

Employee Health, Wellbeing and Safety has always remained paramount at Newgen. For ensuring this, we regularly conduct following activities:

- Newgen along with the voluntary employee committee (NEWS) supports and encourages employees through various programs/ interventions to maintain physical and mental/ emotional wellness. Programs to ensure physical and mental wellness includes Regular Health Check-ups and Preventive Screenings, tie-ups with hospitals to benefit employees, Fitness Programs/ Sports activities and other awareness sessions and mindfulness and meditation programs from time to time.

- Regular fire safety sessions and fire safety training is conducted for Our employees, to equip them with knowledge and skills necessary to respond effectively in case of an emergency. Clear evacuation routes and emergency exit signs are prominently displayed, and regular drills are also conducted to familiarize the employees with evacuation procedures.

b) Employee Assistance Program:

Launched as a cornerstone of our employee wellness framework, 'Icare' is designed to provide confidential, accessible, and comprehensive support to Newgen employees and their immediate family members. Newgen has conducted various mental health awareness sessions as part of the pre-launch activities in the previous FY which were directed towards the managers, leaders, HRs and employees.

Key features of 'Icare' include:

- 24/7 mental health counseling (via phone, chat, video, and in-person sessions)
- Legal, Financial and Dietary advisory services
- Support for personal, family, and relationship concerns
- Work-life coaching and lifestyle management
- Onsite counselling provisions across Newgen offices
- Enrollment coverage extended for upto 3 dependents (spouse/ children, siblings, parents/ In-laws)

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	%(B/A)	Number (C)	%(C/A)		Number (B)	%(B/A)	Number (C)	%(C/A)
Employees										
Male	3039	2729	66%	2588	85%	3320	2013	45%	2681	81%
Female	1076			972	90%	1137			959	84%
Total	**4115**	**2729**	**66%**	**3560**	**87%**	**4457**	**2013**	**45%**	**3640**	**82%**

- On Skill upgradation trainings, all trainings related to Newgen Products, Accelerator/ domain, Quality Standards, Leadership Skills and other soft skills are included. All Employees who have undergone one or more trainings are included in the coverage which includes permanent as well as other than permanent employees. There were certain organization-wide one-time awareness programs conducted in FY'25
- On Health and Safety trainings, Fire Safety Drills and welfare programs are considered

9. Details of performance and career development reviews of employees and worker:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2671*	2556	96%	2862*	2697	94%
Female	934*	900	96%	930*	897	96%
Total	**3605***	**3456**	**96%**	**3792***	**3594**	**95%**

*Data is for Permanent employees eligible for assessments

10. Health and safety management system:

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

Yes, we are committed to upholding high standards of occupational health and safety across all our offices. Key practices include:

- **Fire and Safety Preparedness:** Installation of safety equipment and conducting regular drills to ensure readiness.
- **Defibrillator Availability:** Ensuring defibrillators are accessible at office locations for medical emergencies.
- **Safe Transportation:** Routine checks of company-provided transport to ensure secure commuting, with special attention to female employee safety.

- **Employee Training:** Educating and raising awareness among staff about occupational health and safety practices.
- **Compliance:** Strict adherence to applicable safety regulations and standards to maintain a safe work environment.

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

To proactively manage safety risks and ensure a secure work environment, the Company follows a comprehensive approach to Preventive Action and Emergency Management. Regular safety inspections and risk assessments are carried out to identify potential hazards. These evaluations support the development and implementation of effective standard operating procedures and preventive measures, reinforcing safety protocols throughout the organization.

Our office locations are equipped with fire detection, alarm, and suppression systems, which are regularly maintained. We also conduct routine mock drills for both fire evacuation and medical emergencies.

Additionally, periodic checks and preventive maintenance are performed on electrical equipment and fire safety systems to minimize the risk of fire hazards.

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

Yes, Safety incident reporting and management processes have been designed and implemented to ensure that all work-related incidents are reported and closed after taking necessary corrective actions.

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

Yes, an Annual Health Check-up is provided for preventive healthcare of our employees. We also conduct awareness sessions on mental health and various lifestyle diseases for our employees.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers		
Total recordable work-related injuries	Employees	NIL	NIL
	Workers		
No. of fatalities	Employees	NIL	NIL
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers		

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

To ensure a safe and healthy workplace, Newgen has implemented the following measures:

- Installation and regular maintenance of fire detection, alarm, and suppression systems at office locations to enable prompt emergency response.
- Routine mock drills for fire evacuation and medical emergencies to enhance preparedness and response efficiency.
- Safe transport arrangements for employees using company-provided transportation.
- Initiatives supporting physical and mental wellbeing, including regular health check-ups, preventive screenings, partnerships with hospitals, fitness and sports activities, awareness sessions, and periodic mindfulness and meditation programs.

Together, these efforts help foster a secure and supportive work environment for all employees.

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

	FY 2025-26			FY 2024-25		
	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 Health & Safety	Nil			Nil		

14. Assessments for the year:

	% of your plants and offices that were Assessed (by Company or Statutory Authorities or Third Parties)
Health and safety practices Working Conditions	We assess most of our offices internally on a regularly basis on Health and Safety practices and working conditions. Most of the Health and Safely and Working Conditions aspects are covered under ISO 27001 Certification as well.

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.

No such incidents were reported during the year

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, Newgen has Group Term Insurance policy to support employees' families in the event of death of an employee.

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

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

Newgen interacts with a wide array of stakeholders, including customers, employees, investors/shareholders, vendors, government and regulatory bodies, and the broader community, as part of its business operations, CSR, ESG initiatives, and other engagements. These stakeholders may include individuals, businesses, or organizations impacted by the Company's activities, products, platform, or CSR efforts. The Company engages with these stakeholders to understand their needs, expectations, and the potential impact they may have on the business, future prospects, and risks. This led to informed and improved strategic and operational decision-making.

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

Stakeholders Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement. Community Meetings, Notice Board, website, Others)	Frequency of engagement (Annually/ Half yearly/ quarterly/ others- please specify)	Purpose and scope of engagement including Key topics and concerns raised during such engagement
Customers	No	- Customer meetings/ visits/ reviews - Industry Events	• **Continuous:** Website/ Social Media/ Meetings/ Mailers/ Industry Events	Updates on New products, Resolving Queries,

Stakeholders Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement. Community Meetings, Notice Board, website, Others)	Frequency of engagement (Annually/ Half yearly/ quarterly/ others- please specify)	Purpose and scope of engagement including Key topics and concerns raised during such engagement
		- Customer Satisfaction Surveys - Customer Meets - Brochures/ Case Studies/ Website/ Social media/ Mailers	• **Annual:** Customer Satisfaction Surveys/ Customer Meet	Seeking Customer Feedback & Satisfaction
Employees	No	- NEWS Committee/ Events - Townhall - HR Surveys/ Great Place to Work Survey/ Moments of Truth Survey - Mailers/ Internal Communications - Intranet - Newgen Radio	• **Continuous:** NEWS Committee/ Events/ Mailers/ Internal Communications/ Intranet • **Annual:** Townhall/ HR Surveys • **Event Basis:** Moments of Truth Survey	Learning & Development, Employee recognition and Engagement activities, Employee performance review and career development, Employee Safety and Well Being
Investors	No	- Quarterly Results/ Earnings Call - Roadshows - Annual General Meeting - Financial Reports - Press Releases and Presentations - Mails - Annual Report - Stock Exchange Communications with respect to Results, Material Disclosures etc.	• **Continuous:** Website/ Social media/ Meetings • **Quarterly:** Quarterly Results/ Earnings Call/ Roadshows/ Financial Reports/ Presentations • **Event basis:** Press Releases • **Annual:** Annual General Meeting, Annual Report	Dividend Updates, Financial Performance, Resolving Queries etc.
Government and Regulatory Bodies	No	- Engagement in global forums - Interacting with statutory/ regulatory bodies Filing regulatory information	As and when required, legally and otherwise	Discussions with regards to various regulations and amendments, inspections, approvals.
Suppliers and Business Partners	No	Meetings/ Mails/ visits/ Events	As and when required	Resolving queries and operational challenges
Bankers	No	Meetings/ Mails/ visits	As and when required	Treasury, working capital and hedging related discussion and banking operational challenges
Communities	No	- School/ Site visits - Press Releases - Social Media - Website	As and when required	Implementation of CSR projects.

PRINCIPLE 5

Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	3788	3440	90.8%	4040	3158	78.2%
Other than permanent	327	274	83.8%	417	416	99.8%
Total Employees	**4115**	**3714**	**90.3%**	**4457**	**3574**	**80.2%**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (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	2811	-	-	2811	100%	3028	-	-	3028	100%
Female	977			977	100%	1012	-	-	1012	100%

* Considering only Permanent employees. Vendors and contractors are required to adhere to statutory compliances as per State rules for third party/ contract employees

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	95,58,287	3	99,58,287
Key Managerial Personnel*	5	2,85,90,884	0	
Employees other than BoD and KMP	3034	10,26,509	1076	8,56,111

- KMP excludes Managing Director and Whole Time Directors

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	21.4%	20.3%

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

Yes

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

Yes, we have a mechanism available to receive and redress any grievances to maintain a work culture that is healthy, fair, and inclusive. This ensures that employees feel heard and valued, and their concerns are addressed promptly and effectively.

Newgen offers a single platform for reporting various concerns including matters relating to

- Code of Ethics and Business Conduct
- Protected disclosures, insider trading, bribery and corruption
- Human rights, discrimination, harassment etc.

This ensures that employees are able to raise their concerns and they are promptly and effectively addressed.

When needed, a committee is formed within the company to resolve the grievance. Committees established work in line with the company's policies on Code of Ethics and Business Conduct, POSH, Whistle-Blower, and Disciplinary Action Protocol (DAP).

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

	FY 2025-26			FY 2024-25		
	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	2	0		2	Nil	-
Discrimination at workplace	Nil	Nil		Nil	Nil	-
Child Labour	Nil	Nil		Nil	Nil	-
Forced Labour /Involuntary Labour	Nil	Nil		Nil	Nil	-
Wages	Nil	Nil		Nil	Nil	-
Other human rights related issues	2	0		2	Nil	-

*Others include Whistle-Blower Complaint by employees. Excludes Complaint under Newgen's Code of Conduct as established under SEBI Insider Trading Regulations

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	2
Complaints on POSH as a % of female employees / workers	0.19%	0.18%
Complaints on POSH upheld	1	0

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

- Our Diversity, Equity and Inclusion at workplace Policy ensures unbiased treatment at all stages of employment at all levels, regardless of disability, race, gender, age, religion, sexual orientation, or other beliefs. We conduct training and awareness sessions for employees to educate them about their rights and responsibilities.
- In the event of a complaint, we conduct confidential investigations, with members required to sign a Non-Disclosure Agreement to maintain confidentiality.
- Our company policies, including the Code of Ethics and Business Conduct, Prevention of Sexual Harassment of Women at Workplace (POSH), Whistle-Blower, and Disciplinary Action Protocol (DAP), outline detailed mechanisms for handling complaints. Our whistle-blower policy also clearly states that irrespective of the findings of the investigation, Complainant will be protected from any adverse actions from the Company.
- Additionally, we have an external Ombudsman for the Whistle-Blower Mechanism, ensuring impartiality and transparency in grievance resolution.

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

Yes, we do incorporate clauses on complying with the applicable Labour Laws and laws of the land

10. Assessments for the year:

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

* Internal Assessment

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

No concerns or risks were identified during these assessments.

PRINCIPLE 6

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

Essential Indicators

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

Parameter (In GJ)	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	1953.39	898.6
Total fuel consumption (B)		
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)	**1953.39**	**898.6**
From non-renewable sources		
Total electricity consumption (D)	10,021.12	11,543.0
Total fuel consumption (E)	1,606.92	1,258.3
Energy consumption through other sources (F)		
Total energy consumed from non- renewable sources (D+E+F)	**11,628.05**	**12,801.33**
Total energy consumed (A+B+C+D+E+F)	**13,581.43**	**13,699.95**
Energy intensity per lakhs rupees of turnover (Total energy consumed / Revenue from operations)	0.10	0.10
Energy intensity per lakhs rupees of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1.95	2.09
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity	3.30 GJ/employee	3.07 GJ/Per employee

* The Purchasing Power Parity (PPP) adjustment is at a conversion rate of INR 20.421 per U.S. dollar as sourced from the Implied PPP Conversion Rate data on the World Bank Website (2024).

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

Yes, Assurance was carried out by Grant Thornton Bharat LLP

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

Not applicable

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	28,126.65	25,122.82
(iv) Seawater / desalinated water		-
(v) Others		384.76
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**28,126.65**	**25,507.58**
Total volume of water consumption (in kilolitres)	**17,228.68**	**24,064.58**
Water intensity per lakh rupee of turnover (Total water consumption / Revenue from operations)	0.12	0.18
Water intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	2.48	3.67
Water intensity in terms of physical Output		
Water intensity (optional) – the relevant metric may be selected by the Entity	4.19/employee	5.40 KL/per employees

* The Purchasing Power Parity (PPP) adjustment is at a conversion rate of INR 20.421 per U.S. dollar as sourced from the Implied PPP Conversion Rate data on the World Bank Website (2024).

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

Yes, Assurance was carried out by Grant Thornton Bharat LLP

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		0
- With treatment – please specify level of treatment		0
(ii) To Groundwater		
- No treatment		0
- With treatment – please specify level of treatment		0
(iii)To Seawater		
- No treatment		NA
- With treatment – please specify level of treatment		NA
(iv)Sent to third parties		
- No treatment	8967*	0
- With treatment – please specify level of Treatment	0	0
(v) Others		
- No treatment		
- With treatment – please specify level of Treatment	1931	1443
Total water discharged (in kiloliters)	**10,898**	**1443**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - Yes, Assurance was carried out by Grant Thornton Bharat LLP

- Water discharge computed based on the standard norm of 20 litres per person per day as stipulated by the Central Ground Water Authority (CGWA), except for locations where actual data is available. Sent to Third Parties refers to discharge into municipal sewer system.

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

Majority of our offices are situated in multi-tenant buildings, where water treatment and discharge are the responsibility of the building management or developer.

To guarantee proper water management, we have put in place a Zero Liquid Discharge method in our Chennai office. Based on a batch process sewage treatment plant (STP), we run our own water treatment facility with a 12 KLD (Kilo Litres per Day) capacity. This cutting-edge technique blends contemporary disinfection methods with conventional anaerobic digestion. Ozonation and filtration are used to disinfect the water once it has been cleared of biopollutants. As part of our sustainability initiatives, the treated water is being used for cleaning and gardening.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	KG	155.92	147.26
Sox	KG	7.75	9.76
Particulate matter (PM)	KG	30.76	25.33
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – (CO)	KG	56.42	50.20

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) No

There are no continuous sources of air emissions in the Company's operations. The DG sets are operated only during power outages and hence the air emissions of pollutants (other than GHGs) are computation based.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	274.28	566.08
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,976.4	2,331.04
Total Scope 1 and Scope 2 emission intensity per lakh rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2 e/lakh rupees	0.02	0.02
Total Scope 1 and Scope 2 emission intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO2 e/lakh rupees adjusted for PPP	0.32	0.44
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCo2e/per employee	0.547	0.65

Scope 1 emissions have been calculated using the latest emissions factors published by the Intergovernmental Panel on Climate Change (IPCC). For Scope 2 emissions – for India have been calculated using the emission factors from the latest version of the CEA CO2 Database for the Indian Power Sector.

* The Purchasing Power Parity (PPP) adjustment is at a conversion rate of INR 20.421 per U.S. dollar as sourced from the Implied PPP Conversion Rate data on the World Bank Website (2024).

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

Yes, Assurance was carried out by Grant Thornton Bharat LLP

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

Yes, we have implemented several measures to lower our Greenhouse Gas emissions:

Initiatives to Reduce Energy Consumption:

- Renewable Energy Expansion: We have steadily expanded our rooftop solar power initiative across locations to reduce our carbon footprint and energy costs. Our total installed solar capacity is 225KW, across the following locations:

  1) New Delhi office – 19KW
  2) Noida office –111KW
  3) Chennai office – 95KW

  Our solar plants help us in avoiding ~300 tonnes of CO_2 emissions every year, which is equivalent to planting ~13500 trees annually. Moreover, the Company is procuring 100% green power in major offices in Mumbai. The rented premises in Noida also uses renewable energy sources.

- Energy and Water Monitoring System: The Company has installed Energy and Water Monitoring System in its Noida office. This helps in bringing real-time data visibility and optimizing operations and reducing wastage.
- Increased use of LED lighting: All our offices have transitioned to LED lights. Motion & occupancy sensor lights are installed in common areas, meeting rooms, and private offices.
- Increased use of Efficient Air Conditioning System and significant improvement in indoor air quality

These efforts reflect our strong commitment to environmental sustainability and minimizing our carbon footprint.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste ***(A)***	15.00	3.44
E-waste ***(B)***	4.24	3.82
Bio-medical waste ***(C)***	0.03	-
Construction and demolition waste ***(D)***	0	5.94
Battery waste ***(E)***	1.01	2.26
Radioactive waste ***(F)***	-	-
Other Hazardous waste. Please specify, if any. ***(G)***	-	-
Other Non-hazardous waste generated ***(H)***. Please specify, if any. (Includes- wet waste, dry waste or mix waste, sanitary pads, wood, cupboard and so on)	90.22	30.58
Total (A+B + C + D + E + F + G + H)	**110.50**	**46.04**
Waste intensity per lakhs rupee of turnover (Total waste generated / Revenue from operations)	0.001	0.001
Waste intensity per lakhs rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.016	0.007
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity	0.027/employee	0.010 MT/per employees
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	54.88	27.14
(ii) Re-used		
(iii) Other recovery operations (incl. Composting)	55.62	12.96
Total	**110.50**	**40.10**

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	5.94
(iii) Other disposal operations	NA	NA
Total	**NA**	**5.94**

*We outsource management of our plastic waste, C&D, E-waste, Mix waste & battery waste in a responsible manner to the authorized dealer for recycling, composting & landfilling.

* The Purchasing Power Parity (PPP) adjustment is at a conversion rate of INR 20.421 per U.S. dollar as sourced from the Implied PPP Conversion Rate data on the World Bank Website (2024).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – Yes, Assurance was carried out by Grant Thornton Bharat LLP

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

As an IT company, our inputs, products, and processes do not involve hazardous or toxic materials. Newgen follows the Reduce-Reuse-Recycle approach to minimize secondary waste. All waste—including plastic, batteries, and e-waste—is responsibly recycled through authorized vendors in compliance with the E-waste Management Rules, 2016.

Our Waste Management Practices include:

- Following E-waste Management guidelines and disposing of E-waste through authorized dealers.
- Onboarded vendors across location for proper segregation, collection, management and recycling of waste. Conscious efforts in minimizing usage of paper and single-use plastic in office premises. Introduced stationery made from recycled paper which can be recycled further.
- Installed Eco flow water saving tap aerators in washrooms across many locations which in turn help us to reduce our water footprint significantly. Collecting and reusing rejected water from RO plants within our facilities for tasks such as mopping and cleaning. In some facilities, rejected water from RO is collected and stored in Rainwater harvesting facility.
- Using Padcare machine at Mumbai office to recycle sanitary pads into sterilized paper and plastic. Two Mumbai offices have received Positive workplace certification from period positive workplace coalition in recognition of the outstanding efforts to support gender equality
- In Chennai office, Newgen has implemented a Zero Liquid Discharge mechanism to ensure responsible water management.
- Implemented efficient air-conditioning system in Mumbai office with optimal space utilization plan for enhanced utilization and zero wastage of electricity. Upgraded AC filters in Noida office for cleaner air.
- Reduction in food waste in cafeterias with the help of a sustained campaign to sensitize employees.

These initiatives demonstrate our dedication to environmental sustainability and responsible resource management.

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	Types of operations	Whether the conditions of environmental approval/ clearance are being complied with?
Not Applicable			

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

Name and brief details of projects	EIA Notification No.	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
Not Applicable					

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:**

Newgen operates with the philosophy of transparency and compliance, we have teams responsible to ensure Compliance to all applicable laws and regulations.

PRINCIPLE 7

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

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**

The company has affiliations with three trade and industry chambers/ associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	NASSCOM	National
2.	PHD Chamber of Commerce	National
3.	TiE-Delhi-NCR	NCR Region

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

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

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The company has not undertaken any SIAs in the current financial year.					

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)
Not Applicable						

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

Not Applicable

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

The company supports local and small suppliers (MSMEs) by procuring goods and services in proximity to its offices/ locations. First Preference is given to local vendors to the extent possible.

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	15%	20%
Directly from within India	88%	83%

- Excluding subsidiary transactions

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 location, as % of total wage cost**

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

Newgen offices are located in metropolitan areas however we recruit people from all over India.

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

PRINCIPLE 9

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

Essential Indicators

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

We have structured approach and mechanism to track and respond to customer complaints and feedback. We conduct regular Business Reviews with our major clients to take their feedback and identify any opportunities for improvement. We also conduct customer satisfaction surveys. Customers are large enterprises like banks and financial institutions

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

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

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	NA	NA	-	NA	NA	-
Restrictive Trade Practices	NA	NA	-	NA	NA	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other*	Nil	Nil	-	Nil	Nil	-

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

Newgen, being a software product and services company does not have any physical products thus product recall is not applicable. With the help of strong QC process involving rigorous testing, any software defect is rectified before release and deployment.

As a software product and services company, Newgen does not deal with physical products, making product recalls irrelevant. Through a robust quality control (QC) process—including rigorous testing—any software defects are identified and resolved prior to release and deployment.

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

Yes, Newgen has a well-defined and documented Policy on Risk Management.

Refer to the URL: https://landing.newgensoft.com/hubfs/_2020%20Website%20files/IR/Risk-Management-Policy.pdf

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.

NIL

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 - **NA**