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## Environmental, Social and Governance (ESG) Policy



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# Environmental, Social and Governance (ESG) Policy

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# Environmental, Social and Governance (ESG) Policy

## 1. Policy Overview

### 1.1 Background and Context:

CustomerInsights.AI (“CIAI” or “the Company”) operates in a technology-driven environment where advanced analytics, artificial intelligence and data processing capabilities support decision-making across industries. As the role of data-driven services continues to expand, expectations relating to responsible corporate conduct and sustainable business practices have correspondingly evolved.

Organizations are increasingly expected to manage environmental impacts, foster equitable workplace practices, safeguard sensitive information and maintain strong governance frameworks characterized by transparency and accountability. In this context, Environmental Social and Governance (“ESG”) considerations have become integral to how organizations operate and engage with stakeholders.

CIAI recognizes that effective management of ESG factors is essential to long-term value creation, operational resilience and the maintenance of stakeholder trust. As an organization that manages significant volumes of data and provides analytical insights, CIAI acknowledges its responsibility to operate with integrity, accountability and transparency.

This ESG Policy establishes a formal framework through which CIAI integrates ESG considerations into its operations, decision-making processes and business activities. The Policy sets out the principles and practices that support responsible technology use, employee well-being and ethical governance.

Through this framework, CIAI seeks to embed sustainability considerations within its organizational culture while continuing to deliver reliable and responsible services to its clients.

### 1.2 Purpose of the ESG Policy:

The purpose of this Policy is to establish a structured framework for integrating ESG considerations into CIAI’s operations and decision-making processes.

This policy seeks to:

- Define CIAI’s commitment to responsible and sustainable business practices across its global operations
- Establish a systematic approach to identifying and managing environmental impacts associated with operational activities
- Promote a safe, inclusive and respectful workplace environment
- Strengthen governance practices that support ethical conduct, transparency and regulatory compliance
- Enable responsible development and use of technology including data analytics and artificial intelligence
- Reinforce CIAI’s approach to cybersecurity, data protection and responsible information management
- Support responsible engagement with stakeholders including employees, clients, vendors and communities

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This Policy provides a foundation for consistent ESG integration across the organization and supports CIAI's commitment to sustainable operations and long-term organizational stability.

### 1.3 CIAI's Commitment to Responsible and Sustainable Business:

CIAI is committed to conducting its business activities in a responsible, ethical and sustainable manner. The Company recognizes that effective management of ESG considerations is fundamental to long-term value creation, risk management and sustained stakeholder confidence.

CIAI promotes responsible resource utilization, ethical technology practices and transparent governance across all aspects of its operations. Employees, contractors and business partners are expected to adhere to applicable policies and uphold the principles outlined in this Policy.

As a technology-focused organization, CIAI places particular emphasis on data governance, cybersecurity and the ethical use of analytics and artificial intelligence. Safeguarding sensitive information, maintaining system integrity and ensuring responsible use of technology are integral to the Company's governance framework.

Through these commitments, CIAI seeks to maintain a culture of integrity, accountability and responsible innovation while consistently delivering value to its clients and stakeholders.

### 1.4 Alignment with Global Sustainability Frameworks:

CIAI recognizes the importance of aligning its sustainability practices with internationally recognized frameworks such as the Global Reporting Initiative (GRI)<sup>1</sup> and the Task Force on Climate-related Financial Disclosures (TCFD)<sup>2</sup>.

These frameworks provide structured guidance on managing environmental impacts, strengthening governance practices and promoting social responsibility. They support organizations in enhancing transparency, accountability and continuous improvement in sustainability performance.

While CIAI's ESG framework reflects its operational context and industry characteristics, it is committed to adhere to the widely accepted sustainability principles that support responsible corporate behavior and long-term environmental and social stewardship.

Through alignment with these frameworks, CIAI seeks to strengthen governance practices, improve transparency and contribute to broader global sustainability objectives.

### 1.5 Alignment with Indian ESG Regulatory Frameworks:

CIAI acknowledges the importance of aligning with responsible business conduct frameworks established by regulatory authorities in India.

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<sup>1</sup> <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/>

<sup>2</sup> <https://www.fsb-tcfid.org/publications/>

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This Policy reflects principles consistent with the National Guidelines on Responsible Business Conduct (NGRBC)<sup>3</sup> issued by the Ministry of Corporate Affairs, Government of India. These guidelines provide a structured approach for promoting ethical governance, environmental responsibility and social accountability.

The Policy is also aligned with the principles underlying the Business Responsibility and Sustainability Reporting (BRSR)<sup>4</sup> framework introduced by the Securities and Exchange Board of India. These frameworks encourage organizations to strengthen transparency and accountability in ESG matters.

Although CIAI operates across multiple jurisdictions including India, the United States and Canada, the Company seeks to ensure that its governance practices remain aligned with recognized responsible business conduct principles both in India and globally.

### 1.6 Scope and Applicability of the Policy:

This policy applies to all individuals and entities associated with CustomerInsights.AI and its global operations.

The ESG Policy applies to:

- Executive Management
- Employees
- Contractors and Consultants
- Vendors and Suppliers
- Business Partners

All relevant stakeholders are expected to understand and comply with the principles outlined in this Policy and to support CIAI's sustainability initiatives through responsible conduct.

### 1.7 Roles and Responsibilities:

Effective implementation of ESG practices requires clear responsibilities across different functions within CIAI. Various teams contribute to maintaining responsible governance, operational management and workplace practices.

- **Executive Management** – Executive Management provides strategic direction for ESG initiatives and ensures that sustainability considerations are integrated into organizational priorities and is responsible for promoting responsible governance practices and supporting implementation of relevant policies.
- **IT and Information Security Personnel** – The IT and information security teams play a critical role in managing cybersecurity, data protection and technology infrastructure. These teams ensure that information systems are

<sup>3</sup> <https://ica.nic.in/images/National-Guidelines-on-Responsible%20Business%20Conduct.pdf>

<sup>4</sup> [https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities\\_50096.html](https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html)

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protected through appropriate security controls and that organizational data is handled in accordance with established policies.

- **Human Resources –**  
The Human Resources function supports social aspects of ESG including employee well-being, workplace conduct, recruitment practices and professional development programs and helps ensure that workplace policies promote equal opportunity, safety and respectful behavior.
- **Operational Departments –**  
Operational departments implement ESG practices within their respective functions by following organizational policies using resources responsibly and supporting governance procedures. These teams ensure that operational activities comply with internal policies and established processes.
- **Employees -**  
All employees share responsibility for supporting CIAI's ESG commitments. They are expected to comply with company policies, protect organizational information, use resources responsibly and contribute to maintaining a respectful workplace environment.

## 2. Definitions and Key Terms

For this policy, the following terms shall have the meanings set forth below. These definitions are intended to support consistent understanding of ESG-related concepts across CIAI's operations and to assist employees in interpreting the principles outlined in this policy.

**“Climate Risk”** refers to potential financial, operational, or reputational risks arising from climate change, including regulatory changes, extreme weather events, or shifts toward low-carbon economies.

**“Corporate Governance”** refers to the system of rules, practices, and processes by which CIAI is directed and controlled, including mechanisms for accountability, transparency and ethical decision-making.

**“Cybersecurity”** refers to the protection of computer systems, networks, and data from unauthorized access, cyberattacks, or other digital threats.

**“Data Privacy”** refers to the protection of personal and sensitive information from unauthorized access, misuse, disclosure, or alteration. Data privacy practices must comply with applicable data protection regulations in jurisdictions where CIAI operates.

**“Digital-first Operations”** refer to an approach where business activities are primarily conducted using digital systems, tools, and platforms instead of physical or paper-based processes. This includes the use of electronic communication, digital documentation, cloud-based systems, and online collaboration tools to support efficiency, accessibility, and resource optimization

**“Environmental, Social and Governance (ESG)”** refers to the three key dimensions used to evaluate the sustainability and ethical impact of an organization's activities. The environmental dimension relates

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to the organization's impact on natural resources and climate. The social dimension relates to the organization's relationships with employees, clients, communities, and other stakeholders. The governance dimension relates to corporate governance practices, ethical conduct, risk management, and regulatory compliance.

**“Greenhouse Gas (GHG) Emissions”** refer to gases released into the atmosphere that contribute to climate change, including  $\text{CO}_2$  carbon dioxide ( $\text{CO}_2$ ), methane ( $\text{CH}_4$ ), and nitrous oxide ( $\text{N}_2\text{O}$ ). These emissions are commonly categorized according to the Greenhouse Gas Protocol<sup>5</sup> developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). These comprise of:

- **“Scope 1 Emissions”** refer to direct greenhouse gas emissions from sources owned or controlled by the organization, which includes diesel consumption associated with office operations.
- **“Scope 2 Emissions”** refer to indirect greenhouse gas emissions resulting from the generation of purchased electricity consumed by the organization.
- **“Scope 3 Emissions”** refer to other indirect emissions that occur across the organization's value chain, including business travel and/or employee commuting.

**“IT Asset Lifecycle Management”** refers to the process of managing information technology assets throughout their lifecycle, including procurement, usage, maintenance, and disposal. This ensures that assets are used efficiently, maintained appropriately, and disposed of in a responsible manner in line with organizational policies and applicable regulations.

**“Responsible Artificial Intelligence (Responsible AI)”** refers to the development and use of artificial intelligence systems in a manner that promotes fairness, transparency, accountability, security, and human oversight while minimizing risks such as bias, misuse, or unintended harm.

**“Stakeholders”** refer to individuals or groups that are affected by or have an interest in CIAI's operations, including employees, clients, investors, suppliers, regulators, and communities.

**“Sustainability”** refers to the responsible management of environmental, social, and economic resources in a manner that meets present needs without compromising the ability of future generations to meet their own needs.

### 3. Environmental Sustainability

This section outlines CIAI's approach to managing environmental impacts associated with its operations. The environmental sustainability framework described in this section addresses key aspects such as climate change management, energy consumption and responsible resource usage across CIAI's operational activities.

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<sup>5</sup> <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>

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### 3.1 Environmental Commitment and Sustainability Management:

CIAI recognizes the importance of responsible environmental practices in supporting sustainable business operations. While the Company operates within the technology and analytics sector, its activities including office operations, digital infrastructure and computing systems involve the consumption of energy and other resources.

The Company integrates environmental considerations into workplace practices, operational procedures and the management of technology infrastructure. This includes monitoring of key operational parameters such as energy consumption, office resource utilization and technology infrastructure usage to understand environmental impacts and identify opportunities for improvement.

Through these measures, CIAI promotes environmental awareness and responsible resource management across its operations.

### 3.2 Climate Change and Carbon Management:

CIAI acknowledges that climate change presents environmental and economic challenges across industries. Although the Company's operations are primarily technology-driven, electricity consumption associated with office infrastructure and digital systems contributes to greenhouse gas emissions.

CIAI monitors greenhouse gas emissions associated with its operations in order to understand environmental impact and support responsible climate management. Emissions assessment includes both direct and indirect emissions arising from operational activities including electricity consumption and other relevant sources.

The Company has initiated alignment with the Science Based Targets initiative, which supports organizations in establishing greenhouse gas reduction targets consistent with global climate objectives. This alignment supports CIAI's efforts to strengthen environmental management practices and contribute to broader climate action.

### 3.3 Energy Management and Sustainable Operations:

CIAI promotes responsible management of energy consumption across its operations. Electricity usage associated with computing resources, office infrastructure and digital platforms forms a key component of the Company's environmental footprint.

Employees are encouraged to adopt workplace practices that support efficient energy usage and reduce unnecessary consumption. The Company also emphasizes responsible management of technology infrastructure including computing systems, servers and digital platforms used in analytics operations.

CIAI utilizes cloud-based infrastructure and digital platforms to support efficient allocation of computing resources while maintaining reliable service delivery. Effective management of digital infrastructure contributes to operational efficiency and supports sustainable technology practices.

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### 3.4 Resource Efficiency and Waste Management:

CIAI promotes efficient utilization of resources across its operations and encourages employees to adopt environmentally responsible practices. The Company follows digital-first operational processes including electronic communication systems, digital documentation and online collaboration tools, which reduce reliance on paper-based processes and improve resource efficiency.

The organization also promotes responsible lifecycle management of information technology assets including usage, maintenance and replacement of equipment such as servers and digital devices. Disposal of electronic equipment is carried out in accordance with applicable regulations to ensure responsible handling of electronic waste.

Employees are encouraged to minimize unnecessary waste and use office resources, including water and materials responsibly. These practices support environmental awareness and strengthen responsible resource management across CIAI's operations.

## 4. Social Responsibility and Workplace Practices

CIAI recognizes that effective management of social factors including employee well-being, workplace culture and stakeholder relationships is an essential component of sustainable business operations. The Company promotes a work environment that supports professional development, equal opportunity, respectful conduct and responsible stakeholder engagement.

### 4.1 Employee Well-being and Workplace Culture

CIAI is committed to maintaining a workplace environment that supports the health, well-being and professional development of its employees. The Company promotes workplace practices that encourage safety, respectful conduct and effective collaboration across teams.

CIAI provides employee benefit programs designed to support employee welfare and financial security. These programs may include health insurance and other benefits that contribute to the well-being of employees and their families. The organization also recognizes the importance of both physical and mental well-being in maintaining a productive workforce.

The Company supports work life balance through responsible workload management and flexible work arrangements. CIAI follows a hybrid work model that enables employees to perform their responsibilities effectively while maintaining flexibility in their work environment. These practices support productivity and employee well-being while ensuring continuity of operations.

### 4.2 Diversity, Equity and Inclusion

CIAI promotes a workplace culture that values diversity, fairness and mutual respect. The Company is committed to providing equal opportunity in employment and ensuring that all individuals are treated with dignity and fairness.

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Employment-related decisions including recruitment, promotion and compensation are based on qualifications, professional experience and performance. CIAI supports inclusive hiring practices that encourage consideration of candidates from diverse backgrounds and perspectives, including people with disabilities.

The Company does not tolerate discrimination on the basis of race, caste, gender, religion, age, disability, sexual orientation or any other characteristic protected under applicable laws. CIAI is committed to maintaining a workplace where individuals are treated with respect and are able to contribute without bias or unfair treatment.

The Company also seeks to promote an inclusive work environment that supports accessibility and participation of individuals with different abilities. Employees are expected to interact with colleagues, clients and stakeholders with professionalism and respect. These practices support an inclusive workplace that encourages collaboration, engagement and equal participation.

### 4.3 Safe Workplace and Prevention of Harassment

CIAI is committed to maintaining a workplace environment that is safe, respectful and free from harassment. The Company complies with applicable laws and internal procedures relating to prevention of workplace harassment and inappropriate conduct.

CIAI maintains formal mechanisms for reporting and addressing workplace concerns. Grievance handling processes enable employees to raise concerns in a structured and confidential manner to ensure that issues are reviewed and addressed appropriately.

Where concerns are reported, the Company follows established procedures to assess the matter and take appropriate corrective or disciplinary action where required. These processes support fairness, transparency and accountability in managing workplace conduct.

### 4.4 Talent Development and Employee Engagement

CIAI promotes continuous learning and professional development as part of its commitment to strengthening employee capabilities and organizational performance. The Company supports training programs, knowledge sharing initiatives and professional development opportunities that align with evolving industry practices.

Employees are encouraged to develop competencies relevant to their roles including analytics, technology management, communication and operational effectiveness. These initiatives support individual performance and contribute to overall organizational capability.

CIAI also supports employees pursuing professional certifications that align with their roles and organizational objectives. Such initiatives promote continuous learning and contribute to workforce development.

The Company recognizes employee contributions and encourages practices that support engagement, motivation and long-term retention.

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### 4.5 Responsible Hiring and Workforce Integrity

CIAI conducts recruitment processes in a fair, transparent and structured manner. Hiring decisions are based on qualifications, professional experience and role requirements while ensuring consistency and professionalism in recruitment practices.

The Company may conduct background verification processes to validate candidate information including educational qualifications and professional experience. These measures support workforce integrity and organizational trust.

CIAI maintains structured onboarding processes to support new employees in understanding company policies, workplace expectations and operational practices. These processes enable effective integration into the organization.

Employees are expected to adhere to organizational policies governing professional conduct, workplace behavior and compliance with internal procedures.

### 4.6 Stakeholder Engagement

CIAI recognizes that effective stakeholder engagement supports responsible business practices and strengthens long-term relationships. Stakeholders include employees, clients, vendors, investors and communities associated with the Company's operations.

The Company engages with stakeholders through business interactions, communication channels and professional collaborations. These engagements support transparency, facilitate understanding of stakeholder expectations and strengthen relationships.

CIAI encourages stakeholders to communicate feedback, concerns or suggestions through appropriate channels. Addressing stakeholder inputs supports accountability and continuous improvement in organizational practices.

### 4.7 Community Engagement and Social Impact

CIAI recognizes the importance of contributing positively to the communities in areas where it operates. The Company supports initiatives that promote knowledge sharing, professional engagement and social development.

As a technology and analytics organization, CIAI encourages responsible use of technology in ways that contribute to positive social outcomes. Initiatives that promote digital awareness, access to knowledge and data literacy may form part of the Company's community engagement efforts.

Through responsible engagement, CIAI seeks to contribute to social development while strengthening its relationship with the communities connected to its operations.

### 5. Governance, Ethics and Responsible Business Practices

Strong governance practices form a fundamental component of CIAI's ESG framework. As a technology-driven organization that manages significant volumes of data, CIAI recognizes the importance of maintaining robust governance systems, ethical business conduct and responsible use of technology.

CIAI integrates governance principles into its policies, operational procedures and management practices to support responsible decision-making, protection of information assets and compliance with applicable laws.

#### 5.1 CIAI ESG Vision and Strategic Commitment:

CIAI seeks to operate as a responsible technology organization that integrates environmental, social and governance considerations into its business operations and strategic decision-making processes.

The Company promotes ethical governance, protection of information assets, employee well-being and responsible resource management while delivering reliable analytics and artificial intelligence solutions.

ESG principles are embedded within CIAI's operational framework through internal policies and governance mechanisms. These principles are reflected in areas including information security, data protection, workplace practices and ethical business conduct.

CIAI's long-term ESG focus includes strengthening governance practices, ensuring responsible use of technology and maintaining transparent stakeholder relationships.

#### 5.2 ESG Materiality and Priority Areas:

CIAI recognizes the importance of focusing on ESG issues that are most relevant to its operations, stakeholders and industry context. The Company identifies priority ESG themes by considering stakeholder expectations, regulatory developments and sector-specific risks.

Stakeholder engagement supports identification of ESG priorities by providing insights into expectations related to workplace practices, information security and responsible technology use.

CIAI also monitors regulatory developments and industry expectations relating to governance, sustainability and data protection. This enables alignment of organizational practices with applicable frameworks.

Key ESG themes identified by CIAI include responsible use of artificial intelligence, protection of information assets, employee well-being, environmental responsibility and ethical business conduct.

#### 5.3 ESG Governance Structure:

CIAI maintains governance mechanisms that support effective implementation of environmental, social and governance practices across the organization. ESG oversight is integrated into CIAI's existing management framework so that sustainability considerations remain embedded within operational

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decision-making and governance processes. **Aneesh Gupta (Sr Principal, Head of Delivery Excellence)** will have overall responsibility for the implementation of the ESG policies within the organization.

Leadership plays an important role in promoting responsible business conduct and ensuring that sustainability related principles are reflected in organizational policies and operational practices. Senior management supports ESG initiatives by encouraging responsible workplace behavior, ethical governance and compliance with company policies.

Implementation of ESG practices is supported through collaboration across departments including technology, operations, human resources and administrative functions. These teams ensure that operational activities follow established governance procedures while supporting responsible management of environmental, social and governance matters.

Clear roles and responsibilities help ensure that ESG principles are consistently implemented across the organization. Executive leadership provides strategic direction for sustainability initiatives while operational teams implement relevant policies and procedures within their respective functions. Human resources supports workplace related ESG practices while information security teams oversee protection of organizational systems and data assets. Employees also play an important role by following company policies protecting organizational information and contributing to a respectful workplace environment.

CIAI periodically reviews operational practices and governance procedures to ensure that ESG principles remain integrated into business activities. Internal monitoring and review processes help identify opportunities for improvement and support continuous strengthening of sustainability related governance practices.

### 5.4 Responsible Artificial Intelligence and Data Ethics:

CIAI develops and delivers analytics solutions that rely on data processing, machine learning and artificial intelligence technologies. The organization recognizes that responsible management of these technologies is important for maintaining ethical standards, protecting information assets and ensuring that analytical insights are used appropriately. CIAI therefore promotes responsible practices in the design development and use of artificial intelligence systems.

#### 5.4.1 CIAI Responsible AI Principles –

CIAI applies a set of principles that guide the responsible use of artificial intelligence within its analytics services. These principles support ethical technology practices, protection of data and responsible use of analytical outputs.

- **Fairness -**

CIAI seeks to ensure that analytical models and artificial intelligence systems are developed and used in a manner that avoids unfair bias and promotes objective analysis. Employees working with data and analytics are expected to apply appropriate professional judgement when developing analytical outputs.

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- **Transparency -**  
CIAI promotes transparency in analytical processes wherever appropriate. Clear documentation of analytical methods and responsible communication of results help ensure that stakeholders understand how insights are generated.
- **Accountability -**  
Employees involved in the development and use of analytics solutions are responsible for ensuring that their work follows organizational policies and professional standards. CIAI promotes accountability by requiring employees to follow established governance procedures while managing data and analytical systems.
- **Security -**  
Protection of data used in analytics processes is an important responsibility. CIAI maintains information security practices that help safeguard data systems and technology infrastructure used for analytics and business operations.
- **Human Oversight -**  
CIAI recognizes that human judgement remains important in data driven analysis. Employees are expected to review analytical outputs and apply professional judgement to ensure that insights are interpreted responsibly.

### **5.4.2 Ethical Use of Artificial Intelligence –**

CIAI promotes ethical use of artificial intelligence by ensuring that data is used responsibly and analytical outputs support informed and appropriate decision-making.

### **5.4.3 Prevention of Bias in AI Models –**

CIAI encourages validation and review practices in model development to reduce the risk of unintended bias and ensure reliability of analytical outputs.

### **5.4.4 Responsible Data Analytics Practices –**

CIAI promotes responsible management of data across its lifecycle including collection, processing and analysis. Employees are expected to adhere to data governance and information security practices.

### **5.4.5 Transparency in AI Driven Insights –**

CIAI supports clear communication of analytical outputs to ensure that stakeholders understand the basis of insights generated.

## **5.5 Information Security and Cybersecurity Governance:**

Protection of information assets is a critical responsibility for CIAI as a technology and analytics organization. The company maintains an information security framework designed to safeguard organizational systems digital infrastructure and client data used in its analytics services.

CIAI implements structured management practices that support oversight of information security across the organization. These practices include controls for managing systems, access monitoring, technology infrastructure and maintaining operational security procedures that protect organizational systems.

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Data protection practices ensure that sensitive information is accessed only by authorized personnel and used for legitimate operational purposes. Identity and access management procedures help control access to digital resources while authentication and password management practices strengthen system security.

CIAI also promotes responsible use of communication systems and encourages employees to remain vigilant against cybersecurity threats such as phishing attempts or suspicious communications. Employees are expected to report potential security incidents promptly so that appropriate response procedures can be initiated.

The organization maintains monitoring practices that help identify unusual activity within technology infrastructure and support timely response to potential security concerns. Business continuity and disaster recovery procedures are also maintained to ensure that critical business operations can continue in the event of system disruptions.

### 5.6 Responsible Business Conduct:

CIAI is committed to conducting its business activities with integrity, professionalism and compliance with applicable laws and internal policies. Employees are expected to perform their responsibilities honestly and uphold ethical standards in their interactions with clients, colleagues, vendors and other stakeholders.

Transparency and accountability are fundamental principles guiding CIAI's operations. Employees are expected to communicate information accurately, follow established procedures and represent the organization responsibly in all professional interactions.

CIAI does not tolerate corruption, bribery or any form of improper business conduct. Employees and business partners are required to comply with applicable laws and organizational policies that prohibit offering, accepting or facilitating improper payments or benefits.

The organization expects employees to avoid situations where personal interests may conflict with professional responsibilities. Potential conflicts of interest must be disclosed and managed in accordance with internal policies to maintain fairness and transparency in decision-making.

CIAI conducts its business activities in a manner that supports fair competition and responsible market practices. Adherence to ethical standards in business interactions supports organizational credibility and stakeholder trust.

### 5.7 Responsible Supply Chain and Vendor Governance:

CIAI promotes responsible procurement practices in its engagement with vendors, suppliers and service providers. Vendor selection decisions consider factors such as professional capability, reliability and alignment with organizational policies.

The organization evaluates potential risks when engaging vendors who may have access to systems or information assets. Appropriate review processes are implemented to ensure that vendors maintain practices that support protection of information and responsible service delivery.

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CIAI expects suppliers and service providers to conduct their business activities in an ethical and responsible manner. Vendors are required to comply with applicable laws, maintain professional conduct and support responsible business practices.

Maintaining transparent and professional relationships with vendors supports effective partnerships and contributes to operational stability.

### 5.8 ESG Risk Management:

CIAI recognizes that environmental, social and governance factors may influence operational performance, regulatory compliance and stakeholder confidence. The organization considers ESG-related risks as part of its operational and governance processes.

Potential ESG risks may include environmental impacts associated with energy consumption, workplace-related concerns, cybersecurity risks and governance-related issues. Identification of such risks enables the organization to strengthen operational practices and controls.

CIAI seeks to mitigate ESG risks through implementation of internal policies, governance procedures and responsible operational practices. Integration of ESG considerations into broader risk management processes supports effective management of potential risks and long-term operational stability.

### 5.9 ESG Monitoring Reporting and Transparency:

CIAI monitors environmental, social and governance-related activities to assess operational performance and identify opportunities for improvement. Relevant data including energy consumption, workplace initiatives, governance practices and sustainability activities may be reviewed internally.

Monitoring processes support evaluation of sustainability initiatives and identification of areas requiring improvement. Internal reporting mechanisms ensure that management and operational teams remain informed of ESG-related activities.

CIAI promotes transparency in its sustainability practices and may communicate relevant ESG-related information to stakeholders through appropriate disclosures. Transparent communication supports stakeholder understanding and trust.

## 6. Alignment with BRSR Principles

CIAI's ESG framework reflects the principles of responsible business conduct outlined in the National Guidelines on Responsible Business Conduct issued by the Ministry of Corporate Affairs, Government of India. These principles provide guidance on ethical governance, environmental responsibility, respect for human rights and stakeholder engagement. CIAI's sustainability practices, governance procedures and workplace policies are aligned with these principles.

- **Principle 1 – Ethics Transparency and Accountability -**

CIAI promotes ethical conduct, transparency and accountability across its operations. Organizational policies, governance procedures and internal controls support employees in

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performing their responsibilities with integrity while ensuring compliance with applicable regulations and internal standards.

- **Principle 2 – Sustainable Products and Services –**

CIAI provides analytics and technology services designed to support informed and responsible decision-making. The organization promotes responsible development and use of data analytics and artificial intelligence while maintaining governance practices that safeguard sensitive information.

- **Principle 3 – Employee Wellbeing –**

CIAI supports employee well-being through workplace practices that promote safety, professional development, fair employment and respectful conduct. The Company is committed to providing an inclusive work environment that supports accessibility and equal participation for persons with disabilities. Human resources policies and workplace programs are designed to support both professional growth and overall well-being.

- **Principle 4 – Stakeholder Engagement –**

CIAI recognizes the importance of maintaining transparent and constructive engagement with stakeholders including employees, clients, vendors, investors and communities. Effective communication and responsible business practices support strong and sustainable stakeholder relationships.

- **Principle 5 – Human Rights –**

CIAI respects fundamental human rights and promotes fair and equitable treatment across its workforce and business relationships. Workplace policies support equal opportunity, prevention of discrimination and respectful treatment of individuals.

- **Principle 6 – Environmental Protection –**

CIAI promotes responsible environmental practices through efficient use of energy and resources. Monitoring environmental impacts associated with operations supports environmental responsibility and sustainability.

- **Principle 7 – Responsible Public Policy Advocacy –**

CIAI conducts its business in compliance with applicable laws and regulations and promotes responsible and professional conduct in its interactions with regulatory authorities and industry stakeholders.

- **Principle 8 – Inclusive Growth and Community Development -**

CIAI supports initiatives that contribute to community engagement, knowledge sharing and social development. Responsible engagement with communities enables the organization to contribute positively to broader societal outcomes.

- **Principle 9 – Responsible Consumer Value –**

CIAI is committed to delivering reliable analytics and technology services while maintaining responsible data management practices and transparent communication. These practices support client trust and long-term value creation.

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### 7. Policy Compliance and Enforcement

#### 7.1 Policy Compliance Requirements:

All leadership personnel, employees, contractors, vendors and business partners associated with CIAI are required to comply with the principles and requirements outlined in this ESG Policy. Adherence to this Policy supports responsible business conduct and reinforces CIAI's governance standards.

#### 7.2 Non-Compliance and Corrective Actions:

CIAI takes instances of non-compliance with organizational policies seriously. Where violations of this Policy or related governance procedures are identified, appropriate corrective actions may be initiated in accordance with internal processes.

#### 7.3 Disciplinary Measures:

Where violations of this Policy are confirmed, CIAI may implement disciplinary measures in accordance with established organizational procedures. Such actions will be determined based on the nature and severity of the violation and in line with applicable policies governing employee conduct.

### 8. Related Policies and References

This ESG Policy operates in conjunction with CIAI's existing corporate policies and governance procedures that guide responsible business practices across the organization. These policies establish operational standards in areas including information security, workplace conduct, employee well-being, recruitment practices and system access management.

All individuals associated with CIAI are expected to comply with these policies while performing their professional responsibilities. Collectively, these policies support CIAI's commitment to responsible governance, operational integrity and a safe and respectful workplace environment.

Relevant CIAI policies includes the following:

- Information Security Policy
- Password Change Requirements Policy
- Access Review Policy
- Safe Links Policy
- Account Lockout Policy
- Hybrid Work Policy
- Prevention of Sexual Harassment Policy
- Grievance Handling and Anti-Harassment Policy
- Disciplinary Action Procedure
- Employment and Hiring Guidelines
- New Hire Documentation Procedures
- Onboarding Procedures Document
- Insurance Benefits Policy

## Environmental, Social and Governance (ESG) Policy

- Certification Reimbursement Policy

These policies collectively support CIAI's ESG commitments by establishing procedures that promote responsible workplace practices, protection of information assets and ethical business conduct.

### 9. Policy Approval and Review

- **Policy Ownership –**  
The ESG Policy is owned by CIAI management and forms part of the organization's governance framework. Responsibility for implementation rests with relevant leadership and operational teams to ensure that the principles outlined in this Policy are reflected in organizational practices.
- **Policy Approval Authority –**  
This policy is approved by CIAI leadership in accordance with the organization's governance procedures.
- **Effective Date –**  
This policy becomes effective from the date of approval by CIAI leadership and remains applicable across all CIAI operations unless revised or replaced by an updated version.
- **Policy Review Cycle –**  
CIAI may periodically review this policy to ensure that it remains aligned with organizational practices, regulatory expectations and evolving sustainability considerations.
- **Version Control –**  
Updates or revisions to this policy will be documented through the organization's internal governance processes.