

A close-up photograph of a person's hands holding a large, vibrant green leaf. The leaf is heart-shaped with prominent veins. The background is a solid, dark blue color. The text 'ESG Databook' is overlaid on the left side of the image.

# ESG Databook

2021-22

virtusa

# Contents

**Environmental goals and performance .....3**

**Data computational methods .....4**

**Environmental performance data .....7**

Emissions ..... 7

Energy .....10

Water.....11

Waste .....12

**People data..... 13**

**Community outreach ..... 14**

**Governance data..... 15**

**UN Global Compact Principles..... 17**

**SASB Disclosure..... 18**

**GRI content index..... 20**



# Environmental goals and performance



## [TCFD: Metrics and Targets]

Target	Base year	Target year	Target percentage	FY22 status
<b>Short term</b>				
Reduce energy consumption	2016	2022	40%	46%*
Increase paper waste recycling	2020	2022	90%	100%*
Achieve zero e-waste to landfill compliance	2020	2022	100%	100%
<b>Medium term</b>				
Reduce Scope 1 and Scope 2 (market-based) emissions (absolute target)	2018	2025	25%	54%*
Reduce Scope 1 and Scope 2 (market-based) emissions (intensity target)	2016	2030	40%	78%*
Obtain energy from renewable sources	2018	2030	40%	19%
Reduce Scope 3 emissions from air travel	2018	2030	30%	86%*
Reduce per-employee water usage	2017	2035	40%	88%*
<b>Long term</b>				
Reduce Scope 1 and Scope 2 emissions	2018	2050	70%	N/A

### Notes:

- Restatement: The base year for Scopes 1, 2, and 3 emissions targets to 2018 to reflect FY19
- \*Indicates targets that have steep reductions due to the work from home policies and travel restrictions in FY22. As the GHG Protocol does not provide a mechanism to report on such emissions, we have not included it in our formal reporting, but we estimate emissions from remote work to be approximately 5,477.547 MTCO<sub>2</sub>.
- N/A indicates not applicable, as a short- or medium-term target is in progress.
- In FY22, we engaged Schneider Electric to assist with our emissions inventory and the process to align our emissions target with net-zero/SBTi's criteria. As such, we plan to update our Scopes 1, 2, and 3 emissions and renewable energy targets in line with net-zero/SBTi's criteria within the next two years.

# Data computational methods

[GRI: 305-1, 305-2, 305-3, 305-4, 305-5; TCFD: Metrics and Targets]

Environmental data is gathered and monitored only for our technology centers in Australia, India, Sri Lanka, Singapore, Sweden, the UK, and Southborough, Massachusetts, and these account for 91% of our total headcount. We follow the guidelines set by the Greenhouse Gas Protocol (GHG Protocol) to calculate Scope 1 and Scope 2 emissions. From FY19, we used Defra emission factors to calculate Scope 3 emissions. In previous years, we used the World Resources Institute (2015) GHG Protocol tool for mobile combustion. Details of emission factors used in FY22 are given below.

Location	Emission factor	Unit	Reference
Purchased electricity			
Australia	0.79	kgCO2/kWh	National Greenhouse Accounts Factors — August 2021
India	0.79	tCO2/MWh	CEA CO2 Baseline Database for the Indian Power Sector (2021) – Appendix C, Table B (page 30), Ministry of Power
Singapore	0.4080	kgCO2/kWh	Singapore Energy Statistics 2021 — Energy Transformation Chapter 02, Energy Market Authority (EMA)
Sri Lanka	0.5422	kgCO2/kWh	Sri Lanka Energy Balance (2019) – Table 9.1: Average Emission Factor (page 99)
Sweden (location-based)	5.67	gCO2/kWh	European Residual Mixes 2020, Association of Issuing Bodies — Production mix factor
Sweden (market-based)	0	TCO2/MWh	The Covenant of Mayors for Climate and Energy Reporting Guidelines (European Union), March 2020
United Kingdom (location-based)	0.21016	KgCO2/kWh	Greenhouse gas reporting: conversion factors 2021 (Version 1.0), published by Defra (Department for Environment, Food and Rural Affairs) UK
United Kingdom (market-based)	316	gCO2/kWh	European Residual Mixes 2020, Association of Issuing Bodies
United States — Southborough (location-based)	488.9	lbs. CO2/MWh	Emission Factors for Greenhouse Gas Inventories (April 2021), United States Environmental Protection Agency
United States — Southborough (market-based)	490.94	lbs. CO2/MWh	2021 Green-e® Residual Mix Emissions Rates (2019 Data), Center for Resource Solutions

Location	Emission factor	Unit	Reference
Company-owned vehicles			
Small — Diesel	0.1357	Kg CO2e/pkm	Greenhouse gas reporting: conversion factors 2021 (Version 1.0), published by Defra (Department for Environment, Food & Rural Affairs), U.K.
Large — Diesel	0.20533	Kg CO2e/pkm	Greenhouse gas reporting: conversion factors 2021 (Version 1.0), published by Defra (Department for Environment, Food & Rural Affairs), U.K.
Air travel*			
Domestic, to/from U.K. — avg. passenger	0.24587	kg CO2e/pkm	Calculated Greenhouse Gas Emissions generated from air travel using the Defra conversion factors 2021
Short-haul, to/from U.K. — economic class	0.15102	kg CO2e/pkm	
Long-haul, to/from U.K. — economy class	0.14787	kg CO2e/pkm	
Long-haul, to/from U.K. — business class	0.42882	kg CO2e/pkm	
International, not to/from U.K. — avg. passenger	0.18362	kg CO2e/pkm	
International, to/from non-U.K. — economy class	0.140625	kg CO2e/pkm	
International, not to/from U.K. — business class	0.40781	kg CO2e/pkm	
Long-haul, U.S.	0.16253	kg Co2e/per mile	Emission Factors for Greenhouse Gas Inventories (April 2021), United States Environmental Protection Agency
Short-haul, U.S.	0.20811	kg Co2e/per mile	
Road travel/delivery of computers and laptops			
Average car (fuel type unknown)	0.17148	kg CO2e/per vehicle km	Greenhouse gas reporting: conversion factors 2021 (Version 1.0) published by Defra (Department for Environment, Food & Rural Affairs) U.K.
Capital goods			
Computers	0.53	kg CO2e/£	Defra Environmental reporting guidelines: including Streamlined Energy and Carbon Reporting and greenhouse gas reporting (March 2019)
Furniture	0.48	kg CO2e/£	
Insulated wires and cables	0.62	kg CO2e/£	



Location	Emission factor	Unit	Reference	
<b>T&amp;D loss</b>				
Electricity: Australia	0.000049	MTCO2/kWh	Defra 2015 emissions factors	
Electricity: India	0.000184	MTCO2/kWh	Defra 2015 emissions factors	
Electricity: Singapore	0.000009	MTCO2/kWh		
Electricity: Sweden	0.000001	MTCO2/kWh		
Electricity: U.K.	0.000038	MTCO2/kWh		
Electricity: United States	0.000036	MTCO2/kWh		
Electricity: Sri Lanka	8.23	%	CEB Statistical Digest Report 2019	
<b>Waste disposal</b>				
Paper (closed-loop recycling)	21.294	kg/CO2e	Calculated greenhouse gas emissions generated from waste disposal, using the Defra conversion factors from 2021	
Plastic (open-loop recycling)	21.294	kg/CO2e		
Plastic (closed-loop recycling)	21.294	kg/CO2e		
<b>Work from home</b>				
Calculated greenhouse gas emissions generated from work from home, using Anthesis 2021- Estimating Energy Consumption & GHG Emissions for Remote Workers and IPCC, AR5 Climate Change 2014, Annex II				
	Electricity intensity by region (kWh/per person/per day)	Ratio of increment to baseline electricity	Natural gas (kWh/person/day)	Ratio of increment to baseline natural gas
United States	12.5	0.6257	14.05	0.3839
APAC	3.62	0.2624	2.58	0.601
EMEA	4	0.5779	8.02	0.7068
Natural gas emission factors	56.1	tCO2/PJ	IPCC, AR5 Climate Change 2014, Annex II	

# Environmental performance data

## Emissions

[GRI: 302-2, 305-1, 305-2, 305-3, 305-4, 305-5; TCFD: Metrics and Targets]

Emissions	FY22	FY21	FY20	FY19	FY18
Scope 1: Fuel (diesel) and company-owned vehicles	82.667	57.193	216.607	244.431	166.808
Scope 2 (Market-based): Grid power	8,164.353	9,489.156	17,497.998	17,784.435	15,137.908
Scope 3: Business travel, capital goods, T&D loss, waste disposal, upstream transportation and distribution	10,170.471	5,031.057	15,183.384	19,504.461	17,944.782
Total emissions (without WFH)	18,417.491	14,577.406	32,897.989	37,533.327	33,249.498
Work from home (WFH) emissions	5,477.547	4,472.512	-	-	-

Table: Total direct and indirect greenhouse gas emissions by weight (metric tons CO2e)



**Notes:**

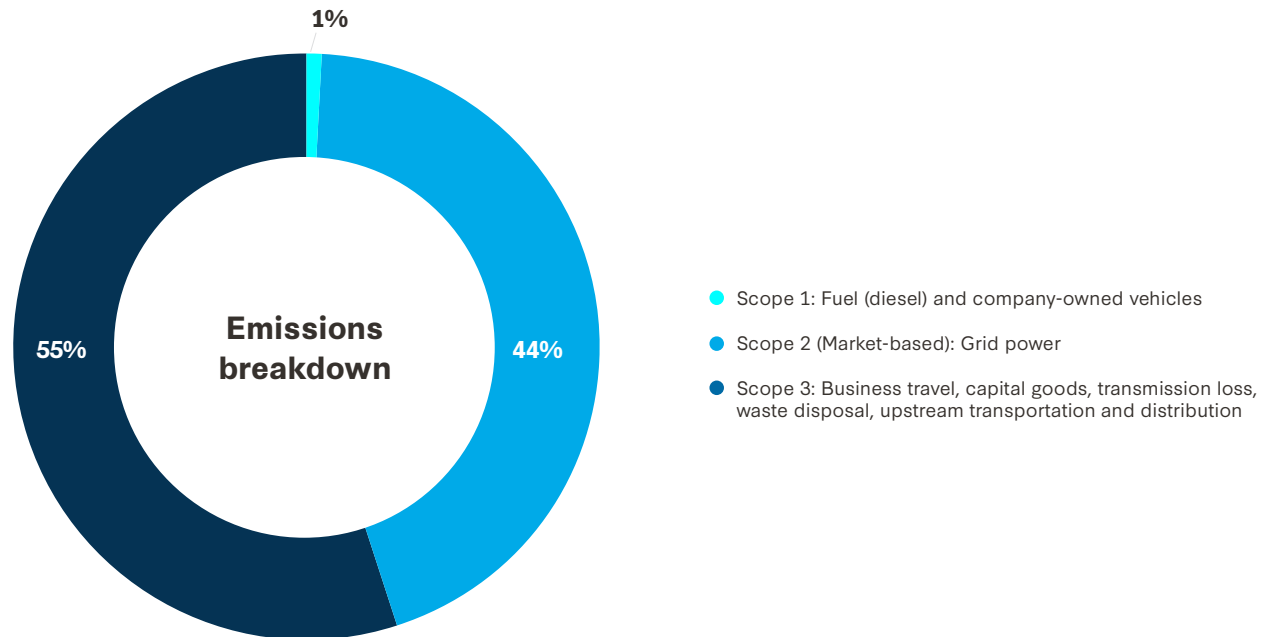
- Restatement: Work from home (WFH) emissions for FY21 has been corrected to 4,472.512 MTCO2 from 6,345.500 MTCO2
- Scope 1: The gases considered for the carbon foot-printing include carbon dioxide (CO2), methane (CH4), and nitrous oxide (N2O)
- Both market-based and location-based Scope 2 emissions continued to decrease due to the working from home (WFH) policies followed in response to the COVID-19 lockdowns in FY20. We have not yet been able to adjust our emissions calculation to account for WFH emissions as per the GHG Protocol. However, we have estimated that emissions from work from home would amount to 5,477.547 MTCO2 in FY22 and in 4,472.512 MTCO2 FY21. In FY21, we expanded our Scope 1 reporting to include emissions from company-owned vehicles
- While our Scope 3 emissions from business travel reduced significantly in FY21 due to the COVID-19 lockdowns, due to travel restrictions being eased in FY22, emissions from business travel increased. In addition, the work from home policies impacted emissions in two categories. Firstly, investments in laptops led to increased spending on capital goods, which increased emissions in this category. Secondly, laptops/computers had to be delivered to team members, so we have accounted for emissions from the delivery of laptops under upstream transportation and distribution. Emissions from capital goods also increased due to increased spend on furniture for retrofits in preparation for R2O in FY23.

Emissions (MT)	FY22	FY21	FY20	FY19	FY18
CO2	82.667	57.192	-	-	-
CH4	0.008	0.005	-	-	-
N2O	0.333	0.273	-	-	-

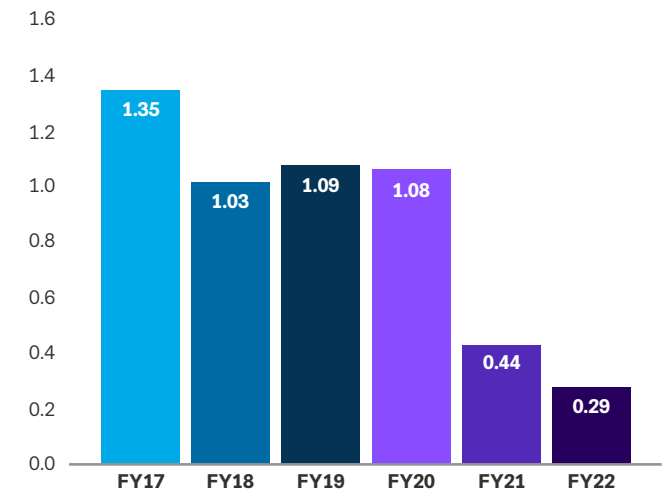
Table: Scope 1— Other Emissions

**Notes:**

We started calculating Other Emissions from Scope 1 only in FY21.



**Emissions per employee - market-based**





Scope 3 emissions	FY22	FY21	FY20	FY19	FY18
Air travel	2,419.849	1,165.158	12,447.962	17,797.223	16,579.670
Road travel	84.252	76.963	1,374.541	1,707.238	1,365.120
Capital goods	5,571.988	1,605.783	1,360.881	-	-
T&D loss	1,971.945	2,183.153	-	-	-
Waste disposal	0.149	-	-	-	-
Upstream transportation and distribution	122.288	-	-	-	-
Total Scope 3	10,170.471	5,031.057	15,183.384	19,504.461	17,944.782

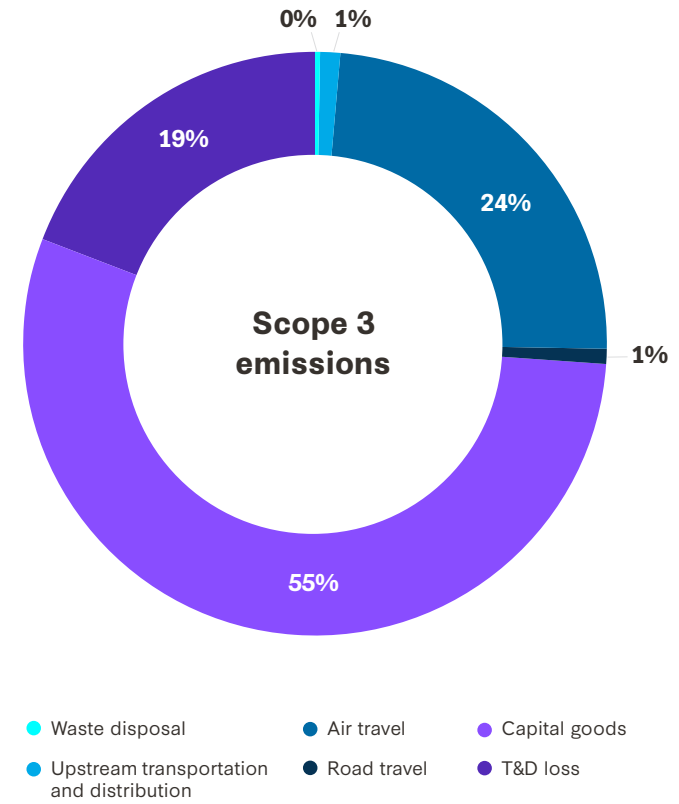
Table: Breakdown of Scope 3 emissions (metric tons CO2e)

**Notes:**

We have expanded reporting on Scope 3 categories as follows:

- Added emissions from capital goods in FY20
- Added emissions from transmission and distribution losses in FY21
- Added emissions from waste and upstream transportation and distribution in FY22

As a result, emissions data is not available for some years for these categories.



# Energy

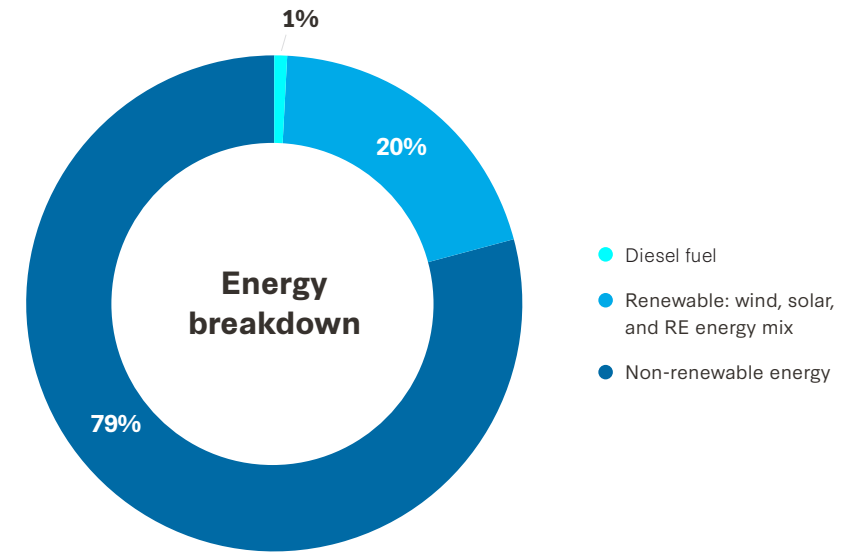
[GRI: 302-1, 302-3, 302-4; SASB: TC-SI-130a.1; TCFD: Metrics and Targets]

	FY22	FY21	FY20	FY19	FY18
Fuel consumption from non-renewable sources: diesel fuel	695.403	408.042	2,923.421	3,298.930	2,251.304
Electricity from renewable sources: wind	4,081.673	5,967.018	11,330.143	10,629.511	12,609.409
Electricity from renewable sources: solar	5,587.773	225.295	-	-	-
Electricity from RE mix (Sweden energy)	70.603	-	-	-	-
Electricity from grid (non-renewable)	39,538.980	45,069.235	81,450.889	83,732.882	76,573.979
Total energy consumption	49,974.432	51,669.590	95,704.452	97,661.323	91,434.692

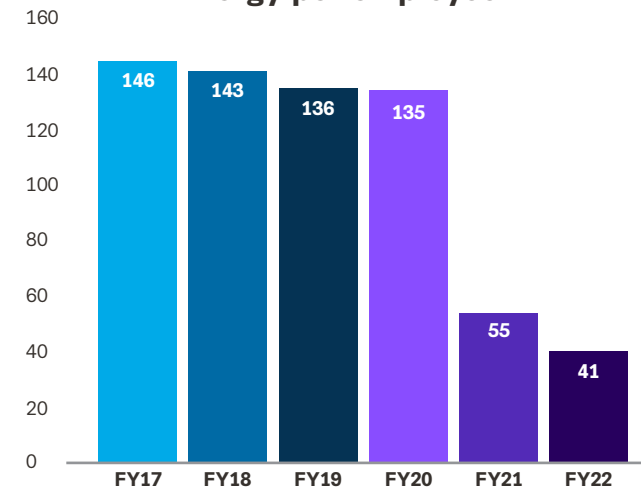
Table: Direct and indirect energy consumption in Gigajoules (GJ)

**Notes:**

Restatement: Electricity from the grid (non-renewable) for FY21 has been corrected to 45,069.235 GJ from 44,843.9399 GJ. As a result, total energy consumption for FY21 has been corrected to 51,669.590 GJ from 51,444.2948 GJ.



## Energy per employee

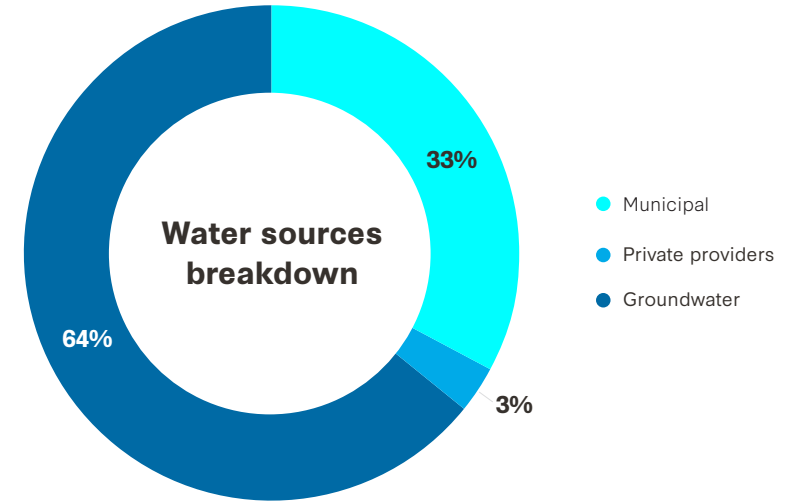


# Water

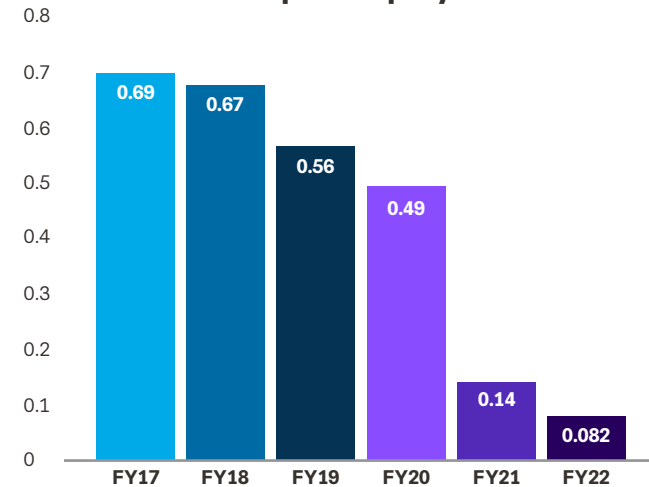
[GRI: 303-3, 303-5; SASB: TC-SI-130a.2; TCFD: Metrics and Targets]

	FY22	FY21	FY20	FY19	FY18
Municipal	7,143.00	9,456.00	35,344.84	-	-
Private providers	537.00	440.00	9,419.00	-	-
Groundwater	13,907.00	12,904.00	44,595.80	-	-
Total water used (withdrawn/consumed)	21,587.00	22,800.00	89,359.64	98,525.12	108,217.96
Total water recycled*	11,113.00	10,641.59	50,650.80	44,709.00	47,460.00
Recycled (%)	51%	47%	57%	45%	44%

Table: Water by source and water recycled (in kiloliters)



## Water per employee



### Notes:

We are able to track water usage only at seven facilities, which account for 69% of our real estate, and recycling data is available only for the three campuses.

- In FY22, water consumed in areas of water stress amounted to 16,634.00 kiloliters (77% of total water consumed).
- We started tracking water withdrawal by source only in FY20, so this breakdown is not available for previous years.
- There was a reduction in water used and water recycled due to the work-from-home policies followed in FY21 and FY22.
- Virtusa's water withdrawal is equal to the total water consumption.

# Waste

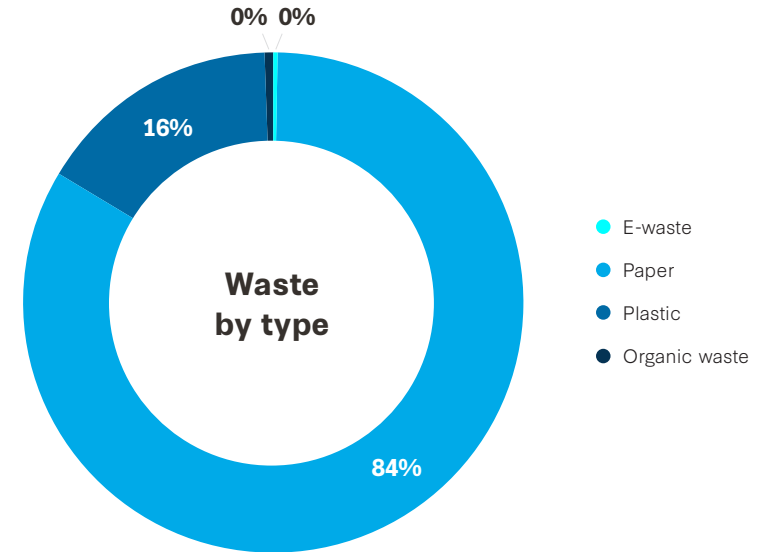
[GRI: 306-4; TCFD: Metrics and Targets]

	FY22	FY21	FY20	FY19	FY18
<b>E-waste</b>					
E-waste recycled	-	4,542.000	10,960.710	6,181.000	4,995.000
<b>Paper</b>					
Paper issued	2,969.980	1,256.580	9,340.560	15,648.300	16,183.900
Paper recycled	5,898.240	2,014.000	8,079.210	8,516.600	8,969.500
Paper recycled (%)	100%	100%	86%	54%	55%
<b>Plastic</b>					
Plastic recycled	1,105.760	686.000	847.500	1,040.000	-
<b>Organic waste</b>					
Organic waste composted	-	102.000	9,036.000	-	-

Table: Waste diverted from disposal (in kilograms)

**Notes:**

- The amount of paper recycled is greater than the amount used in FY22, as paper from FY21 was also recycled in FY22.
- There was a reduction in waste and waste recycled (especially e-waste and organic waste) due to the work-from-home policies followed in FY21 and FY22.



# People data

[GRI: 2-7, 2-8, 401-1, 405-1; SASB: TC-SI-330a.1, TC-SI-330a.3]

	FY22	FY21	FY20
North America	2,982	3,060	3,170
Europe	937	693	834
Asia Pacific and Middle East	27,224	20,983	18,826
Total	31,143	24,736	22,830

Table: Total number of full-time employees by region

	FY22	FY21	FY20
Management	15%	13%	13%
Professional	34%	33%	33%
Total	31%	29%	29%

Table: Percentage of women by level-permanent cadre

	FY22	FY21	FY20
Permanent cadre	31,143	24,736	22,830
Contract/ outsourced/other	4,430	2,271	2,619

Table: Information on employees and other workers

	FY22	FY21	FY20
Male	11,344	5,361	5,001
Female	4,967	2,251	2,140

Table: New hires by gender

	FY22	FY21	FY20
Employee turnover	23%	14%	16%

Table: Employee turnover

Great Place to Work - Trust Index	80
Great Place to Work - % of active respondents	59%

Table: Employee engagement

	FY22	FY21	FY20
Top management/senior management	26.5	14.2	28.3
Manager level	32.6	22.1	37.8
Middle management	32.4	27.2	37.8
Entry-level middle management	33.2	33.0	43.8
Executive/engineer level	60.6	52.6	80.8

Table: Average training hours by level

# Community outreach



	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>	<b>FY18</b>
Internships	389	340	374	429	232
Career guidance sessions	30	25	53	28	33
TechTalks	78	150	33	13	33
Industrial visits	0	0	17	6	20
Convocations and freshers' day	20	13	26	17	22

Table: CampusReach data

	<b>FY22</b>
CSR spend global	434,119.76

Table: Spend on community outreach (in USD)

# Governance data

[GRI: 204-1, 205-2, 205-3, 406-1]

Our Code of Business Conduct and Ethics (“Code”) encourages employees to report any suspected violations of our Code, company policies and procedures, and potential law violations. During our fiscal year ending March 31, 2022, Virtusa Corporation received a total of 23 reports globally. The company investigated every complaint submitted. In cases where the investigation determined merit in the complaint, it took corrective action consistent with its policies and procedures.

Of the 23 cases raised, 26% were reported anonymously. The majority (70%) were resolved through the engagement of human resources or closed because either there were no findings/facts to support them or there was no response when more information was requested. Fiscal years 2021 and 2020 experienced lower reports, which may have been due to the pandemic.

The tables below provide details of the complaints received over the past three fiscal years:

	FY22	FY21	FY20
HR process	7	0	1
Code of conduct violation	7	1	2
Accounting fraud	1	2	0
Falsification of employee information	3	1	0
Harassment	3	0	0
Other	2	0	0
<b>Total</b>	<b>23</b>	<b>4</b>	<b>3</b>

Table: Whistleblower complaints by type

	FY22	FY21	FY20
Employee	4	1	0
Anonymous	6	2	1
Vendor	1	0	1
Client	2	0	1
Ex-employee	7	0	0
Other	3	1	0
<b>Total</b>	<b>23</b>	<b>4</b>	<b>3</b>

Table: Whistleblower complaints by source

	FY22	FY21	FY20
Disciplinary/additional training	1	0	0
Termination	4	1	1
Benefits granted	1	0	0
Process change	1	2	1
Not actionable	9	1	1
Human resources engagement	5	0	0
Other	2	0	0
<b>Total</b>	<b>23</b>	<b>4</b>	<b>3</b>

Table: Whistleblower complaints by type of action taken

Region	Percent spend
APAC	88%
EMEA	95%
India	84%
Sri Lanka	68%
USA	99%

Table: Proportion of spending on local suppliers by location

	FY22	FY21	FY20
Security First	90%	89%	88%
Code of Conduct	84%	89%	88%
General Data Protection Regulation (GDPR)	80%	81%	77%
Prevention of Sexual Harassment (PoSH)	83%	85%	79%
Intellectual Property	80%	88%	88%
Safety First	70%	67%	88%
Virtusa Pandemic Response	81%	67%	-
Cybersecurity Awareness	62%	79%	-

Table: Completion rates for mandatory training

**Notes:**

Safety First, Virtusa Pandemic Response, and Cybersecurity Awareness were introduced in FY21. EHS training was replaced by the Safety First training.



# UN Global Compact Principles



Category	UN Global Compact Principle	Section and page
Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	ESG Report: Strategy, policies, and practices - P.20-23 ESG Report: Our policies - P.37 ESG Report: Procurement process and management - P.53
	Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	
Labour Standards	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	ESG Report: Collective bargaining agreements - P.28
	Principle 4: Businesses should uphold the elimination of all forms of forced or compulsory labor.	ESG Report: Embedding policy commitments - P.21 ESG Report: Our policies - P.37 ESG Report: Procurement process and management - P.53
	Principle 5: Businesses should uphold the effective abolition of child labor.	
Environment	Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	ESG Report: Communication of commitments - P.22 ESG Report: Our policies - P.37
	Principle 7: Businesses should support a precautionary approach to environmental challenges.	ESG Report: Environment - P.29-33 ESG Databook: Environmental performance data - P.7-12
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.	
Anti-Corruption	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	ESG Report: Ethics and compliance - P.45 ESG Report: Code of business conduct and ethics and anti-bribery and corruption policies - P.46 ESG Report: Governance risk management - P.47 ESG Databook: Governance data - P.15-16
	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	

# SASB Disclosures

## SASB Standards, Technology & Communications Sector - Software & IT Services Sustainability Accounting Standard, Version 2018-10

Topic	Accounting metric	Category	Unit of measure	Code	Section and page
Environmental Footprint of Hardware Infrastructure	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	TC-SI-130a.1	ESG Databook: Energy - P.10
	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	TC-SI-130a.2	ESG Databook: Water - P.11 ESG Report: Water - P.31
	Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion and Analysis	Not applicable	TC-SI-130a.3	ESG Report: Data Center Strategy - P.32
Data Privacy & Freedom of Expression	Description of policies and practices relating to behavioral advertising and user privacy	Discussion and Analysis	Not applicable	TC-SI-220a.1	Privacy Statement   Virtusa ( <a href="https://www.virtusa.com/privacy-statement">https://www.virtusa.com/privacy-statement</a> )
	Number of users whose information is used for secondary purposes	Quantitative	Number	TC-SI-220a.2	Not applicable
	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Quantitative	Reporting currency	TC-SI-220a.3	During the reporting period, there were no monetary losses as a result of legal proceedings associated with user privacy.
	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	Quantitative	Number, Percentage (%)	TC-SI-220a.4	During the reporting period, there were no law enforcement requests for user information.
	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Discussion and Analysis	Not applicable	TC-SI-220a.5	Not applicable

Topic	Accounting metric	Category	Unit of measure	Code	Section and page
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Quantitative	Number, Percentage (%)	TC-SI-230a.1	During the reporting period, there were no significant data breaches, or performance issues/service disruptions/customer downtime.
	Description of approach to identifying and addressing data security risks, including the use of third-party cybersecurity standards	Discussion and Analysis	Not applicable	TC-SI-230a.2	ESG Report: Information security - P.48 ESG Report: Data privacy - P.49 ESG Report: Measures - P.50-51
Recruiting & Managing a Global, Diverse Skilled Workforce	Percentage of employees that are (1) foreign nationals and (2) located offshore	Quantitative	Percentage (%)	TC-SI-330a.1	ESG Databook: People Data - P.13 We are reporting employee data only at a regional level.
	Employee engagement as a percentage	Quantitative	Percentage (%)	TC-SI-330a.2	ESG Databook: People Data - P.13
	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative	Percentage (%)	TC-SI-330a.3	ESG Databook: People Data - P.13
Intellectual Property Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	Reporting	TC-SI-520a.1	ESG Report: Compliance with laws and regulation - P.25
Managing Systemic Risks from Technology Disruptions	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	Quantitative	Currency	TC-SI-550a.1	During the reporting period, there were no performance issues/service disruptions/customer downtime reported.
	Description of business continuity risks related to disruptions of operations	Discussion and Analysis	Number, Days	TC-SI-550a.2	ESG Report: Governance risk management - P.47 ESG Report: Business continuity management system - P.51

# GRI content index

**Statement of use:** Virtusa Corporation has reported in accordance with the GRI Standards for the period April 2021 to March 2022

**GRI 1 used:** GRI 1: Foundation 2021

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>General Disclosures</b>						
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	ESG Report: P.07				
	2-2 Entities included in the organization's sustainability reporting	ESG Report: P.13				
	2-3 Reporting period, frequency, and contact point	ESG Report: P.63				
	2-4 Restatements of information	ESG Report: P.14				
	2-5 External assurance	ESG Report: P.14, P.64				
	2-6 Activities, value chain, and other business relationships	ESG Report: P.10-12				
	2-7 Employees	ESG Report: P.12 ESG Databook: P.13				
	2-8 Workers who are not employees	ESG Report: P.12 ESG Databook: P.13				
	2-9 Governance structure and composition	ESG Report: P.55				
	2-10 Nomination and selection of the highest governance body	ESG Report: P.56				
	2-11 Chair of the highest governance body	ESG Report: P.55				
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG Report: P.16-17				
	2-13 Delegation of responsibility for managing impacts	ESG Report: P.18-19				
	2-14 Role of the highest governance body in sustainability reporting	ESG Report: P.16-17				
	2-15 Conflicts of interest	ESG Report: P.56				
	2-16 Communication of critical concerns	ESG Report: P.56				

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>GRI 2: General Disclosures 2021</b>	2-17 Collective knowledge of the highest governance body	ESG Report: P.55				Our board's composition reflects a balance of knowledge, skills, expertise, and diversity in order to support our business strategy. The profiles of our directors are available on our company website at: <a href="https://www.virtusa.com/board-of-directors">https://www.virtusa.com/board-of-directors</a> .
	2-18 Evaluation of the performance of the highest governance body	-	2-18	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa. It is also not applicable to the reporting period as the board was formed during the reporting period, and currently, there has not been any evaluation.	
	2-19 Remuneration policies	ESG Report: P.57				
	2-20 Process to determine remuneration	ESG Report: P.57				
	2-21 Annual total compensation ratio	-	2-21	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
	2-22 Statement on sustainable development strategy	ESG Report: P.4-P.5				
	2-23 Policy commitments	ESG Report: P.20, P.37, P.45-46				
	2-24 Embedding policy commitments	ESG Report: P.20-23, P.37, P.46				
	2-25 Processes to remediate negative impacts	ESG Report: P.24				
	2-26 Mechanisms for seeking advice and raising concerns	ESG Report: P.24				
	2-27 Compliance with laws and regulations	ESG Report: P.25				
	2-28 Membership associations	ESG Report: P.25				
	2-29 Approach to stakeholder engagement	ESG Report: P.26-28				
	2-30 Collective bargaining agreements	ESG Report: P.28				

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Material topics</b>						
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	ESG Report: P.13				
	3-2 List of material topics	ESG Report: P.13 ESG Databook: GRI Index P.22-29				
<b>Economic performance</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.17				
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	-	201-1	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
	201-2 Financial implications and other risks and opportunities due to climate change	ESG Report: P.59				
	201-3 Defined benefit plan obligations and other retirement plans	-	201-3	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
	201-4 Financial assistance received from the government	-				None
<b>Indirect economic impacts</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.42				
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	ESG Report: P.42-43				
	203-2 Significant indirect economic impacts	-	203-2	Not applicable	Not relevant due to the nature of business.	
<b>Procurement practices</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.52				
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	ESG Databook: P.16				

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Anti-corruption</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.22, P.45-46				
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	-				Operations are assessed at the company level.
	205-2 Communication and training about anti-corruption policies and procedures	ESG Report: P.22 ESG Databook: P.16				
	205-3 Confirmed incidents of corruption and actions taken	ESG Databook: P.16-17				
<b>Anti-competitive behavior</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.25				
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG Report P.25				
<b>Energy</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.30-32				
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	ESG Databook: P.10				
	302-2 Energy consumption outside of the organization	ESG Databook: P.9				
	302-3 Energy intensity	ESG Databook: P.10				
	302-4 Reduction of energy consumption	ESG Report: P.31-32 ESG Databook: P.10				
	302-5 Reductions in energy requirements of products and services	ESG Report: P.31-32				

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Water and effluents</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.30-31				
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	ESG Report: P.31				
	303-2 Management of water discharge-related impacts	ESG Report: P.31				
	303-3 Water withdrawal	ESG Databook: P.11				
	303-4 Water discharge	-	303-4	Information unavailable/ incomplete	Currently not tracked	
	303-5 Water consumption	ESG Databook: P.11				
<b>Biodiversity</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.33				
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	304-1	Not applicable	Virtusa does not have any operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas.	
	304-2 Significant impacts of activities, products and services on biodiversity	-	304-2	Not applicable	As a services company, Virtusa operations do not have a significant impact on biodiversity.	
	304-3 Habitats protected or restored	ESG Report: P.33				
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	304-4	Not applicable	Virtusa does not have any operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas.	



GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Emissions</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.30				
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	ESG Report: P.30 ESG Databook: P. 4-9				
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Report: P.30 ESG Databook: P. 4-9				
	305-3 Other indirect (Scope 3) GHG emissions	ESG Report: P.30 ESG Databook: P. 4-9				
	305-4 GHG emissions intensity	ESG Report: P.30 ESG Databook: P. 4-9				
	305-5 Reduction of GHG emissions	ESG Report: P.30 ESG Databook: P. 4-9				
	305-6 Emissions of ozone-depleting substances (ODS)	-	305-6	Information unavailable/incomplete	Currently not tracked.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	305-7	Information unavailable/incomplete	Currently not tracked.	
<b>Waste</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.30-31				
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	-	306-1		Currently not tracked.	
	306-2 Management of significant waste-related impacts	ESG Report: P.31				
	306-3 Waste generated	-	306-3		Currently not tracked.	
	306-4 Waste diverted from disposal	ESG Databook: P.12				
	306-5 Waste directed to disposal	-	306-5	Information unavailable/incomplete	Currently not tracked.	

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Supplier environmental assessment</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.23, P.52-53				
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	ESG Report: P.52-53				
	308-2 Negative environmental impacts on the supply chain and actions taken	-	308-2	Information unavailable/incomplete	Sufficient information unavailable to make assessment.	
<b>Employment</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.35				
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	ESG Databook: P.13				Partially reporting
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	401-2	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
	401-3 Parental leave	-	401-3	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
<b>Labor/management relations</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.28, P.38				
<b>GRI 402: Labor/Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	ESG Report: P.28				

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Occupational health and safety</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.40-41				
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	ESG Report: P.40-41				
	403-2 Hazard identification, risk assessment, and incident investigation	ESG Report: P.40-41				
	403-3 Occupational health services	ESG Report: P.40-41				
	403-4 Worker participation, consultation, and communication on occupational health and safety	ESG Report: P.40-41				
	403-5 Worker training on occupational health and safety	ESG Report: P.40-41				
	403-6 Promotion of worker health	ESG Report: P.40-41				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Report: P.40-41				
	403-8 Workers covered by an occupational health and safety management system	ESG Report: P.40-41				
	403-9 Work-related injuries	-	403-9	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
	403-10 Work-related ill health	-	403-9	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
<b>Training and education</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.35, P.38-39				
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	ESG Databook: P.13				We do not track training data by gender as training opportunities are open to all employees.
	404-2 Programs for upgrading employee skills and transition assistance programs	ESG Report: P.39				
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG Report: P.38				

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Diversity and equal opportunity</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.36				
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	ESG Report: P.55 ESG Databook: P.13				
	405-2 Ratio of basic salary and remuneration of women to men	-	405-2	Confidentiality constraints	As a privately owned company, this information is confidential to Virtusa.	
<b>Non-discrimination</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.24, P.37				
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	ESG Databook: P.15-16				
<b>Child labor</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.23, P.37				
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	-				Not a significant risk for our operations and suppliers.
<b>Forced or compulsory labor</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.23, P.37				
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	-				Not a significant risk for our operations and suppliers.
<b>Supplier social assessment</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report P.23, P.52-53				
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	ESG Report: P.52-53				
	414-2 Negative social impacts in the supply chain and actions taken	-	414-2	Information unavailable/incomplete	Sufficient information unavailable to make assessment	

GRI Standard/ other source	Disclosure	Location	Omission			Remarks
			Requirement(s) omitted	Reason	Explanation	
<b>Customer privacy</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ESG Report: P.48-51				
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG Report: P.48				

**virtusa**

© 2022 All rights reserved. Virtusa and all other related logos are either registered trademarks or trademarks of Virtusa Corporation in the United States, the European Union, and/or India. All other company and service names are the property of their respective holders and may be registered trademarks or trademarks in the United States and/or other countries.