



VISWA GROUP



Sustainability Accounting
Standards Board (SASB)
content index 2021

Topic	Accounting Metric	SASB Code	Sections
Data Security	Description of approach to identifying and addressing data security risks	SV-PS-230a.1	Data Privacy and Cybersecurity
	Description of policies and practices relating to collection, usage, and retention of customer Information	SV-PS-230a.2	Data Privacy and Cybersecurity
	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers Affected	SV-PS-230a.3	0
Workforce	Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees	SV-PS-330a.1	Our People: Diversity and Equality
Diversity & Engagement	(1) Voluntary and (2) involuntary turnover rate for employees	SV-PS-330a.2	ESG Data Tables - Social
	Employee engagement as a percentage	SV-PS-330a.3	ESG Data Tables - Social
Professional Integrity	Description of approach to ensuring professional integrity	SV-PS-510a.1	Ethics and Compliance
	Total amount of monetary losses as a result of legal proceedings associated with professional Integrity	SV-PS-510a.2	0

Activity Metric	SASB Code	Sections
Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	SV-PS-000.A	ESG Data Tables - Social
Employee hours worked; percentage billable	SV-PS-000.B	ESG Data Tables - Social

Direct Energy Consumption (GJ)

Includes diesel and gasoline usage for company-owned vehicles and LPG usage for The Viswa Group offices and labs worldwide.

Indirect Energy Consumption (GJ)

Includes purchased electricity and heating for The Viswa Group offices and labs worldwide

Scope 1 Direct Emissions and Scope 2 Energy Indirect Emissions

GHG emissions are calculated via default conversion factors for fuel consumption and grid emission conversion factors for electricity consumption.

CO₂ equivalent conversion factors (tCO₂e) derived from US EPA Emissions & Generation Resource Integrated Database (eGRID), Singapore Energy Market Authority (EMA), Dubai Electricity & Water Authority, IGES Grid Emission Factor and UK Govt – Defra/BEIS.

Social Data

The social data only include employees within the scope of the Viswa Group. It does not include any data related to third-party contractors.