

**ESG Rating Methodology:**

At Resurgent ESG Services Pvt Ltd, we employ a robust and detailed methodology to ensure that our ratings provide accurate and comprehensive insights into a company's ESG performance. Our scorecard is built on curated parameters, divided across three key pillars—Environmental, Social, and Governance. These pillars are evaluated using a sector-weighted approach to ensure relevance and accuracy.

Additionally, Resurgent’s model evaluates key areas such as policy disclosures, the targets set by companies, the adequacy of disclosures made, initiatives taken by the company, and their performance across the three pillars: Environmental, Social, and Governance. This evaluation is driven by approximately 300+ well-researched questions that aim to elicit binary responses (Yes/No). These questions are designed to be aligned with the disclosures made by companies and are used to generate section-wise numerical scores. These scores are then aggregated to give the company an overall ESG grading.

**Key Requirement:** To ensure the accuracy and effectiveness of this model, it is critical that companies provide detailed and transparent disclosures on key ESG factors. Without comprehensive and accurate data, the model cannot fully capture the company's true ESG performance.

**Pillar Breakdown:**

**1. Environmental:**

The Environmental Pillar focuses on how a company manages its use of natural resources and its impact on the environment. We evaluate:

- Energy Consumption and Management
- Water Consumption and Management
- GHG and other Air Emissions
- Waste Management and Circularity
- Biodiversity and Ecology

**2. Social:**

The Social Pillar assesses how well a company manages relationships with its employees, suppliers, customers, and the communities in which it operates. We evaluate:

- Workforce Diversity & Wellbeing
- Stakeholder & Community engagement
- Product and Customer Responsibility

**3. Governance:**

The Governance Pillar focuses on a company’s adherence to sound corporate governance practices, ensuring that it acts in the best interest of its stakeholders. We evaluate:

- Board Composition, Committee Composition & Functioning
- Statutory Audit & Financial Reporting
- Management practices, disclosures & Transparency

**ESG Sector Pillar weights (%)**

Category	Environment	Social	Governance
Manufacturing	30	30	40
Services & other sectors	20	40	40