

# Infosys

## Case Study



### GISD Sector-Specific, SDG-related Metrics

# Case Study: Infosys

## Using GISD's sector-specific metrics for enhancing SDG disclosure

---

**GISD's metrics have helped Infosys measure its company SDG performance in a more granular fashion.** Infosys first published a sustainability report in 2007/8. This sustainability report was from the onset aligned with the Global Reporting Initiative (GRI) framework and thus covered areas that were material to Infosys as a business but also to its stakeholders. Performance metrics were largely sector-agnostic and covered areas such as environmental impact, human rights adherence, labour practices, and economic performance.

**GISD's metrics are sector-specific and thus more adapted to risks and impacts particular to Infosys.** With GRI and others already providing frameworks to guide sector-agnostic reporting, GISD members [published recommendations](#) for sector-specific disclosure that is as closely as possible aligned with the SDGs and their targets. Infosys led the work identifying the relevant SDGs and their targets for the IT Software & Services sector.

**Infosys has itself adopted these metrics in its most recent ESG report.** Covering 2021/22, [this report](#), and the accompanying [data book](#), cover the impact themes recommended by GISD members for the sector:

1. **Education.** Technology can help provide students with a quality education and digital skills. As recommended by GISD, Infosys reports that it has reached 4.8 million people through its digital skilling initiative. 'Infosys Springboard', its platform purposefully developed for this purpose, alone reached 1.8 million learners. Reporting the number of learners from under-served communities, per GISD's recommendations, has proven more difficult as the precise definition varies across the different markets that Infosys is active in.
2. **Climate change mitigation.** Data centres account for as much as 3 per cent of global energy usage. Infosys has long reported on its total energy usage and energy efficiency. It now

also reports on the power usage effectiveness of its data centres, per GISD's recommendations. GISD also recommended measurement of the number of created cleantech solutions. While Infosys did not report on this before, it will partially do so through case studies in its 2022 sustainability report.

3. **Access to work opportunities.** Digitally enabled remote work options can allow industry to tap into diverse talent pools that have been left out of opportunities. Meanwhile, digital platforms can help with reskilling the workforce and providing access to dignified jobs. Per GISD recommendations to report on reskilling, Infosys reports that 1.2 million students from India's engineering colleges were reskilled through InfyTQ, an Infosys platform.
  4. **Technology governance.** With software becoming ubiquitous, technology companies must ensure value under a governance strategy aligned with the rights of digital consumers. It is easily undermined by a lack of data privacy and protection. Infosys thus provides a description of its efforts to ensure data privacy, and classifies privacy incidents based on their impact, per GISD recommendations. Infosys also enumerates the number of technology solutions developed for social good as well as the number of users. For example, it reports that 1.1 million people used or benefited from a telemedicine application developed with the government of Karnataka during COVID-19. GISD recommended that companies disclose the value of fines and penalties for data privacy-related infringements. Infosys is considering how to additionally report on ethical/responsible practises relating to artificial intelligence.
-

**Infosys's experience highlights several lessons for other metric users.** Firstly, some GISD metrics will need to be interpreted for different geographies and markets (e.g., "under-served"). Where assumptions are made in this regard, reporters should be clear about them and align them as much as possible with existing practice. Secondly, quantitative metrics are important for showing progress but should be complemented

by qualitative ones. This is especially the case for emerging technologies and products (e.g., artificial intelligence). Thirdly, metrics should be complemented by public targets using these metrics. While metrics for emissions reduction have witnessed a wave of corporate target-setting, far fewer targets have been set for other SDGs.

### **Milestones and future of Infosys's SDG disclosure**

**Infosys publishes its first sustainability report in 2008.** This sustainability report was aligned with the Global Reporting Initiative (GRI) framework and thus reported information considered material to the business, investors, and stakeholders. From the onset, reporting was thus aligned with the focus of the SDGs on impact, wherever it takes places.

**Infosys first references the SDGs in its 2015/16 report.** Following the adoption of the Sustainable Development Goals (SDGs) in September 2015, Infosys includes references to them in its 2015/16 report. Since Infosys had pledged to become a sustainable company in 2008, it noted that its internal goals and policies aligned well with this renewed commitment of the international community. However, it did not further align its reporting with the SDGs at this point.

**Infosys anchors SDG disclosure more concretely in its 2018/19 report.** Infosys started making explicit links between the materiality topics and the SDGs. For example, the company established *SDG 6: Decent Work* as one of its key strategic objectives. It continued this practice in subsequent reports, identifying per materiality area the relevant SDGs.

**Infosys publishes its 'ESG Vision 2030' in October 2020.** [This document](#) sets out the company's vision and ambition, across environmental, social and governance dimensions, for its sustainability performance by 2030. Under every dimension, it refers to the key SDGs it is impacting.

**Infosys builds on GISD's more explicit SDG linkages in its 2021/22 report.** Some metrics remain the same, but as mentioned in this case study these are now grounded in a more granular understanding of their contributions to specific SDG targets. At the same time, it published an [integrated annual report](#) that embeds sustainability in a broader perspective on strategy and governance.

**The Global Investors for Sustainable Development (GISD) is an alliance of 30 business leaders convened by the United Nations Secretary-General to provide decisive leadership in mobilizing resources for sustainable development.**