BLS INTERNATIONAL

www.blsinternational.com

August 29, 2026

National Stock Exchange of India Ltd., Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051	**BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001
NSE Scrip Symbol: BLS	BSE Scrip Code: 540073

SUBJECT: Business Responsibility & Sustainability Report for the Financial Year 2025-26

Dear Sir/Madam,

Pursuant to **Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015** ("Listing Regulations"), please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26, along with Independent Practitioner's Reasonable Assurance Report on the BRSR Core Indicators, provided by **TAMS & Co. LLP**, which also forms part of the Annual Report for Financial Year 2025-26.

The Business Responsibility & Sustainability Report are also available on the website of the Company and can be accessed at www.blsinternational.com.

Kindly take the same on record.

For BLS International Services Limited

Dharak Arvind Mehta

Digitally signed by Dharak Arvind Mehta Date: 2026.08.29 22:15:21 +05'30'

…………………………

Dharak A. Mehta
Company Secretary & Compliance Officer
ICSI Membership No.: FCS12878

Encl.: As above

BLS INTERNATIONAL

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

BLS INTERNATIONAL

Annexure-VI

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L51909DL1983PLC016907
2.	Name of the Listed Entity	BLS International Services Limited
3.	Year of incorporation	1983
4.	Registered office address	G-4B-1 Extension, Mohan Co-Operative Indl. Estate, Mathura Road, New Delhi 110044
5.	Corporate address	9I2, INDRAPRAKASH BUILDING 21 BARAKHAMBA ROAD, NEW DELHI, Delhi, India, 110001
6.	E-mail	compliance@blsinternational.net
7.	Telephone	+91-11-45795002
8.	Website	www.blsinternational.com
9.	Financial year for which reporting is being done	Financial Year 2025-26 (April 01, 2025 to March 31, 2026)
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE), National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	41,17,40,908
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name- Mr. Dharak Mehta Designation: Company Secretary & Compliance Officer E-mail- compliance@blsinternational.net Telephone-+91-11-45795002
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14.	Whether the company has undertaken reasonable assurance of the BRSR CORE	Yes
15.	Name of assurance provider	T A M S & CO LLP
16.	Type of assurance obtained	BRSR Core Indicators - Reasonable Assurance

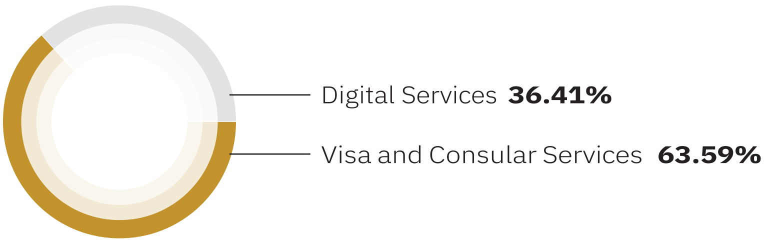
II. Products/services

17. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Visa and consular Services	BLS International Services Ltd. is a globally trusted, tech-enabled, AI-powered service partner for governments and citizens, with a legacy spanning two decades. Since its inception in 2005, the company has emerged as one of the top two players in visa, passport, consular, and citizen services. It is the only listed company in this sector, traded on major Indian stock exchanges (BSE: 540073, NSE: BLS). BLS International provides end-to-end solutions across e-governance, attestation, biometrics, e- visa, and retail services, consistently setting industry benchmarks	63.59%
2	Digital Services		36.41%

18. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	Visa and Consular Services	723	63.59%
2	Digital Services	649	36.41%



III. Operations

19. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	NA	67	67*
International	NA	NA	NA

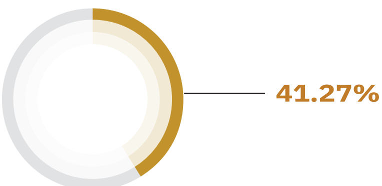
**Note: As on March 31, 2026, total number of offices includes 54 Aadhar Sewa Kendra centres*

20. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28
International (No. of Countries)	NA

b. What is the contribution of exports as a percentage of the total turnover of the entity?



c. A brief on types of customers

BLS International serves a diverse customer base comprising individual applicants, citizens, government authorities, embassies, consulates, diplomatic missions, and other institutional clients. The company's customers mainly include individuals seeking visa, passport, consular, attestation, biometric, e-visa, citizen services, banking correspondence and aadhaar enrolment, update and other miscellaneous aadhaar services at ASK. It also serves government and diplomatic clients by providing outsourced, technology-enabled service delivery support through application centres and digital platforms.

In addition, BLS International caters to customers using digital, e-governance, and value-added services, such as form filling assistance, courier support, SMS updates, photocopying, premium services, and other applicant convenience services, wherever applicable.

Overall, the company's customer profile includes both B2G customers, such as governments and diplomatic missions, and B2C customers, such as citizens and individual service applicants.

IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
EMPLOYEES								
1.	Permanent (D)	1747	1184	67.77	563	32.23	Nill	Nill
2.	Other than Permanent (E)	58	43	74.14	15	25.86	Nill	Nill
3.	Total employees (D + E)	1805	1227	67.98	578	32.02	Nill	Nill
WORKERS								
4.	Permanent (F)	Not Applicable						
5.	Other than Permanent (G)							
6.	Total workers (F + G)							

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
DIFFERENTLY ABLED EMPLOYEES								
1.	Permanent (D)	Not Applicable						
2.	Other than Permanent (E)							
3.	Total differently abled employees (D + E)							
DIFFERENTLY ABLED WORKERS								
4.	Permanent (F)	Not Applicable						
5.	Other than permanent (G)							
6.	Total differently abled workers (F + G)							

22. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8.0	1.0	12.5
Key Management Personnel	2.0	0.0	0%

23. Turnover rate for permanent employees and workers

	Turnover rate in FY 2025-26			Turnover rate in FY 2024-25			Turnover rate in FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	36.45	35.47	36.13	21.78	30.72	24.33	40.98%	46.15%	42.55
Permanent Workers	Not Applicable								

V. Holding, Subsidiary and Associate Companies (including joint ventures)

24. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Refer to Form AOC-1 provided in this Annual Report for information on holding/subsidiary/ associate companies/ joint ventures. Business responsibility initiatives disclosed are pertaining to BLS International Services Limited on a standalone basis and does not include the information/initiatives undertaken, if any, by the companies indicated in AOC-1.			

VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	YES
(ii) Turnover (in Crores.)	209.92
(iii) Net worth (in Crores.)	92.10

VII. Transparency and Disclosures Compliances

26. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	YES, https://www.blsinternational.com/ assets/pdf/policies/Final-CSR-Policy.pdf	0	0	NA	0	0	NA
Investors (other than shareholders)	YES, https://www.blsinternational.com/ investor-contact	0	0	NA	0	0	NA
Shareholders	YES, https://www.blsinternational.com/contact-us	1	0	closed	1	0	closed
Employees workers	Yes, https://www.blsinternational.com/assets/pdf/policies/Final_Vigil_Mechanism.pdf	0	0	N/A	0	0	NA
Customers	Yes. A grievance redressal mechanism is in place, and there are specific weblinks for each country of operation, where issues are brought up and addressed promptly. https://india.blsspainvisa.com/customer_experience.php	0	0	N/A	0	0	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain Partners	For our business partners, we communicate directly with them through phone calls or emails.	0	0	NA	0	0	NA
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

27. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Regulatory Risk	**Risk:** Non-compliance can lead to penalties, operational disruptions. **Opportunity:** Proactive compliance can create competitive advantage, market leadership in governance	Changes in visa regulations, immigration policies, outsourcing frameworks, or government procedures may affect business volumes and operations.	BLS International has been systematically diversifying its service portfolio beyond traditional visa processing into e-governance, UIDAI services and digital financial inclusion, reducing dependence on any single contract or jurisdiction. The Company invests heavily in compliance readiness, maintaining ISO 9001, ISO 27001, CMMI Level 5 and ENS certifications. A dedicated tender management team actively tracks regulatory landscapes in all key geographies, with an aggressive bidding strategy underpinned by technology differentiation and established government relationships.	Positive: Market leadership premium, Market access expansion. Negative: Compliance costs, Legal penalties & litigation costs, Business disruption costs

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Cybersecurity & Data Privacy Risk	**Risk:** Data breaches, reputation damage, financial losses. **Opportunity:** Strong cybersecurity can build customer trust, create differentiation, enable digital transformation.	Cyber-attacks, data breaches, or system disruptions could impact operations, reputation and regulatory compliance	BLS International enforces stringent, multi-layered cybersecurity protocols across all operations. Key controls include: ISO 27001:2013-certified information security management, multi-factor authentication and end-to-end data encryption, regular vulnerability assessments and penetration testing, blockchain-secured identity data handling, AI-powered anomaly detection, frequent IT audits aligned with CMMI Level 5 standards, and a comprehensive disaster recovery and business continuity framework. The Company has implemented a global data protection policy covering the full data lifecycle classification, storage, transfer and disposal achieving zero data breach incidents in FY26.	Positive: Competitive differentiation, Digital transformation enablement, Secure infrastructure enables cloud adoption, digital revenue streams, operational efficiency gains. Negative: Breach remediation costs , forensic investigation, system restoration, customer notification, credit monitoring services
3	Global Geopolitical Risk	**Risk:** Supply chain disruptions, market volatility, operational challenges. **Opportunity:** Diversification strategies, new market access, strategic partnerships	Political instability, diplomatic tensions, travel restrictions or economic disruptions across operating geographies may impact demand and service delivery.	BLS International has built a well-diversified global business portfolio serving 46+ client governments across 100+ countries, ensuring that regional disruptions have a limited impact on consolidated operations. The Digital Services segment, with Rs. 1,158 Crores revenue in FY26, provides meaningful counter-cyclical revenue resilience. The UIDAI contract (Rs. 2,055 Crores) further anchors domestic revenue stability. BLS's asset-light model with all VACs on operating leases ensures rapid operational scalability and cost flexibility during demand downturns.	Negative: Appointment booking revenue loss, Government contract cancellations, Rebidding & mobilization costs, Diplomatic freeze.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Operational Execution Risk	**Risk:** Failure to execute leads to inefficiencies, cost overruns, stakeholder dissatisfaction. Limited inherent opportunity.	Service disruptions, process failures or inability to manage increasing application volumes could impact customer satisfaction and contract performance.	BLS International has established Standard Operating Procedures (SOPs), risk assessment frameworks, and contingency plans for all critical functions, ensuring business continuity across all geographies. The Smart Queue Management System (SQMS) and centralised document management systems provide real-time operational monitoring. Regular quality audits, Six Sigma process reviews, and SOP enhancements ensure consistent service delivery. The self-managed VAC model provides greater operational control compared to the previous partner-run structure, enabling faster identification and resolution of process gaps.	Negative: Project cost overruns, Revenue leakage, Resource inefficiency, Working capital blockage.
5	Contract Concentration & Renewal Risk	**Risk:** Revenue volatility, customer dependency. **Opportunity:** Deepening strategic partnerships, expanding service offerings, long-term value creation	Non-renewal or delay in renewal of key government contracts may impact revenues and business continuity.	Diversified client portfolio across 46+ governments, proactive contract management, superior service standards, and continuous engagement with client governments to enhance retention and contract renewals.	Negative: Revenue volatility, Pricing pressure, workforce reduction expenses. Positive: Strategic partnership depth, Predictable cash flows, Cross-selling & upselling.
6	Currency Fluctuation Risk	**Risk:** Revenue/ profit volatility, cost unpredictability. **Opportunity:** Natural hedging benefits, pricing optimization, geographic arbitrage.	With operations spanning multiple geographies, BLS International is exposed to foreign exchange fluctuations that may impact revenues, costs and reported financial performance. Variations in currency exchange rates could affect earnings from international operations and cross-border transactions.	BLS International employs a currency hedging policy aligned with industry best practices to mitigate the impact of exchange rate fluctuations on receivables, projected revenue, and other current assets and liabilities. The hedging strategy is periodically reviewed and adjusted to align with prevailing market conditions. The Company's negative working capital model — where processing fees are collected upfront before services are rendered — significantly reduces receivables exposure and limits the duration of currency risk on revenue streams.	Negative: Multi-year contract devaluation, Government fee denomination mismatch, Revenue-cost timing mismatch, Foreign subsidiary translation losses. Positive: Contract appreciation in strong currencies, Multi-currency portfolio benefits, Multi-currency account structures

BLS INTERNATIONAL

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	YES								
b. Has the policy been approved by the Board? (Yes/No)	YES								
c. Web Link of the Policies, if available	The corporate policies of the Company can be viewed at weblink: https://www.blsinternational.com/bls-policies								
2. Whether the entity has translated the policy into procedures. (Yes/No)	YES								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the company is committed to promoting sustainable and responsible business practices among its partners. According to the company's policy, the company actively encourage partners within their value chain to adopt these practices based on their specific resources and capabilities. The policy of the code of conduct for business partners can be accessed at https://www.blsinternational.com/assets/pdf/policies/BLS_INTERNATIONAL_CODE_OF_CONDUCT_FINAL.pdf								
4. Name of the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	The BLS Code of Conduct establishes the ethical principles and standards expected of all members, promoting integrity, honesty, accountability, and respect in all professional interactions. It guides employees to adhere to organisational policies while fostering a fair, inclusive, and transparent work environment. BLS International demonstrates its commitment to quality, security, sustainability, and ethical practices through multiple globally recognised certifications. These include CMMI Level 5 (Development and Services), ISO 9001:2015 (Quality Management), ISO 10002:2018 (Customer Satisfaction), ISO 27001:2013 (Information Security), ISO 45001:2018 (Occupational Health and Safety), ISO/IEC 20000-1:2018 (IT Service Management), ISO 14001:2015 (Environmental Management), and ISO 37001:2016 (Anti-Bribery Management), reflecting its strong focus on operational excellence, data protection, workplace safety, environmental responsibility, and integrity in business practices. Refer the link to view the Codes/Certification/Labels and Standards- https://www.blsinternational.com/quality								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	BLS International commits to responsible growth anchored in strong governance, privacy-by-design, and inclusive access to citizen services. We will enhance cyber resilience, minimise our footprint through responsible waste management and resource efficiency, foster a diverse and safe workforce, and uphold ethical, transparent practices across operations and the supply chain, disclosing progress through assured BRSR reporting.								

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable
Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Please refer to the Message of the Joint Managing Director in the Non-Statutory section of the Annual Report of FY 2025-26
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name- Shikhar Aggarwal Designation- Joint Managing Director Telephone number- +91-11-45795002 Email Id- hr@blsinternational.com
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, we have an Internal Working Group dedicated to advancing the organization's Sustainability and ESG objectives. This group support strategy development, policy integration, and on-going compliance with ESG related standards and stakeholder expectations.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Respective department heads and Internal Working Group, in consultation with an external advisor, periodically review the Company's Business Responsibility policies, as and when needed. The efficacy of policies is reviewed, and necessary modifications to policies and processes are adopted during this assessment.								
Compliance with statutory Requirements of relevance to the principles, and, rectification of any non- Compliances	The Company is fully compliant with all applicable regulations. The respective department head issues Compliance Certificates on applicable laws every quarter, which are then formally recorded by the Board of Directors.								

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Respective department heads and Internal Working Group, in consultation with an external advisor, periodically review the Company's Business Responsibility policies, as and when needed. The efficacy of policies is reviewed, and necessary modifications to policies and processes are adopted during this assessment.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Quarterly – The respective department head issues Compliance Certificates on applicable laws, every quarter which are then formally recorded by the Board of Directors.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, Independent Assessment carried out by TAMS CO. & LLP								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1
Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Principle 2
Businesses should provide goods and services in a manner that is sustainable and safe

Principle 3
Businesses should respect and promote the well-being of all employees, including those in their value chains

Principle 4
Businesses should respect the interests of and be responsive to all its stakeholders

Principle 5
Businesses should respect and promote human rights

Principle 6
Businesses should respect and make efforts to protect and restore the environment

Principle 7
Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Principle 8
Businesses should promote inclusive growth and equitable development

Principle 9
Businesses should engage with and provide value to their consumers in a responsible manner

PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	The Board of Directors of are periodically briefed on various developments related to Business Regulations & Knowledge, Managing Conflicts, Time Management, POSH Awareness, Adaptability & Flexibility, IT Security Awareness, CMMI, GDPR and other training as and when required.	100
Key Managerial Personnel	5#	The KMPs of the Company are periodically provided training on Business Developments, Managing Conflicts, ABAC Developments, POSH Awareness, IT Security Awareness, Insider Trading Regulations and Related Party Transactions as and when required.	100
Employees other than BoD and KMPs	13	Company Induction & Policies, ABAC, Effective Performance Management, Professional Etiquettes, Security Awareness, POSH Awareness, Cyber Security awareness and other trainings as per business requirements.	66.71
Workers	NA	NA	NA

#Note - Total training sessions includes 4 Board meeting and 1 RPT training

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)**:**

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL				
Settlement	Not Applicable				
Compounding fee	Not Applicable				

Non-Monetary

NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Imprisonment	Not Applicable		
Punishment	Not Applicable		

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. BLS remains steadfast in its commitment to the highest standards of ethical conduct and maintains a strict zero-tolerance approach toward bribery and corruption in any form. The Company's Code of Conduct sets out comprehensive anti-bribery and anti-corruption principles, which are regularly communicated and reinforced among employees, vendors, and all other internal and external stakeholders. The detailed Policy is available at https://www.blsinternational.com/assets/pdf/policies/Anti_Bribery_and_Corruption_Policy.pdf

In addition, BLS is certified under ISO 37001:2025, reflecting the implementation of a robust Anti-Bribery Management System across the organisation. This certification demonstrates our continued focus on embedding ethical business practices and proactively mitigating bribery and corruption risks throughout our operations.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NA	NA

6. Details of complaints with regard to conflict of interest:

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2025-26	FY 2024-25
Number of days of accounts payables	53.5	164.13

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Parameter	**Metrics**	**FY 2025-26**	**FY 2024-25**
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	NA	NA
Parameter	**Metrics**	**FY 2025-26**	**FY 2024-25**
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	63%	57%
	b. Sales (Sales to related parties as % of Total Sales)	40%	35%
	c. Loans & advances given to related parties as % of Total loans & advances	100%	100%
	d. Investments in related parties as % of Total Investments made	90%	81%

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	NIL	0

Note: BLS International Services Limited provides visa, passport, consular, citizen, and related outsourced services to embassies, diplomatic missions, government bodies, and financial institutions. Given the nature of its business, the Company does not have value chain partners in the conventional sense such as distributors or channel partners. Its operations are supported by select vendors and business partners, including technology service providers, facility management agencies, security service providers, logistics partners, and other specialised service providers, who operate within a highly regulated and compliance-driven environment.

While no separate awareness programmes were conducted for value chain partners during the reporting period, the Company has implemented a Code of Conduct for Business Partners, which outlines its expectations on ethical conduct, legal and regulatory compliance, anti-bribery and anti-corruption, information security, data protection, occupational health and safety, and responsible business practices. BLS International engages with its vendors and business partners through contractual obligations and regular business interactions to ensure alignment with the Company's standards of integrity, compliance, service quality, and responsible operations.

The code of Conduct for Business Partners is available at https://www.blsinternational.com/assets/pdf/policies/BLS_INTERNATIONAL_CODE_OF_CONDUCT_FINAL.pdf

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, the Company has developed a comprehensive code of conduct specifically tailored Code of Conduct for its Senior Management team and Board of Directors. This Code delineates clear and detailed guidelines for identifying addressing and disclosing any actual or potential conflicts of interest that may arise in relation to the Company's operations. To uphold transparency and accountability, both Board of Directors and Senior Management are required to submit a formal declaration to the Company annually. This declaration includes information about any entities or organizations in which they hold an interest ensuring that all relationships are clearly documented. Furthermore, the Company is committed to complying with applicable legal requirements by obtaining all necessary approvals before engaging in any transactions with these entities, thereby ensuring the safeguarding of its integrity and business ethics. Refer code of conduct on https://www.blsinternational.com/assets/pdf/policies/ Code-of-Conduct-for-BOD-Senior-Management.pdf

PRINCIPLE 2

Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D			Not Applicable
Capex	0	0.22	Enhancement of lighting systems, installation of CCTV cameras, implementation of fire alarm systems and extinguishers, as well as the provision of ergonomic furniture

Additional Notes

No, as a Services sector company, material purchases for operations are insignificant except for paper. Now, the company is moving ahead with digitalisation. For procurement of equipment, the company ensures that energy efficiency standards are considered during the purchase of electronic equipment such as computers, laptops, lighting devices, AC's etc. Last year the company had made several changes with its equipment, therefore this year there is no Capex.

2. Does the entity have procedures in place for sustainable sourcing? (Yes/ No)

Yes, throughout the year, the company has implemented the code of conduct for business partners which functions as a comprehensive policy aimed at advancing the sustainability agenda across its value chain. Further Procurement follows responsible sourcing principles—legal compliance, ethics, environmental stewardship, and supplier integrity—applied through contractual expectations, with ongoing enhancements.

If yes, what percentage of inputs were sourced sustainably?

Presently, the company has not carried out any assessment of the percentage of inputs which were sourced sustainability.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for,

(a)	Plastics (including packaging)	No. This is not applicable to the entity owing to the peculiar nature of the business, as the Company is primarily engaged in the business of processing and outsourcing visa, passport and citizenship services, digital services and does not manufacture any physical products.
(b)	E-waste	
(c)	Hazardous waste	
(d)	other waste	

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

No. This is not applicable to the entity owing to the peculiar nature of the business, as the Company is primarily engaged in the business of processing and outsourcing visa, passport and consulate services and does not manufacture any physical products.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products or for its services?

No

If yes, provide details in the following format:

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Not Applicable					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same

Name of Product / Service	Description of the risk / concern	Action Taken
Since BLS does not manufacture products and instead offers processing services such as attesting and consular services, processing visas and passports, etc., LCA does not apply to us.		

3. Percentage of recycled or reused input material to total material (by value) used in production or providing services

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not Applicable		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
E-waste						
Hazardous waste						
Other waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as Percentage of total products sold in respective category
Not Applicable	

PRINCIPLE 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1184	1184	100	1184	100	NA	NA	NA	NA	NA	NA
Female	563	563	100	563	100	563	100	NA	NA	563	100
Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	1747	1747	100	1747	100	563	32.23	NA	NA	563	32.23
Other than Permanent employees											
Male	43	43	100	43	100	NA	NA	NA	NA	NA	NA
Female	15	15`	100	15	100	15	100	NA	NA	15	100
Others	NA	Nil	Nil	Nil	Nil	NA	NA	NA	NA	NA	NA
Total	58	58	100	58	100	15	25.86	NA	NA	15	25.86

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	Not Applicable										
Female											
Others											
Total											
Other than Permanent workers											
Male	Not Applicable										
Female											
Others											
Total											

c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format**

	FY 2025-2026	FY 2024-2025
Cost incurred on wellbeing measures as a % of total revenue of the company	0.26%	0.52%

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2025-2026			FY 2024-2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	NA	YES	100	NA	YES
Gratuity	100	NA	YES	100	NA	YES
ESI	70.39	NA	YES	48	NA	YES
Others	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The premises and offices of the entity are designed to be fully accessible for employees with disabilities. This initiative not only highlights the organization's commitment to inclusivity but also provides a remarkable opportunity to bolster workplace support systems for differently-abled individuals. By fostering an environment of open communication and increasing overall awareness, the organization aims to create a more harmonious workplace. Furthermore, BLS is dedicated to ensuring that essential facilities, including ramps and accessible restrooms, are available to facilitate ease of movement and comfort for all employees.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the company do have the equal opportunity employment policy. Refer the link for the policy

https://www.blsinternational.com/assets/pdf/policies/Equal%20Employment%20Opportunity%20Policy.pdf

5. Return to work and Retention rates of permanent employees and workers that took parental leave

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	0%	0%	NA	NA

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Others	NA	NA	NA	NA
Total	0%	0%	NA	NA

Note: No Maternity cases reported in FY 2025-2026

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No **(If Yes, then give details of the mechanism in brief)**
Permanent Workers	Not Applicable. Since we do not have permanent workers.
Other than Permanent Workers	Not Applicable
Permanent Employees	Yes, we have email id hr@blsinternational.com & compliance@blsinternational.net, which are available to log grievances which are promptly addressed by the respective stakeholders within the stipulated timelines.
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1747	0	0	737.0	0	0
Male	1184	0	0	530.0	0	0
Female	563	0	0	207.0	0	0
Others	NA	NA	NA	NA	NA	NA

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Workers	Not Applicable					
Male						
Female						
Others						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Male	1227	103	8.39	536	44	530.0	530.0	100.0	530.0	100.0
Female	578	60	10.38	312	54	207.0	207.0	100.0	207.0	100.0
Others	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1805	163	9.03	848	46.98	737.0	737.0	100.0	737.0	100.0
Workers										
Male	Not Applicable					Not Applicable				
Female										
Others										
Total										

9. Details of performance and career development reviews of employees and worker:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No.(B)	%(B/A)	Total (D)	No.(C)	%(C/D)
Employees						
Male	1227	1227	100	530.0	530.0	100.0
Female	578	578	100	207.0	207.0	100.0
Others	Nil	Nil	Nil	N/A	N/A	N/A
Total	1805	1805	100	737.0	737.0	100.0
Workers						
Male	Not Applicable					
Female						
Others						
Total						

10. Health and safety management system:

a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No/ NA).**

If yes, the coverage such system? Yes/No/NA

BLS understands that achieving business excellence is deeply interconnected with the well-being of its employees. To ensure a safe and healthy work environment, the company has developed a comprehensive health and safety management system that adheres to the principles of ISO 45001:2018, the internationally recognized standard for Occupational Health and Safety. This framework provides a systematic approach to identifying, assessing, and mitigating workplace hazards, ultimately fostering a culture of safety and well-being among all employees.

b. **What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

BLS's Occupational Health and Safety Management System is designed in accordance with the ISO 45001:2018 standards. It adopts a comprehensive and structured methodology for assessing risks associated with both routine and non-routine tasks. This system empowers process owners, who work closely with safety specialists, to actively identify potential hazards and risks that may arise during operations. With a focus on fostering a safe working environment, these stakeholders are tasked with ensuring that adequate control measures are not only identified but also systematically implemented to mitigate occupational health and safety risks. In order to effectively eliminate identified hazards and minimize associated risks, a thorough plan is developed that outlines specific control strategies and mitigation approaches. By prioritizing safety and risk management, BLS aims to safeguard the well-being of its workforce while maintaining operational efficiency.

c. **Whether you have processes for workers to report the work related hazards and to remove themselves from such risks?**

No, we don't have any workers

d. **Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?**

Yes

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	NA	NA
Total recordable work-related injuries	Employees	0	0
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

*Including contractual workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

BLS is deeply dedicated to fostering a safe and healthy work environment by prioritizing the prevention of injuries and illnesses. The organisation consistently strives to identify and eliminate hazards while actively working to reduce occupational health and safety (OHS) risks.

Given the specific nature of BLS's services—such as visa and passport processing, consular services, and attestation Offerings—the organisation encounters relatively few significant health and safety threats. Nonetheless, several critical workplace safety matters warrant attention. These include potential fire hazards present within office buildings, risks associated with slips, trips, and falls, as well as electrical hazards linked to the operation of office machinery.

Occupational health risks within BLS primarily stem from factors such as ergonomic setups, which can affect posture and overall comfort, indoor air quality that can influence respiratory health, access to clean drinking water, adequate lighting that reduces eye strain, and managing noise levels in the workplace to enhance focus and productivity.

To proactively manage these potential risks, BLS undertakes comprehensive hazard identification and risk assessment processes. This diligent approach ensures that not only are appropriate and effective mitigation measures identified, but also that they are fully implemented, thereby creating a healthier and safer work environment for all employees.

13. Number of Complaints on the following made by employees and workers:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The company offers a flexible work-from-home option for employees who may be unable to commute to the office due to various specific circumstances, ensuring that everyone has the opportunity to continue contributing effectively. Furthermore, the workplace is equipped with in-house first aid facilities, allowing for immediate response to any medical emergencies that may arise, thus prioritizing the health and safety of all staff members. To maintain a safe working environment, the company has implemented rigorous control measures, including the introduction of maker-checker protocols in key operational areas, to prevent errors and enhance accountability. Additionally, hand sanitizers are readily available throughout the premises, with regular monitoring to ensure consistent accessibility and promote hygiene among employees. Importantly, comprehensive assessments of health and safety practices and working conditions have revealed no significant risks or concerns, demonstrating the company's commitment to maintaining a secure and supportive workplace.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N)	YES,
(B) Workers (Y/N).	Not Applicable

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company undertakes systematic and regular internal audits to verify that payments made by vendors to the appropriate government authorities for their statutory obligations are compliant with legal requirements. To achieve this, the Company utilises a variety of robust processes, including real-time tracking through the GSTIN portal, meticulous monitoring of Invoice Running Numbers (IRN), and effective management of e-way bills. As part of this compliance verification process, the Company evaluates each vendor and assigns a compliance status rating based on the findings of these reviews. This rating reflects the vendor's adherence to required regulations and practices. In cases where a vendor is found to be in default, the Company implements a structured response strategy. Depending on the frequency and severity of the defaults, this might involve issuing warnings to the vendor or, in more serious cases, halting all business transactions with them to protect the integrity of the Company's operations.

3. **Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	NA	NA	NA	NA

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No/ NA)**

   Yes

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	BLS has a Code of Conduct for the Business Partners; principles outlined in the Code are incorporated into all agreements, contracts, and purchase orders, and are mutually agreed upon by both the Company and its vendors. Business partners are required to comply with all relevant local and national laws and regulations related to Occupational Health and Safety. They must obtain all necessary permits, licenses, and approvals from the appropriate authorities. They are also expected to maintain a safe and healthy working environment for both their employees and contractors. https://www.blsinternational.com/assets/pdf/policies/BLS_INTERNATIONAL_CODE_OF_CONDUCT_FINAL.pdf
Working Conditions	

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   No significant risk has been observed.

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Any individual or group that plays a significant role in contributing to the Company's growth is recognized as a vital stakeholder. This broad category encompasses a diverse range of parties, including dedicated employees, valued shareholders and investors, discerning customers, collaborative business partners and vendors, as well as the communities in which we operate. Additionally, non-governmental organisations (NGOs), regulatory bodies, lenders, and various government agencies are integral to our stakeholder ecosystem. At the heart of the Company's ethos lies a commitment to creating exceptional value for our clients.

Our employees are particularly instrumental in achieving this goal, as they not only advance the Company's success but also cultivate fulfilling and productive careers. Suppliers also play a crucial role; their support is essential for our ability to deliver consistent value to our customers. Moreover, government authorities and regulatory entities are key stakeholders, especially given the Company's unwavering commitment to legal compliance, as detailed in our comprehensive Code of Conduct. This commitment underscores the importance of maintaining transparent and ethical operations in every aspect of our business.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	Investor Meetings, Investor calls, Phone calls, Press releases, Mail updates, General Meetings, Stock Exchange Notifications, Website, Earnings calls, Annual Report and Newspaper Advertisements.	Quarterly, Annual and Periodic	A prudent financial management system, timely business updates and updates on material events, enhancing the level of disclosures and compliance.
Employee	No	As needed, Email Direct Interaction project or operations reviews; video conferences; audio conference calls; one-on-one counselling, Training and awareness session	Others-Regular/On need basis	The company follows an open-door policy
Customers	No	Emails, Phone calls, Notice board, Websites, Complaints/ queries/suggestions and travel agent meetings	Others- Periodically, as and when required	General information on the process, dos and don'ts, FAQ, and any queries/suggestions and any information that is relevant from a business requirement
Community and NGO	No	Emails, phone calls, and face-to-face meetings. Direct interactions on a case-by-case basis, response to information sought, routine filing of reports, regulatory audits, and inspections.	Others-Regular/On need basis	Investment in Community and Social Development
Governments & Regulatory Authorities	No	Call, Email, Online filing, Submission through government portal	Others- Regular/On need basis	With regard to compliance with law, amendments, approvals etc.
Partners and Vendors	No	Emails,Phone calls and face-to-face meetings. Direct interactions on a case-by-case basis, response to information sought, routine filing of reports, regulatory audits and inspections	Others- Regular/On need basis	Business updates, Ethical business conduct and Fair Business Practice. Strong Partnership Governance. Compliance monitoring and management, payment of statutory levies, submission of information and reports.

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   Key stakeholders include, but are not limited to, employees, investors, shareholders, clients, partners, suppliers, communities, non-governmental organizations (NGOs), lenders, regulators, and various government departments and agencies. Relevant departments within the company are responsible for regularly addressing the concerns of their respective stakeholder groups. The Board engages in-depth discussions with senior leaders from these departments whenever stakeholder-related issues arise. These interactions form a crucial foundation for the Board's deliberations and strategic guidance on matters affecting stakeholders. For example, the Chief Financial Officer (CFO) and their team provide insights into investor trends and challenges; the Chief Human Resources Officer (CHRO) offers perspectives on employee-related issues; the Chief Operating Officer (COO) provides inputs on operational, environmental, and supply chain matters, including sustainability performance and risk mitigation measures the Company Secretary (CS) and their team contribute input concerning shareholders and regulatory bodies; and Business Heads provide feedback related to customers, partners, and suppliers and the Internal Working Group reviews material environmental, social, and governance matters and places its recommendations before the Board, while also considering feedback received from investors and other stakeholders on ESG-related issues.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   The company prioritizes relevant material topics by evaluating their impact on its business and determining their significance through consultations with key stakeholders. For instance, feedback from employees informs decisions that improve collaboration, communication, and support for employee health, safety, and overall well-being. Similarly, this stakeholder driven approach has enabled suppliers to operate more efficiently and address social and environmental challenges more effectively.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   The Company is dedicated to actively engaging with vulnerable and marginalized stakeholder groups through its comprehensive Corporate Social Responsibility (CSR) outreach initiatives. Understanding the unique circumstances and specific needs of these communities, the Company has made a significant charitable contribution to Sansthanam Abhay Daanam, a reputable NGO focused on advancing women's empowerment. This generous support is instrumental in financing a range of awareness campaigns aimed at uplifting and transforming the community. Sansthanam Abhay Daanam is dedicated to enhancing women's education, skills, and overall capabilities, thereby promoting their personal growth, professional development, and economic independence. Through its targeted programs and initiatives, the NGO aims to create a meaningful and lasting impact, enabling women to realise their potential and contribute positively to society.

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1747	200	11.45	737	737	100
Other than permanent	58	0	0	0	0	0
Total Employees	1805	200	11.08	737	737	100
Workers						
Permanent	Not Applicable					
Other than permanent						
Total Workers						

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees Permanent										
Male	1184	N/A	N/A	1184	100	530	N/A	N/A	530	100
Female	563	N/A	N/A	563	100	207	N/A	N/A	207	100
Others										
Other than Permanent										
Male	43	N/A	N/A	43	100	N/A	N/A	N/A	N/A	N/A
Female	15	N/A	N/A	15	100	N/A	N/A	N/A	N/A	N/A
Others										
Workers Permanent										
Male	Not Applicable									
Female										
Others										
Other than Permanent										
Male	Not Applicable									
Female										
Others										

Additional Notes

Wage rates in scheduled employment vary significantly due to a multitude of factors, such as geographical location, industry sector, skill level, regional economic conditions, and specific job roles. As a result, there is no standardised minimum wage rate that applies uniformly across the entire country. Each state has its revision cycle for updating these wage rates, reflecting local economic conditions and the cost of living. Nonetheless, the Company is committed to adhering to the minimum wage standards established by the relevant Central and State authorities. This compliance is in accordance with the notifications issued under the Minimum Wages Act and associated rules, ensuring that employees receive at least the legally mandated minimum wage for their work in different establishments.

3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration / wages:

	Male		Female	
	Number	**Median remuneration/ salary/ wages of respective category**	**Number**	**Median remuneration/ salary/ wages of respective category**
Board of Directors (BoD)	7	32,16,000	1	9,53,000
Key Managerial Personnel	2	92,98,000	0	NIL
Employees other than BoD and KMP	1222	2,19,468	578	2,10,180
Workers	NA	NA Reporting currency	NA	NA Reporting currency

Additional Notes

KMP only includes CS and CFO only.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages paid	23.90%	23.54%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes, Head of Human Resource is responsible for addressing human rights issues.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Yes. The Whistle Blower Policy serves as a vital framework for reporting protected disclosures concerning breaches of the BLS Code of Conduct by employees, directors, and various stakeholders associated with the Company. This policy is particularly aligned with the Sexual Harassment of Women (Prevention, Prohibition and Redressal) Act of 2013, along with its related Rules, which underscore the Company's commitment to fostering a respectful and safe workplace. To further this commitment, the Company has established a comprehensive Policy on the Prevention, Prohibition, and Redressal of Sexual Harassment at the Workplace. Each office and workplace within the Company is equipped with an Internal Committee tasked explicitly with handling complaints related to sexual harassment, ensuring that issues are addressed promptly and effectively. BLS is deeply dedicated to cultivate a work environment that is both safe and supportive for all employees. This dedication is reflected in the Company's open-door policy, which actively promotes transparent and honest communication among all staff levels.

Furthermore, employees are provided with access to various forums where they can freely express concerns or discuss work-related issues. These concerns are managed through a robust grievance redressal system, which includes specialised resolution hubs designed to facilitate thorough and fair responses to any matters raised. https://www.blsinternational.com/assets/pdf/ policies/Final_Vigil_Mechanism.pdf

6. Number of Complaints on the following made by employees and workers:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL			NIL		
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

BLS maintains a strict non-retaliation policy and does not tolerate any form of retaliation against individuals who raise concerns in good faith. Disciplinary action will be taken against anyone who targets or intimidates individuals for making such reports.

The policy is a fundamental part of the Company's Code of Conduct and reflects its core values. BLS is committed to protecting whistleblowers and ensuring they do not suffer any negative consequences for speaking up. The Company prohibits retaliation from any source, whether a supervisor, colleague, or other party, against individuals who report integrity concerns in good faith. This protection also extends to those who assist in or cooperate with investigations related to such reports. We stand firmly behind those who uphold our values.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/ No/NA)

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	NA

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above

Not Applicable

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

The Company upholds and respects the human rights of every individual associated with us. The Company has not received any complaints related to human rights. As such, there has been no need to alter existing business processes or implement new procedures to address such grievances.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

The Company is dedicated to safeguarding and upholding human rights, taking prompt action to address any violations that may arise, such as issues related to forced labour, child labour, freedom of association, collective bargaining rights, equal pay, and discrimination. We are committed to providing equal employment opportunities, ensuring fairness in all processes, and fostering a harassment-free and safe work environment while respecting fundamental rights. As an equal opportunity employer, we maintain a strict policy of non-discrimination in all aspects.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the Company believes in accessibility for all.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at workplace	NIL
Child Labour	NIL
Forced Labour/Involuntary Labour	NIL
Wages	NIL
Others – please specify	NA

The Company does not conduct formal assessments of its value chain partners. However, BLS includes a clause pertaining to the Prohibition of Forced or Child Labour in the Purchase Order, and all partners are expected to comply with the Company's Code of Conduct on Business Partner, which strictly prohibits any form of harassment, including sexual, physical, verbal, or psychological harassment.

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Since no assessment of the value chain partner has been conducted, we are unable to conclude on any significant risks or concerns.

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment Essential Indicators

Note: Please note that the numbers reported under Principle 6 across all matrices exclude data pertaining to ASK Centres, as the project was initiated during the year and continues to be rolled out in phases.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	0.0 GJ	0.0 GJ
Total fuel consumption (B)	0.0 GJ	0.0 GJ
Energy consumption through other sources (C)	0.0 GJ	0.0 GJ
Total energy consumed from renewable sources (A+B+C)	0.0 GJ	0.0 GJ
From non-renewable sources		
Total electricity consumption (D)	7052.99 GJ	1598.47 GJ
Total fuel consumption (E)	425.60 GJ	283.33 GJ
Energy consumption through other sources (F)	0.0 GJ	0.0 GJ
Total energy consumed from non-renewable sources (D+E+F)	7478.59 GJ	1881.81 GJ
Total energy consumed (A+B+C+D+E+F)	7478.59 GJ	1881.81 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00000356	0.00000136
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000724	0.0000279
Energy intensity in terms of physical output	4.14	2.55
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TAMS & Co. LLP

Total energy consumed

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any

Not Applicable, as the company does not fall in the category of industries as mandated under the PAT scheme.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.0 kL	0 kL
(ii) Groundwater	0 kL	0 kL
(iii) Third party water	4360.22 kL	0 kL
(iv) Seawater / desalinated water	0 kL	0 kL
(v) Others	0 kL	4662.77 kL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4360.22 kL	4662.77 kL
Total volume of water consumption (in kilolitres)	4360.22 kL	932.56 kL
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00000207	0.00000067
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (Total water consumption / Revenue from operations adjusted for PPP)	0.00004224	0.00000162
Water intensity in terms of physical output	2.41	1.26
Water intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TAMS & Co. LLP

Total water consumed

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0 kL	0 kL
- No treatment	0 kL	0 kL
- With treatment - please specify level of treatment	0 kL	0 kL

Parameter	FY 2025-26	FY 2024-25
(ii) To Groundwater	0 kL	0 kL
- No treatment	0 kL	0 kL
- With treatment - please specify level of treatment	0 kL	0 kL
(iii) To Seawater	0 kL	0 kL
- No treatment	0 kL	0 kL
- With treatment - please specify level of treatment	0 kL	0 kL
(iv) Sent to third-parties	0 kL	0 kL
- No treatment	0 kL	0 kL
- With treatment - please specify level of treatment	0 kL	0 kL
(v) Others	0 kL	3730.21 kL
- No treatment	0 kL	3730.21 kL
- With treatment - please specify level of treatment	0 kL	0 kL
Total water discharged (in kilolitres)	0 kl	3730.21 kL

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TAMS & Co. LLP

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

The Company plans to implement several initiatives focused on recycling and reusing wastewater, while also raising awareness among employees and clients about the importance of water conservation. We have already begun displaying posters and Board in office spaces highlighting water conservation efforts and the concept of zero liquid discharge.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	PPM, cubic feet, micron	Not Applicable	Not Applicable
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

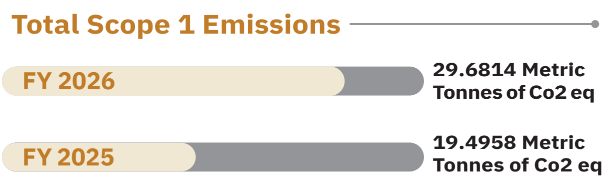
No Independent Assessment has been done.

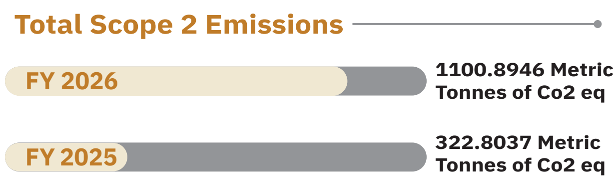
7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	29.6814 Metric Tonnes of Co2 eq	19.4958 Metric Tonnes of Co2 eq
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1100.8946 Metric Tonnes of Co2 eq	322.8037 Metric Tonnes of Co2 eq
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 + Scope 2 GHG emissions / Revenue from operations)	Ratio	0.000000538	0.000000247
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (Total Scope 1 + Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Ratio	0.000109	0.000056
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Ratio	0.63	0.46
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Ratio	0.0000005386	0.000000247

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TAMS & Co. LLP





8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

As part of its ESG vision, the company is launching initiatives such as reducing unnecessary emails, encouraging employees to use public transport, and promoting the reutilization of paper. These efforts contribute to the broader mission of fostering a greener nation.

9. Provide details related to waste management by the entity, in the following format

Not Applicable

Note:

The Company is a visa and consular services, and therefore does not use any hazardous or toxic chemicals. The Company has office or facility operations, and the waste is generated from the auxiliary processes used to run these facilities. Based on the nature of its services, BLS' facilities mostly generate electronic, electrical, and municipal solid waste. Potentially hazardous and regulated wastes such as lead-acid batteries and waste lube oil are generated in relatively smaller proportions which are disposed through government-approved recyclers as per regulations. The Company is committed to sustain the best practices that have already been institutionalized like segregation of all recyclable wastes, 100% compliance to management practices for regulated wastes like hazardous and e-waste and maximizing recycling of office papers, and plastics. The Company focuses on elimination of single-use plastics to ensure that the impact on environment and ecosystems is minimal.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Not Applicable

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

We are not in the business of toxic and hazardous processes/services/products. Hence, this stands not applicable.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable		

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N).

If not, provide details of all such non-compliances, in the following format:

Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable			

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

Not Applicable

For each facility / plant located in areas of water stress, provide the following information

(i) Name of the area

Not Applicable

(ii) Nature of operations

Not Applicable

(iii) Water withdrawal, consumption and discharge in the following format:

Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Not Applicable

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	N/A	N/A
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent	N/A	N/A
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent	N/A	N/A

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No, independent assessment has been done.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Not Applicable	

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Business continuity and disaster management are vital components that enable the company to meet its strategic goals while safeguarding its interests and enhancing its capacity to address both internal and external threats. By implementing these strategies, the company ensures that its essential operations can persist without interruption, even in the face of emergencies. To prepare for potential natural disasters such as earthquakes, floods, and cyclones, the company has developed comprehensive Business Continuity Plans (BCPs), which are readily accessible through its internal portal. These meticulously crafted plans detail the specific responsibilities assigned to action owners, outline the necessary precautionary measures, and provide clear evacuation protocols. Additionally, they delineate the procedures to be followed in the aftermath of an incident, ensuring that all staff members are equipped to respond effectively at any affected site during an emergency situation.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

   There has been no significant adverse impact to the environment, arising from the value chain of the entity.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

   NIL

8. **How many Green Credits have been generated or procured:**

   (i) By the listed entity

   NIL

   (ii) By the top ten (in terms of value of purchases and sales, respectively) value chain partners

   NIL

PRINCIPLE 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

8

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chamber of Commerce and Industry (FICCI)	National
3	Travel Agent Federation of India (TAFI)	National
4	Travel Agent Association of India (TAAI)	National
5	Outbound Tour Operators Association Of India	National
6	The Associated Chambers of commerce and Industry of India (ASSOCHAM)	National
7	India and Arab Countries Chamber of Commerce & Agriculture (IACCIA)	National
8	Indo Dutch Chamber of Business & Sciences	National

2. Provide details of corrective action taken or underway on any issue related to anti competitive conduct of the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available

The Company actively collaborates with trade associations, industry groups, and government bodies to shape policies that promote technology, trade, and the upliftment of people. It participates in stakeholder consultations with industry leaders and supports the government in developing policies related to governance, economic reforms, sustainable business practices, and social and community development.

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of project(s) undertaken by the entity, based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation & R&R is being undertaken by your entity, in the following format:

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable					

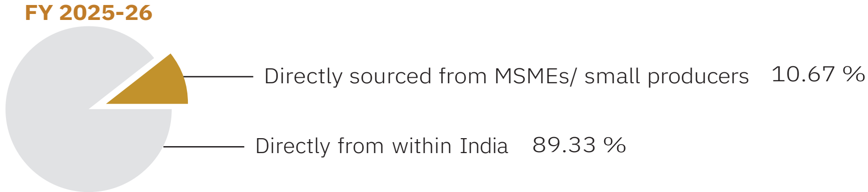
3. Describe the mechanisms to receive and redress grievances of the community.

While the Company does not have a formal grievance mechanism in place for community-related concerns, it maintains informal relationships with communities around its service locations to listen to and address any issues that may arise. Additionally, the agreements and contracts between BLS and its stakeholders include provisions for communication to manage grievances, disputes, and related matters. The Company primarily operates in urban areas and is engaged in the processing and outsourcing of visa, passport, and consular services.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	10.67 %	11%
Directly from within India	89.33 %	89%

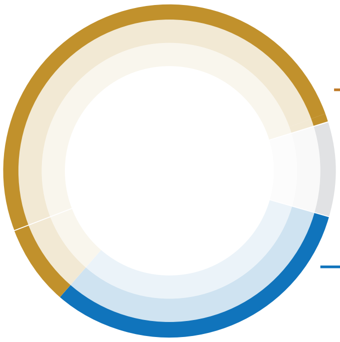
FY 2025-26



5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:

	FY 2025-26	FY 2024-25
1. Rural		
% of Job creation in Rural areas	0	0
2. Semi-urban		
% of Job creation in Semi-Urban areas	3.62%	1.67%
3. Urban		
% of Job creation in Urban areas	22.64%	5.85%
4. Metropolitan		
% of Job creation in Metropolitan area	73.74%	92.49%

Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan.



Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

State	Aspirational District	Amount spent (In INR)
Not Applicable		

*CSR project has implemented through Implementing Agency i.e. Sanstahanam Abhay Daanam in area like Sunpura, Indirapuram, Sahada, etc. Further, no CSR activities has been undertaken in aspirational district as listed by government bodies.

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No)**

BLS International Services Limited is committed to embedding environmental, social, and governance (ESG) principles across its procurement and supply chain ecosystem. As a global provider of visa, consular, and citizen services, the Company recognizes the importance of responsible sourcing in ensuring operational resilience, regulatory compliance, and long-term stakeholder value creation.

The Company follows a structured and transparent vendor selection and evaluation process in accordance with its Procurement Policy and Code of Conduct for Business Partners.

(b) **From which marginalized /vulnerable groups do you procure?**

Not Applicable

(c) **What percentage of total procurement (by value) does it constitute?**

Not Applicable

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable			

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. **Details of beneficiaries of CSR Projects:**

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
CSR Initiative on Education and Livelihood [Women Empowerment]	720	85%

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

As a company, we are committed to consistently meeting our clients' expectations. We have established strong systems to monitor and address customer feedback and complaints regarding our services. Our client-centric approach, relationship management, and high-quality deliverables have been widely appreciated. To ensure timely resolution, we provide multiple channels for customers to raise complaints:

(a) Email- info@blsinternational.com,

(b) Toll-free number - +91-11-43750006, and

(c) Social media platforms:

- Instagram - https://www.instagram.com/blsintservices/
- LinkedIn - https://www.linkedin.com/ company/blsintservices/
- YouTube - https://www.youtube.com/@blsintservices
- X - https://www.x.com/BLSintServices
- Facebook - https://www.facebook.com/BLSintServices/

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	0	0	0	NA
Advertising	0	0	NA	2	0	**Inadequate Information**: The applicant complained that details regarding the documents were not mentioned on the website. Our representative called and redirected him to the correct page, where he could see all the information regarding the required documents. **Misleading or deceptive:** The applicant claimed that the website information is not transparent about the National Visa process. Our representative called and informed the applicant.

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	4	0	Most of the complaints relate to the timely delivery of passports. We have informed applicants that we will notify them when their passports arrive at BLS from the consulate, and they must come to the centre to collect them.
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	1	0	Complaints regarding the Price of Value-Added Services: Informed the applicant that the Value-Added Services are optional and meant to enhance the services.
Other	9	0	The complaints were regarding delay in refunds, non availability of appointments, operational delays, staff behaviour and delay in prompt response from call centres. All such complaints were resolved with required necessary actions	5	0	Most of the complaints are related to unprofessional behaviour by some staff. We have contacted the applicant, understood the situation, taken necessary actions, and provided the required training.

4. Details of instances of product recalls on account of safety issues

	Number	Reasons for recall
Voluntary recalls	Not Applicable as the company operates in the service domain and does not manufacture physical products.	
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? If available, provide a web-link of the policy

BLS has established a robust Information Security and Cybersecurity Policy that has received formal approval from management, underscoring the company's commitment to safeguarding sensitive information. The organization proudly holds multiple prestigious certifications, including ISO 27001, Cyber Essentials. https://www.blsinternational.com/quality.php, which validate its adherence to industry standards and best practices in cybersecurity.

In addition to cybersecurity measures, BLS has implemented a Global Data Protection Policy designed to comply with relevant privacy regulations worldwide. This policy is applicable to all stakeholders involved with the company, including permanent and temporary employees, customers, partners, and vendors, ensuring that everyone is aware of and adheres to BLS's standards for data protection. The company takes its responsibility seriously by conducting rigorous risk assessments for all third-party vendors, only onboarding those who demonstrate a commitment to upholding the privacy obligations mandated by BLS.

BLS further exemplifies its dedication to data privacy by publishing a comprehensive Privacy Policy on its website. This policy is carefully crafted to align with the Digital Personal Data Protection Act, 2023, and applies uniformly across all company operations. By prioritising data privacy and security, BLS fosters trust and confidence among its customers and partners alike.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

NIL

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	Not Applicable

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

https://www.blsinternational.com/

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Applicants are informed of the security regulations and the dos and don'ts through the website and their appointment confirmation letter. https://india.blsspainvisa.com/security_rules.php

3. Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services.

Yes, customers are informed of disruptions or discontinuations of essential services via multiple channels, including emails, SMS, and website updates. This is done to ensure that customers don't face any discomfort or challenges. feedback.bom@blshelpline.com and feedback.del@blshelpline.com.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The company operates primarily in the service sector; therefore, displaying product information is not applicable. However, the company conducts surveys to assess customer satisfaction for its core services.

Annexure-VII

REASONABLE ASSURANCE REPORT

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN BLS INTERNATIONAL SERVICES LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors

BLS INTERNATIONAL SERVICES LIMITED

1. We have undertaken to perform reasonable assurance engagement, for **BLS INTERNATIONAL SERVICES LIMITED** (the "Company") vide our engagement letter dated October 14th, 2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Annual Report (the "IAR") of the Company for the year ended March 31, 2026.

2. Identified Sustainability Information

Our scope of reasonable assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the BRSR is as disclosed in Question 13 and Question 24 (a) of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our reasonable assurance engagement was with respect to the year ended March 31, 2026 information only unless otherwise stated and we have not performed any procedures with respect to any other elements included in the BRSR and, therefore, do not express any opinion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria stated under paragraph 3 above.

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including sustainability team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other project locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the key assumptions, emission factors and methodologies used for calculation of the Greenhouse Gas (the "GHG") emissions;
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for project locations/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

8. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Operations of the Company other than Reporting Boundary set out in Question 13 of Section A: General Disclosures of the BRSR, for the Identified Sustainability Information listed in Appendix I;

- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. Other information

The Company's Management is responsible for the other information. The Other information comprises the information included within the BRSR and the IAR, other than Identified Sustainability Information and our independent assurance report dated August 07th, 2026 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

10. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended March 31, 2026 listed in Appendix I and presented in the BRSR are prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

11. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For TAMS & CO LLP
Chartered Accountants
Firm Registration No.: 038010N/N500416

Sd/-
Mohan Soni
Partner
Membership No.: 095882
UDIN: 26095882YGEOOK4092

Place: Delhi
Date: August 07th, 2026

APPENDIX I

Identified Sustainability Information in BRSR subject to Reasonable Assurance

Sr. No	Reporting Standard Reference	Indicator number and description
Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]		
1	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	E-8: Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured). E-9: Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties.
2	P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	E-1c: Spending on measures towards well-being of employees and workers (including permanent and other than permanent). E-11: Details of safety related incidents.
3	P-5: Businesses should respect and promote human rights.	E-3b: Gross wages paid to females as % of total wages paid by the entity. E-7: Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
4	P-6: Businesses should respect and make efforts to protect and restore the environment.	E-1: Details of total energy consumption (in Joules or multiples) and energy intensity. E-3: Disclosures related to water withdrawal and consumption (in Kilo litres) and its intensity. E-4: Details related to water discharged (in Kilo litres). E-7: Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) (in tCo2e) and its intensity. E-9: Details of waste generated (in metric tonnes), and its intensity, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) and total waste disposed by nature of disposal method (in metric tonnes).
5	P-8: Businesses should promote inclusive growth and equitable development.	E-4: Percentage of input material (inputs to total inputs by value) sourced from suppliers. E-5: Job creation wages paid to persons employed (including employees or workers employed on a permanent or non-permanent /On contract basis), as % of total wage cost.
6	P-9: Businesses should engage with and provide value to their consumers in a responsible manner.	E-7: Information relating to data breaches.