FC/SE/2026-27/41

August 29, 2026

National Stock Exchange of India Limited Exchange Plaza, C – 1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400051 **Symbol: FIRSTCRY**	**BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 **Scrip Code: 544226**

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are enclosing herewith Business Responsibility and Sustainability Report (**"BRSR"**) for the financial year 2025-26, along with an Independent Practitioners' Reasonable Assurance Report on the BRSR Core Indicators, provided by Vinay and Keshava LLP, Chartered Accountants (Firm Registration No. 005586S/S-200008).

The BRSR also forms part of the Annual Report for the financial year 2025-26.

The aforesaid BRSR is also available on the website of the Company at https://www.firstcry.com/investor-relations/annual-reports-other-documents.

We request you to kindly take the same on record.

Thanking you,

Yours sincerely,

For Brainbees Solutions Limited

Mandar Chintaman Joshi

Digitally signed by Mandar Chintaman Joshi
Date: 2026.08.29 23:37:07 +05'30'

Mandar Joshi
Company Secretary & Compliance Officer

Encl: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Business Responsibility and Sustainability Reporting **("BRSR")** is the practice of companies disclosing information about their environmental, social, and governance **("ESG")** performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-26
1	Corporate Identity Number (CIN) of the Listed Entity	L51100PN2010PLC136340
2	Name of the Listed Entity	Brainbees Solutions Limited **("Brainbees"/ "the Company")**
3	Year of incorporation	May 17, 2010
4	Registered office address	Rajashree Business Park, Survey No. 338, Next to Sohrabh Hall, Tadiwala Road, Pune, Maharashtra, India, 411001
5	Corporate address	Rajashree Business Park, Survey No. 338, Next to Sohrabh Hall, Tadiwala Road, Pune, Maharashtra, India, 411001
6	E-mail	companysecretary@firstcry.com
7	Telephone	(+91) 84829 89157
8	Website	https://www.firstcry.com/
9	Financial year for which reporting is being done	April 01, 2025 - March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	• National Stock Exchange of India Limited (NSE) • BSE Limited (BSE)
11	Paid-up Capital	Rs. 1,04,41,00,254/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Mandar Joshi Company Secretary & Compliance Officer Tel No: +91-8482989157 E-mail: companysecretary@firstcry.com
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	Name of assurance provider	Vinay & Keshava LLP
15	Type of assurance obtained	Reasonable Assurance on BRSR Core Indicators

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Wholesale and Retail Trading	Buying, Selling, Advertising, Promoting Maternity, Baby and Kids Products	94.32%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Maternity, Baby and Kids Products	464102, 464103, 477199, 464901, 477202, 464906, 476103, 464909, 464913, 476302, 476304	94.32%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	266*	266
International	0	0	0

*The reported data for National covers 3 offices, 10 warehouses, 250 stores, and 3 hubs.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)*	22
International (No. of Countries)	2

*The number provided represents locations where the Company holds GST registrations. However, product distribution and end customers span pan-India.

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

3.09%

c. A brief on types of customers

The Company is primarily engaged in the wholesale trade and contract manufacturing of maternity, baby, and kids' products. In addition to its wholesale business, the Company also provides facilitation services related to pre-school education, training, and allied areas.

Further, the Company operates as a single-brand retailer under the brand name Babyhug through its own network of branded stores. Through its integrated wholesale and retail operations, the Company serves a wide and diverse customer base.

The Company's primary customers include:

- Retailers engaged in the sale, promotion, and distribution of maternity, baby, and kids' products,
- Expecting mothers and parents with children up to 12 years of age, and
- Franchise partners and institutions operating in the pre-school education and training sector

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	3,296	2,282	69.24%	1,014	30.76%
2	Other than Permanent (E)	3,123	2,501	80.08%	622	19.92%
3	**Total employees (D + E)**	**6,419**	**4,783**	**74.51%**	**1,636**	**25.49%**
WORKERS						
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	**Total workers (F + G)**	**0**	**0**	**0%**	**0**	**0%**

*Other than permanent employees include workforce hired on contractual basis.

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	0	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total differently abled employees (D + E)**	**0**	**0**	**0%**	**0**	**0%**
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	**Total differently abled workers (F + G)**	**0**	**0**	**0%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	7*	3	42.86%
Key Management Personnel	2**	0	0.00%

*During the financial year, one male director resigned from the Board and one female director was appointed.

**The Managing Director & CEO has been omitted from the Key Managerial Personnel (KMPs) metric, as this position is already reflected in the Board of Directors (BoDs) count. During the financial year, one female KMP resigned and one male KMP was appointed.

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	52.08%	54.78%	52.89%	48.55%	52.99%	49.87%	44.57%	46.57%	45.16%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

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

Sr. 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	Digital Age Retail Private Limited	Subsidiary	99.99%	No
2	Firmroots Private Limited	Subsidiary	67.90%	No
3	Globalbees Brands Private Limited	Subsidiary	51.68%	No
4	Intellibees Solutions Private Limited	Subsidiary	99.99%	No
5	Joybees Private Limited	Subsidiary	99.99%	No
6	Swara Baby Products Limited (formerly known as Swara Baby Products Private Limited)	Subsidiary	75.35%	No
7	Firstcry Management DWC- LLC (United Arab Emirates)	Subsidiary	100.00%	No
8	Shenzhen Starbees Services Limited (People's Republic of China)	Subsidiary	100.00%	No

Note:

1. Step-down subsidiaries are not included here in the above list and % of shares held by the Company is on a fully diluted basis.
2. Solis Hygiene Private Limited ceased to be a direct subsidiary of the Company with effect from December 30, 2025.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

a.	Turnover (in Rs.)	27,31,59,46,387
b.	Net worth (in Rs.)	63,47,47,54,143

VII. Transparency and Disclosures Compliances

25. 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) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		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	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes	0	0	Nil	0	0	The Company has received 255 complaints during the year which were related to Initial Public Offer, such as short allotment of shares, non-allotment of shares, non-receipt of refund, amount debited from account in spite of non- allotment, etc. All the complaints were resolved during the year.
Shareholders	Yes	0	0	Nil	0	0	
Employees and workers	Yes	84	0	All complaints have been closed	72	0	Nil
Customers	Yes	11,135	74	The pending customer complaints are currently under investigation and primarily relate to cases involving missing parts/items with logistics partners. Certain cases also require review of packaging footage by the Origins team or coordination with the sourcing/ vendor team for replacement of defective or damaged parts identified after use or otherwise.	7,674	0	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		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	Yes	0	0	Nil	0	0	The Company currently uses informal and formal channels to address grievances and is in the process of establishing a proper complaint grievance redressal mechanism
Other (please specify)	-	-	-	-	-	-	-

*** Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)**

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	Human Resource Department (hr@firstcry.com)
Investors (other than shareholders)	Secretarial Department (companysecretary@firstcry.com)
Shareholders	Secretarial Department (companysecretary@firstcry.com)
Employees and workers	Human Resource Department (hr@firstcry.com)
Customers	Operations Department (customercare@firstcry.com)
Value Chain Partners	Sourcing Department (vendorgrievance@firstcry.com)
Other (please specify)	Legal Department (legal@firstcry.com)

Note - To ensure effective resolution, the Company has implemented specific mechanisms for reporting issues and providing feedback for each stakeholder group. Please find below the link of BRSR Policy https://cdn.fcglcdn.com/brainbees/firstcry-ir/BRSR_Policy.pdf

26. 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

Sr. 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	Energy and Emission Management	Risk	Carbon emissions across Brainbees e-commerce and supply chain operations stem primarily from its reliance on electricity as a key energy source, fugitive emissions from air conditioning systems and fire extinguishers, and the use of diesel generators (DGs) as an alternative energy source. This creates risks related to high costs, increased emissions, and potential misalignment with evolving customer expectations for sustainable brands.	Conduct internal energy audits to identify inefficiencies. Upgrade to energy-efficient systems such as LED lighting and HVAC. Implement automation and sensor-based lighting to optimise energy use. Retrofit buildings with insulation and high-efficiency windows to minimise heating and cooling loads. Transition to renewable energy sources, including installation of solar panels at selected warehouses. Work with third-party logistics (3PL) partners who have sustainability goals aligned with Brainbees to reduce emissions across the supply chain.	Negative
2	Waste Management and Circularity	Opportunity	Adopting circular economy principles in product design, packaging, and end-of-life management enables Brainbees to minimise waste, extend product value, and reduce resource dependency. Initiatives such as recyclable packaging, take-back programmes, and durable home brands products can lower environmental impact, drive operational efficiency, and appeal to sustainability-conscious consumers seeking responsible parenting choices. Process optimisation to reduce packaging material usage and waste generation. Promote paperless operations and implement digital workflows. Ensure proper waste disposal through authorised partners wherever feasible.	-	Positive

Sr. 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)
3	Climate Change	Risk	Brainbees has potential risks related to climate change, including both physical and regulatory impacts. Extreme weather events, such as floods, storms, and heatwaves, pose physical risks to its warehouses and stores across the country, potentially disrupting operations, damaging infrastructure, and increasing costs. Additionally, climate change-related regulatory pressures could lead to stricter environmental laws, further impacting operational efficiency and increasing compliance costs.	Energy efficiency across the warehouse network has been enhanced through the installation of smart sensors and rooftop skylights to reduce daytime electricity consumption. Additionally, a rooftop solar panel system has been commissioned at the Pune warehouse. To maintain optimal internal temperatures, facilities have been equipped with roof insulation, louvers, ridge ventilation, and HVLS BLDC fans. Furthermore, responsible waste management practices are upheld by ensuring all plastic waste is recycled exclusively through licensed vendors.	Negative
4	Human capital development	Risk	The need for regular hiring across Brainbees stores nationwide, coupled with the continuous requirement for training and upskilling, presents a challenge in managing human capital. Risk of inefficient recruitment processes and limited employee development have a potential impact on service quality, decreased customer satisfaction and operational inconsistency and long-term business growth.	Comply with labour laws to ensure statutory minimum wages. Offer competitive salaries and ESOPs to retain key talent. Provide health insurance coverage to mitigate medical risks and improve employee wellbeing. Implement structured onboarding, learning and development (L&D) frameworks to ensure consistent training across geographies	Negative

Sr. 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)
5	Product Safety & Quality	Risk	Maintaining consistent product safety and quality is critical for baby and kids products, as it directly influences customer trust and the Company's brand reputation. Changes in the requirements of the Bureau of Indian Standards (BIS) and other applicable regulatory frameworks may affect product compliance, certification processes, and time-to-market. Further, reliance on a diverse network of domestic and international suppliers may give rise to variations in product quality or specifications	Implementation of robust product quality assurance and testing processes, comprehensive supplier due diligence and periodic quality audits, and continuous monitoring of supplier performance. Compliance checks are ensured at the development stage, mandatory certifications and testing, and ongoing monitoring of regulatory developments. Standardised product specifications, inspection protocols, and defined quality control procedures are followed to maintain consistent product quality and compliance across the supply chain.	Negative
6	Occupational health & Safety ("OHS")	Risk	Ensuring strong occupational health and safety standards protects employee wellbeing, reduces workplace incidents, and supports uninterrupted operations. Inadequate safety measures can lead to injuries, legal liabilities, and lower workforce morale, ultimately affecting productivity, compliance, and brand integrity.	Enforce Environment Health and Safety ("EHS") norms for suppliers and vendors. Maintain strict child labour policies and operate grievance mechanisms such as whistleblower channels. OHS assessment at regular intervals. Incorporate safety indicators into vendor selection and evaluation.	Negative
7	Promoting Diversifying of consumers and workforce	Opportunity	Brainbees commitment to promoting diversity is reflected in its inclusive approach to products and marketing, focusing on celebrating unity in diversity. Through storytelling, clothing lines, and educational resources, a diverse talent pool and wide consumer targeting can lead to new growth opportunities, increase adaptability, and a connect with emerging demographics promoting long-term resilience and inclusivity-driven brand equity.	-	Positive

Sr. 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)
8	Human Rights and Labour Management	Risk	Human rights and labour management risks across Brainbees' value chain, particularly due to its white labeling practices, pose challenges. Reliance on third-party manufacturers can result in potential risks such as exploitation of workers, poor labour conditions, and violations of human rights, which could result in reputational damage, legal consequences, and a loss of consumer trust in the brand's ethical standards.	Apply EHS standards to ensure supplier and vendor compliance. Enforce strong policies against child labour. Maintain grievance redressal mechanisms such as whistleblower channels to report violations. Incorporate human rights clauses through various elements by integrating statutory and safety compliance requirements in business agreements and contracts with suppliers.	Negative
9	Responsible Value Chain	Opportunity	Brainbees ensures high product quality, competitive pricing, and efficient distribution through in-house warehousing and omnichannel strategies, fostering customer trust and operational efficiency. By maintaining ethical sourcing and transparent relationships with suppliers, dealers, and franchisees, the Company strengthens its value chain. Moreover this approach can mitigates risks and can help position Brainbees for sustainable growth and increased consumer demand for responsible products. PLM tools are used to ensure quality and timely supplies from Vendors	-	Positive

Sr. 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)
10	Sustainable Products	Opportunity	Transitioning to more responsible and sustainable materials in Brainbees & Home Brands products such as Tree-Free & Eco-friendly diapers, can result in improved product safety, reduced environmental impact, and aligns with rising consumer expectations for responsible parenting choices. By incorporating measures like organic textiles, biodegradable components, and certified safe materials, Brainbees has a potential to strengthen supply chain resilience, mitigates long-term regulatory risks, and reinforces its position as a trusted, child-first brand.	-	Positive
11	Privacy and data security	Risk	Brainbees collects customer data across both online and offline channels, making robust privacy and data security practices essential to maintaining consumer trust. Weak data governance or cyber vulnerabilities could expose the Company to cyber incidents, leading to regulatory penalties, reputational damage, and customer attrition. Such breaches would undermine Brainbees' digital platform credibility and threaten long-term business stability.	Encrypt all customer data immediately. Maintain a complete record of data flows and implement role-based access controls. Regularly test firewalls and intrusion systems. Firewalls and intrusion systems are adequately installed and regularly tested. Necessary trainings to staff are provided on data protection.	Negative
12	Corporate governance	Opportunity	Good corporate governance enables Brainbees to make informed decisions, ensure compliance, and build trust with stakeholders. It strengthens the Company's reputation, supports sustainable growth, and enhances its ability to attract investment and create long-term value.	-	Positive

Sr. 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)
13	Compliance to Laws	Risk	Brainbees operates across various regions in India, making it subject to a wide array of local, state, and national laws. The complexity of complying with diverse and evolving regulations poses a risk, as failure to adhere to these legal requirements could lead to penalties, legal disputes, and reputational damage.	Regularly monitor compliance with applicable laws. Deploy a compliance management tool and periodical certifications from relevant departments to track and ensure adherence to evolving legal requirements. Ensure regional teams are empowered and resourced to keep up with state-level regulatory changes. Established Compliance Management System to monitor compliance with applicable laws, regulations, and internal policies. This includes compliance registers, tracking tools, and reporting mechanisms.	Negative
14	Business Ethics	Risk	Brainbees vast geographic presence can have potential risks to business ethics, including potential violations of anti-bribery and anti-corruption, anti-competition practices, and money laundering regulations. Unethical conduct or lapses in compliance could lead to legal penalties, reputational damage, and loss of stakeholder trust.	Implement a comprehensive Business Conduct and Ethics Policy covering anti-bribery, anti-corruption, money laundering, and conflict of interest. Ensure periodic employee training on ethics and compliance. Leadership monitors implementation and reviews reported cases for timely resolution.	Negative

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.

Sr. No	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/NA)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	**Has the policy been approved by the Board? (Yes/No/NA)**	Yes. Policies that require Board-level oversight are reviewed and approved by the Board of Directors, while all other policies are reviewed and approved by the designated functional heads or responsible authorities.								
c	**Web Link of the Policies, if available**	Internal company policies are accessible on the Company's intranet portal. Statutory policies mandated under applicable laws and required to be mandatorily hosted on the Company's official website, are available at following path: https://www.firstcry.com/investor-relations/policies-compliances								
2	**Whether the entity has translated the policy into procedures. (Yes / No/ NA)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	**Do the enlisted policies extend to your value chain partners? (Yes/ No/NA)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	**Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	ISO 37001:2016, ISO/IEC 27001:2013	ISO 9001:2015, ECOCERT, OEKOTEX, FSSAI, BIS, EN Standard	ISO 45001:2018, SEDEX	BIS	SEDEX, SA8000	ISO 14001:2015, ISCC, CDP	-	-	Made Safe, Allergy Certified, Cruelty Free, Vegan, EN 71, ASTM
5	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	Recognising the importance of ESG integration in building long-term business resilience, Brainbees is committed to continuously enhancing its sustainability performance across environmental and social dimensions. The Company has identified the following strategic commitments to guide its sustainability journey and support responsible growth: 1. Increase the use of renewable energy across operations through solar installations and procurement of cleaner energy sources. 2. Improve energy efficiency across warehouses, retail stores and offices through deployment of energy-efficient infrastructure and technology. 3. Enhance workforce diversity and inclusion by increasing representation of women across functions and leadership levels and ensuring equal opportunity practices. 4. Strengthen employee capability and workforce development through structured onboarding, training, upskilling and leadership development programmes.								

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**	The Company continues to make progress towards its identified sustainability commitments through various initiatives and management practices. The Company is currently refining its approach to measuring progress against these commitments and will continue to enhance its sustainability roadmap over time.								

Note : As the Company operates as a brand and product aggregator, all physical product development, manufacturing, and testing activities are carried out by vetted third-party partners. Compliance with these certifications is a key criterion in our supplier engagement and monitoring framework.

Governance, leadership and oversight

7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**
	This report comprehensively details our ESG performance, underscoring our core objective to mainstream sustainable consumption. We are committed to achieving sustainable, profitable growth by delivering durable, high-quality products that meet consumer demands while minimising our environmental footprint. We recognise that corporate enterprise plays a pivotal role in national development, necessitating the integration of environmental stewardship and social equity into our fundamental business strategy. To this end, we prioritise the protection of our ecological resources, the well-being of our value chain workforce, and the resilience of our host communities. Robust corporate governance underpins our operations, ensuring we consistently prioritise the interests of our stakeholders, including shareholders, customers, supply chain partners, and regulatory bodies. Guided by our BRSR policy, our governance framework is rooted in accountability, transparency, and strict regulatory compliance. Recognising that ESG integration is critical for long-term business resilience, we are continuously calibrating our strategy to align with evolving global frameworks and establishing ambitious, science-aligned targets. Moving forward, we are dedicated to continuous improvement across all ESG parameters, with a specific focus on enhancing our primary data collection protocols, advancing environmental stewardship, and deepening our socio-economic impact to foster inclusive, sustainable growth. Mr. Supam Maheshwari Managing Director & CEO DIN: 01730685
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**
	Mr. Supam Maheshwari Managing Director & CEO DIN: 01730685

9	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).**	Yes
	If Yes please provide details	
	Mr. Supam Maheshwari Managing Director & CEO DIN: 01730685	

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**
a.	Performance against above policies and follow up action*	The Committees of the Board and the Board of Directors periodically review the adequacy and effectiveness of statutory policies. In addition, other policies are reviewed and monitored by the management and internal committees to ensure their relevance and operational effectiveness								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances									
	Subject for Review	**Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)**								
		P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
a.	Performance against above policies and follow up action	Specific matters brought to the management or the Committee are reviewed on a need basis. The frequency of such reviews may vary, occurring quarterly, half-yearly, or annually, depending on the nature and significance of the issues under consideration								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances									
11	**Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).**	No								
	If yes, provide name of the agency.									

*The Company's Board of Directors, alongside its Board-level Committees, including the Nomination and Remuneration Committee, Stakeholders' Relationship Committee, Audit Committee, Risk Management Committee, and Corporate Social Responsibility Committee actively oversee governance matters. The Company's business responsibility performance is regularly monitored by the respective departmental heads and reported to the Board of Directors.

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

This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations and financial reporting as well as be accountable for their actions

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	5	Regular compliance updates	100%
Key Managerial Personnel	5	1. Implementation of amendments to SEBI LODR (Listing Obligations and Disclosure Requirements) Regulations, 2015 2. Training for Unpublished Price Sensitive Information (UPSI) & Prohibition of Insider Trading Regulations 3. Prevention of Sexual Harassment of Women at Workplace 4. BRSR 5. Other Legal/Regulatory updates	100%
Employees other than BOD and KMPs*	1,110	1. App Awareness - Finbees/ PMS 2. Technical Training (Excel - Advance/ Intermediate / Basic/ PPT Creation) 3. Code of Conduct Training 4. Compliance Special Session 5. Cyber Security Training 6. Employee Health & Well Being 7. Skills Development Training (Email/ Communication/ Time Management/ Business English) 8. Sourcing Process Awareness Session 9. Induction 10. Train The Trainer - Leadership Training 11. Material Handling Equipment Training 12. Negotiation Skills Training for Buyers 13. POSH Training 14. Soft Skill Training 15. Safety training 16. Leadership Training	100%
Workers	0	Nil	0%

*All Employees have received at least one of the trainings and employees include both permanent and other than permanent employees.

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

Monetary					
Particular	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In Rs.) (For Monetary Cases only)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Compounding fee	9	Senior Inspector Legal Metrology, Mirzapur, Uttar Pradesh	50,000	Violation of Rule 8 of the Legal Metrology (Packaged Commodities) Rules, 2011 and Section 18(1) / 36(1) of the Legal Metrology Act, 2009	No
Compounding fee	9	Inspector Legal Metrology, ILM, Malad, Mumbai	50,000	Violation of Rule 6 of Packaged Commodity Rules 2011 R/w Section 18/36 of Legal Metrology Act, 2009	No
Compounding fee	9	Senior Inspector, Legal Metrology, Mughalsarai Chandauli, Uttar Pradesh	50,000	Violation of Rule 6(2) & 8(1)a of Packaged Commodity Rules 2011	No
Compounding fee	9	Inspector of the Legal Metrology, Wilsong Garden Sub Division, Bangalore	60,000	Violation of Rule 6 of Packaged Commodity Rules 2011 R/w Section 18/36 of Legal Metrology Act, 2009	No
Compounding fee	9	Senior Inspector, Legal Metrology, Varanasi, Lahurabir	50,000	Violation of Rule 6 of Packaged Commodity Rules 2011 R/w Section 18/36 of Legal Metrology Act, 2009	No
Compounding fee	9	Senior Inspector, Legal Metrology, Hoshiarpur, Punjab	50,000	Violation of Rule 7(2) of Packaged Commodity Rules 2011 R/w Section 18(1)/36(1) of Legal Metrology Act 2009	No
Compounding fee	9	Senior Inspector, Legal Metrology, Moradabad	50,000	Violation of Section 18 of the Legal Metrology Act, 2009 read with Rule 4 and Rule 7(2) Table-I of the Legal Metrology (Packaged Commodities) Rules, 2011, punishable under Section 36 of the said Act.	No
Compounding fee	9	Senior Inspector, Legal Metrology, Mathura, Uttar Pradesh	50,000	Violation of Rule 7 of Packaged Commodity Rules 2011 R/w Section 18/36 of Legal Metrology Act, 2009	No
Compounding fee	9	Senior Inspector, Legal Metrology, Rupnagar, Punjab	50,000	Violation of Rules 6 (2) and 8 (1) (a) of Legal Metrology (Packaged Commodities) Rules 2011 read with Rule 36 of Legal Metrology Act 2009.	No
Compounding fee	9	Senior Inspector, Legal Metrology, Mohan Nagar Ghaziabad	50,000	Violation of Rule 6(1)(d) and Rule 6(2) of the Legal Metrology (Packaged Commodities) Rules, 2011, read with Section 18(1) of the Legal Metrology Act, 2009, punishable under Section 36 of the said Act	No

Monetary					
Particular	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In Rs.) (For Monetary Cases only)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Compounding fee	9	Senior Inspector Legal Metrology, Andhra Pradesh	10,000	Violation of section 18 and 36(1) of Legal Metrology Act, 2009 read with Rule 4 and 6(1)(d) of Legal Metrology (Packaged Commodities) Rules, 2011	No
Penalty	1	The Assistant Commissioner, Customs Division, Group-V, NS-V, Commissionerate. JNCH, Nhava Sheva	-	The Company has received an Original in Order dated April 30, 2025, from Customs Commissionerate, Mumbai for an amount of Rs. 1,39,374/- (Service Tax Rs. 46,458/-, interest amount Rs. 46,458/- and penalty Rs. 46,458/-) as per Customs Act, 1962 for re-classification of breast pump under a different HSN code.	Yes
Penalty	1	Office of the State Tax Officer, GST department, PUNE CANTT_704, PUNE_SOUTH, PUNE_SOUTH_WEST, Maharashtra	-	Demand Order passed by the authority on December 04, 2025 under Section 73 of CGST/MGST Act r/w rule 142 of CGST/MGST Rules and has demanded amount of Rs. 9,17,014/- (including Tax, Interest and Penalty) for ITC claimed from RC cancelled suppliers.	Yes
Penalty	1	Commissioner of Customs, Mumbai	-	Demand order served on the Company by the office of the Commissioner of Customs (Adjudication) dated January 13, 2026, demanding a differential duty along with redemption fine and penalty on the Company amounting to Rs. 6,56,58,134/- (exclusive of applicable interest under Section 28AA of the Customs Act, 1962), which has been confirmed primarily on interpretational grounds relating to procedural aspects of documentation relating to country of origin of the imported goods, under Asia-Pacific Trade Agreement (APTA) framework.	Yes

Monetary					
Particular	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In Rs.) (For Monetary Cases only)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty	1	Income Tax Department Office of the Assistant Commissioner of Income Tax, Pune	-	Assessment order and a corresponding notice of demand served on the Company by the office of the Assistant Commissioner of Income Tax, Pune dated January 30, 2026, under the Income-Tax Act, 1961, wherein an addition of Rs. 93,57,99,520/- has been made to the total income of the Company for AY 2022-23 w.r.t Transfer Pricing adjustment of Rs. 10,84,95,240/- and addition on account of disallowance of ESOP expenses: Rs. 82,73,04,280/-, and consequently a tax demand of Rs. 31,36,30,330/- has been raised. In continuation to Assessment order and a corresponding notice of demand served on the Company by the office of the Assistant Commissioner of Income Tax, Pune, Company made an application to the Authority and on verification of the case records by the said Authority, the Company is in receipt of the rectification order and demand notice from the Authority wherein the total income of the Company for AY 2022-23 is now recomputed as Rs. 52,54,110/-, thereby reducing the amount of demand for AY 2022-23 from Rs. 31,36,30,330/- to Rs. 38,37,210/- (i.e. by Rs. 30,97,93,120/-).	Yes

Non-Monetary				
Particular	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	NIL			
Punishment	NIL			

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
The company has filed an appeal on June 24, 2025, against the order issued by the Assistant Commissioner, Customs Division, Group-V, NS-V, Commissionerate. JNCH, Nhava Sheva taking a position of no further tax payable by the Company, however, the hearing date is awaited from the customs.	The Commissioner (Appeals), Customs Zone-II, JNCH, Nhava Sheva
The Company has filed an appeal on February 25, 2026, against the order issued by the Office of the State Tax Officer, GST department, PUNE CANTT_704, PUNE_SOUTH, PUNE_SOUTH_WEST, Maharashtra, taking a position of no further tax payable by the Company.	The Commissioner (Appeals), Goods and Services Tax (GST)
The company has filed an appeal on April 11, 2026, against the order issued by the Commissioner of Customs, Mumbai taking a position of no further tax payable by the Company.	Customs, Excise and Service Tax Appellate Tribunal
The Company has filed an appeal on March 26, 2026, against the Assessment order and a corresponding notice of demand served on the Company by the office of the Assistant Commissioner of Income Tax, Pune	Income Tax Appellate Tribunal (ITAT)

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)

Yes

If Yes, provide details in brief

The Company's Anti-Corruption and Anti-Bribery Policy forms part of the governing policies on ethical conduct and is available on the internal portal accessible to all employees.

If yes, provide details in brief and if available, provide a web-link to the policy

Not available on website of the Company, since it's an internal policy.

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

Particular	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	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 in the following format:

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	54	61

Note- For the purpose of this calculation:

1. Accounts Payable include trade payables (Note no. 23) from Audited Standalone Financial Statement (FS) for the year ended March 31, 2026.
2. Cost of Goods/Services procured includes other expenses (Note no. 33 from FS), Purchases of stock-in-trade (Note no. 27 from FS), gross capex, intangible assets additions and Net CWIP movement (Note no. 4 and 7 from FS).
3. The disclosures have been prepared in accordance with Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the SEBI Master Circular).

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	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	23.55%	21.56%
	b. Sales (Sales to related parties / Total Sales)	67.93%	63.88%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments in related parties as % of Total Investments made	100%	100%

Note-

1. We procure from direct manufacturers and do not have any purchases with Trading Houses as per the definition of Trading Houses given in the Industry Standards Forum guidelines on BRSR Core.
2. As per the defined criteria and definition of a dealers/distributor that, the Company, on a standalone basis, does not have any sales to dealers/distributors.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.

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.**

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0%	0%	NA
2	Capex	0%	0%	NA

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

   No

   b. **If yes, what percentage of inputs were sourced sustainably?**

   NA

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)	As Company does not operate any manufacturing facilities, the Company's product related waste generation is limited to expired and damaged products. The Company employs authorised vendors to ensure the safe disposal of such waste.
(b)	E-waste	-
(c)	Hazardous waste	-
(d)	other waste	-

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

   Yes

   b **If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**

   The Company is registered as the Brand owner on EPR portal of Central Pollution Control Board (CPCB) and complies with EPR registration on plastics used in packaging. The Company employs CPCB-registered recyclers to ensure the safe disposal of plastic waste generated from packaging.

   c **If not, provide steps taken to address the same**

   NA

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

This principle emphasises the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.

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	2,282	2,282	100%	2,282	100%	NA	NA	0	0%	0	0%
Female	1,014	1,014	100%	1,014	100%	1,014	100%	NA	NA	0	0%
Total	**3,296**	**3,296**	**100%**	**3,296**	**100%**	**1,014**	**100%**	**0**	**0%**	**0**	**0%**
Other than permanent employees											
Male	2,501	0	0%	0	0%	NA	NA	0	0%	0	0%
Female	622	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	**3,123**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

1. 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	0	0	0%	0	0%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than permanent workers											
Male	0	0	0%	0	0%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.08%	0.06%

Note: The above disclosures are aligned with SEBI Master Circular. The well-being expenditure for the current year includes costs related to health insurance, accidental insurance and paid leave for Maternity Benefits.

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

Benefits	FY 2025-26			FY 2024-25		
	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%	0%	Yes	100.00%	0.00%	Yes
Gratuity	100%	0%	Yes	100.00%	0.00%	Yes
ESI	31.19%	0%	Yes	31.74%	0.00%	Yes
Others – please specify	-	-	-	-	-	-

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?

Not Applicable

If not, whether any steps are being taken by the entity in this regard.

Currently, the premises are not accessible to differently abled employees and workers. However, Brainbees is exploring ways to improve accessibility. At present, Brainbees does not have any differently-abled employees.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If so, provide a web-link to the policy.

The policy is available on the Company's intranet portal accessible to all employees.

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	85%	38%	0%	0%
Total	**85%**	**38%**	**0%**	**0%**

*The Company does not provide paternity leave benefits to the employees.

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	No	NA
Other than Permanent Workers	No	NA
Permanent Employees	Yes	Established policy is available for employees on their intranet and concerns can be raised at complaints@firstcry.com. The Whistle Blower Policy is hosted on the website of the Company at https://cdn.fcglcdn.com/brainbees/firstcry-ir/Whistle_Blower_Policy.pdf. All employees can reach out at whistleblower@firstcry.com and anonymously raise actual or suspected concerns regarding their grievances, incidents of wrongdoing, fraud or any unethical practices that violates Company's code of conduct. The Company has also adopted policy on Prevention of Sexual Harassment of Women at Workplace. All the complaints under this policy should be reported at: complaints@firstcry.com

Category	Yes/No	If Yes, then give details of the mechanism in brief
Other than Permanent Employees	Yes	Concerns can be raised at complaints@firstcry.com. The Whistle Blower Policy is hosted on the website of the Company at https://cdn.fcglcdn.com/brainbees/firstcry-ir/Whistle_Blower_Policy.pdf. All employees can reach out at whistleblower@firstcry.com and anonymously raise actual or suspected concerns regarding their grievances, incidents of wrongdoing, fraud or any unethical practices that violates Company's code of conduct.

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	3,296	0	0%	3,752	0	0%
Male	2,282	0	0%	2,629	0	0%
Female	1,014	0	0%	1,123	0	0%
Total Permanent Workers	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

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	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees										
Male	2,282	1,574	68.97%	1,166	51.10%	2,629	1,995	75.88%	1,170	44.50%
Female	1,014	745	73.47%	526	51.87%	1,123	906	80.68%	588	52.36%
Total	**3,296**	**2,319**	**70.36%**	**1,692**	**51.33%**	**3,752**	**2,901**	**77.32%**	**1,758**	**46.86%**
Workers										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**

Note - Disclosure is provided for permanent employees.

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 (C)	No. (D)	% (D/C)
Employees						
Male	2,282	1,047	45.88%	2,629	1,598	60.78%
Female	1,014	395	38.95%	1,123	653	58.15%
Total	**3,296**	**1,442**	**43.75%**	**3,752**	**2,251**	**59.99%**
Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	**0**	**0**	**0%**	**0**	**0**	**0%**

Note - Disclosure is provided for permanent employees.

10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

The Company maintains a robust Safety, Health, and Environment (SHE) policy dedicated to fostering a secure and healthy workplace. We have institutionalised a comprehensive Occupational Health and Safety Management System (OHSMS) that encompasses both strategic and operational controls. On the ground, the organisation strictly adheres to established safety practices, including mandatory Personal Protective Equipment (PPE) usage, routine safety inspections, and regular toolbox talks to maintain high safety awareness. Facility-level safeguards include the deployment of fire safety infrastructure, first-aid resources, dedicated employee rest areas, and comprehensive medical insurance. Systemically, our commitment is demonstrated through defined policies, assigned roles, training programmes, an incident investigation process, and regular management reviews that reflect our structured approach to health and safety management.

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

The Company conducts hazard identification and risk assessment through daily, weekly, and monthly workplace inspections designed to detect and mitigate unsafe conditions. We ensure operational readiness through regular emergency preparedness drills encompassing both fire and natural disasters. Furthermore, essential safety infrastructure, such as fire extinguishers, is systematically monitored via stringent compliance checklists. At the operational level, continuous safety oversight for both routine and non-routine activities is governed by mandatory Store Checklists, which are executed by Store Managers four times per month in strict accordance with Area Operations Management directives.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)

Yes

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

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	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

The Company is committed to fostering a secure and healthy work environment through implementation of occupational health and safety (OHS) policies and periodic workplace inspections. We ensure operational resilience through emergency preparedness protocols, including regular safety drills and systematic equipment maintenance. Prioritising employee well-being, we provide accessible first-aid and medical support, alongside ergonomically optimised workstations to mitigate occupational strain. Furthermore, we maintain stringent facility hygiene standards, facilitate continuous OHS capacity-building programs, and have institutionalised transparent incident reporting mechanisms to address and remediate any safety concerns.

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

Particulars	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	84	0	Nil	72	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessment for the year:

Particulars	% 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 did not have any safety related incident during the reporting period. However, the Company has still undertaken specific corrective actions to address identified safety concerns and improve workplace conditions. Upgrades to fire safety infrastructure included the updating of fire extinguishers, smoke detectors, and emergency evacuation maps. Following a facility cleanliness audit, the cleaning frequency for high-contact surfaces was increased to maintain baseline hygiene standards. Furthermore, occupational health and safety policies were reviewed, and refresher training on emergency response and hazard reporting was administered to all employees to ensure continued safety awareness and preparedness.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.

Essential Indicators

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

The Company actively identifies and engages with its stakeholders, including customers, investors, shareholders, value chain partners, communities, regulatory bodies, and employees. Key stakeholders are determined based on their significance to the Company's operations and success. This process involves evaluating and acknowledging individuals, groups, or institutions that play a crucial role in its activities. Regular engagement with stakeholders ensures their concerns, complaints and suggestions are heard and integrated into decision-making. The Company establishes stakeholder groups based on mutual influence, considering the impact they have on the Company and vice versa.

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 & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Advertisements, social media/ E-commerce websites and respective Brand Apps, E-mail Communications, Text/WhatsApp messages, National Consumer Helpline, store visits, stores & distributors directly raising customer complaints on behalf of customers in our internal ticketing portal & other government consumer complaints forums.	Regularly	Selling products, Advertise about the product offerings, Resolve product related queries, Ascertain product satisfaction, to improve customer service and products, retain them, improve overall experience
Investors and Shareholders	No	Earnings call and presentation, Emails, SMS, Newspaper, Company/ Stock Exchange websites, Complaints and grievance mechanism of SEBI/Stock Exchanges and the Company.	Quarterly and as required	Highlight Company performance, Financial Results, Financial Statements, matters requiring approval of shareholders as per applicable laws, to connect with Analysts/ Investors
Value chain Partner	No	Supplier/Vendor meetings, Franchisee meetings, e-mails	Regularly	Vendor Selection, Onboarding, Work execution, invoice processing and payments, business scaling, ideas to attract customers, and brand partnerships
Employees	No	Mail, notice boards, meetings, internal portals	Regularly	To share policies and updates, talent management, Skill Development Sessions, ensure workplace satisfaction
Regulatory Bodies	No	Respective Portal for regulatory filing	Regularly	Disclosure and matters to be reported / filed with regulatory bodies as per applicable laws
Communities	No	Email	Need based	To facilitate resolution of any grievances and complaints received from community.

PRINCIPLE 5: Businesses should respect and promote human rights.

This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.

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

Benefits	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	3,296	3,296	100%	3,752	3,752	100%
Other than permanent	3,123	3,123	100%	2,574	2,574	100%
Total Employees	**6,419**	**6,419**	**100%**	**6,326**	**6,326**	**100%**
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	0	0	0%	0	0	0%
Total Workers	**0**	**0**	**0%**	**0**	**0**	**0%**

Note: All the permanent and other than permanent employees are given trainings on Code of Conduct, POSH and workplace safety which covers the human rights aspects.

2. Details of minimum wages paid to employees and workers

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	2,282	0	0%	2,282	100%	2,629	0	0%	2,629	100%
Female	1,014	0	0%	1,014	100%	1,123	0	0%	1,123	100%
Total	**3,296**	**0**	**0%**	**3,296**	**100%**	**3,752**	**0**	**0%**	**3,752**	**100%**
Other than Permanent										
Male	2,501	0	0%	2,501	100%	2,202	134	6.09%	2,068	93.91%
Female	622	0	0%	622	100%	372	0	0%	372	100%
Total	**3,123**	**0**	**0%**	**3,123**	**100%**	**2,574**	**134**	**5.21%**	**2,440**	**94.79%**
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	4	20,50,000	3	13,05,000
Key Managerial Personnel	2	1,00,38,615	0	0
Employees other than BOD and KMP	2,279	4,41,425	1,014	3,42,256
Workers	0	0	0	0

Note:

i. The Managing Director & CEO has been omitted from the Key Managerial Personnel (KMPs) metric, as this position is already reflected in the Board of Directors (BoDs) count.

ii. BODs & KMPs remuneration data excludes perquisites on ESOPs.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	21.73%	19.96%

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, the Company's Human Resources department is responsible for addressing human rights issues, and the Company has constituted an Internal Complaints Committee to handle complaints related to sexual harassment.

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

The Company has established internal processes to address grievances related to human rights. In addition, it has implemented Whistle-blower Mechanisms to receive and manage complaints, feedback on human rights violations, and suggestions for process improvements. The Policy provides a secure platform for employees, directors, and other stakeholders to report unethical conduct, fraud, or violations of the Company's Code of Conduct, ethics, and principles without fear of retaliation, while also ensuring direct access to the Chairperson of the Audit Committee. Further, the Company has adopted a Human Rights Policy and a POSH Policy, which outline grievance redressal mechanisms, including procedures for reporting grievances and sexual harassment, conducting inquiries and investigations, providing avenues for resolution, and ensuring protection against retaliation.

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

Particulars	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	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	9	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour / Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

We ensure that the identity of the complainant is kept confidential, with information disclosed strictly on a need-to-know basis. Our policies incorporate a strong non-retaliation provision, under which any act of retaliation attracts disciplinary action. Managers and employees are regularly sensitised to identify and prevent retaliatory behavior, and any substantiated incidents are treated as serious misconduct, with consequences that may include warnings, demotion, suspension, or termination.

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

Yes, our business agreements and contracts address human rights, through various elements by integrating statutory and safety compliance requirements. These elements ensure that business and vendor partners uphold these standards in their operations, aligning with core human rights principles.

10. Assessments for the year :

Name of the Assessment	% 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	-

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

There were no cases where corrective action was required.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

This principle emphasises the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.

Essential Indicators

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

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	939.24	402.34
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**939.24**	**402.34**

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From non-renewable sources		
Total electricity consumption (D)	31,741.02	36,692.17
Total fuel consumption (E)	1,204.45	1,369.83
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**32,945.47**	**38,062**
Total energy consumed (A+B+C+D+E+F)	**33,884.71**	**38,464.34**
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000012405	0.0000015567
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0000252312	0.0000321619
Energy intensity in terms of physical output [Total energy consumed (in GJ) / Full-time employee equivalent]	5.2788144571	6.0803572558
Energy intensity (optional) – the relevant metric may be selected by the entity		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

1. Electricity consumption has been calculated using the spend-based method for locations where actual consumption was not readily available.
2. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.
3. As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

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? (Yes/No)

No

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.

The Company is not classified as an energy-intensive industry under the Government of India's PAT Scheme. Consequently, the specific energy efficiency reporting requirements outlined in the PAT Scheme do not apply.

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
(ii) Groundwater	0	0
(iii) Third party water	89,256.20	78,853.59
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**89,256.20**	**78,853.59**

Parameter	FY 2025-26	FY 2024-25
Total volume of water consumption (in kilolitres)	**17,851.24**	**15,770.72**
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000006535	0.0000006383
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.000132924	0.0000131866
Water intensity in terms of physical output [Total water consumption (in KL) / Full-time employee equivalent]	2.7810001558	2.4930003162
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

1. As per CGWA guidelines, water consumption across offices, stores, warehouses, and field teams is based on an assumption of 45 litres per employee per day and is included in third-party water.
2. For the current reporting period, water consumption is estimated as 20% of withdrawal basis CGWA water requirement guidelines, last year's figures have been restated accordingly.
3. As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

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		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	71,404.96	63,082.87
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**71,404.96**	**63,082.87**
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

For the current reporting period, water discharge is estimated as 80% of withdrawal basis CGWA water requirement guidelines, last year's figures have been restated accordingly.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge?**

No

If yes, provide details of its coverage and implementation.

Not Applicable

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	-	0	0
SOx	-	0	0
Particulate matter (PM)	-	0	0
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			No
If yes, name of the external agency.	Not Applicable		

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, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	676.96	104.36
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	6,260.03	7,409.78
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations (in rupees)]		0.0000002540	0.0000003041
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations in rupees adjusted for PPP]		0.0000051654	0.0000062829
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Full-time employee equivalent]		1.0806963702	1.1878185267
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.	Vinay & Keshava LLP		

Note:

1. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India, which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.
2. In FY 2024-25, Refill gas consumption in air conditioners is excluded from Scope-1 calculation due to active Annual Maintenance contracts with vendors.
3. Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO_2 Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.
4. As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)

Yes

If Yes, then provide details.

The Company has generated 939.24 GJ of energy through a solar power plant at one of its warehouses, through which 185.24 $MTCO_2e$ emissions have been mitigated in FY 2025-26.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	10.60	0
E-waste (B)	0.16	0.44
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. (G)	0	0
Other Non-hazardous waste generated (H).	791.44	714.65
Total (A+B + C + D + E + F + G + H)	**802.20**	**715.10**
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000000294	0.0000000289
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP]	0.0000005973	0.0000005979
Waste intensity in terms of physical output [Total waste generated (in MT) / Full-time employee equivalent]	0.1249727372	0.1130409014
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	0.16	0.44
(ii) Re-used	0	0
(iii) Other recovery operations	802.04	364.19
Total	**802.20**	**364.64**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	350.46
Total	**0**	**350.46**
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note –

1. FY 2024-25 waste figures were estimated based on NBC commercial refuse standards (taken in Other disposal operations) as well as from financial records (taken in Other recovery operations) , whereas FY 2025-26 figures reflect actual data captured via established data collection systems (taken in Other recovery operations).

2. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India, which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.
3. As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

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.

The Company generates mainly non-hazardous waste and minimal e-waste at its establishments. Non-hazardous waste is segregated at the source and disposed of through authorised waste collection agencies in compliance with the Solid Waste Management Rules, 2016. The Company does not undertake manufacturing activities involving hazardous chemicals; therefore, the generation of hazardous and toxic waste is negligible. For e-waste management, authorised recyclers/vendors are engaged to ensure safe collection, recycling, disposal, and proper documentation in accordance with the E-Waste (Management) Rules, 2016. The Company also promotes responsible resource usage, paper reduction, and environmentally sustainable practices across its operations.

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:

Sr. No.	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				

Note – The Company does not have any operations/offices in/around ecologically sensitive areas.

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					

Note – The Company has not undertaken an Environmental Impact Assessment of any project during FY 2025-26.

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/NA).

Yes

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			

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

This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.

Essential Indicators

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

   None

   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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
	NIL	

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

Name of authority	Brief of the case	Corrective action taken
No cases of anticompetitive conduct observed in the reporting period. There is no action taken or underway against the Company.		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects 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					

Note – The Company has not undertaken a Social Impact Assessment (SIA) for any project in FY 2025-26.

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

Sr. No.	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 Rs.)
Not Applicable						

Note – The Company has not undertaken Rehabilitation and Resettlement (R&R) for any project in FY 2025-26.

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

   The Company upholds the highest standards of ethical conduct through its Whistleblower Policy. This policy provides a secure, confidential platform for all stakeholders to report suspected fraud, unethical behavior, or other corporate misconduct.

   Reports can be submitted directly via the designated email address: whistleblower@firstcry.com. All complaints received through this channel are thoroughly investigated and addressed in strict accordance with the procedures outlined in the policy.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	17.66%	10.75%
Directly from within India	99.70%	99.65%

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**

Location	FY 2025-26	FY 2024-25
Rural	4.16%	14.97%
Semi-urban	15.55%	11.93%
Urban	6.07%	8.02%
Metropolitan	74.22%	65.08%
(Place to be categorised as per RBI Classification System - rural / semi-urban / urban/metropolitan)		

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.

This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.

Essential Indicators

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

Consumers can register their complaints by calling the toll-free number, mentioned on the product labels, on weekdays during business hours, or by visiting the stores, wherein the tickets may be raised by our staff on behalf of the customers on the Company's internal ticket system.

Consumers may also share their complaints at customercare@firstcry.com or grievance@firstcry.com, with responses typically provided within 24–48 hours. The team collaborates with the customer, provides regular updates and work towards a resolution. Customer feedback is embraced constructively and considered to ensure the utmost satisfaction of the customer.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	50%
Safe and responsible usage	80%
Recycling and/or safe disposal	25%

Note: As per the business model, we offer a diverse range of SKUs across multiple product categories, and the percentage varies accordingly

3. **Number of consumer complaints in respect of the following:**

Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil

Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	11,135	74	The pending customer complaints are currently under investigation and primarily relate to cases involving missing parts/items with logistics partners. Certain cases also require review of packaging footage by the Origins team or coordination with the sourcing/vendor team for replacement of defective or damaged parts identified after use or otherwise.	7,674	0	Nil

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)**

Yes

If available, provide a web link of the policy

The policy outlines guidelines for secure access, data protection, and user responsibilities

https://www.firstcry.com/privacypolicy

https://www.firstcry.com/termsofuse

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.**

   The Company has enhanced SOC operations by integrating SIEM (Security Information and Event Management) tools and in-house developed threat prevention techniques for faster threat response. Akamai WAF and AWS WAF (Web Application Firewall) are implemented for web security. Akamai CDN is used to deliver the best website and mobile app experiences with automated acceleration. Image framework is used for image optimisation, caching, and secure delivery. Tokenisation is used for secure authentication and authorisation. Loggerbees is deployed for logging and monitoring, while Network Firewall ensures strong network security. Regular security audits, vulnerability assessments, and compliance checks are conducted to meet regulatory standards. No penalties or regulatory actions have been issued against the Company regarding cyber security or data privacy.

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**

      There were no data breaches during the year.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN BRAINBEES SOLUTIONS LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

To the Board of Directors of Brainbees Solutions Limited,

1. We have undertaken to perform Reasonable Assurance engagement, for Brainbees Solutions Limited (the "Company" or "FirstCry") vide our engagement letter dated January 20, 2026 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 Company for the year ended March 31, 2026.

   This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

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 Report is as disclosed in Question 13 of Section A: General Disclosures 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 and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. CRITERIA

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, the Securities and Exchange Board of India (SEBI) Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, and the 'Industry Standards on Reporting of BRSR Core' issued by SEBI vide circular No. SEBI/HO/CFD-POD1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

4. MANAGEMENT'S RESPONSIBILITY

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of the Report, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations, if any, related to reporting on the Identified 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 controls 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.

The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circulars in relation to the BRSR Core.

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.

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint and waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

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 Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, 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.

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

8. REASONABLE ASSURANCE

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 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 secretarial team, finance 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 locations/offices on a sample basis under the reporting boundary. 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.
- Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying trial balance.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- 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.
- Tested the consolidation working of the corporate office and other locations/offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported; and
- Obtained management representations as required.

We also performed such other procedures as we considered necessary in the circumstances.

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

9. EXCLUSIONS

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

- Operations of the Company other than the Identified Sustainability Information in Appendix I;
- Aspects of the Report and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information; and Data and information outside the defined reporting period i.e., April 1, 2025 – March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. OTHER INFORMATION

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 13/08/2026 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.

11. 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 are prepared in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

12. 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 Vinay and Keshava LLP
Chartered Accountants,
Firm Reg No.: 005586S/S-200008

Sd/-
CA Prasanna K S
Partner
Membership No: 232959
UDIN: 26232959CHBKKM9914

Place: Bengaluru
Date: 13/08/2026
Encl: Appendix I

APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
1	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 3. GHG Emission Intensity (Scope 1 + 2) a) Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services)
2	Principle 6 – E3 Principle 6 – E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of Treatment
3	Principle 6 – E1	Energy footprint	1. Total Energy Consumed (in Joules or multiples) 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity- details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste. Please specify, if any. (G) 8. Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) 9. Total waste generated (A+B+C+D+E+F+G+H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste intensity in terms of physical output 11. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed of by nature of disposal method

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
5	Principle 3 – E1(c) Principle 3 – E11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company 2. Details of safety-related incidents for employees and workers (including contract workers e.g. workers in the company's construction sites) a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No of fatalities
6	Principle 5 – E3(b) Principle 5 – E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total Complaints on Sexual Harassment (POSH) reported b) Complaints on POSH as a % of female employees/workers c) Complaints on POSH upheld
7	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India 2. Job creation in smaller towns – wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable (Accounts payable *365) / Cost of goods/services procured)
9	Principle 1 – E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers/distributors as % of total sales e) Number of dealers/distributors to whom sales are made f) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors 2. Loans, advances & investments with related parties – Share of RPTs (as respective %age) in: a) Purchases b) Sales c) Loans & advances d) Investments