

RateGain

August 24, 2026

To,

National Stock Exchange of India Limited **BSE Limited**
(NSE: RATEGAIN) (BSE: 543417)

Subject: Business Responsibility and Sustainability Report (“BRSR”) for Financial Year 2025-26

Dear Sir/Ma'am,

In compliance with Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith the Business Responsibility and Sustainability Report ("BRSR") forming part of the Annual Report of the Company for Financial Year 2025-26.

Please take above information on record

Yours faithfully,

For RateGain Travel Technologies Limited

Mukesh
Kumar

Digitally signed by
Mukesh Kumar
Date: 2026.08.24 16:00:58
+05'30'

Mukesh Kumar
General Counsel,
Company Secretary & Compliance Officer
Membership No.: A17925

Encl.: *As above*

Business Responsibility and Sustainability Report Financial Year 2025-26

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L72900DL2012PLC244966
2	Name of the Listed Entity	RateGain Travel Technologies Limited
3	Year of incorporation	November 16, 2012
4	Registered office address	M-140, Greater Kailash, Part-II, New Delhi - 110048
5	Corporate address	4 th Floor, Tower A, Club 125, Plot No. 3,4,5, Sector - 125, Noida - 201301
6	E-mail	companysecretary@rategain.com
7	Telephone	+91-120-5057000
8	Website	https://rategain.com/
9	Date of Start of Financial Year	Start Date End Date
	Financial Year	01-04-2025 31-03-2026
	Previous Year	01-04-2024 31-03-2025
	Prior To Previous Year	01-04-2023 31-03-2024
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd ('NSE') and BSE Ltd. ('BSE')
11	Paid-up Capital	₹ 1,18,165,426/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name of Contact Person	Mr. Mukesh Kumar (General Counsel, Company Secretary & Compliance Officer)
	Contact Number of Contact Person	+91-120-5057000
	Email of Contact Person	companysecretary@rategain.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 assessment or assurance provider	N.A.
15	Type of assessment or assurance obtained	N.A.

II. PRODUCTS/SERVICES

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

S. No.	Description of main activity	Description of business activity	% of turnover
1	Information and communication	Consultancy, Computer programming, and related activities	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	To ensure that travelers receive the right offers on their preferred devices, and to help hotels rank higher on OTAs and secure more bookings, revenue managers rely on DaaS solutions. The Company's DaaS portfolio includes products such as AirGain, CarGain, Demand.AI, Optima, Parity+, and Rev.AI.	62099	20.18%

S. No.	Product/Service	NIC Code	% of total Turnover contributed
2	Property owners use distribution solutions to share availability, rates, inventory, and content from accommodation providers with OTAs. The Company's distribution portfolio includes products such as Content AI and RezGain.	62099	10.73%
3	MarTech solutions serve as an end-to-end digital marketing suite for hotels, integrating real-time insights powered by AI. The Company's MarTech portfolio includes products such as BCV, MHS, and Engage.AI.	62099	69.09%

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	Not Applicable	1	1
International	Not Applicable	11	11

19. Markets served by the entity:

a) Number of locations

Location	Number
National (No. of States)	28
International (No. of Countries)	160

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

The contribution of exports as a percentage of the total turnover of the entity is 81.02%.

c) Brief on types of customers

RateGain serves a diverse global customer base spanning both travel and non-travel industries. Its travel clientele includes airlines, online travel agencies (OTAs), car rental providers, cruise operators, and travel management companies, while its non-travel portfolio comprises leading global hotel chains and Fortune-listed enterprises. Through its technology solutions, the Company enables customers to optimize revenue management, pricing, marketing, and distribution strategies.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	713	550	77%	163	23%
2.	Other than Permanent (E)	46	35	76%	11	24%
3.	Total employees (D + E)	759	585	77%	174	23%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

b) Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent employees (D)	1	1	100%	0	N.A.
2.	Other than Permanent employees (E)	0	0	N.A.	0	N.A.
3.	Total differently abled employees (D + E)	1	1	100%	0	N.A.

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33
Key Management Personnel	3	0	0.00

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in current FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.88%	44.23%	29.28%	15.00%	20.00%	16.10%	6.72%	4.44%	11.16%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding / subsidiary/ associate companies/joint ventures	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	RateGain Technologies Limited (UK)	Subsidiary	100%	Yes
2	RateGain Adara Inc.	Subsidiary	100%	Yes
3	RateGain Technologies LLC (UAE)	Subsidiary	100%	Yes
4	RateGain Germany GmbH	Subsidiary	100%	Yes
5	RateGain Technologies Inc. (US)	Subsidiary	100%	Yes
6	RateGain Technologies Spain, S.L.	Subsidiary	100%	Yes
7	RateGain Adara Japan GK	Subsidiary	100%	Yes
8	Sojern Inc.	Subsidiary	100%	Yes
9	Sojern Mexico S. de R.L. de C.V.	Subsidiary	100%	Yes
10	Sojern International Limited	Subsidiary	100%	Yes
11	Sojern Asia Pte, Ltd.	Subsidiary	100%	Yes
12	Sojern MENA, FZCO	Subsidiary	100%	Yes
13	Nrejos SARL	Subsidiary	100%	Yes
14	Sojern Hong Kong Limited*	Subsidiary	100%	Yes
15	Sojern Germany GmbH*	Subsidiary	100%	Yes

** Sojern Hong Kong Limited and Sojern Germany GmbH are under the process of deregistration and liquidation respectively till the date of this report.*

VI. CSR DETAILS**24. CSR Details**

Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
Turnover (in ₹)	2,932,065,131
Net worth (in ₹)	14,266,197,246

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) if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes As a SaaS provider, our business has limited direct interaction with vulnerable sections of society. Nevertheless, we remain committed to our Corporate Social Responsibility (CSR) efforts. To implement these initiatives effectively, we partner with credible NGOs that have a strong track record and established systems for community feedback and grievance redressal. These mechanisms help identify areas that truly need support, allowing us to align our CSR activities with the real needs and aspirations of the communities we aim to serve. Through these focused efforts, we strive to make a meaningful impact and contribute to the overall development and well-being of society. For more information, please refer to our comprehensive CSR Policy. https://rategain.com/pdf/governance/CSR_Policy.pdf	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes We are committed to fostering a culture of transparency, integrity, and accountability across all levels of our organization. Our Whistle Blower Policy, available at https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf, clearly outlines the framework we follow to report, address, and resolve grievances. This policy empowers individuals to raise concerns regarding unethical behaviour, misconduct, or violations of company policy, with the assurance that their identity and concerns will be handled with the utmost confidentiality and seriousness. In addition to our internal mechanisms, we also prioritize open communication with our external stakeholders. Our Investor Relations team plays a crucial role in maintaining a trustworthy and responsive dialogue with our investors. We are always available to address any questions, feedback, or concerns they may have, and we actively work to ensure that our investors remain informed, valued, and confident in their association with us.	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes Our Whistle Blower Policy, available at https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf outlines the procedures and channels we have established to address grievances, ensuring accessibility and fairness for all stakeholders. In addition to our internal grievance mechanisms, our shareholders also have multiple external avenues to voice their concerns. These include reaching out directly to the Stock Exchange(s), filing complaints through SEBI's SCORES platform, utilizing the Online Dispute Resolution (ODR) system, or contacting our Registrar and Share Transfer Agent.	1	0	-	1	0	-
Employees and workers	Yes During the year, we introduced a cutting-edge Human Resource Management System (HRMS) that offers our employees an accessible and user-friendly platform to share feedback or raise concerns directly with the HR team. This initiative reflects our ongoing efforts to create a transparent and supportive workplace.	0	0	-	2	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
	In addition, our Whistle Blower Policy, available at https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf serves as a comprehensive guide for addressing grievances. It clearly outlines the procedures and channels available, ensuring that employee concerns are managed effectively, confidentially, and with accountability. We also have a robust POSH (Prevention of Sexual Harassment) policy in place, which provides a secure and confidential mechanism for employees to report incidents of sexual harassment. This reinforces our commitment to fostering a safe, respectful, and inclusive work environment. To further strengthen internal communication, we have integrated Leena AI—a smart, interactive chatbot that facilitates real-time employee feedback. Its advanced natural language processing capabilities help categorize input accurately, offering meaningful insights that drive data-backed decisions. This fosters a culture of open dialogue and continuous improvement, enhancing overall employee satisfaction and engagement.						

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	At RateGain, we adopt a multichannel approach to effectively manage customer grievances, combining both proactive and responsive strategies. Through regular Net Promoter Score (NPS) outreach, we actively gather insights into customer experiences, concerns, and areas of improvement reflecting our strong commitment to delivering customer satisfaction. In addition, our dedicated customer feedback system ensures that all complaints and suggestions are captured systematically. This ongoing engagement not only highlights our focus on continuous improvement but also reinforces our promise to provide exceptional and consistent service.	14354	31	See details shared under Principle 9, Question 3	5961	73	See details shared under Principle 9, Question 3
Value Chain Partners	Yes We follow a balanced approach to addressing grievances from our suppliers and partners, integrating both proactive and reactive measures. Through regular Net Promoter Score (NPS) outreach, we actively identify their concerns and operational challenges. Additionally, our dedicated feedback system ensures that any complaints or issues raised by our suppliers and partners are captured and addressed promptly. This approach reflects our commitment to maintaining strong, transparent, and collaborative relationships across our value chain.	0	0	-	0	0	-

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:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Data Security & Customer Privacy	Risk	Cyber-attacks represent a critical risk to our company's operations and, importantly, to the security and trust of our customers. These threats have the potential to disrupt business continuity, compromise sensitive data, and undermine the integrity of our digital systems. Beyond the immediate operational impact, such incidents could severely damage our reputation in the market and erode the confidence our customers place in us. Maintaining strong cybersecurity measures is therefore essential not only to protect our assets but also to preserve and strengthen our relationships with customers over the long term.	We have consistently prioritized developing applications with near-zero vulnerabilities, ensuring that security is embedded from the ground up. To protect against any potential breach incidents, we have established robust control mechanisms that enable us to promptly detect, manage, and mitigate risks. Additionally, we are strengthening the validation of our security processes through an ongoing SOC 2 certification exercise. This certification not only reinforces our commitment to upholding the highest standards of data security and privacy but also provides external assurance of the effectiveness and reliability of our systems.	Negative implication
2	Talent Acquisition and Retention	Opportunity	With our unwavering focus on our people, we are well-positioned to be an employer of choice. Receiving the 'Great Place to Work' award for five consecutive years is a strong testament to our positive work culture and commitment to employee well-being. We continue to attract the right talent from a competitive market, reinforcing our reputation as a preferred workplace.	Not Applicable	Positive implication

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Corporate Governance	Opportunity	At RateGain, corporate governance has always been a top priority and is deeply embedded in how we engage with both internal and external stakeholders. From exercising strong oversight over our data management practices to implementing proactive checks and balances, we ensure full compliance with all regulatory requirements. This comprehensive approach to governance builds confidence among the market, encouraging both institutional and individual investors to place their trust and resources in us.	Not Applicable	Positive implication
4	Employee Wellbeing	Opportunity	We remain firmly people-focused and have established policies and initiatives to support our employees' growth and well-being. The implementation of our HR Management System, along with a range of people-centric programs, positions us strongly to foster collaboration and drive business success collectively.	Not Applicable	Positive implication
5	Anti-Competitive Behavior	Risk	We maintain steady oversight over our operations, including our market-facing efforts to onboard marquee clients. We recognize the importance of being vigilant in our client engagements, understanding that any lapse could lead to significant reputational risks.	We have implemented robust internal controls to ensure that our business practices support the overall well-being of the industry. These controls encompass comprehensive policies and procedures designed to prevent any inadvertent anti-competitive behavior, helping us operate with integrity and fairness in the marketplace.	Negative implication

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Product Designing & Development	Opportunity	We have recently migrated our SaaS offerings to the cloud and conducted thorough analyses of each product's architecture to ensure they run on optimized IT infrastructure. As these initiatives near completion, our products now have a significantly reduced carbon footprint and are well-positioned to help our clients achieve their climate goals.	Not Applicable	Positive implication
7	Waste Management	Risk	Managing e-waste is a key part of our waste management process at RateGain. We prioritize disposing of e-waste in an environmentally responsible manner, recognizing its critical importance to our sustainability efforts.	We have consistently ensured that the e-waste we generate is disposed of through authorized recyclers. During the year, we collaborated closely with our recycler to gain a clear understanding of the processes and outcomes for the waste once it leaves our premises.	Negative implication
8	Energy Management	Opportunity	The Company, being a SaaS solutions provider for the travel and hospitality industry, its business operations are not energy intensive. As a responsible corporate citizen, it has made conscious efforts to reduce the energy requirements during the use of its products, by making them more efficient by design.	Not Applicable	Positive implication

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

NGRBC Principle	1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	1 b. Has the policy been approved by the Board? (Yes/No)	1 c. Web Link of the Policies, if available
Policy and management processes			
P1 Ethics & Transparency	Yes - ESG Policy - Code of Conduct - Anti-corruption or anti-bribery policy - RateGain Familiarization Programme	Yes	https://rategain.com/pdf/governance/ESG_Policy.pdf https://rategain.com/pdf/governance/Code_of_Conduct_for_Board_and_Senior_Management.pdf https://rategain.com/pdf/governance/Anti_Bribery_And_Anti-Corruption_Policy.pdf https://rategain.com/pdf/governance/Familiarisation_Programme.pdf
P2 Product/Service Responsibility	Yes Risk Management policy	Yes	https://rategain.com/pdf/governance/Risk_Management_policy.pdf
P3 Human Resources	Yes - Internal grievance redressal policy* - Employee well-being policy* - Equal opportunity policy (as per the Rights of Persons with Disabilities Act, 2016)* - Workplace safety policy* - Training Policy* - Whistleblower policy - ESG Policy	Yes	https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf https://rategain.com/pdf/governance/ESG_Policy.pdf
P4 Responsiveness to Stakeholders	Yes - Finance and Accounts policy* - Information Security policy* - Data Management policy* - CSR Policy	Yes	https://rategain.com/pdf/governance/CSR_Policy.pdf

NGRBC Principle	1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	1 b. Has the policy been approved by the Board? (Yes/No)	1 c. Web Link of the Policies, if available
P5 Respect for Human Rights	Yes - Workplace safety policy* - POSH policy* - Human Rights Policy* - ESG Policy	Yes	https://rategain.com/pdf/governance/ESG_Policy.pdf
P6 Protect Environment	Yes - Environmental Sustainability Policy* - ESG Policy	Yes	https://rategain.com/pdf/governance/ESG_Policy.pdf
P7 Public Policy Advocacy	Yes Anti-competitive conduct policy	Yes	https://rategain.com/pdf/governance/RateGain_Anti-CompetitiveConductPolicy.pdf
P8 Inclusive Growth	Yes CSR Policy	Yes	https://rategain.com/pdf/governance/CSR_Policy.pdf
P9 Customer Engagement	Yes GTM playbook*	Yes	Refer note below

* Indicates policies that are hosted on the Company's intranet and hence, the web link cannot be shared.

Disclosure Question	2. Whether the entity has translated the policy into procedures. (Yes / No)	3. Do the enlisted policies extend to your value chain partners? (Yes/No)	4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.
Policy and management processes			
P1 Ethics & Transparency	Yes	No	National Guidelines on Responsible Business Conduct (NGRBC)
P2 Product Responsibility	Yes	No	NGRBC
P3 Human Resources	Yes	No	Great Place to Work (GPTW)
P4 Responsiveness to Stakeholders	Yes	No	PCI/DSS certification SOC2 in progress
P5 Respect for Human Rights	Yes	No	NGRBC
P6 Protect Environment	Yes	No	NGRBC
P7 Public Policy Advocacy	Yes	No	NGRBC
P8 Inclusive Growth	Yes	No	NGRBC
P9 Customer Engagement	Yes	No	NGRBC

Disclosure Question		5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.
Policy and management processes			
P1	Ethics & Transparency	Maintain 100% compliance with all applicable regulatory requirements	Maintained full compliance with applicable regulatory requirements throughout FY 2025-26, reinforcing the Company's commitment to ethical and transparent business practices.
P2	Product Responsibility	Continue optimization of IT infrastructure to enhance operational efficiency and performance	Continued the migration to cloud-based infrastructure, resulting in improved scalability and operational efficiency.
P3	Human Resources	- Continue employee engagement on sustainability initiatives. - Strengthen employee participation in materiality assessments. - Enhance utilization of the Human Resource Management System (HRMS). - Continuously review and strengthen employee-centric policies and practices	- Materiality assessment findings continued to inform people-related sustainability priorities through active employee participation. - Conducted employee engagement initiatives focused on professional development and awareness. - HRMS continued to support employee lifecycle management and improve employee experience across the organization. - Strengthened employee wellbeing through ongoing welfare and engagement initiatives.
P4	Responsiveness to Stakeholders	- Continue stakeholder engagement through periodic materiality assessments. - Strengthen preparedness for ESG ratings and evolving disclosure expectations.	- Materiality Assessment has been completed with active inputs from internal and external stakeholders - Evaluations of ESG Rating Agencies and SEBI guidelines for India-based ERPs conducted
P5	Respect for Human Rights	Maintain zero incidents of human rights violations across operations.	Continued to uphold strong human rights practices and monitored consistently throughout the year.
P6	Protect Environment	- Continue optimization of IT infrastructure to improve operations efficiency. - Operationalize the Sustainability Committee. - Embed materiality assessment outcomes into environmental priorities. - Strengthen ESG benchmarking and ratings preparedness.	- Continued progress toward cloud-based infrastructure optimization, improving resource efficiency. - Sustainability Committee governance framework was established with finalized Terms of Reference and implementation planning. - Materiality assessment outcomes informed environmental priorities and sustainability initiatives. - Continued benchmarking against ESG rating frameworks to strengthen ESG performance and disclosures.
P7	Public Policy Advocacy	Not Applicable	Not Applicable

Disclosure Question	5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.
P8 Inclusive Growth	Periodically review CSR programmes and align them with the Company's evolving ESG priorities.	Expanded the CSR portfolio by introducing initiatives with greater environmental and social impact, further aligning community investments with broader ESG priorities.
P9 Customer Engagement	- Continue Customer Delight and value-generation through our products and offerings - Incorporate customer perspectives through periodic materiality assessments.	- Introduced customer-focused value propositions and strengthened product offerings to enhance customer experience. - Customer insights obtained through the materiality assessment continued to support product innovation and sustainability priorities.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements
- At RateGain, we believe that technology has the power to transform industries while creating long-term value for all stakeholders. As a global AI-powered SaaS company serving the travel and hospitality ecosystem, we recognize that sustainable growth extends beyond financial performance. It is built on responsible innovation, strong governance, ethical conduct, empowered people, and meaningful partnerships.

Over the past year, we continued to strengthen our position as a trusted technology partner for travel businesses across the world. Our focus remained on developing intelligent solutions that help customers make faster, data-driven decisions, improve operational efficiency, and enhance traveller experiences. As we accelerate innovation through artificial intelligence, we remain equally committed to ensuring that our technologies are developed and deployed responsibly, with a strong emphasis on data privacy, information security, and regulatory compliance.

Sustainability is embedded in the way we conduct our business. We believe that creating lasting impact requires a culture of integrity, accountability, inclusion, and continuous learning. Our people remain at the heart of our success, and we are committed to providing an environment where talent can thrive through collaboration, diversity, wellbeing, and professional development. As a responsible corporate citizen, we also recognize our environmental responsibilities. While our business has a relatively asset-light operating model, we continue to pursue opportunities to improve resource efficiency, optimize operations, and strengthen environmental stewardship across our offices and business activities. Alongside this, we actively engage with our stakeholders to foster responsible business practices throughout our value chain.

This Business Responsibility and Sustainability Report reflects our continued commitment to transparency and accountability. It outlines the progress we have made in aligning our business practices with the National Guidelines on Responsible Business Conduct while reinforcing the governance systems that support sustainable value creation. As the travel industry continues to evolve, we remain committed to delivering innovation with responsibility, creating value for our customers, employees, partners, shareholders, and communities. Together, we will continue to build a resilient, future-ready organization that contributes positively to the industry and society.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ms. Megha Chopra (Executive Director)
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No).	At RateGain, sustainability is embedded within the Company's governance framework and is guided by the Board's oversight and leadership. The Executive Director, Ms. Megha Chopra, plays a key role in advancing the Company's sustainability agenda through her involvement in key governance bodies. As a member of the Risk Management Committee (RMC) and Chairperson of the Corporate Social Responsibility (CSR) Committee, she provides strategic guidance on sustainability-related priorities, risks, and opportunities.
	The Risk Management Committee and CSR Committee operate in alignment with established governance practices and support the integration of environmental, social, and governance (ESG) considerations into business decision-making. These committees oversee the implementation and monitoring of sustainability initiatives, ensuring alignment with the Company's long-term objectives and stakeholder expectations. Under the Board's oversight, RateGain remains committed to creating sustainable value for its customers, employees, communities, and other stakeholders. The Company's business strategy incorporates responsible business practices and seeks to balance growth with social, environmental, and economic considerations. Through a structured governance approach, RateGain continues to strengthen its sustainability performance and contribute to inclusive and responsible long-term value creation.
If yes, provide details.	Not Applicable

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action whether review was undertaken by Director / Committee of the Board/Any other Committee	Relevant Committee of the Board								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances whether review was undertaken by Director / Committee of the Board/Any other Committee	Relevant Committee of the Board								
Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
Performance against above policies and follow up action Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)	Need-based reviews taken up along with regular reviews								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)	Need-based reviews taken up along with regular reviews								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No								

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

Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
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

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

RateGain embeds ethical conduct and strong governance in its operations through robust ESG and compliance frameworks. The company's policies emphasize transparency, legal compliance, and ethical decision-making across all functions. A dedicated sustainability committee and regular reporting reinforce accountability to stakeholders, ensuring integrity in business practices.

ESSENTIAL INDICATORS

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

Since RateGain does not staff any workers, the section below provides details only for its employees.

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	At RateGain, we are committed to fostering a culture of continuous learning, improvement, and strong governance. As part of this commitment, we regularly conduct structured training and familiarisation programmes for our Board of Directors, covering key areas such as evolving business models, risk management and mitigation, regulatory and compliance frameworks, emerging technology trends, developments in the global and domestic industry landscape, and updates on the Company's business performance. These initiatives enable our Directors to remain well-informed, proactive, and aligned with the Company's strategic priorities. We also place strong emphasis on enhancing the Board's awareness of legal and regulatory developments. Focused presentations are conducted on significant amendments and developments in corporate and allied laws, enabling Directors to stay abreast of the evolving statutory and regulatory landscape. Through these continuous learning initiatives, we seek to strengthen our governance framework, support informed decision-making, and empower our leadership to effectively navigate an increasingly dynamic business environment and drive the Company's long-term success.	100%

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
Key Managerial Personnel	4	At RateGain, we are committed to the continuous development of our Key Managerial Personnel (KMPs) through regular training sessions covering a wide range of relevant topics. These sessions cover our business models, risk mitigation strategies, compliance frameworks, technological advancements, evolving industry trends, and operational performance. To strengthen their understanding of the evolving legal landscape, we regularly conduct detailed sessions on significant amendments to corporate and allied laws. These initiatives help ensure that our leadership stays abreast of the latest legal and governance requirements, supporting responsible operations and enabling informed, strategic, and forward-looking decision-making.	100%
Employees other than BoD and KMPs	17	At RateGain, we recognize that an informed and aware workforce is fundamental to fostering a responsible, ethical, and inclusive workplace culture. As part of our employee onboarding process, all new joiners undergo comprehensive training sessions covering key organizational policies, including the Whistleblower Policy and the Prevention of Sexual Harassment (POSH) Policy. In addition to induction training, we conduct a variety of awareness and learning programs throughout the year to educate and engage employees on important social, health, and workplace topics. These sessions cover areas such as Autism Awareness, Breast Cancer Awareness, Corporate Social Responsibility (CSR), Financial Literacy, Health and Wellness, POSH refresher training, Stakeholder Management, and Thalassemia Awareness. We also place strong emphasis on continuous learning and awareness around critical topics, including Human Rights, the Code of Conduct, behavioural and interpersonal skills, workplace safety, risk identification and mitigation, mental well-being, and emergency response preparedness through First Aid and CPR training programs. To further empower employees, we have developed a detailed Employee Handbook that serves as a centralized resource for information on company policies, employee benefits, entitlements, and workplace guidelines. This handbook promotes transparency and ensures that employees have easy access to the information they need throughout their journey with the organization.	100%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement			Nil		
Compounding fee					

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

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

At RateGain, we are committed to upholding the highest standards of integrity, ethics, and transparency through strict adherence to our Anti-Corruption and Anti-Bribery Policy. The Company and its employees are prohibited from offering, soliciting, giving, or accepting any unlawful payments, gifts, or other inappropriate benefits or advantages for securing business or personal gains.

We strive to foster a culture of ethical conduct, transparency, and fairness across all aspects of our operations. To reinforce this commitment, we have implemented robust internal controls and governance mechanisms designed to prevent, detect, and address instances of bribery and corruption involving public officials, private parties, customers, suppliers, and other stakeholders.

Our Anti-Corruption and Anti-Bribery Policy is aligned with applicable national and international laws and regulatory requirements and reflects our zero-tolerance approach towards bribery and corrupt practices. The policy is available on the Company's website at RateGain Anti-Bribery and Anti-Corruption 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:

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

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

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	8.53	10.62

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	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	N.A.	N.A.
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	15.01%	15.61%
	b. Sales (Sales to related parties / Total Sales)	93.18%	90.60%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	4.59%	Nil
	d. Investments (Investments in related parties / Total Investments made)	98.17%	52.04%

LEADERSHIP INDICATORS

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	0	N.A.	0

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

Yes. RateGain has established strong mechanisms to identify, prevent, and manage conflicts of interest involving members of the Board and senior management. The Company's Code of Conduct for the Board of Directors and Senior Management requires members to avoid any activities, relationships, or business interests that may conflict, or appear to conflict, with the interests of the Company. Board members and senior management are also required to disclose any actual or potential conflicts of interest, including transactions involving relatives or entities in which they or their relatives have a significant interest, to enable appropriate review and oversight by the Board. These measures promote transparency, accountability, and ethical decision-making in the Company's governance framework.

PRINCIPLE 2

BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

As a global SaaS provider for the travel and hospitality industry, we deliver technology solutions that support customer efficiency while enabling data-driven insights. The company continuously innovates its AI-powered platforms to meet evolving industry needs and integrates sustainability considerations into product development and service delivery to minimize negative environmental impacts.

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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D			
Capex			N.A.

Note: RateGain's accounting system currently does not categorize its R&D and capital expenses under Environmental or Social heads. The Company is evaluating its systems to find ways to incorporate this in future cycles.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
No. As the nature of the business of the Company is providing SaaS solutions, at a corporate level, consumption of resources is limited to supporting the operations.
- b. If yes, what percentage of inputs were sourced sustainably?
Not Applicable
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life
This is not applicable since the Company is not producing any physical product.
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.
Not Applicable, owing to the nature of business.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**
No, the entity did not conduct LCA for any of its products or services.
2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**
Not Applicable
3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**
Not Applicable
4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**
Not Applicable
5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**
Not Applicable

PRINCIPLE 3

BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALLEMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

RateGain fosters a supportive and inclusive workplace culture, with sustained recognition as a great place to work® in India and globally. Its people-centric values, employee engagement practices, and emphasis on innovation and empowerment contribute to employee well-being and professional growth across geographies and roles.

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	550	550	100%	550	100%	NA	NA	550	100%	0	0%
Female	163	163	100%	163	100%	163	100%	NA	NA	0	0%
Total	713	713	100%	713	100%	163	100%	0	0%	0	0%
Other than Permanent employees											
Male	35	0	0%	0	0%	0	0%	0	0%	0	0%
Female	11	0	0%	0	0%	0	0%	0	0%	0	0%
Total	46	0	0%	0	0%	0	0%	0	0%	0	0%

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											
Female						N.A.					
Total											
Other than Permanent workers											
Male											
Female						N.A.					
Total											

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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	0.88%	1.10%

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	92%		Yes	90%		Yes
Gratuity	100%	NA	Yes	100%	NA	Yes
ESI	NA		NA	NA		NA

Note: We did not have any employees eligible for ESI during FY 2025-26

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?

Yes. RateGain is committed to providing an accessible and inclusive workplace in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company's office premises are equipped with accessibility features such as wheelchair ramps for barrier-free access and Braille-enabled elevator signage to facilitate independent mobility for persons with disabilities. These measures reflect our commitment to fostering an equitable and inclusive work environment for all employees and workers.

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

At RateGain, we are committed to fostering an inclusive and equitable workplace through our Equal Opportunity Policy, which is accessible to all employees through the Company's intranet. The Policy reinforces our commitment to providing equal opportunities and ensuring non-discrimination on the basis of disability, race, gender, age, religion, sexual orientation, beliefs, or any other legally protected characteristic. We are dedicated to creating an inclusive work environment where every individual is treated with dignity and respect and persons with disabilities have equitable access to opportunities across all aspects of employment, including recruitment, training, career development, promotions, and working conditions.

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	100%	100%		
Female	95%	90%		N.A.
Total	98%	95%		

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Employees	Yes	At RateGain, we are committed to fostering an inclusive and supportive work culture where every employee feels valued, respected, and heard. To facilitate the prompt and effective resolution of workplace concerns, we have established a robust grievance redressal mechanism, including an in-built ticketing tool introduced as part of the recent enhancement of our Human Resources Management System (HRMS). This provides employees with a seamless and accessible channel to raise concerns and seek resolution, complementing the existing grievance redressal mechanisms and reinforcing our commitment to a transparent and fair workplace. Our Whistleblower Policy further sets out clear processes and channels for reporting concerns, thereby promoting transparency and accountability across the organisation. In cases of harassment, including sexual harassment, employees may raise complaints through the designated channel at icc@rategain.com, which are appropriately referred to the Internal Complaints Committee (ICC) for examination and action in accordance with applicable law and the Committee's recommendations. The Company also takes appropriate measures to safeguard the interests of the complainant during the process, including facilitating paid leave or transfer to another team, where appropriate, particularly where the respondent is a team member or supervisor.
Other than Permanent Employees		

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

RateGain does not have any employee associations or unions and does not foresee the need arising for one in the future. The employees are however, encouraged to raise their collective concerns through the relevant channels.

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						
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

N.A.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	550	457	83%	484	88%	510	328	64%	130	25%
Female	163	129	79%	115	71%	149	104	70%	33	22%
Total	713	586	82%	599	84%	659	432	66%	163	25%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	550	472	86%	510	452	89%
Female	163	138	85%	149	121	81%
Total	713	610	86%	659	573	87%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

10. Health and safety management system:

a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?

Yes. Although RateGain operates in the technology sector, where occupational health and safety risks are relatively limited, the Company has implemented workplace health and safety practices covering all its office locations and employees. We maintain a safe and healthy work environment through regular housekeeping, preventive safety measures, and employee wellness initiatives.

Our offices are equipped with firefighting systems, fire alarms, and clearly marked emergency exits, supported by periodic fire and emergency evacuation drills to enhance preparedness. Safety awareness materials are displayed across the premises to reinforce emergency protocols and safe workplace practices.

To promote employee well-being, the Company has installed air purifiers in meeting rooms and common areas to improve indoor air quality. We also organize periodic health initiatives, including health camps, dental check-ups, and blood donation drives. In addition, employees have access to wellness facilities such as a gymnasium, breakout zones, and recreational spaces, fostering a safe, healthy, and supportive work environment.

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

We operate in a low-risk office environment where occupational health and safety hazards are minimal. Nevertheless, we have established processes to proactively identify and assess workplace risks on both a routine and non-routine basis. We engage external experts and qualified auditors to conduct periodic health and safety audits across our facilities. We also regularly review our emergency preparedness measures, fire safety systems, and workplace infrastructure to ensure a safe, healthy, and secure working environment for all our employees.

c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes. We have established processes that enable our employees to report any work-related hazards or unsafe conditions promptly. Our internal ticketing platform allows employees to raise safety-related concerns, track the progress of their requests, and monitor their resolution. In addition, employees are encouraged to report any identified hazards directly to the administration team, either in person or over the phone, to facilitate timely action. Through these reporting channels, we ensure that potential risks are addressed promptly and that employees can remove themselves from unsafe situations while appropriate corrective measures are implemented, helping us maintain a safe and supportive workplace.

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

Yes. We provide our employees with access to a range of non-occupational medical and healthcare services to support their overall well-being. Through our Health Plan in partnership with Practo, employees have access to benefits such as instant online consultations with qualified medical professionals, e-pharmacy services, and diagnostic laboratory testing. In addition, all employees are covered under comprehensive health insurance and personal accident insurance policies, ensuring financial protection and access to quality healthcare when needed.

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

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

At RateGain, the health, safety, and well-being of our employees remain a key priority, and we are committed to providing a safe and secure workplace. To reduce health risks, we have deployed contactless biometric access systems at all building entrances, which not only promote hygiene but also strengthen access control by preventing unauthorized entry into our office premises.

Our workplace is equipped with advanced air filtration and ventilation infrastructure, including MERV 14 fine filters across all Air Handling Units (AHUs) and Treated Fresh Air (TFA) systems to maintain adequate fresh air circulation. Additionally, air-purifying plants have been installed throughout the office to improve indoor air quality and create a healthier work environment.

To ensure preparedness during emergencies, all employees participate in periodic fire safety and earthquake evacuation mock drills. Our office premises are also secured through CCTV surveillance and other advanced security systems. Further, our security personnel receive regular training on fire safety and earthquake response protocols, reinforcing our commitment to maintaining a safe, healthy, and secure workplace for all.

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

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

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

14. Assessments for the year:

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

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

At RateGain, our health, safety practices, and working conditions are periodically assessed by both internal teams and external compliance partners to ensure appropriate standards are maintained. During the financial year, no significant risks, events, or incidents relating to health, safety, or working conditions were identified, and accordingly, no corrective measures were required.

We adopt a proactive approach towards identifying and mitigating potential health and safety concerns. Any concerns raised by employees are promptly reviewed and addressed by the Administration team, with each matter handled systematically in accordance with the Company's established policies and procedures.

LEADERSHIP INDICATORS

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

a. Employees (Y/N)

Yes

b. Workers (Y/N)

Not Applicable, since the company does not employ or engage with 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

We at RateGain ensure that Tax Deducted at Source (TDS) is properly deducted and deposited by our customers for all payments received. This is closely monitored through Form 26AS, TDS certificates, and regular ledger reconciliations. A strong system is in place to oversee compliance by value chain partners with respect to statutory deductions and payments. The administrative team regularly tracks and reviews these obligations through a structured monitoring mechanism. Timely deduction and deposit of statutory contributions, including Provident Fund and gratuity, are given due priority to ensure adherence to regulatory requirements and to protect stakeholder interests.

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

Not Applicable, as there were no reported injuries or fatalities in the Company during FY 2025-26.

PRINCIPLE 4

BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

RateGain's stakeholder engagement extends from customers and partners to employees and communities. Through transparent communication channels and sustainability reporting, the company seeks feedback, builds trust, and aligns its strategy with stakeholder expectations while contributing positively to societal and environmental goals.

ESSENTIAL INDICATORS

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

Through a structured materiality assessment, we identified and prioritised our key stakeholders by mapping a comprehensive list across our business ecosystem and evaluating each stakeholder based on their significance, influence, and impact on our business. This assessment enabled us to establish a balanced and inclusive stakeholder group comprising three internal and four external stakeholders, ensuring that the evaluation appropriately reflects the interests and perspectives of those who are most relevant to our business and its long-term growth.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	- Communication mails and newsletters - Intranet notifications - Team events/programs - HR Surveys/Polls - Streamlined access through newly introduced HRMS	- Team events happen at least twice every quarter - Quarterly for reviews, rewards, recognitions etc. - Peer recognitions through HRMS (Available-on-demand) - Need-based communication to deliver important announcements and messages	We regularly engage with our employees to understand their learning and development needs, career aspirations, performance feedback, rewards and recognition, and overall health, safety, and well-being. During the year, we also sought employee inputs as part of our materiality assessment, ensuring their perspectives and expectations are considered in shaping our key priorities.
Investors	No	- Demo Day conducted to showcase products - Dedicated email channel - Regular one to one interaction as well as roadshows.	Frequent and need based	Our investors seek clear and comprehensive insights into our business segments and product offerings to support informed investment decisions.
Customers	No	- Dedicated customer success manager and QBRs - Customer advisory boards - Closed Group Customer events - Website - Tradeshows - Email - Digital Platforms	Frequent and need based	We regularly share industry trends and thought leadership insights with our customers and engage them in validating product ideas to ensure our offerings remain aligned with their evolving needs. These interactions also help us identify opportunities to deliver enhanced value through relevant, higher-value solutions from our portfolio.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Board of Directors	No	- Communication mails - One-to-One meetings - Scheduled Meetings Quarterly	Quarterly for reviews	Our interactions with the Board of Directors keep them apprised of key regulatory developments, material business events, and business performance. These engagements also help strengthen our strategic oversight and assess the Company's readiness to navigate future opportunities and challenges.
CXOs	No	- One-to-One meetings - Regular leadership meetings - Communication mails	Monthly (at minimum)	We regularly engage with our CXOs to ensure alignment between business strategy and operations. These ongoing interactions support informed decision-making and help drive the effective execution of our strategic priorities.
Promoters	No	- One-to-One meetings - Regular briefing meetings - Communication mails	Monthly (at minimum)	We engage with our Promoters to provide updates on business performance and discuss the Company's growth plans and strategic priorities.
Auditors	No	- Online Meetings, - SMS and other notification channels - Internet channels - Website - Email communications - Online and telephonic Calls	Frequent and need based	We conduct reviews of Company data relevant to the audit scope and hold periodic briefings to assess the actions taken in response to previous audit observations and recommendations.
Suppliers	No	- Dedicated email channel - Regular one to one interaction - Procurement Process (Floating of RFPs, Pre-agreement negotiations, Engagement Letters, Issuance of PO/SO/ Procurement agreements)	Quarterly (Vendors are evaluated on a quarterly basis based on interdepartmental feedback on timing of delivery, support and service/product quality)	We regularly review key operational aspects, including product and service pricing, quality, customer support and grievance redressal, as well as risk exposure and related assessments. We also undertake dedicated assessments of vendors, including MSMEs, to support effective risk management and operational oversight.

LEADERSHIP INDICATORS

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

We continue to actively engage with our key stakeholders on economic, environmental, and social issues. This engagement was also reflected in the Materiality Assessment carried out. The valuable insights gathered were shared with our Board, alongside other regular feedback and observations from our stakeholders.

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

No.

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

We leverage our existing mechanisms such as user feedback channels, dedicated customer support, strong HR policies, impactful CSR initiatives, and responsive shareholder grievance procedures to ensure stakeholder concerns are addressed promptly and efficiently

PRINCIPLE 5

BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

RateGain upholds responsible labor practices and equitable employment policies as part of its governance and social commitments. By embedding respect, fairness, and inclusivity in workplace policies and operations, the company aims to protect human rights and foster a work environment free from discrimination or exploitation.

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	713	642	90%	659	191	29%
Other than permanent	46	9	19%	31	31	100%
Total Employees	759	651	86%	690	222	32%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	550	0	0%	550	100%	510	0	0%	510	100%
Female	163	0	0%	163	100%	149	0	0%	149	100%
Other than permanent										
Male	35	0	0%	35	100%	19	0	0%	19	100%
Female	11	0	0%	11	100%	12	0	0%	12	100%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	2,00,000	1	4,80,000
Key Managerial Personnel	4	1,45,21,996	1	0
Employees other than BoD and KMP	542	13,85,406	162	10,41,121
Workers	-	N.A.	-	N.A.

Note 1: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

Note 2: The Board members who are also KMPs are covered in the KMPs. Board of Director covers those Board members who are not KMPs

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	17.34%	15.81%

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/No)

Yes

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

At RateGain, we have established multiple channels to enable employees to report and seek redressal for grievances related to human rights in a confidential and timely manner. Employees can report any human rights concerns through a dedicated email address and phone number available on the Company's intranet. We also have an Internal Committee (IC) and a designated email ID to address complaints related to sexual harassment in accordance with applicable laws.

Our policies and Code of Conduct provide a clear framework for reporting, investigating, and resolving human rights-related grievances. In addition, employees can raise workplace concerns through the online grievance module available on our HRMS platform. These mechanisms help us foster a respectful, inclusive, and safe work environment while ensuring that human rights concerns are addressed fairly and effectively.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	N.A.	1	0	The case has been closed.
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Child Labour	0	0	N.A.	0	0	N.A.
Forced Labour/Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human rights related issues	0	0	N.A.	0	0	N.A.

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0%	1 %
Complaints on POSH upheld	NA	1

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

We have established robust policies, procedures, and a Code of Conduct to protect individuals who report concerns related to discrimination or harassment from any adverse consequences. Any such complaints are treated with the utmost seriousness and are investigated impartially by the Human Resources team, including senior HR personnel where required. Through this structured process, we ensure fair resolution while fostering a safe, respectful, and inclusive workplace for all employees.

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

No

10. Assessments for the year:

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

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

Not Applicable

LEADERSHIP INDICATORS

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

No significant changes were made to our grievance redressal process during the reporting year. We continued to strengthen the grievance management process through our HRMS platform, which enables employees to register and track complaints efficiently. Our established policies and Code of Conduct remain the foundation for addressing human rights-related grievances, including protection against retaliation in cases of discrimination or harassment. Complaints are reviewed and investigated by the Human Resources team to ensure a fair, confidential, and timely resolution, reinforcing our commitment to a respectful, inclusive, and safe workplace.

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

We have a Code of Conduct in place to ensure that all Human Rights principles are upheld and consistently followed across the organization.

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

Yes, our office is designed to be accessible to differently abled visitors, in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016.

PRINCIPLE 6

BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Environmental stewardship is a core aspect of our sustainability agenda. Initiatives such as reducing single-use plastics, promoting eco-friendly workplaces, supporting reforestation efforts, and embedding environmental considerations into risk and operations management reflect the company's drive to minimize its ecological footprint.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	Gigajoules	0	0
Total fuel consumption (B)	Gigajoules	0	0
Energy consumption through other sources (C)	Gigajoules	0	0
Total energy consumed from renewable sources (A+B+C)	Gigajoules	0	0
From Non-renewable sources			
Total electricity consumption (D)	Gigajoules	955.23	838.05
Total fuel consumption (E)	Gigajoules	84.91	-
Energy consumption through other sources (F)	Gigajoules	0	-
Total energy consumed from Non-renewable sources (D+E+F)	Gigajoules	1040.14	838.05
Total energy consumed (A+B+C+D+E+F)	Gigajoules	1040.14	838.05
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations)	Gigajoules/crore INR	0.42	3.98
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoules /million USD of PPP adjusted Turnover	0.86*	8.23*
Energy intensity in terms of physical output (considering Total Employee Count)	Gigajoules/employee	1.37	1.21

* As per the SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

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

Yes. Assessment has been done by Sustainability Actions Private Limited.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)

No, As of March 31st, 2026, the PAT (Perform, Achieve, Trade) scheme designed to lower specific energy consumption in energy-intensive industries is not applicable to technology or SaaS companies. Hence, the scheme does not currently apply to RateGain's operations or activities.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	Kilolitres	0	0
(ii) Groundwater	Kilolitres	0	0
(iii) Third party water	Kilolitres	8151	263
(iv) Seawater / desalinated water	Kilolitres	0	0
(v) Others- Municipal Water	Kilolitres	0	26622
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Kilolitres	8151	26885
Total volume of water consumption (in kilolitres)	Kilolitres	8151	26885
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	Kilolitres/ crore INR	1.1	127.80
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/million USD	0.2*	31.0*
Water intensity in terms of physical output (considering Total Employee Count)	Kilolitres/ employee	3.7	39.0

* As per the SEBI/HO/CFD/PoD- 1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

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

Yes. Assessment has been done by Sustainability Actions Private Limited.

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	Nil	Nil
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

No. We have not undertaken any external assurance for water discharged.

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

Yes, our office is located in a building in Noida that has implemented a Zero Liquid Discharge (ZLD) system. This ensures that all wastewater generated within the premises is treated and recycled, with no liquid waste being discharged into the environment.

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

We operate from a LEED-certified building, occupying one of its six floors, with the remaining floors leased to other companies. As a service-sector organisation operating from leased premises, electricity is supplied by the builder/lessor, who sources it from the State Electricity Board, while diesel generators (DGs) operated by the builder/lessor provide backup power during outages. Electricity consumption is billed based on our actual usage.

Air emissions, including stack and ambient air emissions, are tested biannually by independent agencies appointed by the builder/lessor. As we occupy only one floor of the multi-tenant building, emissions attributable specifically to our operations cannot currently be isolated. However, all monitored air quality parameters remain within the permissible limits prescribed by the Central Pollution Control Board (CPCB). We proactively obtain these test reports from the builder/lessor to monitor emission levels and maintain awareness of the environmental conditions at our premises.

Parameter	Unit	FY 2025-26	FY 2024-25
Nox	mg/Nm ³	31.8	31.8
Sox	mg/Nm ³	20.5	20.5
Particulate matter (PM ¹⁰)	mg/Nm ³	94.4	94.4
Particulate matter (PM ^{2.5})	mg/Nm ³	55.8	55.8
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	13.61	3.62
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	188.39	169.72
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/ crore INR	0.08	0.82
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 / Revenue from operations adjusted for PPP)	tCO ₂ e / million USD of PPP adjusted Turnover	0.02*	0.20*
Total Scope 1 and Scope 2 emission intensity in terms of physical output (considering Total Employee Count)	tCO ₂ e/ number of employees	0.27	0.25

* As per the SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

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

Yes. Assessment has been done by Sustainability Actions Private Limited.

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

Yes, we are nearing completion of our transition to cloud-hosted operations for our SaaS offerings, an initiative commenced in FY 2023-24 and actively progressed through FY 2025-26. As part of this transition, we have also optimised our IT infrastructure by hosting applications on energy-efficient Graviton processors within Amazon Web Services (AWS).

Our operations continue from the Club 125 facility in Noida, which is certified to the LEED Gold standard for ESG. The facility provides an efficient and environmentally conscious workplace designed to support operational efficiency while minimising environmental impact.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)			
Plastic waste (A)	metric tonnes	0.0	0.0
E-waste (B)	metric tonnes	0.38	0.0
Bio-medical waste (C)	metric tonnes	NA	N.A.
Construction and demolition waste (D)	metric tonnes	NA	N.A.
Battery waste (E)	metric tonnes	0.0	0.0
Radioactive waste (F)	metric tonnes	NA	N.A.
Other Hazardous waste. Please specify, if any. (G)	metric tonnes	0.72	0.44
Other Non-hazardous waste generated (H) - Mix of Wet and Dry waste from the premises	metric tonnes	0.0	1.98
Total (A+B + C + D + E + F + G + H)	metric tonnes	1.10	2.42
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	metric tonnes/ crore INR	0.0004	0.0115
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	metric tonnes/ million USD	0.0001*	0.0028*
Waste intensity in terms of physical output (considering Total Employee Count)	metric tonnes/ employee	0.0014	0.0035
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i) Recycled	metric tonnes	0.0	1.98
(ii) Re-used	metric tonnes	0	0
(iii) Other recovery operations	metric tonnes	0	0
Total	metric tonnes	0	1.98
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	metric tonnes	0.72	0.44
(ii) Landfilling	metric tonnes	0	0
(iii) Other disposal operations	metric tonnes	0	0
Total	metric tonnes	0.72	0.44

* As per the SEBI/HO/CFD/PoD- 1/P/CIR/2024/177 dated December 20, 2024 - Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

Note: During FY2025-26, RateGain worked closely with its waste recyclers to understand what happens with the e-waste after they collect it. Based on this, we have been able to collect data for waster recovered and waste disposed during the year. The solid waste (wet and dry waste) also reaches the landfills through the Municipal authorities.

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

No. We have not undertaken any external assurance for waste management.

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.

RateGain operates as an IT Services Company and does not undertake any manufacturing activities. Consequently, our operations do not result in the generation of hazardous waste. However, we do generate certain categories of non-hazardous waste, including municipal solid waste, e-waste from company-owned electronic assets, and battery waste such as used laptop batteries.

We remain committed to responsible waste management and have established appropriate processes for the safe handling and disposal of waste generated across our facilities. Waste is systematically collected and segregated through designated bins to facilitate efficient disposal practices. Wet and dry waste are handed over to the municipal authorities for appropriate treatment and disposal. E-waste is disposed of through authorised third-party recyclers to ensure environmentally sound recycling and disposal practices. In addition, used and damaged batteries are exchanged while procuring new ones, supporting responsible disposal and minimising environmental impact. These initiatives reflect our continued focus on sustainable and environmentally responsible waste management practices.

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:

S. 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 there of and corrective action taken, if any.
Not Applicable			

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances.

Yes, we have fully complied with all applicable environmental laws, regulations, and guidelines in India. During the reporting period, no fines, penalties, or legal actions were initiated against us under any environmental framework.

S. No.	Specify the law / regulation / guidelines which was not complied with	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable			

LEADERSHIP INDICATORS

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

RateGain's office in Noida is located outside of any water-stressed regions or areas designated by the Central Ground Water Board (CGWB). We rely on the municipal piped water supply to meet our daily water requirements.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Not Applicable.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	-	-
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/ lakh INR	-	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	tCO ₂ e/ number of employees	-	-

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

No, independent assessment/ evaluation/ assurance has not been carried out by an external agency.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

We do not operate in ecologically sensitive areas. Hence, this question is not applicable.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1	Transition to cloud-hosted operations	We are nearing the completion of migrating our IT infrastructure from an in-house data center to a cloud-based setup.	We achieve operational efficiency and energy savings through the use of our products, while also benefiting from enhanced carbon footprint monitoring provided by our cloud service provider.	N.A.
2	Efficient and optimized IT Infrastructure	Wherever practical and feasible, we run our applications on servers powered by energy-efficient Graviton processors on AWS.	We've achieved a significant reduction in GHG emissions associated with hosting our applications, thanks to our transition to energy-efficient cloud infrastructure.	N.A.
3	E-waste collection and safe disposal initiative	We've strengthened our e-waste and battery waste management process by enhancing information gathering from our recyclers. This helps us gain better insights into how end-of-life (EOL) materials are handled and ensures more responsible disposal practices.	We've implemented stronger controls on our waste disposal practices to ensure more responsible, compliant, and sustainable waste management across our operations.	N.A.

5. Does the entity have a business continuity and disaster management plan?

Yes

Give details in 100 words/ web link.

RateGain's Business Continuity Plan (BCP) is established to ensure the timely recovery and continuation of critical business operations in the event of disruptions caused by natural or human-induced incidents affecting our facilities. While the IT Disaster Recovery Plan is specifically aimed at restoring technology systems and infrastructure, the BCP is focused on addressing broader operational disruptions at the organizational level.

The framework is strengthened through key enablers such as a comprehensive IT Disaster Recovery mechanism, provision for alternate work locations, and periodic reviews and updates to ensure continued relevance and

effectiveness. The plan sets out our overall strategy for maintaining business continuity during unforeseen events, clearly defines the responsibilities of Recovery Teams, and provides a systematic roadmap of recovery activities along with the roles of various sub-teams involved in the process.

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

As an IT services company, RateGain recognises that its value chain has a relatively limited environmental impact; however, we remain committed to making responsible choices to minimise our environmental footprint. Within our leased office premises, we collaborate with building management to strengthen practices related to water conservation, energy efficiency, and air quality management. We also engage with certified e-waste recyclers to enhance visibility into the responsible handling and end-of-life processing of e-waste generated from our operations. In addition, our ongoing transition to cloud-hosted infrastructure reflects our efforts to adopt more energy-efficient IT solutions and reduce the carbon footprint associated with hosting our digital services.

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

Nil

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

a. By the listed entity - Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners. - Nil

PRINCIPLE 7

BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

RateGain engages responsibly with regulators and policy frameworks, aligning its governance and reporting with evolving ESG expectations. Through compliance with listing regulations and public disclosures such as BRSR reports, the company demonstrates its commitment to responsible advocacy and adherence to best practices in policy engagement.

ESSENTIAL INDICATORS

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

Three (3)

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
2	TiE-Delhi-NCR	State
3	NASSCOM	National

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.

We had no reported incidents of anti-competitive behaviour during the year.

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
None					

PRINCIPLE 8

BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

RateGain contributes to community development through targeted social initiatives focused on education, healthcare, livelihood support, and environmental awareness. These efforts aim to empower vulnerable groups and foster long-term sustainable benefits beyond corporate boundaries.

ESSENTIAL INDICATORS

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

We have not undertaken any SIAs in the current financial year.

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

Not Applicable

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

As a SaaS solutions provider, our direct engagement with local communities through our core business operations is limited. However, we remain committed to creating meaningful social impact through our Corporate Social Responsibility (CSR) initiatives, implemented in collaboration with trusted NGO partners. Our implementation partners have established mechanisms to gather community feedback and address grievances, enabling them to understand local needs and concerns. The feedback received is considered while designing and implementing CSR initiatives, helping ensure that our interventions are relevant, responsive, and create meaningful benefits for the communities we serve.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	62.31%	21.40%
Sourced directly from within India	100%	100%

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	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Not Applicable

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

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

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

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

5. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Primary Education (by Aashray Society)	4	100%
2	One Meal a day-365 Days (by little India foundation)	151	100%
3	Senior Citizen care Programme -Financial assistance for Mini Ambulance (by little india foundation)	53	100%
4	Smart Shiksha Program (by Shikhar Dhawan Foundation)	1300+	100%
5	Prathmik Vidyalaya- Abhay Pandey (Direct Implementation by Company)	1	100%
6	Primary Education, promoting health care, Ensuring environmental sustainability (By Arya Samaj Model)	53	100%

PRINCIPLE 9

BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Through its customer-centric SaaS offerings, RateGain strives to enhance user outcomes by providing reliable, data-driven solutions that help travel and hospitality companies optimize operations and revenue. The company emphasizes responsible service delivery and customer trust while ensuring value creation across the user lifecycle.

ESSENTIAL INDICATORS

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

RateGain continues to effectively utilize its well-established and robust mechanisms for handling and resolving complaints.

We offer 24x7 live chat support, along with assistance through phone and email. These are further supported by a dedicated helpdesk and customer success managers assigned to each business unit and geography. All consumer interactions are tracked and managed through the Salesforce application to ensure timely resolution of feedback and issues.

For hospitality-related support, clients can reach us through the following channels:

1. **Email:** Clients can write to help@rategain.com. These emails are auto-forwarded to the Salesforce system, where a ticket is generated and assigned to the customer success team via the Salesforce Dashboard for further action.
2. **Phone:** Support numbers connect clients with our consultants, who log the issue in Salesforce and initiate the resolution process.
3. **Zendesk Chat:** Accessible from within the company's hospitality products post-login, this chat feature allows clients to raise issues directly with the support team, who respond to their queries or requests in real time.

For **travel-related support**, clients can email travel.cs@rategain.com. These emails are similarly integrated into Salesforce for ticket generation and are addressed by the customer success team via the Salesforce Dashboard in a prompt and structured manner.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	N.A.
Recycling and/or safe disposal	

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

	FY 2025-26 (Current Financial Year)			Remarks	FY 2024-25 (Previous Financial Year)			Remarks
	Received during the year	Pending resolution at end of year			Received during the year	Pending resolution at end of year		
Data privacy	0	0		N.A.	0	0		N.A.
Advertising	0	0		N.A.	0	0		N.A.
Cyber-security	0	0		N.A.	0	0		N.A.
Delivery of essential services	0	0		N.A.	0	0		N.A.
Restrictive Trade Practices	0	0		N.A.	0	0		N.A.
Unfair Trade Practices	0	0		N.A.	0	0		N.A.
Other	14354	31		N.A.	5961	73		N.A.

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		N.A.

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes. We have established a comprehensive framework to manage cybersecurity and data privacy risks through robust information security controls, governance processes, and globally recognized standards. During the reporting year, we continued to strengthen our internal controls, data security protocols, and operational processes, including the successful completion of SOC 2 certification for RateGain Adara Inc. This involved implementing stringent policies and advanced security measures across its infrastructure and data management practices, reinforcing our commitment to data security, privacy, and service availability.

Building on this foundation, we are progressing towards SOC 2 certification for the entire organization to extend these standards across all business units. Additionally, our Distribution business is PCI DSS compliant, and we adhere to the requirements of the General Data Protection Regulation (GDPR) across the organization, further strengthening regulatory compliance and the protection of customer data. Together, these measures help safeguard proprietary and personal information while reinforcing the trust placed in us by our customers.

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.

During the reporting year, there were no material instances requiring corrective action relating to advertising practices, delivery of services, cyber security and customer data privacy breaches, product recalls, or penalties/ actions by regulatory authorities concerning the safety of our products or services. We continue to maintain robust internal controls, information security practices, and governance mechanisms to proactively manage these risks and ensure compliance with applicable laws and industry standards.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Not Applicable

b. Percentage of data breaches involving personally identifiable information of customers

Not Applicable

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS

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

RateGain publishes information about its products and services through multiple online channels, predominantly through its website and social channels.

- <https://www.linkedin.com/company/rategain/>
- <https://www.linkedin.com/company/bcvsocial>
- <https://www.linkedin.com/company/adara>
- <https://www.linkedin.com/company/myhotelshop-a-rategain-company/>
- <https://rategain.com/offerings/>
- <https://www.youtube.com/@RateGainCompany>
- <https://www.bcvsocial.com/>
- <https://adara.com/>
- <https://rev-ai.io/>
- <http://airgain.ai/>
- <https://myhotelshop.com/>

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

Given the nature of our SaaS offerings, we at RateGain have implemented the following measures to ensure responsible and effective product usage:

- Each of our SaaS solutions is accompanied by a comprehensive user guide to facilitate easy adoption and use.
- We regularly conduct training sessions, along with quarterly and monthly business reviews, to support clients and address any usage-related concerns or queries.

Additionally, due to the inherent design of our products and the nature of client interactions, the likelihood of any irresponsible use by our customers is extremely low.

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

We have established mechanisms to proactively communicate with customers in the event of any planned service disruption or discontinuation. As part of our business continuity approach, we strive to minimize service interruptions and ensure a seamless customer experience. For any planned outage, we notify customers in advance, providing details of the scheduled timing, expected duration, and an emergency contact to facilitate timely communication and support. This enables our customers to plan accordingly while ensuring continuity of service to the greatest extent possible.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)

Not Applicable, as we are a SaaS service provider, and this does not pertain to our operations.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes