

Date: September 03, 2026

To,
**Department of Corporate Services,
BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai - 400001
Scrip Code: 543333
ISIN: INE290S01011

To,
**Listing Department,
National Stock Exchange of India Limited**
Exchange Plaza, Plot No. C/1, G Block
Bandra Kurla Complex, Bandra East,
Mumbai – 400051
Scrip Symbol: CARTRADE

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year ended March 31, 2026.

In accordance with the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a copy of Business Responsibility and Sustainability Report (“**BRSR**”) of the Company for the Financial Year 2025-26.

The BRSR also forms the part of the Annual Report of the Company for the Financial Year 2025-26, submitted to the exchanges vide intimation dated September 03, 2026.

The BRSR is also made available on the website of the Company at <https://cartradetech.com/>

You are requested to kindly take the above information on record.

Thanking you,

**Yours faithfully
For CarTrade Tech Limited**

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BAHADUR
DEEPNARAYAN
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Digitally signed by
PAL LAL BAHADUR
DEEPNARAYAN
Date: 2026.09.03
21:20:20 +05'30'

Lalbahadur Pal
Company Secretary and Compliance officer
Mem. No. A40812

Enclosed a/a

CarTrade Tech Limited

Reg. Off. & Corp. Off.: 1st Floor, Plot No. D-507, Shree Sawan Knowledge Park, TTC MIDC Ind. Area, Turbhe, Navi Mumbai – 400703.

W: cartradetech.com | T: +91 22 6739 8888 | E: investor@cartrade.com | CIN: L74900MH2000PLC126237



Business Responsibility & Sustainability Report 2025-26

CarTrade Tech Limited ('CarTrade Tech' or 'the Company') has prepared this Business Responsibility and Sustainability Report (BRSR) in accordance with the format prescribed by the Securities and Exchange Board of India (SEBI) under Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The report covers disclosures for the financial year 2025-26 and reflects the Company's performance across the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC).

The data presented for previous years has been rationalized, wherever necessary, to improve consistency and comparability across reporting periods.

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1.	Corporate Identity Number (CIN) of the Listed Entity	L74900MH2000PLC126237						
2.	Name of the Listed Entity	CarTrade Tech Limited						
3.	Year of incorporation	2000						
4.	Registered office address	12 th Floor Vishwaroop IT Park, Sector 30A, Vashi, Navi Mumbai 400705 (upto May 30, 2026); and 1 st Floor, Plot No. D-507, Shree Sawan Knowledge Park, TTC MIDC Industrial Area, Turbhe, Navi Mumbai - 400703 (with effect from June 01, 2026).						
5.	Corporate address	12 th Floor Vishwaroop IT Park, Sector 30A, Vashi, Navi Mumbai 400705 (upto May 30, 2026); and 1 st Floor, Plot No. D-507, Shree Sawan Knowledge Park, TTC MIDC Industrial Area, Turbhe, Navi Mumbai - 400703 (with effect from June 01, 2026).						
6.	E-mail	investor@cartrade.com						
7.	Telephone	022 – 6739 8888						
8.	Website	https://cartradetech.com/						
9.	Financial year for which reporting is being done	April 01, 2025 to March 31, 2026						
10.	Name of the Stock Exchange(s) where shares are listed	<table><tr><th>Name of the Exchange</th><th>Stock Code</th></tr><tr><td>BSE Limited</td><td>543333</td></tr><tr><td>National Stock Exchange of India Limited</td><td>CARTRADE</td></tr></table>	Name of the Exchange	Stock Code	BSE Limited	543333	National Stock Exchange of India Limited	CARTRADE
Name of the Exchange	Stock Code							
BSE Limited	543333							
National Stock Exchange of India Limited	CARTRADE							
11.	Paid-up Capital	₹47,87,80,350/-						
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Lalbahadur Pal, Company Secretary and Compliance Officer Contact No.: 022 – 6739 8888 Email ID: legal@cartrade.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)	The disclosures presented in this report are made on a standalone basis. The statements herein provide insights into the performance of CarTrade Tech and information pertaining to the Company's subsidiaries has not been included in this report. The data presented in this report for previous years has been adjusted, where necessary, in this year's BRSR to ensure consistency and accuracy.						
14.	Name of assessment or assurance provider	Dhir & Dhir Associates						
15.	Type of assessment or assurance obtained	The Company has obtained reasonable assurance on its BRSR Core disclosures ¹ . The list of identified sustainability indicators covered under this assurance is detailed in the Independent Assurance Statement issued by Dhir & Dhir Associates and is also indicated in the footnotes to the respective indicators within this Report.						

¹In line with SEBI Circular No. SEBI/HO/CFD/CFD-oD-1/P/CIR/2025/42 dated 28th March, 2025.

Business Responsibility & Sustainability Report

II. Products/services

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

Sr. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Web search portals activities and other information service activities (Operation of web-portals, online classified media, and allied services).	Web portal operations, data processing, hosting, and related activities.	100.00

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Web search portals activities and other information service activities (Operation of web-portals, online classified media, and allied services).	6390*	100.00

*As per National Industrial Classification (NIC) 2025.

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	NA*	4	4
International	NA*	0	0

Note: * CarTrade Tech Limited operates a digital marketplace with a broad presence across various vehicle segments and value-added services.

CarTrade Tech Limited had a studio in Panvel, Maharashtra, which was closed during FY 2025–26.

Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)	36 (28 states and 8 Union Territories)*
International (No. of Countries)	0

*The Company extends its services nationwide through digital platforms catering to clients across diverse regions of India.

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

The Company's global customer base includes organizations such as Microsoft Online Inc., Google LLC and BMW. During the reporting period, international customers represented 1.49% of the Company's total turnover.

c. A brief on types of customers:

CarTrade Tech Limited ("CarTrade Tech" or "the Company") is one of the world's largest digital automotive ecosystems and India's leading online marketplace Company. Through platforms including CarWale, BikeWale, Shriram Automall and OLX India, the Company serves over 80 million monthly unique users, with over 95% of its traffic generated organically. Its consumer marketplaces host more than 63% of India's online used car listings, while its remarketing platforms facilitate the auction of over 1.5 million vehicles annually. With a strong nationwide network spanning over 500 physical locations and a technology-led, asset-light platform model, CarTrade Tech enables millions of consumers, dealers, OEMs and enterprises to buy and sell vehicles and other used products with ease, trust and efficiency.

Business Responsibility & Sustainability Report

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent Employees (D)	789	630	79.85	159	20.15
2.	Other than Permanent Employees (E)	0	0	0	0	0
3.	Total Employees (D+E)	789	630	79.85	159	20.15
Workers						
4.	Permanent (F)	363	141	38.84	222	61.16
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total Workers (F+G)	363	141	38.84	222	61.16

Note: During FY26, pursuant to the implementation of the new Labour Codes, the Company reviewed and reclassified its workforce into the categories of "Workers" and "Employees", as applicable under the new regulatory framework. Accordingly, the workforce classification reported in the BRSR for FY26 may differ from the classification reported in the previous year.

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57
Key Management Personnel	3	1	33.33

Note: As of March 31, 2026, the Key Managerial Personnel (KMP) of the Company comprised the Chairman & Managing Director (MD), Executive Director & Chief Financial Officer (CFO), and Company Secretary (CS) & Compliance Officer.

22. Turnover rate for permanent employees and workers (in percent)

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	38.58	60.71	44.68	43.21	57.06	47.51	43.01	65.41	49.10
Permanent Workers	72.34	70.27	71.07	Not applicable			Not applicable		

Note: During FY26, pursuant to the implementation of the new Labour Codes, the Company reviewed and reclassified its workforce into the categories of "Workers" and "Employees", as applicable under the new regulatory framework. Accordingly, the workforce classification reported in the BRSR for FY26 may differ from the classification reported in the previous year.

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

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

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Shriram Automall India Limited	Subsidiary	55.43	No
2.	CarTrade Exchange Solutions Private Limited*	Subsidiary	55.43	No
3.	Adroit Inspection Services Private Limited*	Subsidiary	55.43	No
4.	Augeo Asset Management Private Limited*	Subsidiary	55.43	No
5.	CarTrade Finance Private Limited	Subsidiary	100.00	No
6.	CarTrade Foundation	Subsidiary	100.00	No
7.	Sobek Auto India Private Limited	Subsidiary	100.00	No

*These three companies are indirect subsidiary companies that are essentially step-down subsidiaries of the Company

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs.): ₹ 30,833.33 Lakhs

(iii) Net worth (in Rs.): ₹ 2,30,616.43 Lakhs

Note: The Company falls within the scope of Corporate Social Responsibility (CSR) provisions as outlined in Section 135 of the Companies Act, 2013. However, since the average net profit of the company over the past three financial years, calculated in accordance with Section 198 of the Act, is negative, the requirement to spend 2% of this average net profit on CSR activities does not arise for the current financial year.

VII. Compliances

25. Complaints/Grievance 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		Remarks	Number of complaints		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
Communities	Yes, a structured Stakeholder Engagement Policy is in place to facilitate inclusive, transparent, and continuous engagement with the Company's internal and external stakeholders, including employees, management, the Board, customers, suppliers, dealers, OEMs, investors, regulators, NGOs, media, and local communities. The policy	0	0	No complaints were received during the reporting period.	0	0	No complaints were received during the reporting period.

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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		Remarks	Number of complaints		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
	is publicly available on the Company's website at: https://static.cartradetech.com/pdf/corporate-governance/II%E2%80%933-Policies--Stakeholder-Engagement-Policy.pdf						
Investors (other than shareholders)	Yes, a Stakeholder Engagement Policy is in place to facilitate transparent, timely, and consistent engagement with the Company's stakeholders, including employees, management, customers, suppliers, OEMs, communities, regulatory authorities, media, and investors, with particular emphasis on investor engagement. In addition, a Stakeholder Grievance Redressal Policy provides a structured and transparent mechanism for addressing concerns raised by internal and external stakeholders who may be directly or indirectly impacted by the Company's operations and decisions. The policies are available at: https://static.cartradetech.com/pdf/corporate-governance/II%E2%80%933-Policies--Stakeholder-Engagement-Policy.pdf	0	0	No complaints were received during the reporting period.	0	0	No complaints were received during the reporting period.

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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		Remarks	Number of complaints		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
Shareholders	Yes, a Stakeholder Engagement Policy is in place to facilitate transparent, timely, and consistent engagement with the Company's stakeholders, including employees, management, customers, suppliers, OEMs, communities, regulatory authorities, media, and investors, with particular emphasis on investor engagement. In addition, a Stakeholder Grievance Redressal Policy provides a structured and transparent mechanism for addressing concerns raised by internal and external stakeholders who may be directly or indirectly impacted by the Company's operations and decisions. The policies are available at: https://static.cartradetech.com/pdf/corporate-governance/II%E2%80%933-Policies--Stakeholder-Engagement-Policy.pdf	0	0	No complaints were received during the reporting period.	0	0	No complaints were received during the reporting period.
Employees and workers	Yes, a comprehensive set of internal policies, including the Code of Conduct, Equal Opportunities Policy, Human Rights Policy, Prevention of Sexual Harassment Policy, and Whistleblower Policy, is in place to promote ethical business practices, uphold human rights, foster a safe and inclusive workplace, and reinforce integrity, accountability, and compliance with applicable legal requirements.	0	0	No complaints were received during the reporting period.	0	0	No complaints were received during the reporting period.

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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		Remarks	Number of complaints		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
Customers	Yes, a Stakeholder Engagement Policy is in place that recognizes customers as central to the Company's operations while facilitating engagement with a broad range of internal and external stakeholders, including employees, unions, senior management, the Board of Directors, suppliers, dealers, investors, shareholders, OEMs, communities, government authorities, regulators, NGOs, and the media. The policy is available at: https://static.cartradetech.com/pdf/corporate-governance/II%E2%80%933Corporate-Governance--3-Policies--Stakeholder-Engagement-Policy.pdf	0	0	No complaints were received during the reporting period.	0	0	No complaints were received during the reporting period.
Value Chain Partners	Yes, a Whistle Blower Policy is in place to promote openness, accountability, and ethical conduct across the Company's operations. The policy provides employees, directors, and value chain partners, including channel partners, vendors, and affiliates, with a secure and transparent mechanism to report concerns and is publicly available at: https://static.cartradetech.com/pdf/corporate-governance/CT-VIGIL-MECHANISM-and-Whistle-Blower-Policy.pdf	0	0	No complaints were received during the reporting period.	0	0	No complaints were received during the reporting period.

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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		Remarks	Number of complaints		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
OEMs	Yes, a Stakeholder Engagement Policy is in place that covers all individuals, groups, and organizations who influence or are impacted by the Company's products, services, or operations. The policy applies to internal stakeholders, including permanent and contractual employees, unions, senior management, key leadership, and the Board of Directors, as well as external stakeholders such as consumers, suppliers, dealers, investors, shareholders, OEMs, communities, government authorities, regulators, NGOs, and the media. The policy is publicly available at: https://www.cartradetech.com/corporate-governance.html	0	0	No complaints were received during the reporting period.	0	0	No complaints were received during the reporting period.

26. Overview of the entity's material responsible business conduct 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 implications².

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	Environmental Footprint of Hardware Infrastructure	Risk	The environmental impact of hardware infrastructure presents a significant business risk amid evolving regulatory requirements, rising energy costs, and increasing stakeholder expectations. Energy-intensive data centres, ageing equipment,	To mitigate the environmental impacts associated with its hardware infrastructure, CarTrade Tech has adopted a structured approach focused on responsible resource management and sustainable procurement. The Company has implemented a Sustainable Sourcing Policy to integrate	Negative. There was no negative financial impact for the reporting year 2025-26.

²Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at <https://sasb.ifrs.org/> on 24th June, 2026 at 14:07 IST.

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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)
			and the environmental impacts associated with hardware manufacturing, use, and end-of-life disposal can contribute to higher operating costs, compliance challenges, and reputational risks. These factors also expose the Company to supply chain and transition-related risks. Accordingly, improving resource efficiency, managing e-waste responsibly, and enhancing transparency around the environmental performance of hardware infrastructure remain important for supporting regulatory compliance, operational resilience, and long-term stakeholder confidence.	environmental considerations into procurement decisions and encourage responsible sourcing practices. Through these initiatives, the Company seeks to reduce the environmental footprint of its infrastructure while advancing its broader sustainability and ESG objectives.	
2.	Data Security and Privacy	Risk	The increasing adoption of digital technologies and expanding integration across platforms have heightened the Company's exposure to cybersecurity threats and data breaches. Cyber incidents can compromise critical business systems, intellectual property, and sensitive stakeholder information, including personally identifiable information (PII), resulting in regulatory, legal, operational,	The Company has established a comprehensive cybersecurity and data governance framework to strengthen the resilience of its digital ecosystem and safeguard critical information assets. Oversight of cybersecurity risks is provided by the Board and senior management, ensuring that cyber risk management remains integrated into the Company's governance framework. To enhance protection against evolving cyber threats, the Company deploys advanced security controls,	Negative. There was no negative financial impact for the reporting year 2025-26.

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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)
			and reputational risks. Recognising the evolving nature of these threats, CarTrade continues to strengthen its cybersecurity framework and data protection practices to safeguard its digital infrastructure, maintain stakeholder trust, and ensure business resilience.	continuously monitors its digital infrastructure, and periodically reviews its information security and data protection policies to identify and address emerging vulnerabilities. The Company's platforms and business processes are also aligned with applicable privacy and data protection regulations to support regulatory compliance. In addition, regular cybersecurity awareness and training programmes are conducted to strengthen employees' preparedness in preventing and responding to cyber incidents. To further manage potential financial exposure arising from cyber events, the Company maintains cyber insurance coverage, providing protection against losses associated with cybersecurity incidents.	
3.	Human Capital Development	Opportunity	The Company recognises its employees as a key driver of sustained growth, innovation, and business success. Building and retaining a skilled, engaged, and future-ready workforce remains central to its long-term strategy. Through continuous investment in learning, leadership development, and capability enhancement, the Company seeks to strengthen employee competencies, support career progression, and align individual growth with organisational objectives, enabling the delivery of high-quality services and long-term value creation.	This is not applicable	Positive.

Business Responsibility & Sustainability Report

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Customer satisfaction	Opportunity	At CarTrade Tech, customers remain central to the Company's business approach and decision-making. The Company places strong emphasis on understanding customer requirements and delivering experiences that support both near-term objectives and sustained growth. A customer-focused approach helps the Company strengthen its engagement with customers, build lasting trust and loyalty, and respond effectively to changing market expectations. This commitment to customers supports the Company's long-term business objectives while enabling it to create sustainable value for its customers and other stakeholders.	This is not applicable.	Positive.
5.	Community engagement	Opportunity	CarTrade Tech integrates Corporate Social Responsibility (CSR) into its broader business strategy, recognising it as a means to create sustainable social impact while contributing to inclusive development. The Company undertakes CSR initiatives aligned with national development priorities,	This is not applicable.	Positive.

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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)
			with a focus on addressing critical societal needs and supporting long-term community well-being. Through interventions in areas such as education, healthcare, environmental sustainability, and livelihood enhancement, the Company seeks to generate meaningful and lasting outcomes for communities. These initiatives reinforce the Company's commitment to responsible business practices, strengthen stakeholder relationships, and contribute to sustainable and inclusive growth.		
6.	Employee Recruitment, Inclusion and Performance	Opportunity	A skilled, diverse, and engaged workforce presents a significant strategic opportunity for CarTrade Tech to strengthen its position in the digital mobility ecosystem. By attracting, developing, and retaining high-performing talent, the Company seeks to foster innovation, enhance organizational agility, and support long-term business growth. A strong emphasis on diversity, inclusion, and employee engagement contributes to a positive workplace culture, improves talent retention, and	This is not applicable.	Positive.

Business Responsibility & Sustainability Report

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)
			enhances productivity. Furthermore, aligning workforce practices with evolving stakeholder expectations and regulatory developments reinforces the Company's reputation, builds investor confidence, and supports sustainable value creation.		
7.	Intellectual Property Protection & Competitive Behavior	Risk	For CarTrade Tech, intellectual property and fair competition are fundamental to sustaining its competitive advantage in the digital mobility ecosystem. Proprietary technologies, algorithms, databases, brand assets, and customer insights represent key business assets that support innovation and market differentiation. Inadequate protection of these assets or non-compliance with competition laws could expose the Company to risks such as intellectual property infringement, unauthorised use of proprietary information, legal and regulatory actions, financial losses, and reputational damage. As the digital landscape continues to evolve, the Company remains focused on strengthening its intellectual property protection measures,	While the Company has not obtained formal certifications in this area, it aligns its information security practices with the principles of ISO 27001 to strengthen its cybersecurity and data governance framework. The Company has also implemented a Privacy Policy and a Data Security Policy to support the secure management of information and protection of stakeholder data. In addition, the Company's trademark has been duly registered, reinforcing the protection of its intellectual property and brand identity.	Negative. There was no negative financial impact for the reporting year 2025-26.

Business Responsibility & Sustainability Report

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)
			maintaining robust compliance frameworks, and promoting ethical business practices to safeguard its innovations, ensure regulatory compliance, and preserve stakeholder confidence.		

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

DISCLOSURE QUESTIONS		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes										
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	All the policies as specified below this section are available on Company's website: https://www.cartradetech.com/corporate-governance.html The Company has also established policies relating to Human Rights, Health & Safety, Prevention of Sexual Harassment (POSH), Equal Opportunities, and Stakeholder Grievance Redressal. These policies are available to employees through the Company's intranet portal and are communicated to relevant stakeholders on a need-to-know basis.								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1.	Business Responsibility and Sustainability Policy	https://static.cartradetech.com/pdf/corporate-governance/Business-Responsibility-and-Sustainability-Policy_31-01-2025.pdf	P1-P9
2.	Sustainable Sourcing Policy	https://static.cartradetech.com/pdf/corporate-governance/Sustainable-Sourcing-Policy.pdf	P2
3.	Vigil Mechanism and Whistle Blower Policy	https://static.cartradetech.com/pdf/corporate-governance/CT-VIGIL-MECHANISM-and-Whistle-Blower-Policy.pdf	P1, P5
4.	Code of Conduct for Directors and Senior Management	https://static.cartradetech.com/pdf/corporate-governance/Code of Conduct for Directors and Senior Management_28-01-2026.pdf	P1
5.	Risk Management Policy	https://static.cartradetech.com/pdf/corporate-governance/Risk-Management-Policy_31-01-2025.pdf	P1

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Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
6.	Board Diversity Policy	https://static.cartradetech.com/pdf/corporate-governance/Board-Diversity-Policy_31-01-2025.pdf	P1
7.	Policy on Preservation of Documents and Archival	https://static.cartradetech.com/pdf/corporate-governance/CT-Policy-on-Preservation-of-Documents-and-Archival.pdf	P1
8.	Environment Policy	https://static.cartradetech.com/pdf/corporate-governance/Environment-Policy.pdf	P2, P6
9.	Anti-Bribery and Anti-Corruption	https://static.cartradetech.com/pdf/corporate-governance/Anti-Bribery-and-Anti-Corruption-Policy.pdf	P1, P3
10.	Preferential Procurement Policy	https://static.cartradetech.com/pdf/corporate-governance/Preferential-Procurement-Policy.pdf	P8
11.	Stakeholder Engagement Policy	https://static.cartradetech.com/pdf/corporate-governance/II%E2%80%933-Policies--Stakeholder-Engagement-Policy.pdf	P4
12.	CSR Policy	https://static.cartradetech.com/pdf/corporate-governance/CSR-policy_31-01-2025.pdf	P4, P8
13.	Familiarization Programmes imparted to Independent Directors	https://static.cartradetech.com/pdf/corporate-governance/CT-Familiarization-Programme-for-Independent-Directors.pdf	P1
14.	Terms and conditions of appointment of Independent Directors	https://static.cartradetech.com/pdf/corporate-governance/Terms-and-Conditions-of-appointment-of-the-Independent-Directors_31-01-2025.pdf	P1
15.	Policy for determining Material Subsidiaries ³	https://static.cartradetech.com/pdf/corporate-governance/Policy_for_determination_of_Material_Subsiary_05-02-2025.pdf	P1
16.	Criteria for making payments to non-executive directors	https://static.cartradetech.com/pdf/corporate-governance/Criteria_for_making_payments_to_non-executive_directors_28-01-2026.pdf	P1
17.	Nomination and Remuneration Policy	https://static.cartradetech.com/pdf/corporate-governance/Nomination_and_Remuneration_Policy_28-01-2026.pdf	P3, P4
18.	Dividend Policy	https://static.cartradetech.com/pdf/corporate-governance/Dividend_Policy_28-01-2026.pdf	P3, P4
19.	Policy on Determination of Materiality of Events and Information	https://static.cartradetech.com/pdf/corporate-governance/Policy_for_determination_of_materiality_of_events_28-01-2026.pdf	P1, P4
20.	Policy on Related Party Transactions	https://static.cartradetech.com/pdf/corporate-governance/Policy_on_dealing_with_Related_Party_Transactions_28-01-2026.pdf	P1, P7
21.	Prevention of Sexual Harassment	Circulated internally	P5
22.	Code of Conduct	Circulated internally	P1
23.	Leave Guidelines	Circulated internally	P1, P3
24.	Performance Improvement Plan Process	Circulated internally	P1, P3
25.	Separation Policy	Circulated internally	P1, P3

³Amended in accordance with Regulation 23 of the SEBI (LODR) Regulations, as per the 3rd Amendment notified on 12th December, 2024.

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DISCLOSURE QUESTIONS		P1	P2	P3	P4	P5	P6	P7	P8	P9
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has not formally adopted any specific national or international codes, certifications, labels, or standards. However, the Company conducts regular internal audits guided by the underlying principles, requirements, and good practices embodied in relevant frameworks, as applicable to its operations.								
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.	Key performance targets aligned with the Company's defined objectives are periodically reviewed, with Management monitoring progress against these targets on an ongoing basis, as required.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	At CarTrade Tech, sustainability remains a core element of the business strategy, with a continued commitment to empowering local vehicle dealers while bringing transparency, liquidity, and simplicity to the Indian vehicle market. During the year, efforts were further strengthened to integrate Environmental, Social, and Governance (ESG) principles across all aspects of operations. The Company's platforms continue to transform the vehicle purchasing journey by enabling consumers to make informed decisions online, reducing the need for dealership visits and the associated carbon footprint. By offering comprehensive information on fuel-efficient vehicle options, the platforms also support consumers in making environmentally conscious choices that contribute to a greener future. Under the oversight of the Board and CSR Committee, governance frameworks have been further strengthened, with ESG risks integrated into the Enterprise Risk Management (ERM) framework. This approach embeds sustainability within the Company's risk assessment processes, enabling effective management of ESG-related risks and opportunities while aligning business strategies with sustainability goals. The Company remains committed to achieving its social and environmental targets and creating long-term value for all stakeholders. Alongside its sustainability initiatives, the Company continues to focus on delivering exceptional customer service while prioritizing employee development and well-being. Policies relating to Learning & Development, Compensation, Employee Wellbeing, and Employee Engagement are continuously strengthened to foster a culture of growth and continuous improvement.								
		As the sustainability journey progresses, the Company remains committed to transparent communication and continuous improvement. Stakeholders are encouraged to review the sustainability report, which provides an overview of the Company's ESG-related challenges, targets, and achievements, while reaffirming its commitment to driving sustainability and innovation within the Indian vehicle market.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ms. Aneesha Bhandary Executive Director and CFO DIN: 07779195								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The CSR Committee of the Board plays an active role in overseeing the Company's sustainability initiatives. It reviews the progress, performance, and targets related to sustainability efforts on an annual basis. The Committee is comprised of the following members: - Ms. Aneesha Bhandary (Chairperson, Executive Director and CFO) - Mr. Vivek Gul Asrani (Member, Independent Director) - Mr. Vinay Vinod Sanghi (Member, Executive Director) Additionally, the Risk Management Committee of the Board assesses the risks pertaining to ESG and certain principles of BRSR.								

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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board / Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board and its committees diligently monitor and evaluate performance against all applicable policies. Regular follow-up actions are undertaken to ensure improvement and alignment with the Company's commitments.									As and when required.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	No instances of operational non-compliance were reported during the year. The Board of Directors oversees and ensures adherence to all applicable statutory and regulatory requirements.									As and when required.								

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The operationalization and effectiveness of the Company's policies have been evaluated by Adhita Advisors, with a focus on their implementation and outcomes. Policy relevance and effectiveness are also reviewed periodically by departmental heads and business leaders, while any revisions or updates are approved by the management and/or the Board, as applicable. In addition, internal audits assess process and compliance adherence, and regulatory compliance is reviewed by external authorities, where applicable. This multi-layered governance framework helps ensure that the Company's policies remain effective, up to date, and aligned with internal standards and applicable regulatory requirements.								

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

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

Business Responsibility & Sustainability Report

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:

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

Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	Awareness programmes for Board of Directors and KMPs include familiarisation with the principles of BRSR and business operation of the Company. As part of familiarisation programmes and discussions during meetings, specific sessions are organised for Board of Directors to provide an in-depth perspective and insights regarding business and IT industry, ESG, CSR, technology, compliance and governance, code of ethics and conduct, code for insider trading and prevention of sexual harassment (POSH). In addition, sessions on latest developments in corporate laws were also organised for Board of Directors and KMPs on the subjects like Minimum information to be disclosed for related party transactions as per Industry Standards notified by SEBI, Importance of effective communication between Statutory Auditors and 'those charged with governance' in pursuance of NFRA Circular, Whistle Blower Mechanism and Framework, and BRSR and its Principles. Also, trainings on prevention of insider trading regulations for Designated Persons including KMPs and annual training on Information Security and POSH have been conducted for all employees including KMPs.	100.00

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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	5	Awareness programmes for Board of Directors and KMPs include familiarisation with the principles of BRSR and business operation of the Company. As part of familiarisation programmes and discussions during meetings, specific sessions are organised for Board of Directors to provide an in-depth perspective and insights regarding business and IT industry, ESG, CSR, technology, compliance and governance, code of ethics and conduct, code for insider trading and prevention of sexual harassment (POSH). In addition, sessions on latest developments in corporate laws were also organised for Board of Directors and KMPs on the subjects like Minimum information to be disclosed for related party transactions as per Industry Standards notified by SEBI, Importance of effective communication between Statutory Auditors and 'those charged with governance' in pursuance of NFRA Circular, Whistle Blower Mechanism and Framework, and BRSR and its Principles. Also, trainings on prevention of insider trading regulations for Designated Persons including KMPs and annual training on Information Security and POSH have been conducted for all employees including KMPs.	100.00
Employees other than BoD and KMPs	96	CarTrade Tech conducted a wide range of learning and development programmes covering functional and role-based capabilities, leadership development, sales and product training, grooming and personality development, negotiation and conflict resolution, business ethics, anti-bribery and anti-corruption, prevention of sexual harassment (POSH), mental health and well-being, accountability, SWOT analysis, and first-time manager development. These initiatives have strengthened employee awareness and capability, with 98% of mid-level and senior-level succession planning being fulfilled through internal talent.	100.00
Workers	96	CarTrade Tech conducted a comprehensive range of training programmes focused on professional development, leadership, functional and role-specific capabilities, sales and product knowledge, business ethics, anti-bribery and anti-corruption, prevention of sexual harassment (POSH), mental health and well-being, conflict management, negotiation skills, accountability, and personality development. These initiatives strengthened employee capabilities and awareness, while supporting a robust talent pipeline, with 98% of mid-level and senior-level succession positions being filled through internal talent.	100.00

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine*			None		
Settlement					
Compounding Fee					
Non-Monetary					
Imprisonment			None		
Punishment					

*Note: The Company, pursuant to the changes prescribed by the 3rd Amendment dated 12th December, 2024 with respect to materiality threshold of fines and penalties, as per regulation XXXVIII (i)(a)(6), has adopted the same under the Materiality Policy in Q4 of FY24-25.

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.

The Company has adopted the Anti-Bribery and Anti-Corruption Policy in order to there is a strict zero-tolerance policy on bribery and corruption within the organization. The Company has also adopted a Whistle Blower Policy, based on a strong Vigil Mechanism that enables employees and directors to file complaints of unethical behavior and any fraud or violation of the Code of Conduct and personal policies. The policies are freely available through the Company's website at: <https://www.cartradetech.com/for-investors.html>.

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	0	0
KMPs	0	0
Employees	0	0
Workers	0	NA

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.

As no complaints were received during this reporting financial period, no corrective actions were required to be undertaken.

Business Responsibility & Sustainability Report

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format⁴:

Category	FY 2025-26	FY 2024-25
Number of days of accounts payables	55.48	52.30

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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 format⁴:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	Purchases from Trading houses as % of total purchases	0.00	0.00
	Number of trading houses where purchases and made from	0.00	0.00
	Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	Sales to dealers/distributors as % of total sales	0.00	0.00
	Number of dealers/distributors to whom sales are made	0.00	0.00
	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00	0.00
Share of RPTs in	Purchases (Purchases with related parties/Total Purchases)	5.66	1.35
	Sales (Sales to related parties/Total Sales)	0.75	0.04
	Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.00	0.00
	Investments (Investments in related parties/Total Investments made)	0.00	0.00

Note: 1. As CarTrade Tech Limited operates in the service sector, there is no significant concentration of purchases from trading houses or Concentration of Sales to dealers/ distributors

2. For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

Leadership Indicators

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
110	To strengthen capabilities, the Company conducted a range of training and capability-building programmes during the reporting period across customer service, sales, operational excellence, and professional development. The programmes covered areas such as handling irate customers, CTE application and lead/price analysis, motivation, social media marketing (SMM), difficult conversations (Levels 1 and 2), sales excellence, certification and warranty, grooming, email etiquette, workplace good practices, AI exploration, effective lead management, and used car sales excellence.	86.00

⁴The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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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.

To prevent conflicts of interest, the Company has established requirements under its Code of Conduct for Directors and Senior Management. Directors are required to disclose their interests and associations with other entities annually and whenever any changes arise, while Independent Directors are expected to avoid directorships in entities engaged in similar or competing businesses. Directors are also required to abstain from participating in discussions and decision-making on matters in which they have a personal interest. Compliance with these requirements is supported through annual declarations obtained from all Directors, along with measures to prevent material financial or commercial transactions involving Directors, Key Managerial Personnel, or their relatives that may conflict with the Company's interests. The Code of Conduct Policy can be accessed here: https://static.cartradetech.com/pdf/corporate-governance/Code_of_Conduct_for_Directors_and_Senior_Management_28-01-2026.pdf

PRINCIPLE 2:

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of Improvements in environmental and social impacts
R&D	R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes have not been not separately monitored for both the reporting years.		
Capex			

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

The Company has established a Sustainable Sourcing Policy to promote responsible and transparent procurement practices, despite operating primarily as a digital marketplace. The policy requires all suppliers to adhere to its principles while maintaining high standards of social responsibility, ethical business conduct, and environmental sustainability, with a focus on managing health and safety risks and minimizing environmental impacts across the value chain. The policy can be accessed at: <https://static.cartradetech.com/pdf/corporate-governance/Sustainable-Sourcing-Policy.pdf>

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

As a digital marketplace, the Company does not manufacture or sell physical products and, therefore, does not procure raw materials. However, wherever applicable and feasible, the Company remains committed to sourcing sustainable and resource-efficient goods in line with its operational requirements and broader sustainability objectives.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

This is not applicable, as the Company's operations are limited to the digital services domain and do not involve the manufacture or sale of physical products.

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.

The requirement is not applicable considering the nature of the Company's business operations.

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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?

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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The Company is not engaged in any physical manufacturing of products, and operates only as a digital marketplace.

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
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).

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

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable, as the Company is not engaged in the manufacturing or sale of tangible products.					
E-waste						
Hazardous Waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
Not Applicable	

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PRINCIPLE 3:

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

Essential Indicators

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

Category	Total (A)	Percentage of employees covered by									
		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	630	601	95.40	630	100.00	0	0.00	630	100.00	0	0.00
Female	159	120	75.47	159	100.00	159	100.00	0	0.00	0	0.00
Total	789	721	91.38	789	100.00	159	100.00	630	100.00	0	0.00
Other than Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

*Percentage of (D) & (E) – Maternity and Paternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated 10 May, 2024.

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

Category	Total (A)	% of workers covered by									
		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	141	47	33.33	141	100.00	0	0.00	141	100.00	0	0.00
Female	222	23	10.36	222	100.00	222	100.00	0	0.00	0	0.00
Total	363	70	19.28	363	100.00	222	100.00	141	100.00	0	0.00
Other than Permanent Workers											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

*Percentage of (D) & (E) – Maternity and Paternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated 10 May, 2024.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format⁵:

Category	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.99	1.81

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

⁵The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII.

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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	99.00	0.00	Yes	99.00	0.00	Yes
Gratuity	100.00	0.00	Yes	100.00	0.00	Yes
ESI*	11.00	0.00	Yes	13.00	0.00	Yes

*This is applicable to a specific group of employees as per the provisions of the Employees' State Insurance Act, 1948.

3. Accessibility of workplaces

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

To promote an inclusive workplace, CarTrade Tech has taken measures to improve accessibility for employees with disabilities. Office premises, including the Vashi office, are equipped with infrastructure such as elevators and wheelchairs to support ease of mobility. Additionally, in line with the nature of its business operations, the Company endeavors to make its systems and technology platforms accessible and responsive to the needs of employees with disabilities.

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.

To foster an inclusive workplace, the Company is committed to building a diverse workforce that reflects the broader society. Equal and fair employment opportunities are promoted to ensure that every individual is treated with respect and dignity. The Company's Equal Opportunities Policy is available to all employees through the internal portal.

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	100.00	62.50	100.00	0.00
Female	90.00	50.00	0.00	0.00
Total	95.00	56.25	100.00	0.00

*The retention rate for workers is reported as 0.00 as no workers were classified under the applicable category during FY25. In FY26, pursuant to the implementation of the new Labour Codes, the Company reviewed and reclassified its workforce into the categories of "Workers" and "Employees", as applicable under the new regulatory framework.

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees Permanent Workers	To ensure a safe, respectful, and inclusive workplace, the Company maintains a zero tolerance approach towards bullying, harassment, discrimination, and retaliation. Employees can raise concerns through the established grievance redressal mechanism or the Human Resources team, supported by defined escalation channels for timely and fair resolution. The Company has also implemented a Whistle Blower Policy and Vigil Mechanism to facilitate confidential reporting of unethical conduct without fear of retaliation. In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, an Internal Committee has been constituted under the POSH Policy to address complaints in a fair and timely manner. Concerns may be reported at icc@carwale.com .
Other than Permanent Employees Other than Permanent Workers	Not applicable

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union(B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	789	0	0.00	1158	0	0.00
Male	630	0	0.00	780	0	0.00
Female	159	0	0.00	378	0	0.00
Total Permanent Worker	363	0	0.00	Not applicable		
Male	141	0	0.00			
Female	222	0	0.00			

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	630	598	94.92	568	90.15	780	738	95.00	672	86.00
Female	159	143	89.93	141	88.68	378	371	98.00	321	85.00
Total	789	741	93.91	709	89.86	1158	1109	96.00	993	86.00
Workers										
Male	141	128	90.78	123	87.23	Not applicable				
Female	222	198	89.18	191	86.03					
Total	363	326	89.80	314	86.50					

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	630	630	100.00	780	780	100.00
Female	159	159	100.00	378	378	100.00
Total	789	789	100.00	1158	1158	100.00
Workers						
Male	141	141	100.00	Not applicable		
Female	222	222	100.00			
Total	363	363	100.00			

Business Responsibility & Sustainability Report

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 such system?

Although the Company's operations are primarily office-based and are not exposed to significant health and safety risks, maintaining a safe and healthy workplace remains a key priority. To support this commitment, an organization-wide Health & Safety (H&S) Policy has been implemented across all office locations. Employees are made aware of defined safety protocols and guidelines through awareness initiatives and visual aids such as posters, while regular inspections are conducted to monitor compliance. In addition, first aid facilities are available at all offices, and periodic health check-up camps are organized to promote employee well-being.

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

Despite the relatively low health and safety risks associated with its predominantly office-based operations, the Company has implemented a structured Health & Safety (H&S) management system to effectively manage potential workplace hazards. The system focuses on identifying and assessing risks, evaluating existing control measures, implementing appropriate mitigation actions, and documenting identified risks along with their root causes, potential impacts, and corresponding mitigation measures. To complement this framework, the Company conducts regular health and safety training programmes covering topics such as fire safety, safe use of stairways and elevators, and basic first aid, helping to strengthen employee awareness and preparedness.

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

No workers are engaged in activities that involve work-related hazards.

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

To support employee well-being, the Company provides access to a range of non-occupational medical and healthcare benefits, including group accidental insurance, health insurance coverage, and complimentary medical consultation services.

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	0.00	0.00
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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

Although the Company's office-based operations involve minimal exposure to significant health and safety risks, it continues to promote a safe and healthy workplace through a structured Health & Safety framework. Key initiatives include regular employee training on safety protocols and best practices, periodic workplace health check-up camps, and comprehensive security and safety measures across all office locations. The Company also maintains a structured process for identifying, assessing, mitigating, and monitoring workplace risks, while continuously reviewing opportunities for improvement and implementing corrective actions to strengthen safety standards. In addition, essential safety infrastructure, including fire detection systems, fire extinguishers, clearly marked emergency exits, designated assembly points, and first aid facilities, is maintained across its offices to support a safe and secure working environment.

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

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

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0.00
Working Conditions	0.00

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.

To uphold high standards of employee safety, the Company conducts regular risk assessments and comprehensive training programmes. Building on these efforts, the Company plans to introduce specialised training sessions on road safety and employee health and well-being to further strengthen its proactive approach to risk mitigation and promote a safer and healthier workplace.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes. The Company provides employees and workers with accidental insurance coverage, which includes life and term insurance benefits.

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

To promote regulatory compliance across its value chain, the Company has established a framework of checks and balances for its value chain partners. This includes monitoring the timely deduction and remittance of statutory dues, such as Provident Fund (PF) and Employee State Insurance (ESIC), to the relevant authorities on a monthly basis. Compliance with Goods and Services Tax (GST) regulations is also expected from value chain partners and is reinforced through contractual terms and conditions. Where necessary, the Company undertakes periodic audits to assess and monitor compliance with these requirements.

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:

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

Business Responsibility & Sustainability Report

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

Yes. Through its Internal Job Posting (IJP) programme, the Company provides employees with opportunities to pursue cross-functional roles, supporting career growth and internal mobility. During the reporting year, no retirement or employment termination cases arose that required transition assistance.

5. Details on assessments of value chain partners.

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.00
Working Conditions	0.00

The Company has not conducted a Value Chain Partner (VCP) assessment specifically covering health and safety and working conditions during the reporting period. The Company is committed to strengthening its value chain assessment processes and intends to undertake such an assessment in the forthcoming financial year.

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

At present, health and safety practices of value chain partners are not assessed by the Company. However, the Company intends to introduce a structured evaluation framework to assess these practices in the future, enabling the identification, monitoring, and management of potential workplace health and safety risks across its value chain.

PRINCIPLE 4:

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

Essential Indicators

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

A structured stakeholder identification exercise was undertaken by the Company during the previous reporting year to identify internal and external stakeholders relevant to its operations. The exercise was carried out in collaboration with various internal functions and senior management and was based on an assessment of the Company's business value chain, considering individuals and groups that influence, are impacted by, or have an interest in its activities, decisions, and outcomes. Stakeholder engagement is subsequently guided by the Stakeholder Engagement Policy, which provides a framework for transparent, collaborative, and responsive communication while supporting effective stakeholder management, addressing stakeholder expectations and concerns, and fostering long-term relationships and shared value creation.

Business Responsibility & Sustainability Report

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
Customers	No	- Company website and email - Customer feedback - Marketing and advertising activities - Personal interaction - Customer Satisfaction	Others-Need based	The Company adopts a structured approach to customer engagement by maintaining regular communication and providing timely information on its products and services through various marketing and outreach initiatives. Dedicated channels are available to address customer queries and provide ongoing support throughout the customer journey. To better understand customer expectations and enhance user experience, the Company also conducts periodic customer satisfaction surveys and actively analyses customer feedback. The insights gathered are used to continuously improve products, services, and overall customer experience, reinforcing the Company's commitment to customer-centricity and service excellence.
Government/ Competent Authorities	No	- Engagement through participation in industry and regulatory forums, as well as interactions between regulatory bodies and the Company's board and management. - Engagements with national, state, and local/ municipal authorities are conducted on a need basis.	Others-Need based	The Company maintains constructive engagement with regulatory authorities on matters relating to industry regulations, public policy, and emerging regulatory developments. Through these interactions, the Company shares its perspectives, supports informed policy dialogue, and remains aligned with evolving regulatory requirements.

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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	Personal interactions (including performance appraisal discussions) • Familiarisation • programmes for Board members • Trainings • Departmental meetings • Townhall meetings • Internal magazines/ Newsletters • Employee Engagement surveys	Others-Need based	The Company fosters continuous engagement with its employees through regular communication on matters that support their professional growth and overall well-being. Employee interactions cover a broad range of topics, including compensation and benefits, performance management, recognition programmes, career development, learning and development, health and safety, organisational strategy, and workplace policies. This ongoing dialogue enables the Company to address employee concerns, encourage feedback, and cultivate an engaged, informed, and high-performing workforce.
Suppliers	No	• Supplier Audits • Surveys • One-on-one meetings and negotiations	Others-Need based	The Company maintains regular engagement with its suppliers to foster transparent and collaborative relationships. Interactions focus on key operational and commercial matters, including payment terms, infrastructure and service requirements, resolution of supplier queries, and compliance with applicable statutory and contractual obligations. This ongoing engagement supports efficient supply chain management and promotes responsible business practices.

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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors & funders	No	- Email broadcasts and intimation - Annual General Meetings - Annual Reports - Individual meetings with shareholders, financial media and analysts	Others-Need based	The Company maintains proactive and transparent engagement with its investors and shareholders through regular communication on matters that are material to its business and financial performance, including price-sensitive information in accordance with applicable regulatory requirements. The Company also facilitates effective shareholder communication by addressing queries during General Meetings, disseminating information relating to statutory shareholding requirements, and conducting periodic earnings calls with institutional investors and analysts to discuss its quarterly, half-yearly, and annual financial performance. These engagement initiatives reinforce transparency, strengthen investor confidence, and support informed decision-making.
Communities	Yes	- CSR activities - Personal interaction - Surveys - Project based discussions	Others-Need based	CarTrade Tech actively engages with communities through initiatives designed to address social and economic challenges while promoting inclusive development.
OEMs	No	- Personal Interaction - Research Report - Newsletters - Project based discussions	Others-Need based	The Company maintains close collaboration with its OEM partners to align on product and service offerings, commercial arrangements, and other operational matters. It also engages with OEMs to address customer feedback, resolve queries, and continuously enhance the quality of products and services, fostering strong partnerships and an improved customer experience.

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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
Business Partners/ Dealers	No	- One-on-one meetings and negotiations - Surveys	Others-Need based	The Company maintains ongoing engagement with its business partners to align on product and service offerings, commercial arrangements, and operational requirements. It also works collaboratively to address partner queries, resolve issues arising from customer feedback, and identify opportunities to enhance service quality and customer satisfaction.
Media	No	- Marketing communications - Telephonic and written interactions - Media briefings Press releases	Others-Need based	The Company maintains proactive engagement with the media to communicate important business developments, share corporate announcements, introduce new products and services, and provide perspectives on industry trends and market developments. These interactions support transparent communication, enhance public awareness, and strengthen the Company's corporate reputation.

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.

Under the Company's structured Stakeholder Engagement framework, feedback from key stakeholder consultations is consolidated by the management and placed before the Stakeholder Relationship Committee (SRC) of the Board. The Committee reviews stakeholder grievances and complaints, while ensuring that stakeholder expectations are considered in the Company's business strategy. The SRC also reports the compliance status to the Board on an annual basis, and any guidance or recommendations received are subsequently implemented by the Company. Oversight of sustainability-related matters rests with the CSR Committee, which reviews key environmental and social issues and oversees the formulation of appropriate action plans.

Business Responsibility & Sustainability Report

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

The consultation with stakeholders is part of the Company's process of identifying and managing environmental and social issues. Thereupon, the Company has set up a robust process of ongoing dialogue with internal and external stakeholders to gauge their concerns, respond to potential challenges, engage with their expectations and build trust with them.

The insights and feedback gained from these engagements help shape the Company's views on issues affecting its risk and return facing the management. These inputs also inform the Company's policies and practices and help the Company to respond to material environmental and social matters relating to its operations and enhance the sustainability and resilience of the business in the long-term.

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

The Company has a Stakeholder Engagement Policy and a Stakeholder Grievance Redressal Policy, which is in practice with continuous and structured engagement with all stakeholders including vulnerable and marginalised groups. It helps to improve inclusive and responsive communication.

PRINCIPLE 5:

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	789	766	97.08	1158	1158	100.00
Other than permanent	0	0	0.00	0	0	0.00
Total Employees	789	766	97.08	1158	1158	100.00
Workers						
Permanent	363	363	100.00	Not Applicable		
Other than permanent	0	0	0.00			
Total Workers	363	363	100.00			

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	789	0	0.00	789	100.00	1158	0	0.00	1158	100.00
Male	630	0	0.00	630	100.00	780	0	0.00	780	100.00
Female	159	0	0.00	159	100.00	378	0	0.00	378	100.00
Other than Permanent	0	0	0.00	0	0.00			0.00		
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

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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)
Workers										
Permanent	363	0	0.00	363	100.00	Not applicable				
Male	141	0	0.00	141	100.00					
Female	222	0	0.00	222	100.00					
Other than Permanent	0	0	0.00	0	0.00					
Male	0	0	0.00	0	0.00					
Female	0	0	0.00	0	0.00					

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

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category	Number	Median remuneration/ Salary/ Wages of respective category
Board of Directors (BoD)	5	10,00,000	2	89,45,000
Key Managerial Personnel	2	3,77,14,844	1	1,65,90,000
Employees other than BoD and KMP	628	6,40,532	158	4,21,750
Workers	141	3,30,000	222	3,07,300

Note:

- The median remuneration for employees has been calculated based on the CTC applicable as on 31st March 2026. This does not include the amount of employee share-based payment,
- Mr. Vinay Vinod Sanghi, Chairman & Managing Director and Mrs. Aneesha Bhandary, Executive Director & CFO are considered under both "Board of Directors" and "Key Managerial Personnel";
- For remuneration to Non-executive Director Sitting fee has been considered for calculation of Median remuneration/ salary/wages of respective category category; and
- For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format⁶:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	17.63	17.72

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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)

The Company has implemented a formal grievance redressal framework under its Stakeholder Grievance Redressal Policy to provide a structured mechanism for addressing stakeholder concerns, including those relating to human rights. The policy is publicly available on the Company's website. In addition, to promote a safe and respectful workplace, the Company has adopted a Policy on Prevention of Sexual Harassment (POSH) in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

⁶The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

The Company will respect and uphold human rights in all its operations by having a zero tolerance policy in place through a governance framework. This commitment is backed by the Code of Conduct and further strengthened by Human Rights Policy, Prevention of Sexual Harassment Policy and the Vigil Mechanism / Whistle Blower Policy. The Company has a well-defined grievance redressal mechanism in place as part of its Stakeholder Grievance Redressal Policy for the effective redressal of grievances. The mechanism addresses human rights related issues as well as other issues raised by the various stakeholders and allows concerned stakeholders to raise their concerns through designated stakeholder contact officers by email, phone or written communication. The Company has set up specific communication channels for handling complaints, such as icc@carwale.com, contact@cartrade.com, support@carwale.com and contact@bikewale.com. The Company has appointed its Company Secretary as the Compliance Officer to oversee the grievance redressal mechanism, which is responsible for its implementation, monitoring and review periodically. Grievances received are considered by the stakeholder contact officer (as applicable) in consultation with the relevant department, whilst having clear responsibilities and timelines for resolution. When the grievance has been resolved, the result is shared with the stakeholder and they are asked for feedback to enhance transparency and drive ongoing improvement.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other Human Rights related issues	0	0	NA	0	0	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format⁷:

Category	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.00	0.00
Complaints on POSH upheld	0	0

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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

The Company has a Whistle-Blower and Vigil Mechanism Policy, which provides for a safe and transparent mechanism for raising issues relating to unethical practices without any fear of retaliation or compromise of confidentiality. This framework will provide protection for both the whistle-blower and anyone who is handling disclosure.

The chairperson of the Audit Committee is responsible for overseeing the proper operation of this mechanism, including reviewing any threat or retaliation cases. These cases are treated as individual protected disclosures and meticulously assessed. Depending on the result of the review, appropriate protections can be suggested and put into practice to reduce those risks and keep the whistle-blower protected.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, the Company ensures that its business contracts adhere to applicable human rights laws and are aligned with recognized best practices, reinforcing its commitment to responsible business conduct.

⁷The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	0.00
Forced/involuntary labour	0.00
Sexual Harassment	0.00
Discrimination at workplace	0.00
Wages	0.00
Others-Please Specify	0.00

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

Not applicable.

Leadership Indicators

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

The Company did not receive any human rights-related complaints during the reporting period, and consequently, no revisions to business processes were required. Nevertheless, the Company continues to undertake periodic reviews of its policies and procedures to enhance their effectiveness and ensure alignment with emerging requirements.

To support effective implementation and employee awareness, the Company communicates these policies through regular training programmes and makes them accessible to employees through the employee handbook.

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

The Company recognizes that respect for human rights is an integral part of responsible business conduct, and that respect for human rights is a fundamental responsibility. The Company does not have formal human rights due diligence process in place during the reporting period, but continues to consider it important to identify, prevent and mitigate potential human rights-related risks throughout its operations and stakeholder relationships. The Company will continue to promote a company culture that respects, protects and respects the dignity, safety and rights of its employees, suppliers, business partners, customers and the communities in which it operates. The Company is continuously reviewing and further strengthening its policies and processes associated with promoting ethical practices and ensuring that there are no incidents of human rights violations.

The Company aims to create and execute structured human rights due diligence framework as part of its continuous efforts to further improve the governance of human rights. This framework will help to systematically identify, assess, monitor and mitigate potential human rights risks in its operations and value chain.

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?

The Company is committed to fostering an inclusive and accessible environment across its workplaces. The office premises are designed to support ease of access for visitors with disabilities, ensuring a welcoming and barrier-free experience. As part of these efforts, the Company's Vashi office is equipped with elevators that enable convenient movement and accessibility for individuals with mobility-related challenges.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00
Discrimination at workplace	0.00
Child Labour	0.00
Forced Labour / Involuntary Labour	0.00
Wages	0.00
Others- Please specify	0.00

Note: The Company conducts regular training programs to enhance employee awareness and understanding of human rights principles. It continuously monitors its operations to proactively prevent any potential human rights violations. During the reporting period, no instances of child labour, forced labour, sexual harassment, workplace discrimination, or unfair wage practices were reported across the Company's operations.

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

The applicability of this requirement does not arise, as the Company did not undertake any formal assessments in this area during the reporting period. Accordingly, no gaps, risks, or areas requiring corrective measures were identified, and no remedial actions were initiated.

PRINCIPLE 6:

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format⁸:

Parameter	FY 2025-26 (In Gigajoules)	FY 2024-25 (In Gigajoules)
From renewable sources		
Total electricity consumption (A)	0.00	0.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	0.00	0.00
From non-renewable sources		
Total electricity consumption (D)	2,171.15	2,115.51
Total fuel consumption (E)	24.93	25.31
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	2,196.08	2,140.81
Total energy consumed (A+B+C+D+E+F)	2,196.08	2,140.81
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) GJ/Rs.	0.00000071	0.00000090
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) ⁹ GJ/USD	0.000014	0.000019
Energy intensity in terms of physical output⁹	Not Ascertainable	Not Ascertainable
Energy intensity (optional) – the relevant metric may be selected by the entity GJ/employee	2.78	1.85

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.

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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

The Company's facilities do not fall under the scope of the Government of India's Perform, Achieve, and Trade (PAT) Scheme. As a result, the sites are not bound by the specific regulatory obligations of the PAT framework, providing the Company with operational flexibility while it continues to adhere to applicable energy efficiency and conservation standards.

⁸The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

⁹The above calculations are in accordance with Part A, Section 1(l) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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3. Provide details of the following disclosures related to water, in the following format¹⁰:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	13,996.80	10,254.60
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	13,996.80	10,254.60
Total volume of water consumption (in kilolitres)	2,799.36	2,050.92
Water intensity per rupee of turnover (Water consumed / Revenue from operations) KL/Rs.	0.00000091	0.00000086
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP ¹⁰) KL/USD	0.000019	0.000018
Water intensity in terms of physical output ¹¹	Not Ascertainable	Not Ascertainable
Water intensity (optional) – the relevant metric may be selected by the entity KL/Employee	3.55	1.77

As per the guidelines issued by the Central Ground Water Authority (CGWA), water withdrawal for the Company has been estimated at 45 litres per person per working day. Also, water consumption data for FY 2025-26 and FY 2024-25 has been computed in accordance with Central Public Health and Environmental Engineering Organisation (CPHEEO) guidelines. As per the guidelines, 20% of total water withdrawal is considered as water consumed by the Company.

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.

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

4. Provide the following details related to water discharged

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	11,197.44	8,203.68
- No treatment	0.00	0.00
- With treatment – Sewage Treatment Plant and Municipal Corporation Treatment Plants	11,197.44	8,203.68
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	11,197.44	8,203.68

¹⁰The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

¹¹The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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Note: Water discharge data for FY 2025-26 and FY 2024-25 has been computed in accordance with Central Public Health and Environmental Engineering Organisation (CPHEEO) guidelines. As per the guidelines, 80% of total water withdrawal is considered as water discharged to third parties without treatment.

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.

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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

CarTrade Tech recognizes water as a vital resource integral to its long-term business sustainability and environmental responsibility. The Company acknowledges the potential adverse impacts of untreated wastewater on ecosystems and surrounding communities. Given that most of its offices operate within shared commercial premises, the responsibility for wastewater treatment lies with the respective building management authorities. At its head office in Vashi, the premises are equipped with a dedicated Sewage Treatment Plant (STP), ensuring that all wastewater is effectively treated. This enables the recycling and reuse of water within the facility. Through these measures, the Company demonstrates its commitment to responsible water management and minimizing its environmental footprint.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx		Since the Company does not own or operate any equipment that generates air emissions, the corresponding parameters are not applicable to the Company.	
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format¹²:

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)	Metric tonnes of CO ₂ equivalent	64.88	60.63
Total Scope 2 emissions ¹³ (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	428.20	427.21

¹²The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

¹³The above calculations as per the updated emission factors provided in the CO₂ Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

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Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/ Rupee	0.00000016	0.00000021
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP¹⁴)	Metric tonnes of CO2 equivalent/ USD	0.0000032	0.0000042
Total Scope 1 and Scope 2 emissions intensity in terms of physical output ¹⁴		Not Ascertainable	Not Ascertainable
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent/ Employee	0.62	0.42

For FY 2025–26 and FY 2024–25, emissions from company-owned vehicles have not been considered in the Scope 1 emissions calculations.

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.

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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

While the Company's overall greenhouse gas (GHG) emissions are relatively low, CarTrade Tech remains committed to continuously identifying and evaluating opportunities to further reduce its carbon footprint. The Company aims to implement targeted measures to optimize energy efficiency and reduce both electricity and fuel consumption as part of its broader sustainability objectives.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.00	0.00
E-waste (B)	0.00	0.00
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please Specify, if any. (G)	0.00	0.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.00	0.00
Municipal waste	49.96	52.66
Canteen waste	74.58	78.98
Total (A+B + C + D + E + F + G + H)	124.54	131.64
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/Rs.	0.000000040	0.000000055
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP ¹⁵) MT/USD	0.0000008	0.0000011
Waste intensity in terms of physical output¹⁶	Not Ascertainable	Not Ascertainable
Waste intensity (optional) MT/Employee - the relevant metric may be selected by the entity	0.16	0.11

¹⁵The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

¹⁶The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste - Non-Hazardous Waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations - Canteen waste (Composting)	74.58	78.98
Total	74.58	78.98

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Non-Hazardous waste		
(i) Incineration	0.00	0.00
(ii) Landfilling - Municipal Solid waste	49.96	52.66
(iii) Other disposal operations	0.00	0.00
Total	49.96	52.66

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.

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

- 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**

Considering the nature of its business operations, the Company does not generate hazardous or toxic waste. Waste arising from routine activities is managed in accordance with established disposal procedures and in compliance with applicable local municipal regulations. Additionally, all e-waste is responsibly disposed of through authorized recyclers and vendors, in line with the E-Waste (Management) Rules, 2022 (as amended), ensuring environmentally sound 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:**

The Company adopts a responsible approach to site selection by consciously avoiding operations in environmentally fragile or ecologically sensitive areas.

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

Not Applicable. As per the guidelines issued by the Ministry of Environment, Forest & Climate Change (MoEF), the nature of the Company's industry/operations is exempt from the requirement to obtain environmental clearance or conduct an Environmental Impact Assessment (EIA).

- 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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
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There were no material instances of non-compliance reported during the financial year.

Business Responsibility & Sustainability Report

Leadership Indicators

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

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

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not applicable	Not applicable
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not applicable	Not applicable
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into 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 external review or independent analysis has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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

Scope 3 emissions have been calculated based on Category 5 – Waste Generated in Operations, considering the applicable waste generation and its corresponding disposal, treatment, or reclamation methods.

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) Limited	Metric tonnes of CO ₂ equivalent	25.49	26.88
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/Rs	0.0000000083	0.000000011
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent/Employee	0.03	0.02

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.

Note: No external review or independent analysis has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	The Company has not yet implemented specific initiatives or technology solutions to improve resource efficiency, considering the nature of its operations. However, it is committed to exploring such opportunities in the future to support sustainable growth and improve operational efficiency.		

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

CarTrade Tech has a comprehensive framework of risk management and business continuity to identify, assess and mitigate risks that may affect operations both internally and externally. The activities are carried out under the supervision of Risk Management Committee. The Company has provided details of mitigation strategies in the Management Discussion and Analysis section of its Annual Report, ensuring transparency. The Company has an IT infrastructure that re-establishes critical systems in alternate sites within a short time in the event of disruption. It takes advantage of automated disaster recovery measures like regular data backups, real-time monitoring systems, and built-in infrastructure redundancy.

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?

Considering the nature of its business model and procurement practices, CarTrade Tech's operations do not give rise to any significant adverse environmental impacts. The Company maintains a low environmental footprint, with its activities consistently aligned with principles of sustainability and responsible business conduct.

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 procured¹⁷:

a. By the listed entity - NIL

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

¹⁷The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March, 2025

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PRINCIPLE 7:

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

Essential Indicators

1. a) Number of affiliations with trade and industry chambers/ associations.
NIL
- 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)
	The Company is not affiliated with any trade or industry chambers/associations during the reporting period.	

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

Name of authority	Brief of the case	Corrective action taken
No adverse orders were passed against the Company for any issues related to anti-competitive conduct.		

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
The Company has not advocated or undertaken any activities to influence public policy during the reporting period.					

PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
No Social Impact Assessment (SIA) was undertaken during the current financial year, as none of the projects undertaken by the Company were subject to SIA requirements under applicable laws.					

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

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

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

The Company has instituted a comprehensive stakeholder engagement framework to facilitate meaningful interactions with community members and ensure that their concerns are appropriately identified, addressed, and resolved. Community-related grievances are managed through a defined grievance redressal mechanism established under the Stakeholder Grievance Redressal Policy, in conjunction with the Stakeholder Engagement Policy. These policies provide a structured approach for addressing stakeholder concerns and are made publicly accessible through the Company's website to promote transparency and ease of access.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers¹⁶:

Category	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	5.93	8.00
Directly from within India	100.00	100.00

Note: 1. Given the nature of its business operations, the Company does not engage in the procurement of raw materials or physical inputs. However, for the limited goods and services it does source, the Company places a strong emphasis on partnering with Micro, Small and Medium Enterprises (MSMEs), small producers, and local suppliers from its district and neighbouring areas.

2. For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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 cost¹⁸

Location	FY 2025-26	FY 2024-25
Rural	0.00	0.00
Semi-Urban	0.00	0.00
Urban	6.48	7.18
Metropolitan	93.52	92.82

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

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:

S. No	State	Aspirational District	Amount spent (In INR)
During the reporting period, the Company did not undertake any CSR projects in designated aspirational districts.			

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

The Company is committed to fostering an inclusive and responsible procurement ecosystem through its Preferential Procurement Policy, which encourages engagement with suppliers that align with the Company's sustainability and diversity priorities. The policy focuses on promoting participation from vendors such as Micro, Small and Medium Enterprises (MSMEs), women-led enterprises, and suppliers demonstrating robust environmental and social practices.

¹⁸The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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By integrating sustainability considerations into its procurement approach, the Company aims to contribute towards local economic development, enhance supply chain resilience, and promote greater transparency across its value chain. Vendors are evaluated through a comprehensive assessment framework that considers key parameters, including cost competitiveness, quality standards, ESG performance, and compliance with ethical business practices. This approach enables the Company to develop a more sustainable, inclusive, and responsible supply chain.

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

The Company's Preferential Procurement Policy is designed to advance inclusive and equitable sourcing practices by encouraging procurement from enterprises that are owned by or provide employment opportunities to diverse groups, including women, persons with disabilities, LGBTQ+ individuals, and SC/ST communities. The policy further promotes, wherever feasible, engagement with local and neighbouring district-based suppliers, as well as Micro, Small and Medium Enterprises (MSMEs), to support broader participation within the supply chain.

During the reporting year, no procurement activities were undertaken under this policy. Nevertheless, the Company continues to remain committed to integrating inclusive procurement considerations into its future sourcing practices and strengthening its efforts towards building a more diverse, resilient, and socially responsible supply chain.

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

Nil. Considering the nature of the Company's business operations, the requirement for procurement of raw materials or significant production inputs does not arise. Accordingly, no procurement activities were undertaken under the Company's Procurement Policy during the reporting period.

The Procurement Policy has been established to encourage inclusive sourcing practices by promoting engagement with enterprises owned by or providing employment opportunities to women, persons with disabilities, LGBTQ+ individuals, SC/ST communities, and small businesses. While no transactions were undertaken under this Policy during the reporting year, the Company remains committed to fostering responsible and inclusive procurement practices wherever applicable.

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

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

Business Responsibility & Sustainability Report

PRINCIPLE 9:

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

Essential Indicators

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

The Company's business philosophy is anchored in a strong customer-centric approach, with customer satisfaction and experience being integral to its policies, processes, and operational practices. The Company remains committed to understanding customer expectations, addressing concerns effectively, and continuously enhancing its engagement mechanisms to build trust and long-term relationships. To facilitate seamless grievance resolution, customers can submit their complaints through the dedicated email channel (contact@carwale.com). These concerns are managed by the specialised Social Media and Customer Support teams in collaboration with relevant internal stakeholders to ensure timely review and appropriate resolution. The Company has also established a structured escalation framework to address cases where customers may require further assistance or are not satisfied with the initial resolution. Customers have the option to escalate their concerns to the designated Stakeholder Contact Officer, in accordance with the Company's Stakeholder Grievance Redressal Policy.

Through this comprehensive grievance management framework, the Company ensures that customer concerns are handled with transparency, accountability, and responsiveness, reinforcing its commitment to delivering a positive customer experience.

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

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

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

Particulars	FY 2025-26			FY 2024-25		
	Received during the Year	Pending resolution at end of year	Remarks	Received during the Year	Pending resolution at end of year	Remarks
Data Privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None
Total	0	0	None	0	0	None

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

	Number	Reasons for recall
Voluntary recalls	Due to the nature of the Company's business, the Company does not manufacture products. Accordingly, there were no instances of forced or voluntary product recalls during the reporting period.	
Forced recalls		

Business Responsibility & Sustainability Report

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

The Company has established a Data Security Policy to govern the secure collection, receipt, storage, processing, and protection of information handled during the course of its business operations. Recognizing the importance of maintaining the privacy and confidentiality of stakeholder data, the policy provides a structured framework to safeguard information integrity and ensure responsible data management. The policy is available on the Company's intranet and is shared with stakeholders, as and when required.

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.

No cases were reported under the specified categories during the current reporting period; therefore, no corrective actions were undertaken.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

There were no reported or identified instances of data breaches during the reporting year.

b. Percentage of data breaches involving personally identifiable information of customers¹⁹:

None. During the reporting year, there were no incident of data breaches reported or identified.

c. Impact, if any, of the data breaches

None.

Note: For FY2025-26, the information and disclosures presented in the abovementioned table have been subject to reasonable assurance on BRSR Core by Dhir & Dhir Associates.

Leadership Indicators

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

The information is available on the Company's website at <https://www.cartradetech.com/services.html>

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

The Company engages with its consumers through multiple communication channels, including direct interactions, newsletters, email communications, and its official website.

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

Not applicable, as the Company does not manufacture or sell tangible products. The Company monitors customer satisfaction through regular surveys and feedback mechanisms to understand customer experience and address concerns. It also engages with customers through multiple channels, including direct interactions, feedback forms, newsletters, and marketing and advertising initiatives.

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

Not applicable, as the Company does not manufacture or sell tangible goods/products. The Company continues to track customer satisfaction through survey and feedback processes to gain insight into customers' experience and resolve issues. It also interacts with customers across a variety of channels, such as direct interactions, feedback forms, and marketing and advertising campaigns.

¹⁹The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Independent Assurance Statement

To,
The Board of Directors
CarTrade Tech Limited

Scope and Approach

Dhir & Dhir Associates (hereinafter referred to as “the Firm”) has been appointed by the management of CarTrade Tech Limited (“the Company”) to serve as an Independent Reasonable Assurance Provider in connection with the Company’s Business Responsibility and Sustainability Report (BRSR) Core Matrices (refer to Annexure to this statement) for the Financial Year 2025-26.

Reporting Criteria

The scope of our reasonable assurance covers the sustainability information set out in Annexure to this statement of this report. The reporting boundary has been disclosed under Question 13 of Section A: General Disclosures of the BRSR, subject to any exceptions noted against individual questions.

The criteria applied by the Company in preparing the identified sustainability information are as follows:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended;
- Chapter IV-B of the SEBI Master Circular for Compliance with the Provisions of the SEBI (LODR) Regulations by Listed Entities, issued vide HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026;
- “Guidance Note for Business Responsibility and Sustainability Reporting Format” issued by the Securities and Exchange Board of India (SEBI);
- SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 - Industry Standards Note on Reporting of BRSR Core; and
- SEBI/HO/CFD/PoD-1/P/CIR/2025/42 dated March 28, 2025 - Measures to facilitate ease of doing business with respect to the framework for assurance or assessment, ESG disclosures for value chain, and the introduction of voluntary disclosures on green credits.

Management Responsibilities

The Company’s Management bears responsibility for identifying key aspects, determining content, and presenting the Business Responsibility and Sustainability Report (BRSR) in accordance with the criteria outlined above. This responsibility encompasses the design, implementation, and maintenance of internal controls relevant to the preparation of the BRSR, as well as the measurement of BRSR Core Metrics in a manner that is free from material misstatement, whether arising from fraud or error.

Independence and Quality Control

The Firm maintains independence from the entity in accordance with the requirements governing independence as stipulated under applicable BRSR provisions and professional standards, and has fulfilled its obligations in that regard throughout the engagement.

The Firm is certified under ISO 9001:2015, and is committed to maintaining robust quality management systems across all service lines, including assurance engagements. In conducting this engagement, the Firm has exercised due professional care and applied a structured, systematic approach to ensure that the work performed meets the requisite standards of quality, objectivity, and rigour.

The engagement is premised on the assumption that the data and information furnished by the Company have been provided in good faith and are free from material misstatements. The Firm was not involved in the preparation of any statements or data included in the Report, other than this Assurance Statement.

Reasonable Assurance

A reasonable assurance engagement involves identifying and evaluating the risks of material mis-statement in the identified sustainability information, whether attributable to fraud or error, and designing procedures to respond to those assessed risks.

Our assurance process involves performing procedures to obtain sufficient and appropriate evidence regarding the reliability and accuracy of the disclosures covered within the assurance scope. This includes a review and verification of data collection, consolidation, and calculation methodologies, along with an assessment of the rationale for inclusion or exclusion of relevant information and data in the Report.

The review process broadly includes:

- Evaluation of the appropriateness of the methodologies and assumptions adopted for quantification of non-financial and sustainability-related information disclosed in the Report;
- Review of consistency and alignment of information presented within the Report and with the underlying supporting documents and records;
- Discussions and engagements with relevant personnel responsible for the preparation, management, and reporting of the disclosed information;
- Examination of audit trails and data flows to assess the accuracy of data collection, compilation, transcription, and aggregation processes;
- Review of data management systems, reporting mechanisms, and related internal control processes; and
- Verification of select non-financial and sustainability performance data on a sample basis, based on professional judgment and the scope of assurance undertaken.

The Firm is of the view that the evidence gathered is sufficient and appropriate to support a reasonable assurance conclusion.

Our Responsibility

The Firm's responsibility is to express a reasonable assurance conclusion on the identified sustainability indicators, on the basis of the procedures performed and evidence obtained. The engagement was conducted in accordance with the International Standard for Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000), and in accordance with the terms of reference agreed with the Company. Those standards require that the engagement be planned and executed to obtain reasonable assurance as to whether, in all material respects, the Subject Matter is presented in conformity with the applicable Criteria, and that a report be issued accordingly. The nature, timing, and extent of the procedures selected are determined by professional judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

Reasonable Assurance Opinion

Based on the procedures performed and the evidence obtained, nothing has come to the Firm's attention that would lead it to conclude that the Company's identified sustainability criteria as per the BRSR Core Framework for the financial year ended 31st March 2026 are not prepared, in all material respects, in accordance with the Reporting Criteria.

Limitations and Exclusions

The Firm has relied upon the information, documents, records, data, and explanations furnished by the Company for the purposes of this review. The following limitations and exclusions apply to this engagement:

- Any disclosures other than those specified in the scope section above;
- Data and information falling outside the defined reporting period;
- Data relating to the Company's financial performance, strategy, and associated linkages as expressed in the Report;
- The reported financial data, which is derived from the audited financial statements issued by the Company's statutory auditors and is subject to a separate audit process; the Firm was not involved in the review of financial data from the Annual Report;
- Statements expressing opinions, beliefs, aspirations, expectations, forward-looking projections, and assertions relating to intellectual property rights or competitive matters;
- Mapping of the Report against reporting frameworks other than those referenced in the Reporting Criteria above;
- While the effectiveness of management's internal controls was considered in determining the nature and extent of the Firm's procedures, the assurance engagement was not designed to provide assurance on internal controls; and
- Procedures relating to the testing of controls or the checking of aggregation or calculation of data within IT systems.

- Calculating and measuring certain amounts and BRSR Core metrics, such as GHG emissions, water, waste and energy footprint, involves assumptions, estimations and inherent measurement uncertainty. Even though we obtain sufficient appropriate evidence to support our opinion, it does not eliminate the uncertainty in these amounts and metrics.
- Evaluation, verification and assessment of the Company's financial performance and data have been out of the scope of this engagement, except relying on the Company's third-party audited financial reports as provided to us during the course of engagement, wherever materially required concerning the nine core attributes of the BRSR Core. The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.

For and on behalf of Dhir & Dhir Associates,

Dr. Sonal Verma

Partner, ESG Advisory

Date: July 29, 2026

Place: Mumbai

Annexure-I:

Identified Sustainability Information subject to Reasonable Assurance

The boundary for assurance is on standalone basis.

BRSR Core Attribute	Parameter	Section C- Principle wise indicator
1. Greenhouse gas (GHG) footprint	Total Scope 1 emissions	Principle (P)6, Question (Q)7
	Total Scope 2 emissions	P6 Q7
	Total Scope 1 and 2/ Total revenue from operations adjusted for PPP	P6 Q7
	Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services	P6 Q7
2. Water Footprint	Total water consumption	P6, Q3
	Water consumption intensity	P6 Q3
	Water Discharge by destination and levels of Treatment	P6 Q4
3. Energy footprint	Total energy consumed	P6, Q1
	% of the energy consumed from renewable sources	P6 Q1
	Joules or multiples / Rupee adjusted for PPP	P6 Q1
	Joules or multiples / Product or Service	P6 Q1
4. Embracing circularity - details related to waste management by the entity	Plastic waste (A)	P6, Q9
	E-waste (B)	P6, Q9
	Bio-medical waste (C)	P6, Q9
	Construction and demolition waste (D)	P6, Q9
	Battery waste (E)	P6, Q9
	Radioactive waste (F)	P6, Q9
	Other Hazardous waste. Please specify, if any. (G)	P6, Q9
	Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	P6, Q9
	Total waste generated (A+B + C + D + E + F + G + H)	P6, Q9
	Kg or MT / Rupee adjusted for PPP	P6, Q9
	Kg or MT / Unit of Product or Service	P6, Q9
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	P6, Q9
	For each category of waste generated, total waste disposed by nature of disposal method.	P6, Q9
5. Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of the total revenue of the company	P3, Q1(c)
	Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3, Q11
6. Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	P5 Q3(b)
	Complaints on POSH	P5, Q7
7. Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	P8, Q4
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	P8, Q5
	Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events.	P9, Q7
8. Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable.	P1, Q8
9. Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties; Loans and advances & investments with related parties	P1, Q9