IEX
INDIAN ENERGY EXCHANGE

Dated: August 14, 2026

The Manager
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001
Scrip Code: 540750

The Manager
National Stock Exchange of India Ltd
Listing Department
Exchange Plaza, 5th Floor, Plot No. C/1
G Block, Bandra Kurla Complex
Bandra (E), Mumbai-400 051
Symbol: IEX

Subject: Business Responsibility and Sustainability Report Financial Year 2025-26.

Dear Sir / Madam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) of the Indian Energy Exchange Limited for the Financial Year 2025-2026 along with Independent Practitioners' Reasonable Assurance Report on the BRSR Core Indicators, furnished by M/S TATTVAM & CO., which forms part of the Annual Report for FY2025-26.

The above information will also be made available on the website of the Company: www.iexindia.com

You are requested to take the above information on record.

Thanking You.

Yours faithfully,

For Indian Energy Exchange Limited

VINEET HARLALKA

Digitally signed by: VINEET HARLALKA
DN: CN = VINEET HARLALKA C = IN O = Personal
Date: 2026.08.14 15:25:50 +05'30'

Vineet Harlalka
CFO, Company Secretary & Compliance Officer
Membership No. ACS-16264

Encl: as above

Indian Energy Exchange Ltd
Registered Office: C/o Avanta Business Centre, First Floor, Unit No. 1.14(a), D2, Southern Park, District Centre, Saket, New Delhi–110017, India
Corporate Office: 9th Floor, Max Towers, Sector 16B, Noida, Uttar Pradesh–201301 , India
Tel: +91-011-3044 6511 | **Tel: +91-120-4648 100** | **Fax No.: +91-120-4648 115**
CIN: L74999DL2007PLC277039 | **Website: www.iexindia.com**

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

FINANCIAL YEAR 2025-26

SECTION A - GENERAL DISCLOSURES

I. Details of the listed entity:

S. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L74999DL2007PLC277039
2.	Name of the Listed Entity	Indian Energy Exchange Limited
3.	Year of incorporation	March 26, 2007
4.	Registered office address	1st Floor, Unit No.1.14(a), Avanta Business Centre Southern Park, D-2, District Centre, Saket New Delhi 110017, India.
5.	Corporate office address	Plot No. C-001/A/1, 9th Floor, Max Towers Sector 16B, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301, India
6.	E-mail	iexsecretarial@iexindia.com
7.	Telephone	+91-011-3044 6511 / +91-120-4648 100
8.	Website	www.iexindia.com
9.	Financial year for which reporting is being done	Financial Year 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited 2. BSE Limited
11.	Paid-up Capital	₹ 89,16,92,735/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	**Name:** Mr. Vineet Harlalka **Designation:** CFO, Company Secretary & Compliance Officer **Phone: No:** 0120 - 4648100 **Email:** Compliance@iexindia.com **Address:** Plot No. C-001/A/1, 9th Floor, Max Towers, Sector 16B, Noida, Gautam Buddha Nagar, Uttar Pradesh – 201301
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of assurance provider	M/s Tattvam & Co.
15.	Type of assurance obtained	Reasonable Assurance on BRSR Core Indicators

II. Products/services:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Financial and Insurance Activities	Other financial activities	100%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1.	Power Exchange Services	66110	100%

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*	3	3
International	NA	-	-

** The Company is providing power exchange services and does not undertake any manufacturing activity.*

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan-India
International (No. of Countries)	Nil*

** However, IEX facilitates Cross Border Electricity Trade (CBET) with Nepal & Bhutan through trader members, to expand its power market beyond India.*

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

Not Applicable

c. A brief on types of customers

Indian Energy Exchange (IEX) is India's premier energy marketplace that provides a nationwide automated trading platform for the physical delivery of electricity and related products, including Renewable Energy Certificates (RECs) and Energy Saving Certificates (ESCerts). The customers of the Company comprise its members and the clients of such members. The Exchange has a robust and diverse ecosystem of participants, which includes member participants, distribution utilities, power generators, renewable energy and ESCerts participants, and Open Access consumers. These participants represent a wide range of sectors, including metal, food processing, textile, cement, ceramic, chemicals, automobiles, information technology, institutional consumers, housing and real estate, and other commercial entities. The membership structure of the Exchange includes proprietary membership, trader membership, and facilitator membership.

IV. Employees

20. Details as at the end of Financial Year 2025-26:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		EMPLOYEES				
1.	Permanent (D)	179	152	85%	27	15%
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total Employees (D+E)**	**179**	**152**	**85%**	**27**	**15%**
		WORKERS*				
4.	Permanent (F)	Not Applicable				
5.	Other than Permanent (G)					
6.	**Total Workers (F + G)**					

**Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	1	1	100%	0	0%
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total differently abled employees (D+E)**	**1**	**1**	**100%**	**0**	**0%**
	DIFFERENTLY ABLED WORKERS*					
4.	Permanent (F)	Not Applicable				
5.	Other than Permanent (G)					
6.	**Total differently abled workers (F + G)**					

**Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	8	1	12.50%
Key Management Personnel	3	-	-

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-26			FY 2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.34%	2.25%	18.59%	20.67%	1.12%	21.79%	18.82%	1.77%	20.59%
Permanent Workers*	Not Applicable								

**Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

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

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

S. No.	Name of the Holding / Subsidiary / associate companies / joint ventures (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.	ICX Private Limited (formerly known as International Carbon Exchange Private Limited)	Subsidiary	100%	No
2.	Indian Coal Exchange Limited*	Subsidiary	100%	No
3.	Indian Gas Exchange Limited	Associate	47.28%	No

** This entity was incorporated after the close of FY'26, on June 1, 2026.*

VI. CSR Details (31.03.2026)

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

(ii) Turnover (in ₹): 60,838.57 lakhs

(iii) Net-Worth (in ₹): 1,28,788.74 lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 25-26			FY 24-25		
	(If Yes, then provide web-link for grievance redressal policy)[1]	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes	7	Nil	#	21	3*	#
Employees and workers	Yes[2]	Nil	Nil	-	Nil	Nil	-
Customers	Yes[3]	Nil	Nil	-	Nil	Nil	-
Value Chain Partners	Yes	Nil	Nil	-	Nil	Nil	-
Others (Please Specify)	-	Nil	Nil	-	Nil	Nil	-

** Three pending complaints were pertaining to dividend and were closed on April 04, 2025, April 08, 2025, and April 24, 2025, respectively.*

 # Majority of the complaints were related to non-receipt of dividend.

$ relevant policies are placed on Company's website at https://www.iexindia.com/investors/policies

2 Employee-related policies are placed on the intranet of the Company.

3 Grievance Redressal & Conflict Resolution Mechanism:
https://www.iexindia.com/membership.aspx?id=CLWZNiL81%2b4%3d&mid=Gy9kTd80D98%3d

Overview of the entity's material responsible business conduct issues

Material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, is given below:

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.	Information Technology	Opportunity	- Technology is a key differentiating factor in an Exchange business. - Our technology vision is to architect next-generation technology and digital enterprise solutions that enable us to shape the development of competitive, transparent, and robust energy markets in the country	-	Positive - At IEX, we will be at the forefront of adopting new technologies to provide an efficient electricity market and to facilitate the development of a sustainable and efficient energy future which will enable us to meet user growth as well as initiate commencement of new market products and services in an expeditious manner.
2.	Corporate Governance	Opportunity & Risk	- Important to enhance and retain stakeholders' trust. - Critical in enhancing long term stakeholders value. - Helps in risk management. - Critical in successful running of Company.	- IEX has created Policies & Procedures to ensure that the Board of Directors are well informed and competent to carry out its duties. - All decisions are made with integrity and in accordance with the law.	Positive - Good governance practices imply a better response to a constantly changing environment. - Good governance ensures that improved efforts to meet intended goals will attract significant capital investment.
3.	Workplace health and safety	Opportunity & Risk	- Safeguarding the health and wellbeing of employees - Health of employees has paramount importance. - Prevention of injuries of employees	- Increasingly investing in preventive measures - Different physical activities for employees - Recognised employee's mental health and organized mental health programs for employees at regular intervals. - Organized workshops and awareness programs at regular intervals to familiarize all employees with the applicable legal framework under the POSH Act 2013.	Positive - Employee safety leads to improved health, which leads to better performance. - Healthier employees complete jobs more quickly and are generally happier. - In a safe working environment, there are extremely a few accidents.
4.	Facilitating trading in renewable Electricity/ renewable certificates/ energy saving certificates.	Opportunity	- GoI has targeted 500 GW capacity of renewables by 2030 and has committed to become a Net Zero emitter by 2070. Since Power Exchanges play a big role in managing RE intermittencies by providing Platform to trade RE Power, it is an opportunity for IEX to grow	-	Positive - IEX's Green market, comprising G-DAM and G-TAM and RECs segments, is in line with India's ambitions for strategic sustainability Further introduction of Green RTM is udner approval from the regulator which will provide more options to RE generators to sell.

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. The NGRBC as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

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

	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, some policies have been approved by the Board, while other policies are approved by the Managing Director or the Executive Committee members within their delegated powers.								
	c. Web Link of the Policies, if available	All policies are available on the intranet for internal stakeholders. However, policies applicable to external stakeholders are hosted on the Company's website at: https://www.iexindia.com/investors/policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes, the Company has translated its policies into procedures and practices, as applicable in all the activities that it undertakes.								
3.	Do the enlisted policies extend to your value chain partners?	Yes The Company has established an ESG Policy for Value Chain Partners. All value chain partners are expected to adhere to this Policy by integrating the nine principles of the NGRBC into their business operations and decision-making processes.								
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.	**P2** - ISO 9001:2015 Accreditation for Quality Management Systems - ISO 27001:2022 Accreditation for Information Security Management Systems **P6** - ISO 14001:2015 Accreditation for Environment Management Systems								

5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	1. IEX is committed to contribute towards fulfilling India's Net Zero emissions' target by creating an ecosystem for reduction of emissions. IEX's commitment towards climate mitigation will support the corporates and industries who want to be associated with an environmentally responsible organization and will enable them to contribute towards the critical challenge of climate change. 2. Support CSR programs aligned to our CSR Policy around protection of national heritage, art and culture, women empowerment, healthcare & education, renewable energy etc. 3. IEX is committed to becoming a truly employee-centric organisation, by empowering them across all aspects – work and career, learning & development, growth, compensation, and most importantly, their overall well-being. Promote diversity in its workforce and remain an equal opportunity employer.
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	1. The Company maintained its carbon-neutral status throughout FY'23–FY'26, reflecting its sustained commitment to environmental stewardship and climate action. This sustained outcome highlights the Company's ongoing commitment to climate responsibility and support for India's Net Zero transition. 2. During FY'26, the Company's CSR initiatives, aligned with its CSR Policy and Schedule VII of the Act, focused on heritage conservation, hunger eradication, healthcare, education, vocational training, women's and elderly upliftment, social inclusion of persons with disabilities, and empowerment of vulnerable communities. These initiatives were implemented through targeted programs such as provision of nutritious meals, medical surgeries, educational support, youth skill development, and social inclusion of visually impaired youth through the Netra Shakti Project. 3. (i) IEX has been re-certified as a Great Place To Work® in India for the third consecutive year (Apr'25 to Apr'26) in the 'mid-size company' category, reaffirming IEX's status as India's first certified Power Exchange and reflecting our continued commitment to fostering a positive and empowering workplace culture. (ii) IEX has an equal opportunity policy that ensures equal employment opportunities, without any discrimination on the grounds of age, color, disability, marital status, nationality, race, religion, sex, sexual orientation.

Governance, leadership and oversight

7. **Statement by Committee responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:**

IEX remains steadfast in its vision to architect next-generation sustainable energy solutions through innovation such as the Green Market segment, the Real-Time Market, the Certificate segment, underpinned by ESG principles across its business. This vision also aligns with and is reinforced by the Government of India's initiatives to promote a sustainable way of life through the development of the Indian Carbon Market.

The Company is ISO 14001:2015 certified for environmental management systems and continues to align its operations with India's long-term sustainability goals. IEX maintained its carbon-neutral status throughout FY'23–FY'26, reflecting its sustained commitment to environmental stewardship and climate action. These efforts contribute towards India's nationally determined contribution (NDC) target of reducing the emissions intensity of GDP by 45% by 2030, in line with global efforts to limit temperature rise to 1.5°C.

ICX, a wholly owned subsidiary of the Indian Energy Exchange (IEX), is the authorized local Issuer of International Renewable Energy Certificates (I-RECs) in India. Our commitment to sustainability and excellence along with our deep understanding of the Indian power sector ensures the highest standard in verifying and issuing I-RECs.

IEX ensures environmentally responsible disposal of e-waste generated from its IT assets through authorized government-certified e-waste recyclers. As a responsible stakeholder, IEX continues to invest in advanced technology infrastructure, strengthening its digital ecosystem with a strong focus on data protection and customer privacy. The Company remains committed to fostering inclusive and sustainable growth.

At IEX, we believe that sustainable business growth goes hand in hand with creating a positive impact on society. Guided by this belief, the Company continues to undertake meaningful Corporate Social Responsibility (CSR) initiatives aimed at fostering sustainable and inclusive development. These initiatives are strategically focused on key areas such as environmental sustainability, socio-economic empowerment of underserved communities, promotion of social equity, education of the girl child, healthcare, preservation of culture and heritage, advancement of research, and disaster management, relief, and rehabilitation. Through these efforts, IEX supported more than 139 schools and institutions and positively impacted the lives of more than 3.5 lakh beneficiaries. These achievements reflect the Company's enduring commitment to creating lasting social value, empowering communities, and contributing to a more inclusive and sustainable future for all.

IEX recognizes that sustainability is integral to long-term business success. The integration of sustainability into reporting frameworks has enhanced transparency and strengthened the Company's ability to demonstrate value creation for all stakeholders, both at present and over the long term.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

- The Board of the Company has constituted a Corporate Social Responsibility & Sustainability Committee comprising of two-third of Independent Directors and chaired by an Independent Director to monitor and oversee the relevant sustainability and corporate social responsibility policies, strategies, and programs of the Company.
- Composition of the said committee is given below:

Name of Member	Position in Committee
Ms. Sudha Pillai	Chairperson (Independent Director)
Mr. Satyanarayan Goel	Member (Chairman & Managing Director)
Mr. Amit Garg	Member (Non-Executive Non-Independent Director)
Mr. Rohit Bajaj	Member (Joint Managing Director)

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. As mentioned above, the Board of the Company has constituted a Corporate Social Responsibility & Sustainability Committee for decision making on sustainability related issues.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Policies of the Company are reviewed periodically or on a need basis by department heads and the Managing Director. During this review, the efficacy of the policies is reviewed and then placed before the Board/ its sub-committees for approval.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P1	P2	P3	P4	P5	P6	P7	P8	P9									
	The Company is in compliance with the extant regulations as applicable. The Audit Committee reviews the Vigil Mechanism report, viz., complaints filed as per process laid down in the Whistle Blower & Anti-Fraud Policy, on a quarterly basis. During the year under review, the Company received a complaint under the said mechanism, which was reviewed and investigated in accordance with the established procedures. Appropriate actions were taken, wherever required. The Company affirms that no personnel have been denied access to the Audit Committee during the year. Additionally, the Audit Committee, in collaboration with auditors, consistently evaluates the effectiveness of the Company's internal controls. The Corporate Social Responsibility & Sustainability Committee reviews the Business Responsibility and Sustainability Report annually. Further, the Board is updated on various actions or updates relevant to the NGRBC Principles from time to time. Compliance with statutory requirements is reviewed by the Internal Auditors on a quarterly basis and reported to the Audit Committee. The Board of Directors reviews the compliance with statutory requirements including the requirements relevant to NGRBC Principles, as a part of Secretarial Audit Process. Additionally, the Board also reviews the quarterly compliances done as per the provisions of the SEBI Listing Regulations.																	

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

An internal review of the workings of the Company policies has been carried out and the effectiveness & implementation of the policies is generally done by the auditors. The policies are reviewed periodically and amended as and when required.

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

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

SECTION C - PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

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	7 (as part of Board meetings)	The Company conducted regular updates and awareness sessions for the Board of Directors and Key Managerial Personnel (KMPs) to ensure continuous alignment with evolving regulatory and governance frameworks. These sessions covered key areas including corporate governance, provisions of the Companies Act, SEBI Listing Regulations, the Code of Conduct, and significant business developments. During Board meetings, Directors were provided with comprehensive insights into the Company's operations, products and business segments, along with clarity on the roles and functioning of various departments, enabling informed decision-making and effective discharge of their responsibilities.	100%
Key Managerial Personnel	15	The Company conducted regular updates and awareness sessions for the Board of Directors and Key Managerial Personnel (KMPs) to ensure continuous alignment with evolving regulatory and governance frameworks. These sessions covered key areas including corporate governance, provisions of the Companies Act, SEBI Listing Regulations, the Code of Conduct, and significant business developments. Additionally, focused training programs were conducted for KMPs across technical, regulatory and domain areas, including Generative AI, AI upskilling, information security, the Digital Personal Data Protection Act (DPDPA), POSH sensitization and discom reforms.	100%

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
Employees other than BoD and KMPs	21	During the year, focused training programs were conducted for employees across technical, regulatory and domain areas, including Generative AI, AI upskilling, advanced Excel, Linux administration, information security, the Digital Personal Data Protection Act (DPDPA), POSH sensitization, power market optimization, discom reforms and renewable energy. Further, capability-building initiatives covered leadership, finance value creation, service excellence, communication and storytelling, along with sessions on self-awareness and workplace well-being, including listening labs and ergonomics, to enhance overall employee effectiveness. In addition, targeted trainings on fire and safety awareness and cyber security were conducted to promote a safe, secure and responsible work environment.	100%
Workers*	Not Applicable		

**Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

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

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

Non-Monetary					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial Institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Imprisonment			Nil		
Punishment					

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.

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.**

   IEX has an Anti-Bribery and Anti-Corruption (ABAC) Policy in place.

   IEX is committed to operating the business conforming to the highest moral and ethical standards. The Company is committed to act professionally, fairly and with integrity in all its business dealings and relationships, and to implement and enforce adequate procedures to counter bribery and corruption. This includes compliance with all applicable laws, prohibiting improper payments, gifts, and inducements of any kind to or from any person, including private and public officials, customers, and suppliers.

   The Company's ABAC Policy emphasizes IEX's zero tolerance approach to bribery and corruption. The purpose of Anti-Bribery and Anti-Corruption Policy ("ABAC") is to outline the guiding principles and adequate procedures to prevent any activity or conduct relating to bribery, facilitation payments, or corruption.

   This Policy applies to all the employees of IEX, individuals who serve on full-time, part-time, or temporary basis on contract, retainer, consultant or any similar arrangement, all members of the Board of Directors and Independent External Persons.

   The said policy is placed on the website of the Company at: https://www.iexindia.com/investors/policies

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

Particulars	FY 25-26	FY 24-25
Directors	Nil	Nil
KMPs		
Employees		
Workers*	NA	NA

*Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

Particulars	FY 25-26		FY 24-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	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.**

   Not Applicable

8. **Number of days of accounts payables [(Accounts payable *365) / Cost of goods/services procured]:**

Particulars	FY 25-26	FY 24-25
Number of days of accounts payables	6	2

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:

Parameter	Metrics	FY 25-26	FY 24-25
Concentration of Purchases#	Purchases from trading houses as % of total purchases	Not Applicable	Not Applicable
	Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of Sales#	Sales to dealers / distributors as % of total sales	Not Applicable	Not Applicable
	Number of dealers / distributors to whom sales are made	Not Applicable	Not Applicable
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	Sales (Sales to related parties / Total Sales)	Nil	Nil
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	Investments (Investments in related parties / Total Investments made)	2.09%	2.53%

 # Since the Company operates as a power exchange that provides services and charges transaction fees, these metrics are not applicable. The exchange doesn't do any direct sale or purchase.

Leadership Indicators

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

Total No. of awareness programmes held	Topics covered under the training
90	The Company conducts training sessions for its members from time to time and submits the details of such programmes to CERC on quarterly basis. The training programmes conducted by the Company during the year broadly covered sessions on exchange bid types and features, and bidding applications and products. In addition, the Company organized various capacity building programmes for various stakeholders and conducted a webinar on compliance and reporting requirements. Further, overview session on the Indian power markets and the power exchange was also delivered to an international delegation.

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

Yes. IEX has implemented procedures to prevent or manage conflicts of interest among its Board Members. Moreover, IEX receives an annual declaration from its Board Members about their interests in entities, which may change over time. Also, when a director is appointed, the Company conducts due diligence which includes details of conflict of interest, if any. To prevent conflicts of interest, the Company ensures that appropriate approvals are obtained in such cases. The Company's Code of Conduct for Board Members & Senior Management encompasses the conflict of interests related clause. The said code is available on the website of the Company at: https://www.iexindia.com/investors/code-of-conduct.

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.**

Particulars	FY 25-26	FY 24-25	Details of improvement in environmental and social impacts
R&D*	Nil	Nil	Not Applicable
Capex	Nil	Nil	Not Applicable

** The Company is not directly involved in any R&D activities and hence no expenditure on R&D has been incurred.*

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

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

   The Company encourages sustainable sourcing by prioritizing responsible procurement practices. This includes considering factors such as supplier locality, energy efficiency, and product longevity to reduce environmental impact and support overall sustainability goals.

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.**

   Not Applicable.

   IEX being a Power Exchange is providing a trading platform that facilitates online trading of power. As such, it is providing services and not physical products, therefore it does not reclaim any products from waste for reusing/recycling.

   As an environmentally responsible organization, we approach waste management not only through systems and technology routes but also through advocacy and sensitization thereby influencing behavioral change.

   E-waste: All electronic waste generated within IEX premises is discarded in accordance with e-waste management policy of the Company and the equipment's are recycled/ disposed by certified e-waste vendors. Recycling/disposal certificates are obtained from the respective vendors once the process is completed to ensure safe disposal.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

   Not Applicable

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?**

   Not Applicable

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

   Not Applicable

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

   Not Applicable

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

   Not Applicable

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

   Not Applicable

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	152	152	100%	152	100%	-	-	152	100%	-	-
Female	27	27	100%	27	100%	27	100%	-	-	-	-
Total	**179**	**179**	**100%**	**179**	**100%**	**27**	**100%**	**152**	**100%**	**-**	**-**
Other than Permanent employees											
Male	Not Applicable										
Female											

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	Not Applicable										
Female											
Other than permanent workers											
Male	Not Applicable										
Female											

Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

Particulars	FY 25-26	FY 24-25
Cost incurred on well-being measures as a % of total revenue of the Company.	0.31%	0.27%

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

Benefits	FY 25-26			FY 24-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers*	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers*	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	Yes#	100%	NA	Yes#
ESI	-	-	-	-	-	-
Others – Please Specify	-	-	-	-	-	-

* Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

Gratuity is accrued as per applicable norms and retained internally, as no external deposit is mandated.

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.

Yes, the offices of the Company are accessible to differently abled employees as per the requirements of the Rights of Persons with Disabilities Act, 2016.

We strongly promote equal opportunities for everyone, and we acknowledge the importance of having a diverse and equitable work environment. We have designed workplaces for providing assistance or making changes to a position or workplace to enable employees with disabilities to carry out their jobs.

At our offices there are ramps at entry locations and lobbies to facilitate wheelchairs. Also, there are dedicated toilets for differently abled employees..

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

Yes, IEX has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016.

Being an Equal Opportunity Employer, the Company does not follow or support any discrimination based on caste, gender, sexual orientation, religion, ethnicity, or physical disabilities. All employees are expected to be respectful towards each other and not promote or tolerate any form of discrimination.

The Company has an equal opportunity policy. The said policy is placed on the intranet of the Company..

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

Gender	Permanent employees		Permanent workers*	
	Return to work rate	Retention Rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

* Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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.

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent employees	Yes. **Employee Grievance Redressal Policy:** it provides a mechanism for employees to raise grievances arising from their employment, working conditions, entitlements, service conditions. The Policy will also ensure that such grievances are dealt with promptly, fairly and in accordance with Policies of the Organization. **Whistle Blower Policy:** it provides a mechanism to Directors and employees of the Company to report Unethical, Improper Practices acts or activities in the Company directly to the Chairperson of the Audit Committee. **POSH Policy**: it provides a mechanism for employees to report matters related to sexual harassment in the Company to the Internal Complaints Committee.
Other than permanent employees	Yes. **POSH Policy:** it provides a mechanism for employees to report matters related to sexual harassment in the Company to the Internal Complaints Committee.
Permanent Workers*	Not Applicable
Other than permanent workers*	Not Applicable

* Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

Not Applicable

8. Details of training given to employees and workers:

Category	FY 25-26					FY 24-25				
	Total (A)	On health & safety measures		On skill upgradation		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	152	152	100%	152	100%	149	149	100%	149	100%
Female	27	27	100%	27	100%	30	30	100%	30	100%
Total	**179**	**179**	**100%**	**179**	**100%**	**179**	**179**	**100%**	**30**	**100%**
Workers*										
Male	Not Applicable									
Female										

* Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

Category	FY 25-26			FY 24-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	152	152	100%	149	149	100%
Female	27	27	100%	30	30	100%
Total	**179**	**179**	**100%**	**179**	**179**	**100%**
Workers*						
Male	Not Applicable					
Female						

* Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

10. Health and safety management system:

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

Yes, we have implemented an occupational health and safety management system, and the system ensures a safe and healthy work environment for all stakeholders.

The Company prioritizes employee health and safety through a range of proactive measures. Fire safety training and regular evacuation drills are conducted to ensure preparedness, supported by established guidelines to safeguard employees and company property. To promote employee well-being, the Company has engaged a visiting doctor who provides in-office consultations, along with online support for urgent medical needs. Additionally, all employees are offered annual health check-ups as part of the Company's preventive care initiatives..

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

IEX is a power exchange and hence primarily in the service industry and therefore occupational health, and safety management concerns are not applicable to us in the traditional ways as that would be applicable to a plant or factory.

We operate in a manner that helps to protect our employees, customers, and the communities where we operate.

Our approach to safety includes identifying possible risks, implementing measures to prevent potential incidents, and educating employees about unsafe behaviors. We promote a safety-first approach for IEX employees to ensure zero workplace injuries.

Our processes for identifying work-related hazards include rigorous risk assessments, regular workplace inspections, comprehensive safety training programs, emergency preparedness plans, incident reporting and investigation protocols, and ongoing monitoring.

The Company recognizes the health risks associated with physical inactivity and prolonged sitting at the workplace and promotes employee well-being through various health and wellness initiatives. Employees are provided access to a visiting doctor for in-office consultations, online medical support for urgent healthcare needs, and annual health check-ups as part of the Company's preventive healthcare programme. Additionally, regular acupressure therapy sessions are organized to support physical well-being, enhance stress management, and promote overall health and wellness among employees.

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

Not Applicable.

The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

Yes. Employees of the Company have access to non-occupational medical and healthcare services.

The Company implements a range of wellness and preventive healthcare initiatives to support the physical and mental well-being of employees. These include access to medical consultations, annual health check-ups, and wellness programmes designed to promote healthier lifestyles, enhance stress management, and foster a healthy, productive, and engaged workplace.

The Company has also tied up with well-established hospitals to deal with any kind of incident, accident, or medical emergency. Employees are required to undergo an annual health check-up and healthcare advice is provided. Medical insurance facilities are provided to employees and their dependents. Employees are also covered under group personal accident insurance.

11. Details of safety related incidents:

Safety Incident / Number	Category	FY 25-26	FY 24-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked	Employees	-	-
	Workers*	NA	NA
Total recordable work-related injuries	Employees	-	-
	Workers*	NA	NA
No. of fatalities	Employees	-	-
	Workers*	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers*	NA	NA

* Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

The Company assesses the health, safety, and environmental performance of its offices. Our approach to safety includes identifying possible risks, implementing measures to prevent potential incidents, and educating employees about unsafe behaviors. We promote a safety-first approach for IEX employees to ensure zero workplace injuries. All employees are given fire safety training including evacuation drills. Fire drills and audits are conducted in the office premises to ensure maintenance of safety standards. The Company also has dedicated medical rooms for the employees where first aid kits are properly maintained for medical emergencies and where employees can zone out and relax in case of any discomfort.

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

Particulars	FY 25-26			FY 24-25		
	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	Nil					
Health & Safety	Nil					

* Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

14. Assessments for the year of the plants and offices on health & safety practices, working conditions etc.:

Particulars	% of offices that were assessed
Health and safety practices*	100%
Working Conditions*	

Note: IEX strives to keep the workplace environment safe, hygienic and humane, upholding the dignity of the employees. IEX Offices are internally assessed periodically through employee surveys for various aspects of health and safety measures and related working conditions.

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.**

    Not Applicable

Leadership Indicators

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

   (A) Employees (Y/N)

   Yes, all the employees of the Company are covered under the Group Personal Accident Insurance Policy and Group Health Insurance Policy.

   (B) Workers (Y/N)

   Not Applicable, the Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

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

   The Company is committed to complying with all applicable laws and regulations. It provides the required confirmations and information to value chain partners to facilitate the deduction of statutory dues. Furthermore, the Company takes appropriate measures to ensure that all applicable statutory dues (TDS, GST, PF etc.) related to its transactions are accurately deducted and deposited in accordance with the relevant legal provisions..

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

Particulars	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 25-26	FY 24-25	FY 25-26	FY 24-25
Employees	None	None	None	None
Workers	Not Applicable			

** Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

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.

   As of now, none of the Company's employees have reached retirement age. At present the average age of our employees is 35 years. While the Company does not have a culture of termination, however if such situation arises, the Company provides thorough counseling and actively supports the affected employees in their job search by connecting them with esteemed recruitment agencies.

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

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Not assessed
Working Conditions	

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

   Not Applicable

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.**

   The Company has identified institutions, individuals or a group of individuals furthering the mission & vision of the Company as key stakeholder groups of the entity. We have identified and included but not limited to employees, shareholders including prospective investors, customers, channel partners including regulators, lenders, research analysts, communities, and other vendors amongst others.

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
Board	No	E-mails, Meetings, Notice and Agenda of Meetings	Quarterly and as per the requirement of Companies Act, 2013 and SEBI (LODR) Regulations, 2015	Role and responsibilities of Board of Directors defined under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. Therefore, the Board and its committees meet from time to time to discuss and approve the statutory requirements.
Employees	No	One-to one interaction, Emails, Meetings, Employee engagement activities, Intranet, townhall meetings, Coffee with Managing Director, Grievance Redressal Mechanism, Employee satisfaction surveys.	Ongoing	Initiatives to improve work environment, OH & S Management Systems, employee training and development. The Company follows an open-door policy that encourages employees to engage in with senior management regarding any concerns or issues.
Shareholders/ Investors	No	Email, SMS, Calls/In Person Meetings, Newspaper advertisement, Website, Social Media, AGMs, Intimation to stock exchanges, Quarterly/ Annual financials and Analyst meets and Conference Callas, Annual Reports	Annual, Quarterly and need based	To discuss the finance performance and business outlook, details of announced events and to redress their grievances.
Customers	No	Regular training programs are conducted for the customers to make them familiar with the new developments, Email, Meetings, Advertisement, publications, website, social media, Business Visits, customer helplines and customer surveys	Regular and need based	Timely and proactive communication on reconciliation & settlements, response to queries. To acquire new customers.

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
Regulators/ Government	No	Direct interactions on case-to-case basis, response to information sought, routine filing of reports, regulatory audits and inspections	Regular & need based	Compliance Monitoring and management, payment of statutory fees and fines, submission of information and reports
Registrar and Transfer Agent	No	E-mail, Meetings, Websites	Ongoing and need based	Ensuring compliance, data integrity and seamless operations
Vendors, Consultants & Other Service Providers	No	Direct interaction in regular meetings, Contracts & agreements, E-mails, Meetings, Audits and inspection	Regular & need based	Payment processing cycles, Business ethics, Service & Support, Ensuring compliance, knowledge sharing
Institutions & Industry Bodies	No	Networking through meetings, discussions etc.	Need based	To stay abreast of the new opportunities in the sector and drive change
Communities	Yes	Community Meetings, Advertisements, CSR Initiatives, Notice Board, response to queries	Regular and need based	Investment in community development, integration of management system, including environmental, energy and OH & S

Leadership Indicators

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

   We believe that consultation with stakeholders is an ongoing process, and our leadership takes the lead by engaging with them regularly across various platforms. We have established a Corporate Social Responsibility and Sustainability Committee at the Board level that reviews the progress of the Company on ESG parameters. Moreover, we provide shareholders with the opportunity to interact with all Board Members on an annual basis during the Annual General Meeting. Furthermore, our robust complaints management and dispute resolution framework addresses complaints and disputes related to bids, trades, contracts, and transactions on the exchange platform. This framework ensures that we remain responsive to our stakeholders' needs and concerns, maintaining our accountability and transparency.

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

   The Company being in the service industry does not have any significant environmental impact, however, we place great emphasis on stakeholder consultation for the identification and management of environmental and social topics. Through the stakeholder engagement process, various environmental and social issues are identified and managed, with feedback and opinions sought from stakeholders. For instance, engagement with various stakeholders like investors, employees, vendors etc. aids in identifying key ESG material, leading to its incorporation into the Company's Policies and activities.

   Further, as a power exchange, the Company facilitates the trading of Renewable Energy Certificates (RECs) and Energy Saving Certificates (ESCerts), enabling consumers in energy-intensive industries to stay committed to sustainable energy practices. Through these efforts, we remain dedicated to addressing environmental issues and contributing to sustainable development.

   Additionally, our CSR Policy aligns with Schedule VII under Section 135 of the Companies Act, 2013, contributing to sustainable development goals.

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

   The Company has a Community Grievance Redressal Policy in place to provide community members and other stakeholders with a method to constructively communicate their grievances directly. It also establishes procedures for an equitable, reciprocal, and timely resolution of these grievances. The Company also engages through implementing partners in dedicated CSR Projects for adding value to the environmental and social sustainability and to address the concerns of the vulnerable/ marginalized stakeholders.

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:**

   IEX's commitment to Human Rights is enshrined in the Human Rights Policy, which sets out the objectives of the Company. One of the objectives of the Policy is to ensure that employees are provided with the necessary training and awareness on our Human Rights Policy and engage with our stakeholders to raise awareness among them. It also lays down the principles of equal opportunity and non-discrimination, anti-corruption and bribery, prohibition of forced and child labour, safe healthful and harassment-free workplace, amongst others. IEX uses various mediums to create awareness of ESG initiatives (including human rights) for its employees through internal communication channels - intranet, training programs etc. Human Rights Policy is available on Company's website at https://www.iexindia.com/apiview/preview-pdf?url=https://doc.iexindia.com/files/Human-Rights-Policy-8BxeLrOvzzqO.pdf.

Category	FY 25-26			FY 24-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	179	179	100%	179	179	100%
Other than Permanent*	Not Applicable					
Total Employees	**179**	**179**	**100%**	**179**	**179**	**100%**
Worker*						
Permanent	Not Applicable					
Other than Permanent						
Total Workers						

* Note: The Company does not have any employee other than permanent employee.

2. Details of minimum wages paid to employees and workers:

Category	FY 25-26					FY 24-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	152	-	-	152	100%	149	-	-	149	100%
Female	27	-	-	27	100%	30	-	-	30	100%
Other than Permanent$	Not Applicable									
Male										
Female										
Workers*										
Permanent										
Male	Not Applicable									
Female										
Other than Permanent										
Male	Not Applicable									
Female										

$ Note: The Company does not have any employee other than permanent employee.

** Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

3. Details of remuneration/salary/wages

(a) Median Remuneration

(Amount in ₹ lakh)

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)				
(i) Executive Directors$	2	350.66@	Nil	Nil
(ii) Non-Executive Directors*	4	12.13	1	19.75
Key Managerial Personnel#	1	197.38@	Nil	Nil
Employees other than BoD & KMP##	149	12.25	27	15.53
Workers**	Nil	Nil	Nil	Nil

Note: Expenses towards gratuity and leave encashment provisions are determined actuarially on an overall basis at the end of each year and accordingly, have not been considered in the above information.

$ (i) Chairman & Managing Director and (ii) Joint Managing Director

** Includes only Non-Executive Directors (NED's) who were paid the sitting fee for attending the meetings of the Company during FY'26.*

@ Including variable pay paid for FY'26.

 # CFO & Company Secretary

These details are on CTC basis

*** Note: The Company does not have any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

(b) Gross wages paid to females as % of total wages paid by the Company:

Particulars	FY 25-26	FY 24-25
Gross wages paid to females as % of total wages	10.69%	10.63%

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

   Yes, there are various committees responsible for human rights impacts and issues.

   - For matters related to:
     - Sexual harassment of women will be dealt in accordance with the Prevention of Sexual Harassment to women at workplace Policy (POSH Policy) and under this Policy reporting is made to the Internal Complaints Committee constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
     - Genuine concerns or grievances about unethical behavior, actual or suspected fraud, one can adhere to Whistleblower Policy and under this Policy reporting is directly made to the Chairperson of the Audit Committee.
   - For other matters relating to violation of human rights, the Company's Human Resources (HR) department is fully responsible for managing the impacts and addressing the concerns of the employees within the organization. .
     - HR is committed to fostering an inclusive, safe, and respectful workplace that is free from discrimination, harassment, and unfair treatment. Appropriate mechanisms are in place to enable employees to raise concerns, which are addressed in a timely and effective manner. HR works closely with senior management to ensure that policies and practices support a positive work culture and uphold the rights, dignity, and fair treatment of all employees.
     - The Nomination and Remuneration Committee (NRC) provides oversight of key people-related policies and practices, including diversity, inclusion, employee well-being, and workplace conduct.

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

   The Company has the following internal mechanisms in place to redress the grievances related to human rights issues –

   Human Rights Policy: To address employee concerns and complaints pertaining to human rights and decent labour practices, a Grievance Redressal Procedure with appropriate systems and mechanisms has been and is backed by policies and statutory provisions. It allows for open and structured discussions on grievances raised on the issues related to human rights and their resolution in a fair manner.

   Employee Grievance Redressal Policy: it provides a mechanism for employees to raise grievances arising from their employment, working conditions, entitlements, service conditions. The Policy will also ensure that such grievances are dealt with promptly, fairly and in accordance with Policies of the Organization.

   Whistle Blower Policy: it provides a mechanism to Directors and employees of the Company to report Unethical, Improper Practices acts or activities in the Company directly to the Chairperson of the Audit Committee.

   POSH Policy: it provides a mechanism for employees to report matters related to sexual harassment in the Company to the Internal Complaints Committee.

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

Particulars	FY 25-26			FY 24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

Particulars	FY 25-26	FY 24-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company condemns any discrimination, harassment, victimization, or any other unfair employment practice being adopted against a complainant.

The Whistleblower policy of the Company provides that the Whistle Blowers will be protected against victimization/ any adverse action and/ or discrimination as a result of such a reporting.

The Company's Policy on Prevention of Sexual Harassment at Workplace also prohibits retaliation against an employee filing a sexual harassment complaint or participating in an inquiry of such a complaint. The Company regularly organizes training and sensitization sessions for all the employees.

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

Yes, in certain business agreements and contracts where relevant.

10. **Assessments for the year.**

Particulars	% of offices that were assessed
Child Labour	100%
Forced Labour/ Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others- please specify	-

Note: IEX ensures that the principles of equal opportunity and non-discrimination, anti-corruption and bribery, prohibition of forced and child labour, Modern Slavery safe healthy and harassment-free workplace, amongst others as enshrined in the Human Rights Policy are adhered to in the best possible way.

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.**

IEX continuously monitors Human rights related concerns and ensures that the overall standards of human rights laws are adhered to. During the year under review no business process was amended / modified as the policies and processes of the Company adhere to the requirements of Human rights.

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

The Company is committed to protecting and respecting Human Rights and remedying rights violations in case they are identified. Providing equal employment opportunity, ensuring fairness, creating a harassment-free, safe environment, and respecting fundamental rights are some of the ways in which we ensure the same.

As an advocate for equal opportunities, we refrain from discrimination based on race, color, religion, sex, national origin, gender identity, sexual orientation, or disability status.

However, no such due diligence was either warranted or conducted.

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

   Yes. We have ensured accessibility of all the premises / offices for differently abled visitors.

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

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Not assessed
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

   No such cases were reported and hence not applicable.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Note: We are continually improving our data collection processes to ensure our sustainability disclosures are reliable and transparent. As part of this effort, we have revisited and refined some of our previously reported figures. Accordingly, certain data points for FY'25 have been revised to better reflect these improvements and provide a more accurate view of our performance and conservation initiatives. The figures presented for FY'25 in this report should be considered the most updated and accurate representation for the year.

Essential Indicators

1. **Details of total energy consumption and energy intensity**

Parameter	FY25-26	FY24-25
From renewable sources		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)		
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)		
From non-renewable sources		
Total electricity consumption (D) in kWh	4,81,978	5,71,020
Total fuel consumption converted in kWh (E)	1,78,885	1,60,492
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F) in kWh	**6,60,863**	**7,31,512**
Total energy consumed (A+B+C+D+E+F)	**6,60,863**	**7,31,512**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00011	0.00014
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.002	0.003
Energy intensity in terms of physical output#	Not Applicable	Not Applicable
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, independent assurance has been carried out by M/s Tattvam & Co.

Revenue from operations has been adjusted for purchasing power parity (PPP) using the latest conversion factors published by the World Bank for India, being 20.343 for FY26 and 20.078 for FY25.

The Company is a service industry, so energy intensity in terms of physical output is Not Applicable.

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

   Not applicable.

3. **Provide details of the following disclosures related to water:**

Parameter	FY 25-26	FY 24-25
Water withdrawal by source (in kilolitres)		
(i) Surface Water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater/ desalinated water	-	-
(v) Others (Govt. Supply)*	1435.00	581.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1435.00**	**581.00**
Total volume of water consumption (in kilolitres)	**1435.00**	**581.00**
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.0000002	0.0000001
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000048	0.0000022
Water intensity in terms of physical output	Not Applicable	Not Applicable
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* For FY'25, water withdrawal data has been disclosed only for the Noida location. For FY'26 water withdrawal data has been disclosed for all locations.

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

Yes, independent assurance has been carried out by M/s Tattvam & Co.

Revenue from operations has been adjusted for purchasing power parity (PPP) using the latest conversion factors published by the World Bank for India, being 20.343 for FY26 and 20.078 for FY25.

The Company is a service industry, so water intensity in terms of physical output is Not Applicable.

4. **Provide the following details related to water discharged:**

Parameter	FY 25-26	FY 24-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface Water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Ground Water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Sea Water		
- 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	Please refer footnote	Please refer footnote
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.

Yes, independent assurance has been carried out by M/s Tattvam & Co.

Footnote: Wastewater generated at the premises is managed through the building STP system and the water treated is reused for flushing and horticulture purposes as applicable.

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

   - Not applicable

6. **Please provide details of air emissions (other than GHG emissions) by the entity:**

   Not Applicable

Parameter	Please specify unit	FY 25-26	FY 24-25
NOx	-	-	-
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.

Yes, independent assurance has been carried out by M/s Tattvam & Co.

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

Parameter	Unit	FY 25-26	FY 24-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available	*Metric tonnes of CO2 equivalent*	42.08	44.15
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	400.52	445
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	0.0000001	0.0000001
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	0.0000015	0.0000018
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Not Applicable	Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

Yes, independent assurance has been carried out by M/s Tattvam & Co.

Revenue from operations has been adjusted for purchasing power parity (PPP) using the latest conversion factors published by the World Bank for India, being 20.343 for FY'26 and 20.078 for FY'25.

 # The Company is a service industry, so emission intensity in terms of physical output is Not Applicable.

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

   No

9. Provide details related to waste management by the entity:

Parameter	FY 25-26	FY 24-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	Not Applicable	Not Applicable
E-waste (In Kilograms) **(B)**	534	##
Bio-medical waste **(C)**	Not Applicable	Not Applicable
Construction and demolition waste **(D)**	Not Applicable	Not Applicable
Battery waste **(E)**	Not Applicable	Not Applicable
Radioactive waste **(F)**	Not Applicable	Not Applicable
Other Hazardous waste. Please specify, if any. **(G)**	Not Applicable	Not Applicable
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Other non-hazardous waste primarily includes paper waste and pantry waste, which are managed at the building level with proper segregation. The building management has established systems for segregation and disposal of dry waste, wet waste, and other recyclable waste streams through authorized waste collection vendors.	
Total (A+B + C + D + E + F + G + H)	534	-
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000018	-
Waste intensity in terms of physical output	Not Applicable	Not Applicable
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	Not Applicable	Not Applicable
(ii) Re-used	Not Applicable	Not Applicable
(iii) Other recovery operations	Not Applicable	Not Applicable
Total	Not Applicable	Not Applicable
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Not Applicable	Not Applicable
(ii) Landfilling	Not Applicable	Not Applicable
(iii) Other disposal operations		Not Applicable
Total	Not Applicable	Not Applicable

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

Yes, independent assurance has been carried out by M/s Tattvam & Co.

Revenue from operations has been adjusted for purchasing power parity (PPP) using the latest conversion factors published by the World Bank for India, being 20.343 for FY'26 and 20.078 for FY'25.

 # During FY'25, total 99 units of e-waste were generated and all of them were disposed of according to the e-waste policy of the Company.

** The Company is a service industry, so waste intensity in terms of physical output is Not Applicable.*

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

- The Company is in the exchange business and is providing nationwide automated trading platform for the physical delivery of electricity, renewables, and certificates. Basically the Company is a service-oriented company.

- Our focus on waste management is limited in scope and pertains to office related waste.

- Our processes are mainly digital and paperless.

- The Company does not have any use of hazardous and toxic chemicals.
- Regarding e-waste, the Company has an e-waste policy for disposal of e-waste.
    - o On an annual basis, the IT Team reviews the Asset List and initiates the equipment disposal process with the Accounts & Finance Team.
    - o All equipment holding data shall be disposed of after removing classified information contained therein.
    - o All magnetic and optical media having classified information shall be subjected to a suitable data shredding procedure so that no information can be retrieved using commonly used data recovery tools.
    - o External qualified vendors are contacted and selected for equipment disposal activity.
    - o On successful disposal of equipment, IEX is provided with an E-Waste disposal certificate from vendors.

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:

Not Applicable – Areas where IEX Offices are located are not being identified as ecologically sensitive areas.

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

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

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

The Company is in compliance with applicable environmental norms.

S. 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 action taken, if any
Not Applicable				

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:** Not applicable

(ii) **Nature of operations:** Not applicable

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

Parameter		FY 25 – 26	FY 24 - 25
Water withdrawal by source (in kilolitres)			
(i)	Surface water	Not Applicable	Not Applicable
(ii)	Groundwater	Not Applicable	Not Applicable
(iii)	Third party water	Not Applicable	Not Applicable
(iv)	Seawater / desalinated water	Not Applicable	Not Applicable
(v)	Others	Not Applicable	Not Applicable
Total volume of water withdrawal (in kilolitres)		Not Applicable	Not Applicable
Total volume of water consumption (in kilolitres)		Not Applicable	Not Applicable
Water intensity per rupee of turnover (Water consumed / turnover)		Not Applicable	Not Applicable
Water intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable
Water discharge by destination and level of treatment (in kilolitres)			
(i)	Into Surface water	Not Applicable	Not Applicable
	No treatment	Not Applicable	Not Applicable
	With treatment – please specify level of treatment	Not Applicable	Not Applicable
(ii)	Into Groundwater	Not Applicable	Not Applicable
	No treatment	Not Applicable	Not Applicable
	With treatment – please specify level of treatment	Not Applicable	Not Applicable
(iii)	Into Seawater	Not Applicable	Not Applicable
	No treatment	Not Applicable	Not Applicable
	With treatment – please specify level of treatment	Not Applicable	Not Applicable
(iv)	Sent to third-parties	Not Applicable	Not Applicable
	No treatment	Not Applicable	Not Applicable
	With treatment – please specify level of treatment	Not Applicable	Not Applicable
(v)	Others	Not Applicable	Not Applicable
	No treatment	Not Applicable	Not Applicable
	With treatment – please specify level of treatment	Not Applicable	Not Applicable
	Total water discharged (in kilolitres)	Not Applicable	Not Applicable

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

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

Parameter	Unit	FY 25- 26	FY 24 - 25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	253.84	174.74
Total Scope 3 emissions per rupee of turnover	Negligible	Negligible	Negligible
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable	Not Applicable

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

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 – Areas where IEX Offices are located are not being identified as ecologically sensitive areas.

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
Not Applicable			

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

   Yes, Indian Energy Exchange Limited (IEX) has a well defined Business Continuity Plan and Disaster Recovery Plan to prepare in the event of extended service outages caused by factors beyond control (e.g., natural disasters, man-made events, pandemic), and to fully restore all services possible in a minimum time frame which addresses all possible complexities that may arise in a worst-case scenario. IEX-BCP approach consists of Business Impact Analysis, Awareness Programs, Precautionary & Preventive actions, Disaster Recovery Plans (all possible scenarios), Workshops/MOCK Testing and frequent review. Dedicated teams like the Damage assessment Team, Business Management Team, Floor Marshals, etc. have been formed and training is provided in a timely manner. The communication flowchart between internal, external stakeholders and important authorities has also been established within IEX. The BCP and DRP documents are available in IEX intranet portal.

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.**

   Not assessed for the current year.

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

   Not assessed for the current year.

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

   (a) By the listed entity - Nil

   (b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners – No data has been received from Value chain Partners

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.**

   IEX has affiliations with three trade and industry chambers/ associations.

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

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	The Federation of Indian Chambers of Commerce & Industry (FICCI)	National
2.	The Confederation of Indian Industry (CII)	National
3.	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National

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.**

   No adverse order was received by the Company from regulatory authorities during the financial year 2025-26 related to anti-competitive conduct; hence no corrective action was required to be taken.

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
Nil					

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
Not Applicable*					

* Social Impact Assessments (SIA) w.r.t. Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

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

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						

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

Given the nature of its operations, the Company has a negligible impact on its surroundings and environment, therefore, there is a minimal chance of having any community grievance against the Company. However, as a responsible corporate citizen, IEX recognizes its responsibility to listen to the suggestions, complaints, or grievances of the community with which it engages and attempts to resolve their concerns. The company has well defined mechanisms in place to receive and redress grievances of the community.

The Company has formulated a 'Community Grievance Redressal Policy' to provide community members and other stakeholders with a method to constructively communicate their grievances directly. It also establishes procedures for an equitable, reciprocal, and timely resolution of grievances. The said policy is available on the website of the Company at: https://www.iexindia.com/investors/policies

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

Particulars	FY 25-26	FY 24-25
Directly sourced from MSMEs/ small producers	47%	27%
Sourced Directly within India	**93%**	**90%**
- MSME	51%	31%
- Non-MSME	49%	69%
Sourced from outside India	**7%**	**10%**

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

Location	FY 25-26	FY 24-25
Rural	NA	NA
Semi-Urban	NA	NA
Urban	NA	NA
Metropolitan	100%	100%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

   Not Applicable

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

Sl. No.	State	Aspirational District	Amount Spent (₹ lakhs)
1.	Uttar Pradesh	Chandauli	38.10

IEX undertook a Mobile Health Unit initiative in Chandauli, Uttar Pradesh, aimed at providing accessible primary healthcare services to underserved rural populations. The project focuses on preventive healthcare, basic diagnostics, medical consultation, and community awareness, thereby improving health outcomes and reducing healthcare access gaps.

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

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

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

   Given the nature of the business, the above questions have limited applicability for the Company. Further, resource consumption is only restricted to running the Company's operations. However, at IEX we believe in providing equal opportunity to all the suppliers and vendors, including those from marginalized/vulnerable groups thereby promoting inclusive growth.

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:**

   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.**

   Not Applicable

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

S. No.	CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Restoration, Preservation, and Promotion of national Heritage & Culture at Purana Qila & Safdarjung Tomb - Delhi through Sabhyata Foundation.	General public is the beneficiary and approximately 3.5 lakhs Visitor Experience Enhanced	Not Applicable
2.	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care.	17,445	100%
3.	Promoting education, including special education and employment enhancing vocation skills and livelihood enhancement projects especially among children, women, and the differently abled of underprivileged community.	5,510	100%
4.	Disaster management, including relief, rehabilitation and reconstruction activities.	8,665	100%
	Total	**31,620**	

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

Leadership Indicators

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

The Company, being a power exchange, accords highest priority for resolution of consumer (Members & Clients) complaints/ disputes arising out of or in relation to bids, trades executed on the exchange, contracts, transactions on the exchange.

In line with its commitment towards the protection of its members and client's interest, the Company has established a robust complaints management and dispute resolution framework namely 'Grievance Redressal & Conflict Resolution Mechanism' to manage the complaints or disputes in an expedient and equitable manner. The 'Grievance Redressal & Conflict Resolution Mechanism' is available on the website of the Company at: https://www.iexindia.com/grievance-redressal

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable – considering the Company is in service industry
Safe and responsible usage	
Recycling and/or safe disposal	

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

Particulars	FY 25-26		Remarks	FY 24-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive trade practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

Particulars	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

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

Yes, the Company has a Cyber Security Policy & Resilience Framework.

IEX also have a Risk Assessment methodology to evaluate IT Risks. Under the said Risk Assessment methodology each risk is treated with appropriate controls on the basis of Asset Value, Vulnerability score, Threat value, Threat impact and likelihood. The Cyber Security Policy & Resilience Framework is available on the Company's intranet portal.

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 penalties/regulatory action has been levied or taken on the above-mentioned parameters.

7. **Provide the following information relating to data breaches:**

Particulars	FY 25-26	FY 24-25
a. Number of instances of data breaches	Nil	Nil
b. Percentage of data breaches involving personally identifiable information of customers		
c. Impact, if any, of the data breaches		

Leadership Indicators

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

   The information on the products and services offered by IEX is available on our website https://www.iexindia.com/

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

   Not Applicable.

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

   The Company has a comprehensive Business Continuity Plan (BCP) with capabilities to restore seamlessly the trading operations from the Disaster Recovery Site and has Real time data replication to Near Online Site facility to achieve near zero data loss. Besides, the Company has also implemented Security Operation Centre (SOC) for monitoring and raising alerts related to cyber-attacks and other security related incidents round the clock. The Company keeps the market participants informed about disruption/ discontinuation, if any, of its services through various channels such as circulars, emails, etc.

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

Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in Indian Energy Exchange's Business Responsibility & Sustainability Report

To the Board of Directors of Indian Energy Exchange Limited

1. We have undertaken to perform a reasonable assurance engagement for Indian Energy Exchange Limited (the "Company") in respect of the agreed Sustainability information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility & Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31, 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners.

2. **Identified Sustainability Information**

   Our scope of reasonable assurance consists of the Sustainability Information listed in the Appendix I to this report. The reporting boundary of the report is disclosed in Question 13 and Question 23(a) of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable

3. **Criteria**

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

   - Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended

   - Business Responsibility and Sustainability Reporting Requirements for listed entities as prescribed under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").

4. **Management's Responsibility**

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

5. **Inherent Limitations**

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

6. **Our Independence and Quality Control**

   We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI"). This engagement has been conducted in accordance with the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular"). We also possess the necessary competencies and experience required to perform this engagement.

   We apply Standards on Quality Controls (SQC)1 "Quality Controls for Firms that perform Audits and Review of Historical Financial Information, and Other Assurance and Related Services Engagements" and accordingly maintain a comprehensive system of quality controls including documented policies and procedures regarding compliance and with ethical requirements, professional standards and applicable regulatory requirements.

7. **Our Responsibility**

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

   We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together "the Standards"), both issued by the Sustainability Reporting Standards Board ("the SRSB") of the ICAI. These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report is prepared, in all material respects, in accordance with the Criteria.

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

8. Reasonable Assurance

A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence about whether the Identified Sustainability Information is free from material misstatement, whether due to fraud or error. The nature, timing and extent of the procedures selected depend on the practitioner's professional judgement, including an assessment of the risks of material misstatement.

Our procedures were designed and performed to obtain reasonable assurance and included, among others, the following:

- Obtained an understanding of the applicable reporting criteria and the process adopted by the Company for identifying, collecting, measuring, consolidating and reporting the Identified Sustainability Information.
- Evaluated the suitability of the reporting criteria used by the Company in preparing the Identified Sustainability Information.
- Made inquiries of management and relevant personnel responsible for sustainability reporting, including representatives from the Environment, Human Resources, Finance, Compliance, Information Technology and other relevant functions, to understand the governance structure, reporting processes and internal controls supporting the preparation of the Identified Sustainability Information.
- Obtained an understanding of and evaluated the design and implementation of key internal controls relevant to the collection, aggregation, validation and reporting of the Identified Sustainability Information.
- Performed risk assessment procedures to identify areas where material misstatements could arise and designed assurance procedures responsive to those assessed risks.
- Tested, on a sample basis, the underlying source documentation, records and supporting evidence for selected quantitative and qualitative disclosures included within the scope of our assurance engagement.
- Performed analytical procedures, reconciliations and recalculations, where considered appropriate, to assess the completeness, accuracy and consistency of the reported information.
- Evaluated the methodologies, assumptions and estimation techniques adopted by the Company in measuring and reporting the Identified Sustainability Information, where applicable.
- Assessed whether the reported Identified Sustainability Information was prepared in accordance with the applicable criteria specified in this report.
- Evaluated the overall presentation of the Identified Sustainability Information to determine whether it is presented fairly and consistently in accordance with the reporting criteria.

The procedures described above were performed at the Company's corporate office and, where considered necessary based on our risk assessment, at selected offices, operational locations and data centres included within the reporting boundary.

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

9. Exclusion

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

- Operations of the Company other than the Reporting Boundary mentioned in the Identified Sustainability Information listed in Appendix I.

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

10. Other information

The Company's management is responsible for the other information. The Other information comprises the information included within the BRSR, other than Identified Sustainability Information and our independent assurance report dated July 23, 2026 thereon.

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

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on in this regard.

11. Reasonable Assurance Opinion

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

12. Other matters

The BRSR Core sustainability information for the preceding year ended 31 March 2025, presented as comparative information in the Report, has not been subjected to reasonable assurance or assessment procedures. Accordingly, we do not express any professional opinion or conclusion on comparative information.

13. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company.

Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **TATTVAM & Co.**
Chartered Accountants
Firm's Registration No. 015048N

Sagar Arora
Partner
Membership No. 520999
UDIN: 26520999UMQJTC3520

Place: New Delhi
Date: July 23, 2026

Appendix I

Identified Sustainability Information subject to Reasonable Assurance

BRSR Core Indicators

BRSR Reference	Description of Indicators	Assurance Type
Section C - Principle (P) - Essential Indicator [E]		Reasonable
P- 1 [E], Question 8	Number of days of accounts payable	Reasonable
P- 1 [E], Question 9	Open-ness of business: Details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties.	Reasonable
P- 3 [E], Question 1(c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)	Reasonable
P- 3 [E], Question 11	Details of safety related incidents: - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) - Total recordable work-related injuries (employees and workers) - No. of fatalities (employees and workers) - High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)	Reasonable
P- 5 [E], Question 3(b)	Gross wages paid to females as % of total wages paid by the entity	Reasonable
P- 5 [E], Question 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: - Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) - Complaints on POSH as a % of female employees/workers - Complaints on POSH upheld	Reasonable
P- 6 [E], Question 1	Details of total energy consumption (in Joules or multiples) and energy intensity: - Total energy consumed - Total energy consumption from renewable sources (% of energy consumed from renewable sources) - Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) - Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	Reasonable
P-6 [E], Question 3	Water withdrawal by source: (in kilolitres) - Surface water, Groundwater, Third-Party Water, Seawater/desalinated water, Others - Total volume of water withdrawal (in kilolitres) - Total volume water consumption (in kilolitres) - Water intensity per rupee of turnover - Water intensity per rupee of turnover adjusted for PPP	Reasonable

BRSR Reference	Description of Indicators	Assurance Type
P- 6 [E], Question 4	Water Discharge by destination and level of treatment (in kiloliters)	Reasonable
P- 6 [E], Question 7	Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity: - Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available - Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) - Total Scope 1 and Scope 2 emission intensity per rupee of turnover - Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Reasonable
P-6 [E], Question 9	Details related to waste management by the entity: - Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, radioactive waste, Other Hazardous waste and non-hazardous waste - Waste intensity per rupee of turnover - Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Reasonable
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)	Reasonable
	Each category of waste generated, total waste disposed of by nature of disposal method (in metric tons)	Reasonable
P- 8 [E], Question 4	Percentage of input material (inputs to total inputs by value) sourced from suppliers: - Directly sourced from MSMEs/small producers - Directly from within India	Reasonable
P-8 [E], Question 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)	Reasonable
P-9 [E], Question 7	Information relating to data breaches: - Number of instances of data breaches - Percentage of data breaches involving personally identifiable information of customers - Impact, if any, of the data breaches	Reasonable

CORPORATE OFFICE
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