

September 03, 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001 Company Code No.: 539807	National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Company Symbol: CCAVENUE
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Dear Sir/ Madam,

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

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2025-26. The BRSR also forms part of the Annual Report for the Financial Year 2025-26, submitted with the Stock Exchanges.

Request to kindly take the same on your records.

Thanking you,

Yours faithfully,

For AvenuesAI Limited
(Formerly known as Infibeam Avenues Limited)

Shyamal Trivedi
Sr. Vice President & Company Secretary

Encl.: As above

AvenuesAI Limited
(Formerly known as Infibeam Avenues Limited)

Regd. Office: 28th Floor, GIFT Two Building, Block No. 56, Road-5C, Zone-5, GIFT CITY,
Gandhinagar – 382 050, Gujarat, India **CIN:** L64203GJ2010PLC061366

Tel: +91 79 67772204 | **Fax:** +91 79 67772205 | **Email:** ir@avenuesai.com | **Website:** www.avenuesai.com

Business Responsibility & Sustainability Report

Section A) General Disclosures

I. Details of the listed entity

Sr. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Company	L64203GJ2010PLC061366
2.	Name of the Listed Entity	AvenuesAI Limited (Formerly known as Infibeam Avenues Limited)
3.	Year of incorporation	2010
4.	Registered Office address	28 th Floor, GIFT Two Building, Block No.56, Road-5C, Zone-5, GIFT CITY, Gandhinagar- 382 050 Gujarat, India.
5.	Corporate Office address	28th Floor, GIFT Two Building, Block No. 56, Road – 5C, Zone-5, GIFT CITY, Gandhinagar- 382 050 Gujarat, India.
6.	Website	www.avenuesai.com
7.	Email id	ir@avenuesai.com
8.	Telephone	+91 79 6777 2204
9.	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid Up Capital	Rs 3492.3 million
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shyamal Trivedi, Sr. Vice President and Company Secretary Tel.: +91 79 6777 2204 Email: ir@avenuesai.com
13.	Reporting boundary- Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures under this report have been made on a standalone basis, unless specified in any particular disclosure.
14.	Name of the assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Product & 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	Digital Payments and Checkout Web Services	100%

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

S No	Product /Service	NIC Code	% of the total turnover contributed
1	Digital payment and checkout web services	62013	100%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	-	7	7
International	-	4	4

19. Markets served by the entity:

a. Number of Locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	4

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

The contribution of exports as a percentage of AvenuesAI Standalone Turnover is 1.54%

c. **A brief on types of customers**

AvenuesAI serves a diverse customer base comprising large enterprises, corporates, banks, government and public sector organisations, as well as small and medium-sized businesses and merchants. Its digital payments and enterprise technology solutions cater to customers across a wide range of sectors, including retail, travel and hospitality, education, financial services, e-commerce and government.

As of March 2026, the Company had a merchant base of more than 10 million, with a significant proportion comprising MSME merchants. The Company's merchant network is spread across India, enabling businesses across metros, Tier 2 and Tier 3 cities and other parts of the country to access digital payment and technology solutions. The Company also has an established international presence, particularly in the GCC region, with the UAE being a key market. Its international customer base includes both large enterprises and MSMEs.

The Company's customer portfolio includes several marquee brands and institutions across sectors, reflecting its ability to serve businesses of different sizes and requirements through its integrated payments, enterprise platforms and technology solutions.

IV. Employees

20. Details at the end of Financial Year

a. Employees and workers (including differently abled):

SL No.	Particulars	Total	Male		Female	
		(A)	No.(B)	%(B/A)	No.(C)	%(C/A)
Employees						
1	Permanent(D)	624	474	76%	150	24%
2	Other than permanent(E)	-	-	-	-	-
3	Total Employees (D+E)	624	474	76%	150	24%
Workers						
4	Permanent(F)	-	-	-	-	-
5	Other than permanent(G)	-	-	-	-	-
6	Total Employees(F+G)	-	-	-	-	-

b. Differently Abled Employees & Workers

SL No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (c)	% (C/A)
Differently Abled Employees						
1	Permanent(D)	1	1	100%	0	-
2	Other than permanent(E)	-	-	-	-	-
3	Total Employees(D+E)	1	1	100%	0	-
Differently Abled Workers						
4	Permanent(F)	-	-	-	-	-
5	Other than permanent(G)	-	-	-	-	-
6	Total Employees(F+G)	-	-	-	-	-

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of directors	7	2	28.6%
Key Management Personnel	4	0	0%
Permanent Employees	624	150	24%

22. Turnover rate for permanent employees and workers.

(Disclose trends for the past 3 years)

	FY2026 (Turnover Rate in current FY)			FY2025 (Turnover Rate in previous FY)			FY2024 (Turnover Rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28%	37%	31%	23%	26%	24%	18%	26%	20%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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 holding/ Associate/ Venture	whether Subsidiary/ Joint	% 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	AvenuesAI Limited	Holding Company		NA	Yes
2	Avenues Infinite Private Limited	Subsidiary		100.00%	No
3	Infibeam Avenues Australia Pty Limited	Step Down Subsidiary		100.00%	No
4	Infibeam Avenues Saudi Arabia for Information System Technology Co	Subsidiary		100.00%	No
5	Infibeam Digital Entertainment Private Limited	Subsidiary		100.00%	No

S No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate holding/ Associate/ Venture	whether Subsidiary/ Joint	% 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)
6	Infibeam Projects Management Private Limited	Step Down	Subsidiary	82.66%	No
7	Uvik Technologies Private Limited	Subsidiary		100.00%	No
8	Vavian International Limited	Subsidiary		100.00%	No
9	So Hum Bharat Digital Payments Private Limited	Subsidiary		100.00%	No
10	Avenues World FZ LLC	Step Down	Subsidiary	80.00%	No
11	Nueromind Technologies Private Limited	Subsidiary		90.10%	No
12	Infibeam Avenues ME SPV Limited	Step Down	Subsidiary	80.00%	No
13	Instant Global Paytech Private Limited	Subsidiary		54.80%	No
14	Card pay Technologies Private Limited	Step Down	Subsidiary	54.80%	No
15	Rediff Holdings Inc.	Step Down	Subsidiary	82.66%	No
16	Rediff.com Inc.	Step Down	Subsidiary	82.66%	No
17	Rediff.com India Limited	Subsidiary		82.66%	No
18	Value Communication Corporation Inc.	Step Down	Subsidiary	82.66%	No
19	AI Fintech Inc	Step Down	Subsidiary	100.00%	No
20	Infibeam Global EMEA FZ-LLC	Associate		49.00%	No
21	Pirimid Technologies Limited	Associate of	Subsidiary	40.50%	No
22	Vishko22 Products & Services Private Limited	Associate		50.00%	No
23	Xduce Corporation	Associate		20.00%	No

VI. CSR Details

24.

- (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) **Yes**
- (ii) Turnover (in Rs.) 75846.8 million
- (iii) Net worth (in Rs.) 42032.0 million

VII. Transparency and Disclosures Compliances

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

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in Place. Yes/No (If Yes, then provide web-link for grievance redress policy)	FY_2026____ Current financial year			FY____2025_ Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (Other than Shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	40	-	-	11	3	-
Employees & Workers	Yes	-	-	-	-	-	-
Customers	Yes	-	-	-	-	-	-
Value Chain Partners	Yes	-	-	-	-	-	-
Other (Please specify)	-	-	-	-	-	-	-

All the policies are available on website link: <https://www.avenuesai.com/code-of-conduct-policies>

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

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

SL No	Material Issue Identified	Indicate whether Risk / Opportunity (R/O)	Rational for identifying risk or opportunity	In case of risk, approach to adapt or mitigate	Financial implication of risk or opportunity (Indicate positive or negative implications)
1	Corporate Governance	Risk	Effective corporate governance is critical to maintaining transparency, accountability, ethical conduct and compliance. Weak governance practices may expose the Company to regulatory, legal and reputational risks and may adversely affect stakeholder confidence.	The Company maintains a structured corporate governance framework with defined roles and responsibilities, Board and Board Committee oversight, established policies and internal controls. Further details are provided in the Corporate Governance Report forming part of the Annual Report.	Negative – Governance failures may result in regulatory penalties, legal costs, reputational damage and loss of stakeholder confidence.

SL No	Material Issue Identified	Indicate whether Risk / Opportunity (R/O)	Rational for identifying risk or opportunity	In case of risk, approach to adapt or mitigate	Financial implication of risk or opportunity (Indicate positive or negative implications)
		Opportunity	Strong governance practices strengthen transparency, accountability and ethical decision-making, thereby supporting stakeholder confidence and sustainable long-term growth.	The Company continues to strengthen its governance framework through Board oversight, internal controls, compliance mechanisms and ethical business practices	Positive – Strong governance can support investor and stakeholder confidence, facilitate access to capital and contribute to sustainable business growth.
2	Talent management	Risk	As a technology-driven organisation, the Company's ability to attract, develop and retain skilled talent is important for innovation, service delivery and business growth. Inadequate availability or retention of relevant skills may increase recruitment and training costs and affect productivity and innovation.	The Company focuses on employee development and upskilling, including building capabilities in emerging technologies. It also seeks to provide an inclusive, engaging and conducive work environment that supports professional growth and employee retention.	Negative – Higher employee attrition and talent acquisition costs, together with potential productivity and innovation losses, may adversely affect operating performance.
		Opportunity	Developing a skilled and future-ready workforce can strengthen innovation, improve productivity and support the Company's ability to respond to evolving technology and market requirements.	The Company provides learning and development opportunities and encourages continuous upskilling to build capabilities aligned with evolving business and technology needs.	Positive – A capable and engaged workforce can improve productivity, innovation, service quality and long-term business performance

SL No	Material Issue Identified	Indicate whether Risk / Opportunity (R/O)	Rational for identifying risk or opportunity	In case of risk, approach to adapt or mitigate	Financial implication of risk or opportunity (Indicate positive or negative implications)
3	Cybersecurity and Data Privacy	Risk	The Company's digital payments and technology platforms involve the processing and protection of business and customer data. Cybersecurity incidents, data breaches or inadequate privacy practices may disrupt operations, result in regulatory or legal exposure and adversely affect customer trust and retention.	The Company adopts cybersecurity controls, monitoring mechanisms and security protocols to protect its systems and data. It continues to invest in relevant technologies and processes to address evolving cyber threats. Employee awareness and training on information security and data privacy are also undertaken	Negative – Cyber incidents or data breaches may result in business disruption, remediation and compliance costs, potential penalties, loss of customers and reputational impact.
		Opportunity	Robust cybersecurity and data privacy practices can strengthen customer trust, support regulatory compliance and enhance the Company's position as a trusted digital payments and technology service provider.	The Company continues to strengthen its cybersecurity and data privacy framework in line with evolving threats, technology and applicable requirements.	Positive – Strong information security practices can support customer confidence, business continuity, customer retention and sustainable growth.
4	Employee wellness	Risk	Employee well-being, health and work-life balance can directly influence employee engagement, productivity and retention. Inadequate attention to employee well-being may result in lower morale, increased absenteeism and attrition and may affect workplace productivity.	The Company promotes employee well-being through health and wellness initiatives, employee benefits and measures supporting work-life balance. Benefits include medical insurance and applicable parental, maternity and childcare support, along with initiatives focused on physical and mental well-being.	Negative – Poor employee well-being may increase absenteeism and attrition and result in higher replacement and associated costs, while affecting productivity.

SL No	Material Issue Identified	Indicate whether Risk / Opportunity (R/O)	Rational for identifying risk or opportunity	In case of risk, approach to adapt or mitigate	Financial implication of risk or opportunity (Indicate positive or negative implications)
		Opportunity	A supportive and inclusive workplace can improve employee engagement, productivity and retention, while helping the Company attract and retain skilled talent.	The Company continues to implement employee-centric policies, wellness initiatives and benefits aimed at supporting the physical, mental and social well-being of its workforce.	Positive – Improved employee engagement, productivity and retention can reduce workforce-related costs and support sustained business performance.

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.

P1 Business should conduct and govern themselves with Ethics, Transparency and Accountability

P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle

P3 Businesses should promote the wellbeing of all employees

P4 Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized

P5 Businesses should respect and promote human rights

P6 Business should respect, protect, and make efforts to restore the environment

P7 Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner

P8 Businesses should support inclusive growth and equitable development

P9 Businesses should engage with and provide value to their customers and 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	No	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
c. Web Link of the Policies, if available	https://www.avenuesai.com/code-of-conduct-policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes

4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	- We adhere to ISO 27001:2022 for Information Security Management System, verified through yearly audits. - Payments business also complies with Payment Card Industry Data Security Standards (PCI-DSS), assessed annually as applicable.
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is in the process of set targets to track key parameters like customer satisfaction, shareholder complaints, employee satisfaction surveys, consumption of resources like water, paper, electricity consumption.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) :-	Doing business in a responsible and sustainable manner is one of the key imperatives for us. We continuously engage in discussion with all our stakeholders to identify key ESG issues and have identified Ethical Business Conduct, Efficient and Transparent Customer Service, Corporate Governance, Risk Management, Human Capital Development, Engagement with Communities and Environmental Footprint to be some of the most important issues. We have a highly qualified and diversified Board which oversees the Company's ESG journey. We instituted practices like Comprehensive Code of Conduct and Business Ethics, sound risk culture, digitisation of business, investment in emerging areas of cybersecurity and information security, Employee welfare policies, monitoring consumption of resources and taking targets towards reduction in consumption of electricity, fuel and paper and various other practices.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Vishal Mehta Chairman & 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, details.	Yes Name: Mr. Vishal Mehta Designation: Chairman & Managing Director Telephone No.: +91 79 6777 2204 E-mail: ir@avenuesai.com

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	Policies have been formulated and implemented in accordance with National Guidelines on Responsible Business conduct, requirements of the Companies Act, 2013 and SEBI regulations.									Annually P7-NA								

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
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with applicable laws and regulations.									Quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										Internally								
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated: Questions																		
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9									
The entity does not consider the Principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-									
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-									
Any other reason (please specify)	-	-	-	-	-	-	-	-	-	Yes								
Considering the business activities of the Company and the nature of its business, the Board has not felt the need to formulate certain policies. However, the Board reviews the requirements from time to time and Company will formulate relevant policies as and when the need arises.																		

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:

- 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	% of persons in respective category covered by the awareness programmes
Board of Directors Key Managerial Personnel	4	Updates and awareness related to regulatory changes are conducted for the Board of Directors & KMPs. Topics covered includes: 1. Corporate Governance 2. Companies Act 3. SEBI Listing Requirements 4. Familiarization Programme to its Independent Directors 5. Environmental & Safety matters 6. Risk Management, and Data or Information Security 7. Code of Conduct Guidelines 8. Prohibition of Insider Trading 9. Prevention of Sexual Harassment 10. Whistle Blower	100%
Employees other than BoD and KMPs	12	Modules on Information Security Refreshers, Code of Conduct Guidelines, Prohibition of Insider trading, Prevention of sexual harassment, Whistle blower, Prevention of Money Laundering, Organisation Overview, Legal & Compliance do's & don'ts, Risk Management, Wellness, Product / Software Training, Operations process, Skill, Behavioural.	100%
Workers	NA	NA	NA

- 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):**

No material fines / penalties /punishment/ award/compounding fees/ settlement amount has been paid in the financial year.

A. Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/ judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred ? (Yes/No)
Penalty/Fine			NIL		
Settlement					
Compounding Fee					

B. Non-Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/ judicial institutions	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 are preferred in cases where monetary or non-monetary action has been appealed.

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

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

Yes, The Company believes in the conduct of its affairs in a fair and transparent manner to foster professionalism, honesty, integrity and ethical behaviour. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, wherever we operate, and to implementing and enforcing effective systems to counter bribery. Our designated persons are prohibited from engaging in any bribery or potential bribery. This includes a prohibition against both direct and indirect bribery, including payments through third parties. If any associate suspects or becomes aware of any potential bribery involving the Company, it is the duty of that designated persons to report their suspicion or awareness to the Vigilance and Ethics Officer.

Web-link: <https://www.avenuesai.com/wp-content/uploads/2026/03/Anti-Corruption-and-Anti-Bribery-Policy.pdf>

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

	FY2026 (Current financial year)	FY2025 (Previous financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6. Details of complaints with regard to conflict of interest

Particulars	FY2026 (Current financial year)		FY2025 (Previous financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

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

Not Applicable

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

	FY2026 (Current financial year)	FY2025 (Previous financial Year)
Number of days of accounts payables	1.13	2.95

9. Open-ness of business

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

Parameter	Metrics	FY2026 (Current financial year)	FY2025 (Previous financial Year)(Restated)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses.	NA	NA
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	No such network in place in the Company	No such network in place in the Company
	b. Number of dealers/ distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	NA	NA
Share of RPTS in	a. Purchases (purchases with related parties/Total purchases)	0.43%	0.20%
	b. Sales (Sales to related parties/Total Sales)	0.23%	2.49%
	c. Loans and advances(Loans and advances given to related parties/Total loans and advances)	572.21%	94.37%
	d. Investments (Investments in related parties/Total investments made)	43.07%	15.79%

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.

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	-	-

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

Not applicable. Since the company offers its services over the internet, the company consumes less resources. Our central business idea is to make commerce efficient through technology. This makes the overall business proposition sustainable.

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

Not Applicable- as our business operations are not resource intensive.

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

Being inherently service-focused, our company places little reliance on tangible resources, rendering the recycling of products inconsequential to our operational framework. The generation of waste within our office premises remains nominal. Nevertheless, our well-defined protocols facilitate the responsible disposal of e-waste via accredited vendors specialized in e-waste management. Our approach to managing other forms of waste, such as paper products, involves their proper disposal.

4. Extended Producer Responsibility (EPR)

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, steps taken to address the same.

Not applicable, as we are a service company and do not manufacture any tangible products.

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

1. Essential Indicators

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

Category	% of employees covered by										
	Total A	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number B	% (B/A)	Number C	% (C/A)	Number D	% (D/A)	Number E	% (E/A)	Number F	% (F/A)
Permanent Employees											
Male	474	474	100%	NA	NA	NA	NA	18	4%	NA	NA
Female	150	150	100%	NA	NA	4	3%	NA	NA	NA	NA
Total	624	624	100%	NA	NA	4	1%	18	3%	NA	NA
Other than permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

b. Details of measures for the well-being of Workers

No workers hence not applicable

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

	FY2026 Current Financial Year	FY2025 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.01%	0.02%

2. Details of retirement benefits, for current FY and previous financial year

Benefits	FY2026 Current Financial Year			FY2025 Previous Financial Year		
	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)
PF	96%	NA		92%	NA	Y
Gratuity	100%	NA		100%	NA	NA
ESI	26%	NA		2%	NA	Y
Others – specify	-	-	-	-	-	-

3. Accessibility of workplaces

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

Yes, all offices of the company are accessible to 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.

We recognise the unique needs of our diverse workforce, especially differently abled employees. However, we do not have an explicit policy in this regard.

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

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 Workers	NA
Other than Permanent Workers	NA
Permanent Employees	If any employee wants to raise any grievances, then they directly address it to their respective HR through direct conversations, emails and calls. Based on case-to-case basis the company closes the grievance within certain stipulated timelines after thorough assessment
Other than permanent Employees	NA

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

None of the employees are part of any associations or Unions.

8. Details of Training imparted to the employees and workers on health & safety measures and on skill upgradation.

Yes, the company provides yearly training to all our employees regarding the health & safety measures.

Link:

https://www.avenuesai.com/wp-content/uploads/2026/02/3_Environment_Health_and_Safety_Policy.pdf

Category	FY2026 Current financial Year					FY2025 Previous Financial Year				
	Total (A)	On health and safety Measures		On skill upgradation		Total (D)	On health and safety Measures		On skill upgradation	
		NO. B	% (B/A)	No.C	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees										
Male	474	474	100%	-	-	568	568	100%	-	-
Female	150	150	100%	-	-	196	196	100%	-	-
Total	624	624	100%	-	-	764	764	100%	-	-
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	FY2026			FY2025		
	Current financial Year			Previous Financial Year		
	Total (A)	No.(B)	% (B/A)	Total C	No.(D)	% (D/C)
Employees						
Male	474	474	100%	568	568	100%
Female	150	150	100%	196	196	100%
Total	624	624	100%	764	764	100%
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

10. Health and safety management system

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

Central to our business strategy are the individuals who drive it, and the welfare of our employees stands as a cornerstone of utmost importance. In pursuit of nurturing an enriching and constructive workspace, we are always conscious about the Health and Safety of our employees through routine and non-routine follow-ups. This framework underscores our proactive stance in promptly recognizing and addressing potential workplace risks and threats. Moreover, it delves into our supplementary endeavours aimed at ensuring the optimal well-being of every member of our workforce.

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

We care about our employees' well-being and are dedicated to making sure they have a safe and healthy workplace. We check for safety risks as needed and add safety measures for each situation. We work hard to fix safety issues and adjust how we work to make sure everyone is safe and healthy at work.

- Routine Process: Regular Audits, Employee feedback, Internal review & Trainings are given.
- Non-Routine Process: Identify the risk, internal meetings.

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

Not applicable, as we do not have the worker category

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

Yes, the Company has made provisions to make non-occupational medical and healthcare services accessible to all the employees.

11. Details of safety related incidents

Safety Incident / Number	Category	FY2026	FY2025
		Current financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR)	Employees	NIL	NIL
Per One million-person hours worked	Workers	NA	NA
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NA	NA
No of fatalities	Employees	NIL	NIL
	Workers	NA	NA

High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NA	NA

Since there is no classification of workers in the workforce, the worker's category does not apply to the Company

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

The Health & Safety policy is conveyed to all employees, with the Compliance Officer overseeing implementation, seeking approvals as needed, and driving operational and management system improvements to maintain environmental, health, and safety excellence. Some of the mitigation measures to prevent or mitigate significant occupational health & safety impacts include,

- We provide and keep up fire detection, alarm, and suppression systems.
- We frequently review, inspect, and audit our sites to make sure we're ready for safety situations.
- We do practice drills for fires and medical emergencies on a regular basis.
- We have medical rooms in our corporate offices and first aid kits with basic medicines in certain locations for general health and safety needs.
- We value our employees' input and involve them by asking for feedback and consulting them, which helps us improve our health and safety practices.

13. Number of complaints made by employees and workers

	FY2026 Current Financial Year			FY2025 Previous Financial Year		
	Filed during the year	Pending resolutions at the end of the year	Remarks	Filed during the year	Pending resolutions at the end of the year	Remarks
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year

Particulars	% of plants and offices that were assessed (By entity or statutory authorities or third parties)
Health and safety practices	The Company implements employee support programs aimed at promoting mental well-being. The Company places the highest value on the safety of its employees. To make this happen, we organize sessions to raise awareness, practice drills, and regular demonstrations covering safety, security, and well-being. We also keep our employees informed about safety through regular updates and alerts. The Company is dedicated to improving its employees' health and has taken steps to ensure good air quality in our office spaces.
Working Conditions	

15. 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.

No such incident or concern was observed during the financial year

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

Essential Indicators:

1. Describe the process for identification of key stakeholder groups of the entity.

AvenuesAI actively collaborates with a diverse group of stakeholders to gain deeper insights into their needs and expectations. This engagement guides the development of sustainable strategies across short, medium, and long-term horizons, while also mitigating risks and seizing opportunities in business operations. Key stakeholders, including customers, employees, shareholders, academic institutions, and more, have been identified in consultation with management. Additionally, AvenuesAI engages with industry and equity analysts, news media, and others who represent these stakeholders. Interaction formats range from structured (surveys,

statements) to unstructured (town halls, meetings), occurring as needed, periodically, or continuously through platforms like websites and social media.

2. Key stakeholder groups identified and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Periodical Employees' Surveys, IT services related survey, learning and development activities.	Need Basis	Career Management and Growth Prospects, Learning opportunities, Compensation structure, Building a safety culture and inculcating safe work practices, Improving Diversity and Inclusion, etc.
Customers	No	Calls and meetings related to projects; project management assessments; discussions on relationships; executive briefings; visits from customers; replies to RFIs/RFPs; hosted events; mailers; newsletters; brochures.	Need Basis	Ethical Conduct, Collaboratively devise solutions to meet present and future customer requirements for enhanced satisfaction, and Understand customer needs and industry trends for accurate assessment
Shareholders/ Investors	No	Press releases and press conferences, email advisories, in-person meetings, investor conferences, non-deal roadshows, conference calls, newspaper publications	Need Basis	Understand investor expectations, Inform them about Company's growth trajectory, Helping investors voice their concerns
Business Partners and Collaborator	No	Various virtual/physical meetings were held with the vendors of the Company to ensure continuous interaction with them.	Need Basis	Stronger partnerships, Credit worthiness, Ethical Behaviour, Fair Business Practices, Governance
Community	No	CSR initiatives	Continuous	Support community through social giving, Contribute to sustainable development

Industry Bodies, Regulators, Governments	No	Conferences and seminars, working committee, meetings, surveys, other meetings	Need Basis	Ensure adherence to regulations, Oversee company reputation, Share insights and contribute to thought leadership on public and business matters, Address responsible business concerns and discuss company's stance
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Leadership Indicators:**1. 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.**

The Board aids management in consistently identifying and prioritizing key stakeholders. The Board along with company management offers crucial direction for stakeholder engagement and grievance resolution, along with supervising the Company's environmental, health, and safety obligations. This facilitates strategic and policy adjustments in line with stakeholder requirements.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No).

Yes, the Board and the senior management team is pivotal in evaluating the Company's ESG commitments to stakeholders. Input from stakeholder groups guides our identification and prioritization of critical matters. By integrating their viewpoints, we assure that our approach resonates with stakeholder interests and expectations, cultivating a sustainable and ethical business model.

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

The Company consistently interacts and engages with both internal and external stakeholders, including disadvantaged, vulnerable, and marginalized groups.

Principle 5. Businesses should respect and promote human rights.**Essential Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY2026 Current financial Year			FY2025 Previous Financial Year		
	Total (A)	Number of employees and workers covered (B)	% (B/A)	Total (C)	Number of employees and workers covered (D)	% (D/C)
Employees						
Permanent	624	624	100%	764	764	100%
Other than Permanent	NA	NA	NA	NA	NA	NA
Total Employees	624	624	100%	764	764	100%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

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

Category	FY2026 Current financial Year					FY2025 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal 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	474	-	-		100%	568	-	-	568	100%
Female	150	-	-		100%	196	-	-	196	100%
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										

NOT APPLICABLE

3. Details of remuneration/ salary/ wages (including differently abled)

Category	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors	5	NIL	2	NIL
Key Managerial Personal	4	Rs. 6.23 million	0	NIL
Employees other than BoD and KMP	472	Rs. 0.79 million	150	Rs. 0.58 million
Workers	-	-	-	-

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

	FY2026 Current financial Year	FY2025 Previous Financial Year
Gross wages paid to females as % of total wages	22.92%	21.68%

5. 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, our Employees can address the issues to the HR Team

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

As a Company, we have a specific (HR) team within the organization to act as points of contact for receiving and addressing human rights grievances.

7. Disclosure of complaints made by employees and workers on sexual harassment, discrimination at

workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related HR issues.

The Company reiterates its commitment to providing its employees a workplace free from harassment/discrimination and where every employee is treated with dignity and respect.

Category	FY2026 Current Financial Year			FY2025 Previous Financial Year		
	Filed during the day	Pending Resolution at the end of the year	Remarks	Filed During the Year	Pending Resolution at the end of the year	Remarks
Sexual Harassment	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Forced Labour/Involuntary Labour	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human right related issues	NIL	NIL	-	NIL	NIL	-

The worker's category does not apply to the Company

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

	FY2026 Current Financial Year	FY2025 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

The employees connect with the HR to discuss any harassment related queries or concerns. Proper investigation is done & appropriate action is taken.

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

Yes, the company ensures that all parties involved adhere to ethical and legal standards related to human rights.

11. Assessments of the year

Category	% of plants and offices that were assessed (by the entity or by the statutory authorities or third parties)
Child Labour	NIL
Forced/Involuntary Labour	NIL
Sexual harassment	NIL
Discrimination at workplace	NIL
Wages	NIL
Others – please specify	NIL

12. Provide the details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable.

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

Essential Indicators:

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable resources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	4105.87	5,077.58
Total fuel consumption (E)	0.36	0.52
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable resources (D+E+F)	4,106.23	5,078.10
Total energy consumed. (A+B+C+D+E+F)	4,106.23	5,078.10
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.05 GJ/Rs. Million	0.14 GJ/Rs. Million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
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.

No such assessment /evaluation/ assurance by an external agency.

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

NO

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, the remedial action taken, if any. –

Not applicable

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

Parameter	FY2026 Current Financial Year	FY2025 (Previous financial Year)
Water Withdrawal by Source (In Kiloliters)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
Total volume of water consumption (in kilolitres)	No such usage / withdrawal of water as the company being in the nature of services.	
Water intensity per rupee of turnover (Water consumed / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

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

No such independent assessment/ evaluation/ assurance by an external agency.

If yes, name of the external agency

Not applicable

4. Provide the following details related to water discharge –

Parameter	FY2026 (Current Financial Year)	FY2025 (Previous Financial Year)
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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 Groundwater

- No treatment

- With treatment – please specify level of treatment

(iii) To Seawater

- No treatment

- With treatment – please specify level of treatment

(iv) Sent to third-parties

- No treatment

- With treatment – please specify level of treatment

(v) Others

- No treatment

- With treatment – please specify level of treatment

Total water discharged (in kilolitres)

As per the nature of our Company that we do not manufacture any tangible products, we do not have any material water discharge, however, we are in line with the government norms.

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

NO

If yes, name of the external agency.

Not applicable

5. Mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

No. Not applicable being a service company

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

Parameter	Please specify unit	FY 2026 (Current financial Year)	FY2025 (Previous financial Year)
NOx			
Sox			
Particulate Mater			
Persistent organic pollutants (POP)		Not applicable being a service company	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

NO

If yes, name of the external agency

Not applicable

7. Please provide the details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity

Parameter	Unit	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
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Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO₂ equivalent	
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO₂ equivalent	
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		Not applicable being a service company
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)		
Total Scope 1 and Scope 2 emission intensity in terms of physical output		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		

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

NO

If yes, name of the external agency:-

Not applicable

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

AvenuesAI core business is centred around offering digital solutions and payment gateway solutions. Embracing online software platforms and digital payment solutions offers a multitude of benefits that extend beyond convenience and efficiency, significantly contributing to environmental well-being. By enabling remote access and reducing the need for physical infrastructure, these technologies directly translate to a lowered demand for energy-intensive resources, thereby minimizing Greenhouse Gas emissions and reducing carbon footprints. This transition to digital platforms eliminates the necessity for excessive paper usage and unnecessary transportation, leading to reduced deforestation, energy consumption, and pollution associated with traditional business operations. Ultimately, the adoption of online software and digital payments represents a proactive step towards a greener future, aligning businesses with sustainable practices and reinforcing their commitment to ecological preservation.

The Company's headquarter is also located in a Green Building, at GIFT City in Gandhinagar Gujarat. GIFT City was built to be urban and sustainable. The Company's headquarter in GIFT city Green Building is awarded a Green Cities 'Gold' certification from the Indian Green Building Council (IGBC)

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

Parameter	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Total Waste generated (in metric tonnes)		

Parameter	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste (G). Please specify if any	Not applicable being a service company	
Other Non-hazardous waste generated (H) (Break-up by composition i.e by materials relevant to the sector		
Total (A+B+C+D+E+F+Gg+H)		
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
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. Re-cycled		
ii. Re-used		Not applicable being a service company
iii. Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
i. Incineration		
ii. Landfilling		Not applicable being a service company
iii. Other disposal operations		
Total		
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) .		
No such assessment/ evaluation/assurance has been carried out by an external agency		
If yes, name of the external agency		
Not applicable		
10. Briefly describe the details of 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.		
Not applicable being a service Company.		

11. If the entity has operations/offices if any 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,

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NIL			

12. Details of environmental impact assessments (EIA) 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
NIL					

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:

Not Applicable

SL 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
NIL				

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

Essential Indicators

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

The Company is a member of 3 (three) trade and industry chambers/associations i.e. Internet and Mobile Association of India (IAMAI), Payments Council of India (PCI) and Alliance of Reporting Entities in India for AML/CFT (ARIFAC).

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

SL No	Name of the trade industry chambers/associations	The reach of trade and industry chambers/associations (State/National)
1	Internet and Mobile Association of India (IAMAI)	National
2	Payments Council of India (PCI)	National
3	Alliance of Reporting Entities in India for AML/CFT (ARIFAC).	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 regular authorities.

Name of authority	Brief of the case	Corrective actions taken
The Company did not receive any adverse orders from regulatory authorities related to anti-competitive conduct during FY26.		

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 the project	SIA notification No.	Date of notification	Whether conducted by an Independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant weblink
NIL					

2. Information on project (s) for which ongoing rehabilitation and resettlement (R&R) is being undertaken by the entity, in the following format-

SL No	Name of project for which R&R is ongoing	State	District	No. of project-affected families	% of PAFs covered by R&R	Amount paid to PAFs in FY(In INR)
NIL						

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

All agreements between the company and its stakeholders, contain clauses on handling of grievances, disputes etc.

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

Particulars	FY2026 (Current Financial Year)	FY2025 (Previous Financial Year)
Directly sourced from MSMEs/small producers	Not applicable being a service company.	
Directly from within India	Not applicable being a service company.	

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	FY2026 (Current Financial Year)	FY2025 (Previous Financial Year)
Rural	-	-
Semi-Urban	-	-
Urban	4.34%	25.85%
Metropolitan	95.66%	74.15%

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

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

Essential Indicators

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

The company has a robust and highly effective complaints and feedback mechanism that underscores its commitment to customer satisfaction. The company has implemented a streamlined system that allows users to easily voice their concerns, provide feedback, or report any issues they encounter during payment transactions. This mechanism not only ensures swift resolution of problems but also serves as a valuable source of insights for continuous improvement. Through prompt responsiveness, attentive problem-solving, and a dedication to enhancing merchant and user experience, the company demonstrates its unwavering dedication to maintaining the highest standards of service while fostering trust and loyalty among its clientele.

Customer Grievance Redressal Policy

1. <https://www.ccavenue.com/customer-grievances-policy>
2. <https://www.avenuesai.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 % of total turnover
Environmental and social parameters relevant to the product	NIL
Safe and responsible usage	NIL
Recycling and/or safe disposal	NIL

3. Number of consumer complaints in respect of the following

Particulars	FY2026 (Current financial year)		Remarks	FY2025 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other (ODR Data- Online Dispute Resolution)	1885	-	-	2,543	-	-

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

Particulars	Number	Reasons for recall
Voluntary recalls	Not applicable being a service company	
Forced recalls	Not applicable being a service company	

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

Yes, the company has detailed policies for cyber security and data privacy.

1. <https://www.ccavenue.com/privacy-policy>

2. <https://www.avenuesai.com/privacy-policy>

Cyber Security: No website link.

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

NIL

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

No such instances.

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

0%

- c. Impact, if any, of the data breaches

Not Applicable