

September 8, 2026

Bombay Stock Exchange Limited,
Dept. of Corporate Services,
14th Floor, P.J. Towers, Dalal Street,
Fort, Mumbai - 400001
Scrip Code: 538891/Scrip ID: M CLOUD

National Stock Exchange of India Ltd.,
Dept. of Corporate Services,
Exchange Plaza, Bandra- Kurla Complex,
Bandra (East), Mumbai - 400051
Symbol: M CLOUD/Series: EQ

Respected Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26, which forms part of the Annual Report for the Financial Year 2025-26

The same has been made available on the website of the Company i.e. [BRSR Report FY 25-26](#)

We request you to kindly take the above on record.

Thanking You,

Yours faithfully,
For Magellanic Cloud Limited

Jagan Mohan Reddy Thumma
Managing Director
DIN: 06554945
Encl: a/a

Business Responsibility And Sustainability Report

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation"), the Directors present the Business Responsibility and Sustainability Report (BRSR) of the Company for the FY 2025-26.

Section A: General Disclosure

I. Details of the Listed Entity:

1	Corporate Identity Number (CIN) of the Company	L72100TG1981PLC169991
2	Name of the Company	Magellanic Cloud Limited ("the Company/MCloud")
3	Year of Incorporation	December 04, 1981
4	Registered address	6th Floor, Dallas Center, 83/1, Plot No A1, Knowledge City, Rai Durg, Hyderabad, Telangana, 500032
5	Corporate Address	6th Floor, Dallas Center, 83/1, Plot No A1, Knowledge City, Rai Durg, Hyderabad, Telangana, 500032
6	E-mail id	compliance@magellanic-cloud.com
7	Telephone	040-46515454
8	Website	http://www.magellanic-cloud.com
9	Financial Year reported	April 1, 2025 to March 31, 2026
10	Name of the Stock Exchanges	BSE Limited (BSE) Code: 538891 National Stock Exchange of India Limited (NSE) Symbol: MCLCLOUD
11	Paid-up Capital	INR 1,17,81,34,240/-
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. Joseph Sudheer Reddy Thumma • Designation: Chairman & Managing Director • Telephone Number: 040-43366058 • E-mail ID: compliance@magellanic-cloud.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 in this Report have been prepared on a standalone basis and relate solely to Magellanic Cloud Limited. However, details pertaining to its subsidiaries have also been incorporated wherever applicable and available.
14	Name of assurance provider	The Company was not required to obtain BRSR Core assurance for the reporting year.
15	Type of assurance obtained	The Company was not required to obtain BRSR Core assurance for the reporting year.

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	IT Consulting Services	Development and Designing of Software Applications	87.57%
2	Monitoring Services	E-Surveillance	7.32%
3	Trading- Drone	Trading of Goods	5.07%

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	IT Consulting Services	6201	87.57%
2	Monitoring Services	8020	7.32%
3	Trading- Drone	3030	5.07%

III. Operations:

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

S.No.	Location	Number of Plants	Number of Offices	Total
1	National	0	2*	2
2	International	0	0	0

*The aforesaid number does not include the offices of the Subsidiaries, which have a presence across 18 locations in India and 5 offices located in other countries. Further, the Company also has three assembly units across India through its Subsidiaries.

19. Markets served by the entity:

a. Number of Locations:

Location	Number
National	7 States and 2 Union Territories
International	4 Countries

This includes market served by its subsidiaries also.

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

**77.9% – Exports
of total turnover of the entity**

- c. A brief on types of customers: Major Customer –
Magellanic Cloud Limited serves over 600 global enterprise clients, including several Fortune 1,000 companies, major public sector undertakings (PSUs), and government bodies like Indian Railways divisions through its subsidiaries

IV. Employees:

20. Details as at the end of Financial Year:

a. Employees (Including Differently

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)

EMPLOYEES

1	Permanent (D)	150	97	64.67%	53	35.33%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	150	97	64.67%	53	35.33%

For the current reporting year, MCloud has classified its entire workforce under the category of 'Employees'. Personnel engaged by the enterprise on a contractual basis have not been classified separately under the category of 'Workers'.

b. Differently abled Employees:

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)

DIFFERENTLY ABLED EMPLOYEES

1	Permanent (D)	0	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and Percentage of females	
		No. (B)	% (B/A)
Board of Directors	7	2	28.57%
*Key Management Personnel	5	0	-

*Key Management Personnel are Managing Director (MD), Global Chief Executive Officer and Managing Director (CEO & MD), Whole Time Director, Chief Financial Officer (CFO) and Company Secretary (CS).

22. Turnover rate for permanent employees:
(Disclose trends for the past 3 years)

	FY 2025-26		FY 2024-25		FY 2023-24	
	Male	Female	Male	Female	Male	Female
Permanent Employees	23.7%	17.6%	26.7%	32.2%	86.4%	59.7%

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	JNIT Technologies Inc.	Subsidiary	100%	No
2	Motivity Inc.	Step Down Subsidiary	100%	No
3	Motivity Labs Private Limited	Step Down Subsidiary	100%	No
4	Scandron Private Limited	Subsidiary	70%	No
5	IVIS International Private Limited	Subsidiary	100%	No
6	Provigil Surveillance Limited	Subsidiary	100%	No
7	Finoux Solutions Private Limited	Subsidiary	100%	No
8	Motivity Labs Pte Ltd	Subsidiary	100%	No
9	Motivity Canada	Subsidiary	100%	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.) – INR 10,203.48 Lakhs
(iii) Net worth (in Rs.)- INR 26,083.36 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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Internal policy in place; not hosted on the Company's website.	0	0	-	0	0	-
Investors (other than shareholders)	Yes Internal policy in place; not hosted on the Company's website.	0	0	-	0	0	-
Shareholders	Yes*	0	0	-	0	0	-
Employees	Yes*	0	0	-	0	0	-
Customers	Yes*	0	0	-	0	0	-
Value Chain Partners	Yes Internal policy in place; not hosted on the Company's website.	0	0	-	0	0	-

[GRIEVANCE REDRESSAL POLICY](#)

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

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



S.No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Information Security, Cybersecurity and Data Privacy	Risk	As an IT services company serving over 600 global enterprise clients, including Fortune 1,000 companies, PSUs and government entities, the Company handle information and technology systems where information security, cybersecurity and data privacy are critical to maintaining customer trust and business continuity.	ISO/IEC 27001 framework, internal risk assessments, audits, monitoring and continual improvement.	Negative
2	Service Quality and Business Continuity	Risk	Reliable and quality service delivery is essential for customer satisfaction and business continuity.	ISO 9001 and ISO/IEC 20000-1 frameworks, internal reviews, customer feedback and corrective actions.	Negative
3	Human Capital Development and Employee Well-being	Risk / Opportunity	Skilled and engaged employees are critical to the Company's technology-driven business model.	NA	Negative
4	Regulatory Compliance and Corporate Governance	Risk	Compliance with applicable laws and regulations is essential to maintain stakeholder confidence and business continuity.		Positive
5	Customer Trust, Satisfaction and Responsible Business Conduct	Opportunity	Long-term relationships with enterprise, PSU and government customers depend on service quality, transparency and responsible conduct.	Customer engagement, feedback mechanisms, review of concerns and corrective actions, wherever required.	Positive



Section B: Management and Process Disclosures

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1. a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	**Web Link of the Policies, if available	MCL- Risk Management Policy MCL- CSR Policy MCL- Grievance Redressal Policy Health, Safety & Environment Policy				BRSR Policy Whistle Blower and Vigilance Mechanism Policy Code of Conduct Equal Opportunity Policy				
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications /labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001 – Quality Management System; CMMI Maturity Level 3	ISO 9001 – Quality Management System; ISO/IEC 20000-1 – IT Service Management System; CMMI Maturity Level 3	ISO 9001 – Quality Management System	ISO 9001 – Quality Management System; ISO/IEC 20000-1 – IT Service Management System	ISO 9001 – Quality Management System	Environmental & Sustainability Policies	ISO 9001 – Quality Management System	ISO 9001 – Quality Management System	ISO 9001 – Quality Management System; ISO/IEC 20000-1 – IT Service Management System; ISO/IEC 27001 – Information Security Management System; CMMI Maturity Level 3

5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	• IT Consulting Services Commitment to enhancing digital capabilities, data governance and adoption of energy - efficient IT solutions. • Monitoring Services Commitment to strengthening service reliability, data security and operational efficiency. • Trading - Drone Commitment to ethical business practices, responsible operations and strengthened corporate governance.							
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA
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) “Magellanic Cloud Limited is committed to integrating ESG principles into its business operations, with focus on responsible technology, data governance, energy efficiency, diversity and inclusion, ethical conduct and strong corporate governance. The Company continues to enhance its digital capabilities, operational efficiency and employee-centric practices while addressing emerging ESG challenges. Through continuous improvement, the Company aims to strengthen its ESG performance and create sustainable long-term value for its stakeholders.” Mr. Joseph Sudheer Reddy Thumma Chairman and Managing Director								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	• Name: Mr. Joseph Sudheer Reddy Thumma • DIN: 07033919 • Designation: Chairman and Managing Director • Email ID: compliance@magellanic-cloud.com • Tel. No. 040-43366058							
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.	No, the entity does not have a specified Committee. The Board of Directors is responsible for decision-making on BRSR.							



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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Policies mandated under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are approved by the Board and other applicable policies are approved by the Managing Director or Functional Heads of the Company as appropriate.									Quarterly and Half-yearly wherever applicable								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company adheres to applicable regulations, and the Whole Time Director, Chief Financial Officer & Company Secretary provides the Board of Directors with a Statutory Compliance Certificate regarding relevant laws.									Quarterly								
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.									The assessment is carried out internally by the Business head and Board.								

<https://magellanic-cloud.com/investors/policies/>

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

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	% of persons in respective category covered by the awareness programmes
The Board of Directors	4	- Effective Change Management Session- Principle 1 - AI-Driven Learning and the Future of Capability Building- Principle 1 / Principle 3 - DPDPA Webinar- Principle 1 / Principle 9 - HR & Future Technology Summit 2026- Principle 3	100%
Key Managerial Personnel	2	- Effective Change Management Session- Principle 1 - HR & Future Technology Summit 2026- Principle 3	100%
Employees other than BOD and KMPs	24	Technical and functional training covering SQL, Linux, Excel, Java, UI/UX, VMS, POSH, HR, GenAI/AI, DPDPA, soft skills, change management, email etiquette, etc. These programmes contributed to enhancement of technical capabilities, professional conduct, data privacy awareness, workplace sensitivity and employee capability development- All principles	100%

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):

No material instances warranting disclosure under the applicable regulatory framework were recorded in relation to fines, penalties, punishments, awards, compounding fees or settlement amounts involving the Company or its Directors/KMPs before any regulatory, law enforcement or judicial authority.

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: Yes. The MCloud contains guidelines on anti-bribery and anti-corruption. The Company is committed to upholding the highest moral and ethical standards and does not tolerate bribery or corruption in any form. The policy is available on the Company's website at:

[Anti-Bribery and Anti-Corruption Policy_Mcloud](#)

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

	2026	2025
Directors	NIL	NIL
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest: No complaints with regard to conflict of interest have been observed as the Company conducts all its operations in ethical and transparent manner.
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:

Parameter	FY 2025-26	FY 2024-25
*Number of days of accounts payables	178	34

*Number of days of accounts payables as stated above includes Cost of services & Purchases of stock in trade for the purpose of determining Cost of goods/ services procured (COGS).

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

Parameter	Metrics	FY 2025-26(%)	FY 2024-25(%)
Concentration of Purchases	Purchases from trading houses as % of total purchase	-	-
	Number of trading houses where purchases are made from	-	-
	Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	Sales to dealers / distributors as % of total sales	-	-
	Number of dealers / distributors to whom sales are made	-	-
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	-	-
	Sales (Sales to related parties / Total Sales)	75.46	-
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	27	0.13
	Investments (Investments in related parties / Total Investments made)	92.87	99.04

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NIL		

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:

MCloud maintains a zero-tolerance approach towards unethical business practices and is committed to conducting its business with the highest standards of integrity, transparency and ethical conduct. The Company has put in place appropriate policies, procedures and controls to identify, prevent and address potential conflicts of interest involving its Directors, Senior Management Personnel and employees.

- Every Director of the Company is required to disclose his/her concern or interest in other entities, in accordance with Section 184 of the Companies Act, 2013, and disclose the entities/persons falling within the definition of “related party” under Section 2(76) of the Companies Act, 2013 and other applicable laws. Such disclosures are made at the first Board Meeting in which the Director participates after his/her appointment and thereafter at the first Board Meeting held in every financial year, as well as upon any change in the disclosures previously made.
- A Director who is interested or concerned in any contract, arrangement or transaction proposed to be entered into by the Company is required to disclose such interest and abstain from participating in the discussion and voting on the concerned matter, in accordance with the applicable provisions of the Companies Act, 2013.
- The Code of Conduct and Business Ethics of Magellanic Cloud Limited (“Code”) lays down the principles and standards of ethical conduct, integrity, professional behaviour and responsible business practices expected to be adhered to by the Directors, Senior Management Personnel and employees of the Company. The Code requires them to act in the best interests of the Company and avoid any activity, relationship or business arrangement that may give rise to an actual, potential or perceived conflict of interest. Any such conflict is required to be appropriately disclosed and dealt with in accordance with the Code and applicable policies of the Company. The Code of Conduct and Business Ethics is available on the Company’s website:
[Code of Conduct Policy](#)
- The Company has established an appropriate framework for identification, review, approval and disclosure of Related Party Transactions in accordance with the provisions of the Companies Act, 2013 and, wherever applicable, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The framework is intended to ensure that transactions with related parties are undertaken in a transparent manner and in the best interests of the Company and its stakeholders.
- In addition, the Code provides guidance on ethical decision-making and addresses situations that may give rise to conflicts of interest in the course of business. Directors, Senior Management Personnel and employees are expected to promptly disclose any actual, potential or perceived conflict and refrain from taking decisions where their personal interest may conflict with the interests of the Company.

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.

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

- a. Does the entity have procedures in place for sustainable sourcing?
Yes. The Company's BRSR Policy incorporates sustainable sourcing principles, providing for the sourcing of significant products and services in a manner that seeks to continuously enhance the balance between social, economic and environmental impacts. The Policy further encompasses relevant aspects of responsible procurement, labour, human rights, ethics and environmental sustainability, aligned with applicable ESG principles and regulatory requirements.
- b. If yes, what percentage of inputs were sourced sustainably?
Not quantified. The Company has processes for sustainable sourcing under its BRSR Policy; however, the percentage of inputs sourced sustainably has not been separately quantified during the reporting period.
- c. 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:
Given the Company's primarily services-oriented operations, this aspect is not materially relevant. Off-the-shelf products and equipment are managed at end-of-life through appropriate segregation, reuse, recycling and environmentally responsible disposal, in accordance with applicable regulatory requirements and sustainable waste management practices.
- d. 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:
No. EPR is not applicable to the Company's activities; accordingly, the requirements relating to an EPR waste collection plan and its alignment with the plan submitted to the Pollution Control Boards are 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?
No. The Company has not conducted a formal Life Cycle Assessment (LCA) of its services. However, the Company's service delivery processes are governed through its Agile delivery framework, ISO 9001 Quality Management System, CMMI Maturity Level 3 and organisational process framework, with periodic reviews and continual improvement mechanisms.
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**



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

Indicate product Category	Reclaimed Products and their packaging materials as % of total products sold in respective category
Not Applicable	

Principle 3: Businesses Should Respect and Promote The Well-being of All Employees, Including Those in Their Value Chains

Essential Indicators

- 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)		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	97	97	100%	97	100%	0	0%	97*	100%	0	0%
Female	53	53	100%	53	100%	53	100%	0	0%	0	0%
Total	150	150	100%	150	100%	53	100%	0	100%	0	0%
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

- Details of retirement benefits, for Current Financial Year and Previous Financial Year:

Benefits	FY 2025-26			FY 2024-25		
	No. of Employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	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/NA)
PF	93.59%		Yes	89.66%	-	Yes
Gratuity	100%	-	NA	100%	-	NA
ESI	2.56%	-	Yes	24.63%	-	Yes
#Others- Please specify	-	-	-	-	-	-

3. Accessibility of workplace

Are the premises / offices of the entity accessible to differently abled employees , 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. As provided under the Company's Equal Opportunity Policy, the Company is committed to providing appropriate infrastructure and reasonable accommodation to persons with disabilities, in alignment with the Rights of Persons with Disabilities Act, 2016 and the applicable Rules, to enable them to effectively perform their duties within the organisation.

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. The Company has an Equal Opportunity Policy formulated in alignment with the requirements of the Rights of Persons with Disabilities Act, 2016 and applicable Rules. The policy is available on the Company's website at: [Equal Opportunity Policy](#)**

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

Gender	Permanent Employees	
	Return to work rate	Retention Rate
Male	100%	*100%
Female	-	-
Total	100%	100%

*During FY 2025-26, 2 permanent employees availed parental leave and both employees returned to work after availing the leave.

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

	Yes/No
	(If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes. The Company has established mechanisms for employees to raise and redress grievances through the HR portal, email and direct communication with the HR Department. The Company's ¹ Employee Engagement Policy and ² Grievance Redressal Policy further provide a structured and transparent framework for employee engagement and fair and timely resolution of grievances.
Other than Permanent Employees	

¹The above-mentioned policy is an internal policy of the Company and is applicable to employees in accordance with the Company's internal governance framework. Accordingly, the same is not publicly available on the Company's website. [Grievance Redressal Policy](#)

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:
The Company respects employees' right to freedom of association and collective bargaining. Although no labor union exists within the organization, open communication and direct interaction between employees and management are actively encouraged to maintain a supportive and collaborative work environment.

8. Details of training given to employees:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Male	97	97	100%	97	100%	217	217	100%	89	41.01%
Female	53	53	100%	53	100%	97	97	100%	37	38.14%
Total	150	150	100%	150	100%	314	314	100%	126	40.13%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	97	97	100%	217	213	98.16%
Female	53	53	100%	97	92	94.84%
Total	150	150	100%	314	305	97.13%

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? **No**
The Company has formulated a **1Health, Safety & Environment Policy** outlining its commitment towards occupational health and safety; however, a formal occupational health and safety management system has not been separately implemented.
- b. What are the processes used to identify work related hazards and access risks on a routine and routine basis by the entity? **Not Applicable**
The Company is service based and hence does not have any work-related hazards. The Company ensures safety of all its 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**
- d. Do the employees of the entity have access to non-occupational medical and healthcare services? (Yes/No): **Yes**
The Company provides employees with access to non-occupational medical and healthcare services through comprehensive group medical/health insurance coverage, personal accident insurance and employee wellness and mental health programmes, supporting their overall health and well-being.

[Health, Safety & Environment Policy](#)

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) ((per one million-person hours worked)	Employees	0	0
Total recordable work-related injuries	Employees	0	0
No. of fatalities	Employees	0	0
High consequence work-related injury or ill health (excluding fatalities)	Employees	0	0

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

Refer 10(a) as stated above

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

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

14. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Not Applicable
Working Conditions	The Company primarily operates through office premises and does not have manufacturing plants. No separate formal assessment of health and safety practices or working conditions was undertaken by statutory authorities or third parties during the reporting period.

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:

No significant corrective actions pertaining to above-mentioned parameters were necessitated by MCloud during the year under review.

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N): Yes
The Company provides life insurance benefits to its employees through Term Life Insurance coverage, providing financial protection to employees' dependents in the event of death.
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
The Company ensures that TDS is deducted for all parties and a review is been conducted by internal and statutory audit team.
- Provide the number of employees having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

- 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): No
- Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
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: NA

Principle 4: Businesses Should Respect The Interests of and Be Responsive to All Its Stakeholders

Essential Indicators

- Describe the processes for identifying key stakeholder groups of the entity:
 - The Company identifies its key stakeholders by prioritizing the list of stakeholder groups based on their ability to influence and to get influenced by the Company's performance and operations.
 - The Company engages through tailored engagement strategies with each stakeholder groups. These steps towards stakeholder engagement and feedback mechanism help the Company in identifying and addressing stakeholder concerns, if any.
 - The key stakeholders identified in consultation with the company's management are: investor/shareholder, employees, supplier/customer, governments/ regulatory authorities, NGOs & local communities.
- 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
Investors/ Shareholders	No	Annual General Meetings, investor meetings/calls, stock exchange filings, annual reports, financial results, corporate presentations, Company website, email and other statutory communications.	Quarterly / Annually / As and when required	Financial performance, business strategy, governance, disclosures and investor concerns.
Employees	No	Emails, Meetings, Communication Through Digital Platform, International Townhall, Trainings And L&D Activities, Rewards And Recognition, Employee Survey, Amongst Other.	Regular / As and when required	Employee engagement, workplace concerns, learning and development, welfare and performance.
Supplier/ Customers	No	Contract Management & Supplier Governance Meeting/ Customer feedback and surveys, Social media engagements, Loyalty programmes, amongst other	Regular / As and when required	Service delivery, quality, contractual obligations, operational matters and ethical business practices. / Customer requirements, service quality, feedback, grievances and service improvement.
Government / Regulatory Authorities	No	Regulatory filings, formal correspondence, meetings, representations, statutory submissions and other prescribed communication channels	As and when required	Regulatory compliance, statutory requirements, filings and regulatory matters.
NGOs & local communities	Yes	CSR Interventions, Email, physical meetings, IEC materials such as posters, audio visual ads community meetings and visits	As and when required / Annually	Community needs, CSR initiatives, social impact and concerns of vulnerable groups.

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:
The Company engages with relevant stakeholders through periodic meetings, management interactions, feedback mechanisms, employee engagement initiatives, customer interactions and other appropriate communication channels. Key economic, environmental and social matters arising from such engagements are reviewed by the respective functional/management teams and, where material or relevant, are escalated to the Board or its Committees for consideration and appropriate action. Where stakeholder consultation is delegated, the concerned teams provide relevant updates, feedback and action points to the Board through periodic reports and management presentations.
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:
Yes. The Company engages with key stakeholders to understand evolving ESG priorities, their impact and stakeholder expectations. The inputs received are considered in strengthening the Company's ESG practices, disclosures and relevant initiatives.
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups:
The Company, through the "Human Welfare Foundation", undertakes initiatives aimed at addressing the needs of vulnerable and marginalised sections of society, including activities relating to healthcare, education, food support, women empowerment and environmental protection. The initiatives are undertaken to support the well-being and socio-economic upliftment of underprivileged communities and contribute towards creating an inclusive and sustainable society.

Principle 5: Businesses Should Respect and Promote Human Rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of Employees covered (B)	% (B/A)	Total (C)	No. of Employees covered (D)	% (D/C)
Employees						
Permanent	150	150	100%	305	305	100%
Other than permanent	0	0	100%	9	0	0
Total Employees	150	150	100%	314	305	97.13%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wages		More than Minimum Wages		Total (D)	Equal to Minimum Wages		More than Minimum Wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	150	0	0%	150	100%	305	0	0%	305	100%
Male	97	0	0%	97	100%	213	0	0%	213	100%
Female	53	0	0%	53	100%	92	0	0%	92	100%
Other than Permanent	0	0	0%	0%	100%	9	0	0%	9	100%
Male	0	0	0%	0	100%	4	0	0%	4	100%
Female	0	0	0%	0%	100%	5	0	0%	5	100%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	4	INR 0.80 Lakhs	2	INR 0.8 Lakhs
Key Managerial Personnel	5	INR 17.22 lakhs	-	-
Employees other than BOD and KMP	97	INR 6.80 Lakhs	53	INR 5.14 Lakhs

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

5. Describe the internal mechanisms in place to redress grievances related to human rights issues:
The Company has established mechanisms for addressing human rights -related grievances through its Grievance Redressal Policy, Equal Opportunity Policy, Code of Conduct and Business Ethics and other applicable employee policies. Employees may raise concerns through the HR portal, designated email channels or directly with the HR Department. Complaints relating to sexual harassment are addressed through the mechanism established under the POSH Policy.

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

	FY 2025-26			FY 2024-25		
	Filed During the year	Pending resolution at the end of the year	Remarks	Filed During the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA

Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

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

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

The Company has POSH and Whistle Blower Policy which encourages employees to complain against wrong doings and unethical practice which is observed within the organization.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No): Yes
Applicable human rights requirements are incorporated, wherever relevant, into the Company's business agreements and contracts, including provisions relating to ethical conduct, non -discrimination, prevention of forced and child labour, and compliance with applicable labour and employment laws.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company internally monitors compliance with all relevant laws and policies pertaining to these issues at 100% of its offices. There have been no observations by local statutory authority/third parties in India in FY 2026 .
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints: No.
The Company has not witnessed a requirement for its business process to be modified / introduced as the Company has not faced any human rights grievances/complaints.
- Details of the scope and coverage of any Human rights due -diligence conducted:
MCloud executes the CoC which takes care of human rights aspects. In vendor management, MCloud ensures due diligence for human rights under the ESG framework.
- 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
All MCloud-owned premises are accessible to differently abled visitors, as per the RPwD Act, 2016.

4. Details on assessment of value chain partners

	% Of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company expects its value chain partners to adhere to the same values, principles and business ethics upheld by the Company in all their dealings. No specific assessment in respect of value chain partners has been carried out.
Discrimination at workplace	
Child labour	
Forced Labour/ Involuntary labour	
Wages	
Others - Specify	

5. Provide details of any corrective actions taken or underway to address significant risks /concerns arising from the assessments at Question 4 above: Not Applicable.
The Company conducts its business in the most ethical and transparent manner. Hence the Company does not have any corrective actions taken or underway.

Principle 6: Businesses Should Respect And Make Efforts to Protect And Restore The Environment

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (In Joules)		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	-	-
From non-renewable sources(In Joules)		
Total electricity consumption (D)	60,00,000	54,00,000
Total fuel consumption (E)	5,967	8,000
Energy consumption through other sources (F)	-	-
Total energy consumption from non-renewable sources(D+E+F)	60,05,967	54,08,000
Total energy consumed (A+B+C+D+E+F)	60,05,967	54,08,000
Energy intensity per rupee of Turnover (Total energy consumption/Revenue from operations)	0.0056	0.0066
Energy intensity per rupee of turnover adjusted for *Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.1148	0.1370
Energy intensity in terms of physical output	-	-
Energy intensity (optional) — the relevant metric may be selected by the entity	-	-

*As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2026 is 20.34, we have applied this exchange rate to compute the adjusted turnover.

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. 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: Given the nature of MCloud, the same is not applicable.
3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by sources [in kiloliters (KL)]		
(i) Surface Water	-	-
(i) Groundwater	-	-
(i) Third Party Water	1,416	-
(i) Seawater/desalinated water	-	-
(i) Others		
Total Volume of water withdrawal (in kilometers) (i+ii+iii+iv+v)	1,416	-
Total volume of water consumption (in kilometers)	1,416	-
Water intensity per rupee of turnover (water consumed/turnover)	0.000013	-
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: The water usage is restricted to human use only and efforts have been made by the Company to ensure that water is consumed judiciously in the Company's office premises.

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

4. Provide the following details related to water discharged

Parameter	FY 2025-26	FY 2024-25
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)	-	-

Note: The Company is engaged in service-sector activities and does not generate industrial wastewater. Water used in its operations is primarily for domestic and sanitation-related purposes. The Company does not have any direct discharge of wastewater into surface water, groundwater or seawater. Accordingly, no significant water discharge is generated from its operations.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
Given its IT services-oriented business model, the Company does not generate industrial effluents or process wastewater and, accordingly, ZLD mechanisms are not applicable. Water consumption is limited to domestic use at its office premises. The Company remains committed to responsible water management and resource efficiency.

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

Parameter	Please Specify	FY 2025-26	FY 2024-25
NOx			
Sox			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others - please Specify			

Note: The Company's operations do not involve any manufacturing or industrial processes resulting in material air emissions such as NOx, SOx, particulate matter, POP, VOC or HAP. Accordingly, the aforesaid air emission parameters are not applicable to the Company.

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

No independent assessment, evaluation or assurance has been carried out by an external agency.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	-	-
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. Not Applicable

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details:
Not Available, the Company currently does not have any projects related to reducing Green House Gas emissions.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste Generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B +C+D+E+F+G+ H)	-	-
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	-	-
i. Re-used	-	-
i. 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	-	-
i. landfilling	-	-
i. other disposal operations	-	-
Total	-	-

Note: The entity is engaged in service-sector activities and does not generate significant process or production - related waste. Routine waste generated is managed through authorized/municipal disposal systems, as applicable. Accordingly, detailed waste management disclosures are not materially 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.

No independent assessment, evaluation or assurance has been carried out by an external agency.

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:
Given the nature of its operations, MCloud do not utilize hazardous or toxic chemicals. The Company has established systems to ensure the proper management and disposal of various waste streams including E - waste, Battery waste, Biomedical waste, Plastic waste, and Wet and Dry waste.
11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

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

No, the Company does not have operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.)

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:
Not Applicable. The Company has not conducted any environmental impact assessments of projects as the Company is in the digital products and services business.
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).
Yes, given the nature of business, the Company is in compliance with all the applicable laws.

Leadership Indicators

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

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

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY2024-25
Water with drawal by source (in kilolitres)		
Surfacewater	-	-
Groundwater	-	-
Third partywater	-	-
Seawater/desalinated water	-	-
Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-

Parameter	FY 2025-26	FY2024-25
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)	-	-
a. Into Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
b. Into Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
c. Into Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
d. Sent to third-parties	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
e. Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-

**As none of the entity's offices are located in areas identified as water - stressed.*

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

No independent assessment, evaluation or assurance has been carried out by an external agency.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 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:

No independent assessment, evaluation or assurance has been carried out by an external agency.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along -with prevention and remediation activities: NA
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
1.	Digitalisation and paperless operations	The Company has progressively adopted digital platforms for internal communication, documentation, approvals, record maintenance and business processes, thereby reducing dependence on physical documentation and paper-based processes.	Reduced paper consumption and waste; improved operational efficiency.
2.	Energy-efficient IT infrastructure	The Company promotes the use of energy-efficient IT equipment and responsible utilisation of electronic devices, including optimisation of device usage and switching off equipment when not in use.	Improved energy efficiency and reduced electricity consumption.
3.	Responsible management of electronic waste	Electronic and IT equipment reaching the end of its useful life is managed through appropriate disposal/recycling practices, in accordance with applicable requirements, wherever applicable.	Reduced e-waste impact and promoted responsible resource recovery.
4.	Responsible Water Consumption	Water consumption within the Company's office premises is primarily for human use. The Company has implemented energy-efficient faucets and fixtures to promote responsible and mindful water consumption.	Promotes responsible water usage and contributes to reduction in unnecessary water consumption within office premises.
5.	Reduction of Air Emissions	As the Company operates in the service sector and does not undertake manufacturing or industrial activities, it does not generate substantial air emissions from its operations.	As the Company operates in the service sector and does not undertake manufacturing or industrial activities, it does not generate substantial air emissions from its operations.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. Not Applicable
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 Applicable
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. Not Applicable
8. How many Green Credits have been generated or procured by the listed entity: 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: Nil
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

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

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

Name of authority	Brief of the case	Corrective action taken
NA		

Leadership Indicators

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

S. No.	Public Policy advocated	Method resorted for such vacancy	Whether information available in public domain (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NA					

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
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The Company has undertaken various social and CSR initiatives during the reporting period. However, no formal Social Impact Assessment has been conducted by an independent agency during the reporting period.

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

Sr. No.	Name of Project for which R & R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in the FY (In INR)
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Not Applicable. The Company has not undertaken any project involving Rehabilitation and Resettlement (R&R) during the reporting period. Accordingly, there are no ongoing R&R projects to be reported.

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

The Company has established accessible channels for receiving and addressing grievances and feedback from its stakeholders, including members of the community. Stakeholders may submit their concerns, grievances or feedback through the dedicated "Contact Us" page available on the Company's website, by providing their name, email ID and message. In addition, grievances and concerns may be communicated through the designated email address and contact number provided by the Company. The grievances received through these channels are reviewed and addressed by the concerned personnel in accordance with the Company's applicable policies and procedures.

The Company's contact details are available at: <https://magellanic-cloud.com/contact/>

Email: compliance@magellanic-cloud.com

Telephone: 040-43366058

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

	FY 2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	20.27%	44.30%
Sourced directly from within the district and neighboring districts	79.73%	55.70%

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

Location	FY 2025-26	FY2024-25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments: Refer details as stated in essential indicator 8.1
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational District	Amount spent (In INR)
1.	Telangana	-	Rs. 38,00,00

3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? **No**
b. What percentage of total procurement (by value) does it constitute? **No**
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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
NA				

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

Name of Authority	Brief of the case	Corrective action taken
No corrective actions pertaining to above mentioned parameters was necessitated by MCloud during the year under review		

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Human Welfare Foundation – Health, Education, Food for needy people, Women Empowerment and Environment Protection activities	NA*	NA*

*Since the Company has not maintained beneficiary-level data from the implementing agency, the number of persons benefitted and the percentage of beneficiaries belonging to vulnerable and marginalized groups are not available.

Principle 9: Businesses Should Engage with and Provide Value to Their Consumers in a Responsible Manner

Essential Indicators

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

Magellanic Cloud Limited serves over 600 global enterprise clients, including several Fortune 1,000 companies, major public sector undertakings (PSUs) and government bodies, including Indian Railways divisions, through its subsidiaries. The Company provides customers with multiple channels to communicate their queries, concerns, complaints and feedback.

Customer concerns are reviewed by the concerned business and functional teams and are addressed with due care. The Company evaluates the concerns raised, identifies the appropriate course of action and undertakes necessary corrective measures, wherever required. The concerned teams engage with customers, as appropriate, to understand and resolve their concerns and keep them informed regarding the status of actions taken.

The Company also obtains customer feedback periodically through its customer engagement mechanisms. Such feedback is reviewed to identify areas for improvement and appropriate action is undertaken to enhance service quality and customer satisfaction.

For concerns relating to privacy and protection of customer information, customers may raise such concerns through the designated communication channels of the Company and its subsidiaries, which are reviewed and addressed by the concerned teams in accordance with the applicable policies and procedures.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Transparency and fairness in dealings with customers are followed across Magellanic Cloud Limited and its subsidiaries. The Company endeavours to ensure that relevant information relating to its products and services is appropriately communicated to customers to enable them to make informed decisions.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of the year		Received during the year	Pending resolution at end of the year	
Data privacy		-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber - security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary Calls	NA	NA
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 put in place appropriate and suitable IT measures to monitor and keep malpractices that involve cybersecurity under control. Web-Link: <https://magellanic-cloud.com/investors/policies/>

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

During the reporting period, the Company did not have any material issues relating to advertising, delivery of essential services, cyber security or customer data privacy, recurrence of product recalls, or regulatory action relating to the safety of products/services. No data breach, cybersecurity incident or information security event was reported during the period. Consequently, no specific corrective action was required or undertaken in relation to these matters. The Company continues to follow its applicable information security, data privacy and customer-related policies and procedures.

7. Provide the following information relating to data breaches

a. Number of instances of data breaches: NIL

b. Percentage of data breaches involving personally identifiable information of customers: Not Applicable
(Nil data breaches reported)

c. Impact, if any, of the data breaches: Not Applicable. No data breach was reported during the reporting period and, accordingly, there was no impact on customers, operations or other stakeholders.

Leadership Indicators

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

Information relating to the Company's products and services is available on the Company's official website, which provides details of its business offerings and service portfolio. Web link: [Magellanic Cloud Limited – Official Website](#)

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

Given the nature of its business and the enterprise-oriented nature of its offerings, the Company does not have consumer products requiring specific instructions for safe usage.

The Company provides relevant information, technical guidance and support to its customers, as appropriate, to facilitate the proper and responsible use of its technology solutions and services. The Company also addresses customer queries and concerns through its designated customer engagement and support channels.

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

Each customer relationship in the Company has a business continuity mechanism to handle any disruption of services/products and a suitable communication plan.

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):

Product information: Not Applicable. The Company primarily provides IT and technology-enabled services to enterprise customers and does not manufacture or sell consumer products requiring product information to be displayed on the product.

Consumer satisfaction survey: No. The Company did not undertake a formal consumer satisfaction survey during the reporting period. Customer feedback and service-related concerns are addressed through the Company's ongoing customer engagement and support mechanisms.