ANNEXURE 1

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

FOREWORD

Over the past few years, sustainability reporting is gaining importance globally as an important communication tool for corporates to display their commitment of being a sustainable and responsible business. The Indian reporting scenario is also rapidly evolving in line with the global trends wherein corporates are expected to maintain transparency and accountability in reporting.

The Securities and Exchange Board of India ("SEBI"), regulator of capital markets in India, has put in place the Business Responsibility and Sustainability Reporting ("BRSR") framework which requires listed companies to disclose information under the nine principles of the National Guidelines on Responsible Business Conduct. The BRSR disclosure has become mandatory from FY 2022-23 onwards for the top 1,000 Indian listed companies by market capitalization.

Staying strong on our commitment to responsible business and transparent sustainability reporting, the Company continues to present the Business Responsibility and Sustainability Report in the format prescribed by SEBI for FY 2025–26.

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY:

Sr. No.	Determinants	Details
1.	Corporate Identity Number (CIN) of the Company:	L68100TG2010PLC068624
2.	Name of the Company:	SPACENET ENTERPRISES INDIA LIMITED
3.	Year of incorporation:	2010
4.	Registered office address:	Plot.No.114, Survey No.66/2, Raidurgam Gachibowli, Prasanthhills, Navkhalsa, Serilingampally Hyderabad -500008,Telangana, INDIA.
5.	Corporate address:	Plot.No.114, Survey No.66/2, Raidurgam Gachibowli, Prasanthhills, Navkhalsa, Serilingampally Hyderabad -500008,Telangana, INDIA.
6.	E-mail:	cs@spacenetent.com
7.	Telephone:	040-48578444
8.	Website:	https://www.spacenetent.com/
9.	The financial year for which reporting is being done :	FY 2025-2026
10.	Name of the stock exchange(s) where shares are listed:	National Stock Exchange of India Limited
11.	Paid-up capital:	56,77,35,736

12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Mr. D. V. S. Prakash Rao (Chairperson, Executive Director & CFO) Tel. No.: 040-48578444 E-mail: cs@spacenetent.com
13.	Reporting boundary:	Standalone basis
14.	Name of Assurance provider	Not Applicable
15.	Type of Assurance obtained	Not Applicable

II. PRODUCTS/SERVICES

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

Sr. No.	Description of the main activity	Description of business activity	% of turnover Turnover of the Entity
1	Commodities Trading	Trading of all kinds of Commodities	95%

2. Products/services sold by the entity (accounting for 95% of the entity's turnover):

S. No.	Product/Service	NIC Code	% of turnover contributed
1.	Wholesale on a fee or contract basis	461	95%

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	N.A.*	1	1
International		-	-

*** The Company is into Trading and Trading allied services and does not undertake any manufacturing activity.**

2. Markets served:

a. Number of locations:

Location	Total
National (No. of states)	1
International (No. of countries)	-

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

Nil

c. A brief on types of customers

The company primarily serves Traders, Sellers, Resellers, Retailers and Independent Service Vendors of all kinds of commodities such both Agri and non-Agri commodities.

IV. EMPLOYEES

3. Details as of the end of the financial year: 2025-26

a. Employees and workers (including differently-abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	16	13	81.25	3	18.75
2.	Other than permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	16	13	81.25	3	18.75
Workers: NIL						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

b. Differently-abled employees and workers: NIL

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	No. (C)		% (C/A)
Differently abled employees						
1.	Permanent (D)	-	-	-		-
2.	Other than permanent (E)	-	-	-		-
3.	Total employees (D + E)	-	-	-		-
Differently abled workers						
4.	Permanent (F)-	-	-	-		-
5.	Other than permanent (G)	-	-	-		-
6.	Total workers (F + G)	-	-	-		-

c. Participation/inclusion/representation of women

Particulars	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67
Key Management Personnel refer note	3	0	0

d. Turnover rate for permanent employees and workers

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in current FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.3	0	11.1	12.5	0	10.53	0%	50%	6.45
Permanent Workers	-	-	-	-	-	-	-	-	-
Total	13.3	0	11.1	12.5	0	10.53	0%	50%	6.45

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

4.

a. As of 2026

S. No.	Name of the company	Holdings/subsidiary/ associate/ joint venture	% of shares held
1.	Thalassa Enterprises Limited	Subsidiary	63.18%
2.	Winteg People Solutions Private Limited	Wholly owned subsidiary	100
3.	Spacenet Tradetech HK Limited	Wholly owned subsidiary	100
4	Spacenet Enterprises FZCO	Subsidiary	98.06
5.	Spacenet Realty Core LLP	Controlled subsidiary/LLP; incorporated 12 November 2025	100
6.	Spacenet Urban Realty LLP	Controlled subsidiary/LLP; incorporated 12 November 2025	100

b. Do the entities indicated in the above table participate in the business responsibility initiatives of the listed entity?

NO

VI. CSR DETAILS

5.

i. Whether CSR is applicable as per section 135 of Companies Act, 2013: NO
ii. During the Financial Year under Review the provisions of the CSR is applicable: NO
iii. Turnover as per FY 2026: 9141.56 (Rs.in Lakh)
iv. Net worth as per FY 2026: 14,456.82 (Rs.in Lakh)
v. Net Profit Before Tax 2026: 321.14 (Rs.in Lakh)

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

6. Complaints/grievances on any of the principles (principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGBRC):

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26		FY 2024-25	
	If yes, then provide web-link for the grievance redress policy: https://spacenetent.com/	Number of complaints pending resolution at the year close of the year	Number of complaints filed during the year	Number of complaints pending resolution at the year close of the year	Number of complaints filed during the year
Shareholders	Yes	NIL	NIL	-	NIL
Employees	Yes	0	0	-	0
Customers	Yes	0	0	-	0
Others	No	0	0	-	0

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

This part indicates material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to our 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	Risk/ Opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate the risk	Financial implications
1	Commodity price and market volatility	Risk and Opportunity	The Company's trading activities are exposed to fluctuations in commodity prices, demand and supply conditions, foreign exchange movements and broader market developments. Effective market assessment can also create opportunities for improved margins and business growth.	The Company continuously monitors market trends, price movements, exposure limits, transaction cycles and procurement requirements. Trading decisions are undertaken after considering prevailing market conditions and identified risk parameters.	Negative: Margin compression, inventory losses and volatility in earnings. Positive: Improved trading margins and revenue opportunities through timely market decisions.
2	Counterparty, credit and settlement risk	Risk	Trading operations involve exposure to customers, suppliers and other counterparties. Delay or default in receipt,	The Company follows counterparty evaluation, documentation, credit monitoring, exposure limits,	Negative: Bad debts, delayed recovery, working-capital blockage and possible legal or recovery costs.

			delivery or settlement may affect cash flows and profitability.	reconciliation and collection processes. Material exposures are periodically reviewed by the management.	
3	Liquidity and working-capital management	Risk and Opportunity	Adequate liquidity is essential for procurement, settlement of trade obligations and continuity of operations. Efficient working-capital deployment can improve returns and enable business expansion.	Cash flows, receivables, payables, inventory levels and funding requirements are monitored regularly. The Company seeks to maintain adequate liquidity and optimise the working-capital cycle.	Negative: Increased borrowing costs, delayed settlements and disruption of operations. Positive: Efficient capital deployment and improved profitability.
4	Risk management and business continuity	Opportunity	A structured risk-management process enables the Company to identify and respond to financial and non-financial risks and supports continuity and stability of operations.	The Company has adopted a Risk Management Policy and an established framework for identifying, evaluating, monitoring and mitigating material risks. Significant risks are reviewed by the management, the Risk Management Committee and the Board.	Positive: Stable and predictable operations, improved compliance, protection of business value and continuity of operations.
5	Corporate governance, ethics and transparency	Risk and Opportunity	Strong governance and ethical conduct are necessary to maintain the confidence of shareholders, customers, regulators, employees and other stakeholders.	The Company has adopted a Code of Conduct, Vigil Mechanism, policies governing related-party transactions, insider trading and other governance matters. Compliance is monitored by the Board and its Committees.	Negative: Reputational damage, regulatory action and loss of stakeholder confidence in the event of non-compliance. Positive: Stronger governance, reputation and investor confidence.
6	Regulatory and statutory compliance	Risk and Opportunity	The Company operates in a regulated environment and is required to comply with the Companies Act,	A dedicated compliance function monitors regulatory developments, statutory filings,	Negative: Penalties, litigation, reputational impact and

			SEBI regulations, stock-exchange requirements, taxation laws and other applicable laws.	approvals and applicable timelines. Compliance status is periodically placed before the Board and relevant Committees.	operational restrictions. Positive: Transparent and well-governed operations and enhanced stakeholder confidence.
7	Technology, cybersecurity and data protection	Risk and Opportunity	The increasing use of technology and digital systems improves operating efficiency but also exposes the Company to cyber threats, system failures, data loss and unauthorised access.	The Company maintains access controls, data backups, system monitoring and appropriate technology-security measures. Technology systems and processes are reviewed periodically, considering the nature and scale of operations.	Negative: Operational disruption, financial loss, data compromise and reputational damage. Positive: Faster execution, scalability, efficiency and reduced operating costs.
8	Customer satisfaction and service quality	Opportunity	Understanding and fulfilling customer requirements is important for customer retention, repeat business and long-term revenue growth.	The Company seeks to maintain timely communication, efficient transaction execution, appropriate service standards and prompt resolution of customer concerns.	Positive: Increased repeat business, customer retention, improved reputation and revenue growth.
9	Human capital, employee health and development	Opportunity	Skilled and engaged employees are essential for operational efficiency, compliance, customer service and sustainable growth.	The Company provides a fair and inclusive work environment, employee benefits, appropriate training, performance evaluation and opportunities for skill development. Employee health and workplace well-being are also promoted.	Positive: Higher productivity, employee retention, improved capabilities and business continuity.
10	Diversity, inclusion and equitable development	Opportunity	Diversity and equal opportunity support better decision-making, innovation, employee engagement and inclusive organisational development.	The Company follows merit-based recruitment and provides equal opportunities without discrimination based on gender, caste,	Positive: Broader talent pool, stronger employee engagement, improved decision-making

				religion, disability, marital status or other protected characteristics.	and sustainable growth.
11	Environmental footprint and resource efficiency	Risk and Opportunity	Although the Company's direct environmental footprint is relatively limited, responsible consumption of electricity, fuel, paper and other resources remains relevant to sustainable operations.	The Company promotes digitisation, responsible use of electricity and office resources, reduction of paper consumption and environmentally responsible workplace practices.	Positive: Reduced resource consumption and operating costs. Negative: Increased costs and environmental impact in the absence of efficient resource use.

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.

S.No.	Principle description
P1	Businesses Should Conduct and Govern Themselves with Integrity, And in A Manner That Is Ethical, Transparent, And Accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all their stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

1.

Disclosure question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
a. Whether your entity's policy /policies cover each principle and its core elements of the NGRBCs.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

(Yes/No)									
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.	https://spacenetent.com/								
Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, to the extent applicable	Yes, to the extent applicable	Yes, to the extent applicable	Yes, to the extent applicable	Yes, to the extent applicable	Yes, to the extent applicable	Yes, to the extent applicable	Yes, to the extent applicable	Yes, to the extent applicable
Name of the national and international codes/ certifications/labels/standards (e.g., Forest stewardship council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	The Company's policies have been formulated taking into account the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, other applicable statutory and regulatory requirements, the NGRBC principles, generally accepted industry practices and stakeholder expectations. The Company does not presently claim adherence to any specific certification, label or externally accredited standard under this disclosure unless separately stated elsewhere in the Report.								
Specific commitments, goals and targets set by the entity with defined timelines, if any.	T he Company is committed to conducting its business in an ethical, transparent, responsible and sustainable manner. Its broad commitments include: • Maintaining high standards of corporate governance, ethical conduct and regulatory compliance; • Promoting a diverse, inclusive and non-discriminatory workplace; • Recruiting and evaluating employees on the basis of merit, competence and suitability; • Supporting employee learning, professional development and upskilling; • improving occupational health, safety and employee well-being; • Strengthening customer service, grievance redressal and responsible business practices; • Improving operational efficiency through digitalisation and appropriate technology controls; • Strengthening risk management, cybersecurity and data-protection processes; and • Encouraging responsible consumption of electricity, paper, fuel and other resources. The Company is in the process of progressively developing measurable targets and timelines for material ESG matters, having regard to the nature, scale and complexity of its operations.								

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	During the year under review, the Company continued to take steps towards implementing its responsible business commitments, including strengthening governance and compliance processes, employee-development initiatives, digitalisation, risk-management systems, customer-service practices and responsible use of resources. The progress against the identified commitments is reviewed periodically by the senior management, relevant functional heads, the Risk Management Committee and the Board of Directors, wherever applicable. As certain ESG targets are evolving and qualitative in nature, the Company is progressively developing suitable metrics and monitoring mechanisms for evaluating performance in subsequent reporting periods.

2. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

Responsible and sustainable business conduct remains an integral part of the Company's strategy, governance and day-to-day operations. The Company recognises that long-term value creation requires responsible management of environmental, social and governance matters, in addition to sound financial and operational performance.

During the year under review, the Company continued to engage with its stakeholders to identify and assess material ESG matters relevant to its business. The key areas identified include ethical business conduct, corporate governance, regulatory compliance, risk management, responsible customer service, cybersecurity and data protection, human-capital development, employee health and well-being, diversity and inclusion, stakeholder engagement and efficient use of natural resources.

The principal ESG challenges faced by the Company include responding to an evolving regulatory environment, strengthening risk-management and technology controls, maintaining high standards of transparency and ethical conduct across operations, attracting and retaining skilled personnel, and progressively improving the measurement and monitoring of its environmental and social performance.

The Company's ESG priorities and targets include:

- Maintaining high standards of corporate governance, ethics and regulatory compliance;
- Strengthening enterprise-risk management, cybersecurity and data-protection systems;
- Enhancing employee training, professional development, diversity and workplace well-being;
- Improving customer-service standards and stakeholder grievance-redressal mechanisms;
- Increasing the use of digital processes to improve operational efficiency and reduce paper consumption; and
- Monitoring and progressively reducing the consumption of electricity, fuel, paper and other resources, wherever practicable.

During the year, the Company continued to strengthen its governance and responsible-business framework through its Code of Conduct and Business Ethics, Vigil Mechanism, risk-management processes, Board-approved policies, digitalisation of business processes, employee-development initiatives and monitoring of resource consumption. The relevant policies, processes and ESG matters are periodically reviewed by the senior management, the Risk Management Committee and the Board of Directors, wherever applicable.

The Company is progressively developing appropriate measurable indicators, baselines and timelines for monitoring its ESG performance. Going forward, it will continue to strengthen its disclosures, stakeholder-engagement processes and internal monitoring systems in line with the National Guidelines on Responsible Business Conduct and applicable regulatory requirements.

3. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/ policies

Mr. Dasigi Venkata Surya Prakash Rao, Executive Director & CFO

4. 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.

The Risk Management Committee is responsible for Board-level oversight and decision-making on sustainability and ESG-related matters.

5. Details of review of NGRBCs by the Company:

Subject for review	**Indicate whether the review was undertaken by the Director/committee of the board/ any other committee Frequency (Annually/half-yearly/ quarterly any other – please specify)**
Performance against the above policies and follow-up action	As a practice, all the policies of the Company are reviewed periodically or on a need basis by department heads, business heads, senior management personnel.
Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Compliance with statutory and regulatory requirements relevant to the NGRBC principles is monitored periodically through the Company's compliance framework. Any instances of non-compliance, penalties or regulatory observations, where applicable, are disclosed in the relevant sections of this BRSR and Annual Report.

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

No independent external assessment or evaluation of the working of the policies was undertaken during FY 2025–26. The policies and their implementation are reviewed internally by Senior Management and the relevant Board Committees, as applicable.

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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 programs on any of the principles during the financial year:**

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in the respective category covered by the awareness programs
Key Management Personnel & Employees	1	During the year, the Key Management Personnel has invested time on various updates comprising matters relating to business, regulations, economy and environmental, social, governance parameters & company Code of Business Conduct & Ethics and Anti-corruption and anti-bribery.	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 FY 2025-26: NOT APPLICABLE**

3. **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, Anti-corruption and anti-bribery guidelines are part of the employee manual. The Company is committed to conducting business by following the highest ethical standards. All forms of bribery and corruption are prohibited. The Company conducts its business in adherence to all statutory and regulatory requirements. The web-link for Anti-corruption or anti-bribery policy is as follows https://spacenetent.com/

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

Particulars	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employee	NIL	NIL
Workers	NA	NA

5. Details of complaints with regard to conflict of interest

Parameter	FY:2025-26 (Current Financial Year)		FY: 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	N.A.	NIL	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	N.A.	NIL	N.A.

6. 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.

No issues, related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest, occurred in our Company.

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

Parameter	FY:2025-26 (Current Financial Year)	FY: 2024-25 (Previous Financial Year)
Number of days of accounts payables	61	44

8. Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
*Concentration of Purchases	Purchases from trading houses as % of total purchases	97.49	0
	Number of trading houses where purchases are made from	04	0
	Purchases from top 10 trading houses as % of total purchases from trading houses	96.78	0
Concentration of Sales	Sales to dealers / distributors as % of total sales	89.19%	94.36%
	Number of dealers / distributors to whom sales are made	09	14
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	89.19%	99.67%

Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	0	0
	Sales (Sales to related parties / Total Sales)	0	0
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	10.96%	72.68%
	Investments (Investments in related parties / Total Investments made)	92.60%	96.09%

Leadership Indicators

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

Total no of awareness programs held	Topics / principles covered under the training	% 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, details of the same.**

Yes. The Company has established processes to identify, disclose, monitor and manage actual or potential conflicts of interest involving members of the Board and Senior Management.

Every Director discloses his or her concern or interest, including shareholding, in companies, bodies corporate, firms or other associations of individuals at the first Board Meeting in which the Director participates, at the first Board Meeting of every financial year and whenever there is any change in the disclosures previously made.

The Directors and Senior Management Personnel also affirm compliance with the Company's Code of Conduct on an annual basis. The Code requires them to act in the best interests of the Company and to avoid business, financial or personal relationships that may create, or appear to create, a conflict with the interests of the Company.

Senior Management Personnel are required to disclose to the Board all material financial and commercial transactions in which they have a personal interest and which may have a potential conflict with the interests of the Company at large.

Where any matter placed before the Board involves a Director who is concerned or interested, the Director discloses the nature of such interest and does not participate in the discussion or voting on the relevant matter, in accordance with the applicable provisions of the Companies Act, 2013.

Related-party transactions and other matters involving potential conflicts of interest are also reviewed and approved in accordance with the Company's applicable policies, the Companies Act, 2013 and the SEBI Listing Regulations.

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 product and processes' environmental and social impacts to total R&D and capex investments made by the entity, respectively:**

Parameter	FY:2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
Research & Development (R&D)	-	-	-
Capital Expenditure (CAPEX)	-	-	-

2.

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

b) **If yes, what percentage of inputs were sourced sustainably?**
NA

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

Waste type	Waste management procedure in place
Plastic (including packaging), E-waste, Hazardous Waste, Other Waste	Given the nature and scale of the Company's office-based and trading operations, no material measurable quantities of waste were separately quantified during FY 2025–26. Routine office waste is handled through normal disposal arrangements applicable to the premises. The Company promotes digitisation, reduced printing, avoidance of unnecessary single-use plastic and responsible disposal of e-waste through authorised/registered recyclers or vendors where such waste arises.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards?**
Not Applicable, considering the nature and scale of the Company's trading and office-based operations.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or its services for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product / Service	% of Total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/No) If yes, provide the web- link.
Not Applicable, considering the nature and scale of the Company's trading and office-based operations.					

2. **If there are any significant social or environmental concerns and/or risks arising from the 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, considering the nature and scale of the Company's trading and office-based operations.

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**
   Not Applicable, considering the nature and scale of the Company's trading and office-based operations.

4. **Of the products and packaging reclaimed at end of life of products, the amount (in metric tonnes) reused, recycled, and safely disposed of.**
   Not Applicable, considering the nature and scale of the Company's trading and office-based operations.

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

6. **Not Applicable, considering the nature and scale of the Company's trading and office-based operations.**

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

1.

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		Number	%	Number	%	Number	%	Number	%	Number	% (F/A)
		(B)	(B/A)	(C)	(C/A)	(D)	(D/A)	(E)	(E/A)	(F)	(F/A)
Permanent employees											
Male	13	13	100%	0	0%	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	3	3	100%	0	0%	3	100%	N.A.	N.A.	N.A.	N.A.
Total	16	16	100%	0	0%	3	18.75%	0	0%	0	0%

Other than permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of employees covered by											
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities		
		Number	%	Number	%	Number	%	Number	%	Number	% (F/A)	
		(B)	(B/A)	(C)	(C/A)	(D)	(D/A)	(E)	(E/A)	(F)		
Permanent workers*			NA									
Male			NA									
Female			NA									
Total			NA									
Other than permanent workers			NA									
Male			NA									
Female			NA									
Total			NA									

*Note - We don't have workers

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

Category	FY: 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	Not separately tracked / N.A.	-

2. Details of retirement benefits:

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	16	Not applicable	Yes, to the extent applicable	100%	Not applicable	Yes
Gratuity	16	Not applicable	Yes, to the extent applicable	100%	Not applicable	Yes
ESI	16	Not applicable	Yes, to the extent applicable	100%	Not applicable	Yes
Others	Not applicable	Not	Not applicable	Not	Not applicable	Not applicable

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.

As a principle, the Company has implemented Equal Employment Opportunity and Non-discrimination policy and Human Rights policy which prohibits any kind of discrimination against any person with disability in any matter related to employment.

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.

Company has adopted Equal employment opportunity policy in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016 and provides a framework which is committed towards the empowerment of persons with disabilities. The Company also have Human Rights Policy which prohibits discrimination against any person with disability in any matter related to employment.

The Equal Opportunity Policy is maintained internally and was not hosted on the Company's website during FY 2025-26.https://spacenetent.com/

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	N.A.	N.A.	NA	NA
Female	N.A.	N.A.	NA	NA
Total	N.A.	N.A.		

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and workers (Permanent workers, Other than permanent workers, Permanent employees, Other than permanent employees)? If yes, give details of the mechanism in brief.**

Permanent Worker	Not Applicable
Other than Permanent Workers	
Permanent Employees & Other than Permanent Employees	Yes

The company strives to create a culture which is fair, open and transparent and where employees can openly present their views. The company transparently communicates its policies and practices such as plans, compensation, performance metrics, performance pay grids and calculation, career enhancements, compliance and other processes. Company enables employees to work without fear of prejudice, gender discrimination and harassment. It has zero tolerance towards any non-compliance of these principles. Company has 'Whistle Policy', 'Prevention of Sexual Harassment' etc. serving as grievance mechanisms for its employees to report or raise their concerns confidentially and anonymously, and without fear of any retaliation.

7. **Membership of employees and workers in association(s) or Unions recognized by the listed entity:** Company employees are currently not part of any employee association.

8. **Details of training given to employees and workers:**

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and Safety measures		On skill upgradation		Total (D)	On health and Safety measures		On skill upgradation	
		Number	%	Number	%		Number	%	Number	% (F/A)
		(B)	(B/A)	(C)	(C/A)		(E)	(E/A)	(F)	
Employees										
Male	13	13	100	13	100	15	15	100	15	100
Female	3	3	100	3	100	3	3	100	3	100
Total	16	16	100	16	100	18	18	100	18	100
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	13	13	100%	15	15	100%
Female	3	3	100%	03	03	100%
Total	16	16	100%	18	18	100%

Workers

Male	--	--
Female	--	--
Total	--	--

10. Health and safety management system:

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

   Yes. The Company maintains an office-based occupational health and safety management framework covering all permanent employees. The framework includes basic workplace safety checks, hazard identification, reporting of health and safety concerns to HR/management and periodic internal review of working conditions.

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

   The Company performs basic workplace safety checks and hazard identification appropriate to its office-based operations. Any identified concern is reported to HR/management and addressed through the Company's internal workplace-safety processes.

3. Whether you have processes for workers to report work-related hazards and to remove themselves from such risks.

   Not Applicable. The Company does not have any 'worker'.

4. Yes. All 16 permanent employees are covered under Company-provided health insurance providing ordinary/non-occupational medical and hospitalisation cover.

   Yes

11. Details of safety-related incidents.

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (Per one million-person hours worked)	Employee	Nil	Nil
	Worker	N.A.	N.A.
Total recordable work-related injuries	Employee	Nil	Nil
	Worker	N.A.	N.A.

No. of fatalities	Employee	Nil	Nil
	Worker	N.A.	N.A.
High-consequence work-related injury or ill-health (Excluding fatalities)	Employee	Nil	Nil
	Worker	N.A.	N.A.

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

Employee well-being and psychological safety continue to be a priority for the Company. We endeavor to provide a conducive working environment. Strong control measures have been put in place to ensure employee health and safety to ensure the maintenance of safety standards.

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

Parameter	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	NIL	NIL	NIL	NIL	NIL	NIL
Health & safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year:

% of offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	0
Working conditions*	0

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.

Nil

Leadership Indicators

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

   Employees – No

   Workers – Not Applicable

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

   The Company requires its value-chain partners, through applicable contractual terms and business arrangements, to comply with statutory requirements relating to deduction and deposit of applicable dues. During FY 2025–26, the Company did not undertake a separate formal verification or assessment of statutory-dues compliance by its value-chain partners.

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

   Not Applicable

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

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

% of offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	Not assessed
Working conditions	Not assessed

6. **Details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.**
   Not Applicable

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.**
   In accordance with the Board-approved Stakeholder Engagement Policy, the Company identifies key stakeholder groups based on the nature of its operations, the extent of their influence on or impact from the Company's activities, and their relevance to the Company's long-term value creation. The Company has established a structured framework for engaging with stakeholders and fostering enduring relationships. The principles of stakeholder engagement form an integral part of the Company's operating philosophy, policies, standards and values.

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

Stakeholder group	Vulnerable/ marginalised group	Channels of communication	Frequency	Purpose and scope of engagement
Employees	No	Review meetings, learning and development programmes, newsletters, digital portals, discussions with senior leadership and employee-engagement initiatives	Periodic / as required	Performance appraisal and rewards, training and career development, employee welfare, wellness and workplace safety
Customers	No	Physical and digital channels, email, telephone and other communication platforms	Ongoing / as required	Customer servicing, addressing queries and grievances and improving service quality
Business associates, dealers and vendors	No	Physical and digital channels, meetings, email and telephone	Ongoing / as required	Product and service quality, operational support, commercial and technical terms, contractual matters and statutory compliance
Regulatory bodies	No	Regulatory filings, email, meetings, official portals and	Event-based	Approvals, filings, regulatory circulars,

Stakeholder group	Vulnerable/ marginalised group	Channels of communication	Frequency	Purpose and scope of engagement
		other permitted channels		guidelines, amendments and compliance-related matters
Banks	No	Physical and digital channels, email, meetings and banking portals	Event-based	Banking operations, documentation and applicable compliance requirements
Shareholders, investors and members	No	Stock-exchange disclosures, annual and quarterly communications, press releases, investor interactions, Annual General Meetings, website and grievance-redressal channels	Quarterly, half-yearly, annually and event-based	Communicating financial performance, material developments and other relevant updates and addressing investor concerns and grievances
Media and social organisations	No	Physical and digital channels, press releases, website and other communications	Event-based / as required	Communicating relevant developments and maintaining stakeholder awareness regarding the Company

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, to the extent considered necessary and permitted under applicable laws, ensures transparent communication and provides stakeholders access to relevant information concerning decisions that may affect them, while safeguarding confidential and commercially sensitive information.

   Stakeholder engagement is a continuous process undertaken by the relevant business and functional teams, with the participation of senior management wherever required. Material feedback and significant developments arising from stakeholder engagement are placed before the Board or the relevant Board Committee for guidance and appropriate action.

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 the policies and activities of the entity.**

   Yes. Stakeholder feedback is considered while identifying and managing relevant environmental and social matters. Customer complaints and grievances are reviewed to identify root causes and opportunities for improving services and internal processes.
   The Company also engages with consultants and subject-matter experts, wherever considered necessary, to better understand evolving ESG expectations and incorporate relevant inputs into its policies, processes and business activities.

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

   Nil. No specific vulnerable or marginalised stakeholder group was identified among the Company's key stakeholder groups during the financial year under review.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees*						
Permanent	16	16	100	18	18	100
Other than permanent	NIL	NIL	NIL	NIL	NIL	NIL
Total employees	16	16	100	18	18	100
Workers						
Permanent	-	-			-	-
Other than permanent	-	-			-	-
Total Workers	-	-			-	-

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (A)	Equal to minimum wage		More than minimu m wage	
		No. (B)	% B/A	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees										
Permanent										
Male	13	0	Not Applicable	13	100	15	0	Not Applicable	15	100
Female	03	0	Not Applicable	03	100	03	0	Not Applicable	03	100
Other than permanent										
Male	-		-		-	-		-	-	-
Female	-		-		-	-		-	-	-
Worker										
Male	-		-		-	-		-	-	-
Female	-		-		-	-		-	-	-

Other than permanent	-		-		-	-		-	-	-
Male	-		-		-	-		-	-	-
Female	-		-		-	-		-	-	-

Note: company do not have workers

3. Details of remuneration/salary/wages

Parameter	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration /salary/ wages of respective category
Board of Directors (BoD)	6	6,00,200	1	2,00,000
Key Managerial Personnel (KMP)	2	11,67,634	0	N.A.
Employees other than BoD and KMP	12	6,12,017	3	9,60,000
Workers	N.A.	N.A.	N.A.	N.A.

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

Category	FY:2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total Wages	25.76%	-

Board of Directors (BoD):

The above FY 2025–26 medians are computed from the annual GrossEarn payroll register and the confirmed Director remuneration for the year. Board remuneration includes sitting fees / other remuneration paid to Non-Executive Directors and gross remuneration paid to Executive Directors. Executive Directors received no sitting fees. The KMP row follows the classification used in this BRSR disclosure.

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

No

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

Respect for human rights is considered as one of the fundamental and core values of the Company. The Company strives to support, protect, and promote human rights to ensure fair and ethical business and employment practices are followed. There are committees and policies formed to handle grievances and complaints related to human rights issues and the details are placed on the intranet of the Company.

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

Parameter	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child labour	Nil	Nil	-	Nil	Nil	-
Forced labor/Involuntary labor	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights-related issues	Nil	Nil	-	Nil	Nil	-

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

NIL

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

The Company is committed to maintaining safe and harmonious business environment and workplace for everyone, irrespective of the ethnicity, region, sexual orientation, race, caste, gender, disability, work, designation and such other parameters. The Company ensures sensitization to important social factors like diversity and inclusion, workplace practices and prohibition of economic, racial, or physical inequalities. The Company strives to support, protect, and promote human rights to ensure fair and ethical business and employment practices are followed.

There are committees and policies formed to handle grievances and complaints related to human rights issues under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, Whistle Blower Policy etc. and the details are placed on the Intranet of the Company.

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

No

10.Assessments of the year

Parameter	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	NA
Forced/involuntary labor	NA
Sexual harassment	NA
Discrimination at workplace	NA
Wages	NA
Others – Please specify	NA

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

Not Applicable

Leadership Indicators

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

Our Company has not received any grievances/ complaints regarding human rights violations in F.Y. 2025-26.

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

Not Applicable

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

Yes. The office premises are accessible to differently-abled visitors. The Company has a formal Equal Opportunity Policy. No dedicated wheelchair ramp or wheelchair facility is presently maintained at the office.

4. Details on assessment of value chain partners:

Parameter	% of Value Chain Partners (by value of Business done with such partners) that were assessed
Child labour	-
Forced/involuntary labor	-
Sexual harassment	-
Discrimination at workplace	-
Wages	-
Others – Please specify	-

In all of our dealings, the Company expects its value chain partners to uphold the same values, beliefs, and business ethics as the Company. However no formal examination of value chain partners has been conducted.

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

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

Essential Indicators

1. Details of total energy consumption (in MJ) and energy intensity:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	NA	NA
Total fuel consumption (B)	NA	NA

Energy consumption through other sources (C)	NA	NA
Total energy consumption (A+B+C)	NA	NA
From Non-renewable sources	NA	NA
Total electricity consumption (D)	NA	NA
Total fuel consumption (E)	NA	NA
Energy consumption through other sources (F)	NA	NA
Total energy consumption (D+E+F)	NA	NA
Total energy consumed (A+B+C+D+E+F)	NA	NA
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	NA	NA
Energy intensity (Total energy consumption/FTE) in MWh/FTE	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency. – No

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.**
   Looking at the nature of our business this is not applicable.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source in kiloliters		
i.Surface water	-	-
ii.Groundwater	-	-
iii.Third party water	175	125
iv.Seawater / desalinated water		
v.Others		
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	175	125
Total volume of water consumption (in kiloliters)	175	125
Water intensity per rupee of t urnover (Water consumed / turnover)	0.01914 KL per ₹ lakh of turnover	
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment /evaluation /assurance has been carried out by any external agency? (Y/N), If yes, name of the external agency. – No

4. **Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kiloliters)**

Parameter	FY 2025-26	FY 2024-25
(i)To surface-water	-	-
No treatment	-	-
With treatment – please specify the level of treatment		
(ii) To groundwater		
No treatment		
With treatment – please specify the level of treatment		
(iii) To seawater		
No treatment		
With treatment – please specify the level of treatment		
(iv) Sent to third parties	Domestic wastewater through common building / municipal sewerage arrangements	
No treatment	Not separately measured	-
With treatment – please specify the level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify the level of treatment	-	-
Total water discharged (in kiloliters)	Not separately measured	-

Note: Looking at the nature of our business, this is not applicable to us.

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

5. **Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.**
   Looking at the nature of our business this is not applicable

6. **Please provide details of air emissions (other than GHG emissions) by the entity:**
   Looking at the nature of our business, this is not applicable

Parameter Unit	FY 2025-26	FY 2024-25
NOx	NA	NA
SOx	NA	NA
Particulate matter (PM)	NA	NA

Persistent organic pollutants (POP)	NA	NA
Volatile organic compounds (VOC)	NA	NA
Hazardous air pollutants (HAP)	NA	NA
Others – ozone-depleting substances (HCFC - 22 or R-22)	NA	NA

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

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions Metric tonnes of (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, CO2 equivalent SF6, NF3, if available)	NA	NA
Total Scope 2 emissions Metric tonnes of (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, CO2 equivalent SF6, NF3, if available)	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	NA

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

8. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.

No

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

Parameter	FY 2025-26	FY 2024-25
Plastic waste (A)	Not separately quantified	Nil
E-waste (B)	Not separately quantified	Nil
Bio-medical waste (C)	not applicable	
Construction and demolition waste (D)	not applicable	
Battery waste (E)	Not separately quantified	
Radioactive waste (F)	not applicable	
Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H). (Carton Box, White Paper, Book Cover Paper, Iron, Steel)	Not separately quantified	
Total (A+B + C + D + E + F + G+ H)	Not separately quantified	

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	Not Applicable	Not Applicable
(ii) Re-used	Not Applicable	Not Applicable
(iii) Other recovery operations	Not Applicable	Not Applicable
Total		

For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	Not Applicable	Not Applicable
(ii) Landfilling	Not Applicable	Not Applicable
(iii) Other disposal operations	Not Applicable	Not Applicable
Total		

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

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

Waste Management Initiatives

The Company endeavours to minimise waste generation, promote recycling and ensure responsible disposal of waste arising from its operations. The waste generated primarily comprises food waste, paper, plastic and electronic waste.

Reduction of plastic waste:

The Company has discontinued the procurement of plastic-based stationery, wherever practicable, and encourages employees to use reusable bottles made from environmentally responsible materials. Biodegradable garbage bags are used at the Company's facilities for the collection and disposal of dry and wet waste.

Reduction of paper and printing consumption:

The Company has implemented digital processes to reduce paper consumption and printing requirements. Customer account-opening processes and supporting-document submissions have largely transitioned to digital mode. The use of paper-based office stationery has also been minimised, except where required for statutory, regulatory or operational purposes.

E-waste management:

The Company's electronic waste primarily includes computers, servers, scanners, UPS systems, batteries, air conditioners and other electronic equipment. Such e-waste is disposed of through authorised or registered e-waste recyclers and vendors in accordance with applicable requirements.

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.

Not Applicable. The Company does not have any offices in ecologically sensitive areas.

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year.

Not Applicable

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 there under (Y/N). If not, provide details of all such non-compliances.

Yes. The Company is compliant with all applicable Laws, Rules and Regulations.

Leadership Indicators

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

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

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

Whether total Scope 3 emissions & its intensity is applicable to the company?	No

Parameter	Unit	FY (2025-26)	PY (2024-25)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	-	-	-
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.

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:	NA
5. Does the entity have a business continuity and disaster management plan?	NA
Details of entity at which business continuity and disaster management plan is placed or weblink.	NA
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.	NA
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	0

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

a. By the listed entity

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

0

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 a body) the entity is a member of/affiliated to.

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

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

No material instances reported

Leadership Indicators

3. Details of public policy positions advocated by the entity: Looking at the nature of our business, this is Not applicable

S. No.	Public policy advocated	Method resorted to such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by the board (Annually/half yearly/quarterly/ others- please specify)	Web link, if available
Not applicable					

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.

Not Applicable

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

Not Applicable

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

The company have various mechanisms to receive and redress grievances of various stakeholders

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

Not Applicable

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	-	-
Sourced directly from within the district and neighboring districts	-	-

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100	-

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the social Impact assessments (Reference: Question of essential indicators above):**
   Not Applicable

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

S. No.	State	Aspirational district	Amount spent (In INR)
Not Applicable			

3.
   a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable group? No
   b) From which marginalized/vulnerable groups do you procure? NA
   c) What percentage of total procurement (by value) does it constitute? NA

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**
   Not Applicable

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property-related disputes wherein usage of traditional knowledge is involved.**
   Not Applicable

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

S.No	CSR project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups*
1.	NIL	NA	NA

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.**

   Timely and appropriate customer grievance redressal is imperative. In fact, we aim to reduce the grievances, learning from our experiences, through root cause analysis. The dealings with our customers are professional, fair and transparent.

2. **Turnover of products and/or services as a percentage of turnover from all products/services that carry information:**
   Not Applicable

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

Parameter	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive trade practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair trade practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

4. **Details of instances of product recalls on account of safety issues.**
   Not Applicable

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy:**
   No. The Company does not have a formal standalone Cybersecurity / Data Privacy Policy; however, operational controls relating to access management, system security, backups, monitoring and protection of business information are maintained commensurate with the nature and scale of operations.

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 the safety of products/ services.**
   Not Applicable

Leadership Indicators

1. **Channels/platforms where information on products and services of the entity can be accessed.**
   The information on various services of the entity can be accessed on Company's website https://spacenetent.com/

2. **Steps were taken to inform and educate consumers about safe and responsible usage of products and/or services:**
   Not Applicable

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services:**
   Not Applicable

4. **Does the entity display product information on the product over and above what is mandated as per local laws?**
   Not Applicable.

5. **Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity, or the entity as a whole? (Yes/No)**
   Yes, service information is made available through the Company's website and normal business channels, as applicable. No formal customer satisfaction or customer advocacy survey was conducted during FY 2025–26.

6. **Provide the following information relating to data breaches:**
   1. Number of instances of data breaches along with impact.
      No instances of data breaches were reported during FY 2025–26.

   2. Percentage of data breaches involving personally identifiable information of customers.
      The Company did not witness any instances of data breaches during the year

7. **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? –**
   Not Applicable.

For Spacenet Enterprises India Limited

Sd/-
Dasigi Venkata Surya Prakash Rao
Chairperson (w.e.f. 14.08.2026), Executive Director & CFO
DIN: 03013165

Place: Hyderabad
Date: 14 August 2026

For Spacenet Enterprises India Limited

Sd/-
Vasudevarao Maraka
Whole-Time Director
DIN: 05111313

Place: Hyderabad
Date: 14 August 2026