

Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400 001

Listing Department
National Stock Exchange of India Limited
C-1, G-Block, Bandra - Kurla Complex
Bandra (E), Mumbai - 400 051

Scrip Code: 543320, Scrip Symbol: ETERNAL
ISIN: INE758T01015

Sub.: Business Responsibility and Sustainability Report for the financial year ended March 31, 2026

Dear Sir/ Ma'am,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the financial year ended March 31, 2026, which forms part of the annual report.

The annual report is uploaded on the Company's website at <https://www.eternal.com/investor-relations/results/>.

For Eternal Limited
(Formerly known as Zomato Limited)

Sandhya Sethia
Company Secretary & Compliance Officer
Date: July 28, 2026
Encl.: As above

Business Responsibility and Sustainability Report

SECTION A – GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L93030DL2010PLC198141
2. Name of the Listed Entity	Eternal Limited
3. Year of incorporation	2010
4. Registered office address	Ground Floor 12A, 94 Meghdoot Nehru Place, New Delhi-110019
5. Corporate address	Pioneer Square Building, Sector 62, Golf Course Extension Road, Gurugram, Haryana, 122098
6. E-mail	companysecretary@eternal.com
7. Telephone	0124-4268565
8. Website	www.eternal.com
9. Financial year for which reporting is being done	1 st April 2025 – 31 st March 2026
10. Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited (NSE)
11. Paid-up capital	INR 9,65,03,50,647
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	Ms. Anjali Ravi Kumar Email: companysecretary@eternal.com Ph: 0124-4268565
13. Reporting boundary	Standalone basis*
14. Name of the assurance provider	Deloitte Haskins & Sells LLP
15. Type of assurance obtained	Reasonable and Limited**

*Eternal Limited (formerly known as Zomato Limited) on a standalone basis includes Eternal Limited's India operations, Eternal Limited's branches in Dubai and Abu Dhabi and Foodiebay ESOP Trust (ESOP Trust does not have any operations or employees).

**Reasonable and Limited assurance of BRSR indicators (Reasonable assurance: BRSR core & select indicators; Limited assurance: select indicators). Please refer to pages 153 to 160 for the assurance report.

II. Products/ Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of turnover of the entity
1	Information Service Activities (NIC Code: 63999)	Other information & communication service activities	100%

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

S. No.	Product/ Service	NIC Code	% of total turnover contributed
1	India Food Ordering and Delivery Business	63999	93%*

*The remaining 7% of the total turnover pertains to revenue generated from other services, classified under NIC Code 63999.

III. Operations

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

Location	Number of plants	Number of offices*	Total
National	0	4	4
International	0	0	0

*Eternal Limited (formerly known as Zomato Limited), on a standalone basis, has employees working out of 4 directly leased offices as on 31st March 2026 which is reflected in the table above. In addition, our employees work out of 48 co-working spaces in India and the UAE. We also have 14 single seater non-operational offices with no employees. The reporting boundary for all financial, social and governance disclosures in this report, unless otherwise stated, includes all types of offices.

Our environmental disclosures are based on the principles of operational control. These disclosures have been apportioned and extrapolated based on data availability, and are further discussed topic-wise as below:

Energy: Our disclosures include energy from fuel used in owned vehicles, Diesel Generator (DG) sets and purchased electricity for directly leased offices where we have established operational control. Energy from electricity consumed across our offices outside our operational control is placed within our value chain and will be taken into account in our value chain disclosures.

Greenhouse Gas (GHG) emissions: Our Scope 1 GHG emissions are limited to those generated by refilling of gas in owned ACs and fire extinguishers, fuel used in owned vehicles and directly leased DG sets. Emissions from electricity consumption in directly leased offices where we have established operational control are reported in Scope 2 of GHG emissions.

Water: Our boundary for water withdrawal, consumption and discharge is restricted to directly leased offices where we have established operational control, following the principle of operational control in accordance with Carbon Disclosure Project (CDP) and GHG Protocol guidance.

Waste: The reporting boundary for our waste disclosures includes directly leased offices where we have established operational control and procured waste management services ourselves.

These environmental disclosures have been apportioned and extrapolated based on data availability.

Details on the inclusions within above topics are mentioned under Section C, Principle 6 of this report.

19. Markets served by the entity:

Eternal Limited (formerly known as Zomato Limited) on a standalone basis operates in India and the UAE.

a. Number of locations*

Locations	Number
National (No. of States)	35 (28 States and 7 Union Territories)
International (No. of Countries)	1 (UAE)

*The data reported is as on 31st March 2026.

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

There is a limited export for Eternal Limited's (formerly known as Zomato Limited) IP to its overseas group entities and marketing services to a third party. Total export is 0.02% of the total revenue from operations of Eternal Limited for FY26.

c. A brief on types of customers*

For the purpose of this BRSR disclosure, we have three types of customers as defined below:

- End-users of our platforms-** End-users are customers who use our platforms to search and discover restaurants, read and share reviews, view and upload photos, order food, book a table, discover and transact across going out experiences.
- Restaurant partners-** We provide restaurant partners with industry-specific technological tools which enable them to engage and acquire customers to grow their business while also providing a reliable and efficient last-mile delivery service.
- Business partners-** These include other partners onboarded on our platform to engage and acquire customers. We also provide business partners technological tools that enable customer discovery, participation in going-out experiences by offering curated offers and discounts and to manage certain parts of their business operations.

Note: As per the Indian Accounting Standards, end-users and delivery partners are considered as Eternal's customers only under limited circumstances. For the purpose of this BRSR disclosure, the definition of customers includes end-users, restaurant and business partners while delivery partners have been considered as value chain partners.

These customers interact with us via our Zomato Food Ordering and Delivery app, Zomato Dining Partner app, Zomato Restaurant Partner app, District app and other business dashboards/ websites.

*This does not include intercompany transactions.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No. Particulars		Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)
EMPLOYEES								
1.	Permanent (E)	6,750	4,761	70.53%	1,987	29.44%	2	0.03%
2.	Other than permanent (F)	245	203	82.86%	42	17.14%	0	0%
3.	Total employees (E + F)	6,995	4,964	70.96%	2,029	29.01%	2	0.03%
WORKERS								
4.	Permanent (G)*	0	0	0%	0	0%	0	0%
5.	Other than permanent (H)**	544	451	82.90%	93	17.10%	0	0%
6.	Total workers (G + H)	544	451	82.90%	93	17.10%	0	0%

Note: Delivery partners are value chain partners and hence, they are not part of Eternal's workforce.

*Eternal does not engage permanent workers. Hence, details sought for 'Permanent workers' category are '0' throughout this report.

**Other than permanent workers includes housekeeping, security, technical and pantry staff, driver, etc.

b. Differently abled Employees and Workers:

S. No. Particulars		Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)
DIFFERENTLY ABLED EMPLOYEES								
1.	Permanent (E)*	6	5	83.33%	1	16.67%	0	0%
2.	Other than permanent (F)*	0	0	0%	0	0%	0	0%
3.	Total differently abled employees (E + F)	6	5	83.33%	1	16.67%	0	0%
DIFFERENTLY ABLED WORKERS								
4.	Permanent (G)	0	0	0%	0	0%	0	0%
5.	Other than permanent (H)*	3	2	66.67%	1	33.33%	0	0%
6.	Total differently abled workers (G + H)	3	2	66.67%	1	33.33%	0	0%

*We circulate a voluntary disclosure form to disclose any type of disability to all permanent employees, other than permanent employees and other than permanent workers.

21. Participation/ Inclusion/ Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	3	50.00%
Key Management Personnel*	3	1	33.33%

*Key Managerial Personnel includes Mr. Albinder Singh Dhindsa who was appointed as the Chief Executive Officer of the Company w.e.f. February 1, 2026 and Mr. Deepinder Goyal, who held the position of Chief Executive Officer till February 1, 2026.

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

	FY 2025-26				FY 2024-25				FY 2023-24			
	Male	Female	Other	Total*	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	49.38%	65.30%	0%	54.02%	38.75%	59.40%	100.00%	44.33%	34.79%	44.44%	100.00%	37.00%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

*The above attrition numbers include employee exits on account of (a) inter-company movements from Eternal to its subsidiaries and (b) exits in our frontline personnel category (primarily including sales, customer support and logistics functions), which account for a large part of our exits. In addition, as a high-performance organization operating in a dynamic business environment, Eternal periodically realigns its workforce structure, roles and capability requirements in response to evolving business needs.

V. Holding, subsidiary and associate companies (including joint ventures)**23. (a) Names of holding/ subsidiary/ associate companies/ joint ventures:**

Refer to Board's Report as part of this Annual Report, FY26, pages 68 to 69 for information on subsidiary/ associate companies.

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

While the constitution of CSR committee is required and is done by the Company, other provisions w.r.t spending on CSR activities is not applicable for FY26.

(ii) Turnover (in Rs.): INR 10,899 crore

(iii) Net worth (in Rs.): INR 37,348 crore

VII. Transparency and Disclosure 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: Link	0	0	Legal cases filed before any court of law have been considered.	0	0	Legal cases filed before any court of law have been considered.
Shareholders	Yes: Link	463	0	Complaints filed on the NSE and BSE have been considered.	617	0	Complaints filed on the NSE and BSE have been considered.
Investors (other than shareholders)	Yes: Link	-	-	Not Applicable	-	-	Not Applicable
Employees and workers**	Yes (Links: Prevention of Sexual Harassment at the Workplace policy , Vigil mechanism and whistleblower policy , Health and safety policy and Human rights policy)	32	5	POSH, human rights, working conditions, health & safety and whistleblower complaints have been considered.	113	2	POSH, human rights, working conditions, health & safety and whistleblower complaints have been considered.
Customers (End-users and restaurant partners)	Yes: Link	134	239	Legal cases filed before various courts have been considered.	100	177	Legal cases filed before various courts have been considered.
Value Chain Partners (Delivery partners and suppliers/vendors)	Yes: Link	4	16	Legal cases filed before any court of law have been considered.	8	16	Legal cases filed before any court of law have been considered.
Other (please specify)				-			

*The number of complaints pending resolution at close of the year FY26 also includes the unresolved complaints from FY25.

**Eternal has developed a robust mechanism for recording employee and worker complaints. We continue to educate and sensitize our employees and workers regarding the channels for reporting such complaints.

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:

In FY26, we conducted a double materiality assessment with an independent external organization to re-assess our sustainability priorities in line with evolving business needs and stakeholder expectations. The assessment evaluated sustainability issues through the dual lens of impact and financial materiality, enabling us to understand both the impact our business has on people and the environment, as well as the potential implications of sustainability-related issues on our business performance and long-term value creation. The outcome of the exercise for Eternal Limited on a standalone basis is reflected in the list of material topics below organized under Environment, Social and Governance categories.

S. No.	Material identified issue	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.	Climate action and circular economy	Risk	Climate action and circular economy are critical to the business's long-term growth and resilience. Climate change effects, such as rising temperature, changing precipitation patterns and extreme weather events, pose a risk to business operations, impacting last-mile food deliveries and customer dining experience. Efficient use of energy, water and other resources promotes resource circularity, reduces waste and helps mitigate risks associated with resource scarcity.	• Periodic Climate Risk Assessment- In FY24, we undertook a climate risk assessment exercise for our food ordering and delivery business. We assessed the impact of physical climate risks such as cyclones, storms, heavy precipitation, increasing/ decreasing temperature, flooding and heat/ cold waves and transitional risks across our top 15 cities under IPCC RCP 2.6 and RCP 8.5 scenarios*. The outcome of this exercise has been integrated into Eternal Limited's Enterprise Risk Management (ERM) process. We have also published a TCFD report on Eternal's Food Ordering and Delivery Business in the Impact section of Eternal's website. • Transition to EV-based food deliveries- Our key climate risk mitigation action is to support delivery partners in transitioning to EV bikes for undertaking food deliveries. To achieve this, we generate awareness about EVs among delivery partners, collaborate with EV ecosystem players to secure access for delivery partners to EVs on rent and advocate for better EV products, infrastructure and financing. In FY26, total EV-based food deliveries increased by 50% compared to the previous year, totaling 132.3 million orders. This represented 13.5% of total FY26 food delivery orders. For more details, please refer to Principle 6, Essential indicator 8	Negative implication- Ignoring climate change risks and failure to adopt circular economy practices can result in increased operational and supply chain costs, regulatory fines, declining customer preference and reputational damage, resulting in negative financial impact.

S. No.	Material identified issue	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)
	Climate action and circular economy	Risk		Climate adaptation support for Delivery partners- We expanded our Automatic Weather Station (AWS) network to 1,150 devices across 100 cities to guide business decisions, predict weather conditions and communicate them to delivery partners. Additionally, a network of merchant outlets was made available as rest points for delivery partners, enabling access to basic amenities such as drinking water, rest areas, washrooms and mobile charging facilities during their workday. The network was scaled to 3,395 locations in FY26. We also provide access to custom-made and off-the-shelf apparel that protects partners from the unpredictability of changing climate, including raincoats and cooling vests. In FY26, 3,000 cooling vest jackets were provided under a pilot to delivery partners to assess their effectiveness in reducing heat stress and to provide design feedback to the manufacturer. Carbon market instruments- We maintained net GHG emissions from our operations (classified as Scope 1 & Scope 2) at zero by procuring verified carbon removal offsets equivalent to 100% of our Scope 1 emissions and International Renewable Energy Certificates (IRECs) for Scope 2 emissions. Circular economy- Waste management is crucial to reducing the environmental impact of our value chain operations. Across our own offices, we have implemented responsible waste disposal and water usage initiatives. For the food delivery value chain we run several voluntary initiatives: Waste reduction- 'Don't send cutlery' and the 'Food Rescue' initiatives are two key features within the Zomato app that help avoid the waste from food delivery operations. Allowing users to opt out of receiving cutlery with their order has helped avoid ~3,000 MT of cutlery waste over 4 years. The Food Rescue feature enables cancelled but untampered food orders to be made available to nearby customers at discounted prices, helping reduce food wastage. Since launch in FY25, Zomato's Food Rescue feature has helped prevent over 7.5 lakh kg of food waste by diverting cancelled orders to interested buyers (assuming each order weighs approximately 400g).	

S. No.	Material identified issue	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)
	Climate action and circular economy	Risk		▪ Sustainable packaging- We host an annual event to bring attention to sustainable packaging solutions relevant for food delivery. Restaurants that adopt sustainable alternatives to plastic are also rewarded with a 'Low plastic packaging' tag on the Zomato app. As on March 31st 2026, 100 million 'Low plastic packaging' orders had been delivered via Zomato. ▪ Voluntary recycling- We have voluntarily recycled 60,000 MT of plastic waste on behalf of restaurants from FY23-FY26 (15,000 MT was recycled in FY26) fully meeting the target of 100% plastic neutral deliveries as per independent estimates. For more details, please refer to Principle 6, Essential indicator 10	
2.	Human capital development	Opportunity & Risk	Excellence in human capital development can result in strong employer branding and a better culture of innovation. Failure to prioritize human capital development, including attracting and retaining a diverse talent pool and supporting upskilling, can constrain innovation and limit the company's ability to respond to evolving market demands.	• Talent discovery- We follow a non-traditional approach to talent discovery that depends mainly on employee referrals which, in our experience, improves the quality of hires. We also leverage traditional channels such as networking sites, job portals, campus placements and partnerships with external organizations to tap into diverse pools of talent. • Championing a culture of learning by doing- To support fast-paced innovation, Eternal's culture emphasizes ownership and autonomy over technical qualifications. The organization actively supports the movement of people into roles where they may not have prior exposure but have the willingness and commitment to learn. Employees are encouraged to demonstrate a founders' mindset and take ownership of problems well outside their department or comfort zone. We reward employees for both positive outcomes and failures. We also invest in learning and development programs - both offline and online - to enable employees to upskill for evolving business requirements.	Positive and negative implication- Strong performance in human capital development results in better talent and lower hiring costs. Gaps in human capital development can lead to higher recruitment and training costs, while limited workforce diversity may hinder ability to respond to evolving market demands.

S. No.	Material identified issue	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)
	Human capital development	Opportunity & Risk		Fostering Inclusion- Diversity is supported by Eternal's culture. The organization operates with a flat, non-hierarchical structure that generates a lot of leadership opportunities for younger people and those from diverse groups. Our Employee Resource Groups (ERGs) and online communities organized around identity, life stage and interest, help foster belonging and engagement among diverse groups of employees. Our <u>Equal opportunity, diversity and inclusion policy</u> and associated SoPs, ensure fair, non-discriminatory treatment for all employees. By endorsing global standards such as the UN Women's Empowerment Principles (UN WEPs) and the UN Standards of Conduct for Business Tackling Discrimination against LGBTQIA+ people, we affirm our dedication to fostering an inclusive workplace. Open channels for employee communication- Eternal is committed to maintaining transparent and accessible channels for employees to communicate with each other and with leadership. We encourage employee communication and support grievance redressal via a variety of offline and online channels such as townhalls, slack, email and surveys. All leaders maintain an open-door policy. Formal processes are in place to address concerns related to sexual harassment, whistleblower complaints, workplace conduct and human rights issues in a fair, confidential and timely manner. Continuous feedback and 360-degree performance appraisal- Eternal follows a 360-degree performance appraisal method that provides a comprehensive view of an employee's strengths, weaknesses and blind spots, enabling targeted human capital development interventions. While formal performance appraisals are conducted annually, managers and employees are encouraged to share feedback more frequently to facilitate faster learning, course correction and recognition.	

S. No.	Material identified issue	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)
3.	Health, safety, and dignity for all	Risk	Ensuring a safe and respectful working environment is core to how we operate. Inadequate health & safety measures can lead to injuries or casualties affecting well-being. This may also lead to higher attrition and loss of stakeholder trust. Failure to uphold human rights, including health & safety, can further expose the company to regulatory risks, with implications for business continuity.	• Employees and workers- Our occupational health & safety framework is supported through a comprehensive policy and robust workplace safety systems. These include mandatory training for employees and workers on health & safety, fire detection & fire fighting mechanisms, safety signage and the Safety Reporting System (SRS) for proactive incident reporting and resolution. We have secured ISO 45001:2018 certification for the Occupational Health and Safety Management systems in our Gurugram and Bengaluru leased offices. Please refer to Principle 3, Essential indicator 10 for more details. • Delivery partners ▪ Road safety awareness and training- All delivery partners are required to complete a mandatory road safety awareness module at the time of onboarding. This is supplemented by periodic health & safety programs conducted through both online and offline formats. Delivery partners also receive educational content and videos on safe riding practices under varied weather conditions such as rain, heat and fog. In addition, we regularly organize safety camps in collaboration with local traffic authorities and have partnered with the Ministry of Road Transport and Highways for the national campaign 'Sadak Suraksha Abhiyan' promoting responsible road behavior among delivery partners and encouraging customers not to rush them. ▪ SOS service- An SOS service, accessible via the delivery partner app, is available to provide immediate support to all delivery partners in case of emergencies, including accidents, vehicle breakdowns, etc. The SOS service is set up to provide free ambulance to partners in 900+ cities, depending on the emergency. Ambulances are positioned to reach partners within 20 minutes. ▪ Insurance coverage- Eternal voluntarily provides accidental and medical insurance coverage, inclusive of disability and death benefits for all active delivery partners. The premium for this insurance is borne entirely by Eternal.	Negative implication- Inadequate health & safety measures across operations can increase the risk of work-related injuries or casualties, adversely affecting well-being. Failure to uphold human rights, including the right to safe working conditions, may lead to business disruptions, regulatory penalties, legal liabilities and cause reputational damage, resulting in negative financial impact.

S. No.	Material identified issue	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)
	Health, safety, and dignity for all	Risk		▪ No time-based pressure- Delivery partners are only shown the distance to the customer's location and are not shown the delivery time promised to customers, helping reduce time-based pressure while on the road. ▪ Rest points- A network of merchant outlets is available as rest points for delivery partners, enabling access to basic amenities such as drinking water, rest areas, washrooms and mobile charging facilities. The network was scaled to 3,395 locations in FY26. ▪ Black zone reporting- Delivery partners can report unsafe or difficult-to-navigate areas through the delivery partner app. More than 270 black zones were identified as on 31st March 2026, with such locations marked as unserviceable, where required, to enhance safety. • Upholding human rights ▪ Zero tolerance- Eternal has a strict zero-tolerance policy for any form of discrimination or harassment (including sexual harassment). The policy applies to all internal and external stakeholders, including delivery partners, restaurant partners, customers and Eternal employees and workers. ▪ Third party human rights assessment and regular surveys- In FY26, Human Rights Assessment was carried out by an independent third party consultant which included a comprehensive evaluation of the organization's policies, practices and procedures and no material gaps were identified during the assessment. We also conducted a large-scale pan-India Delivery Partner Wellbeing survey that covered topics of health, safety and dignity. ▪ Accessibility for Persons with Disabilities (PwD)- We conduct periodic assessments for our directly leased offices and all new facilities under our direct lease have been evaluated for accessibility standards outlined in the RPwD Act, 2016. Please refer to our Human rights policy and Health and safety policy for more details.	

S. No.	Material identified issue	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Innovation	Opportunity	Continuous innovation across platform technology, product and services enhances customer experience, improves operational efficiency, enables discovery of new business opportunities and supports Eternal's competitive positioning and long-term growth.	Eternal is constantly testing and launching innovations in technology, product and service offerings across its businesses. For the standalone entity, in FY26, some notable, recent innovations include: • Nugget- Eternal introduced Nugget in FY25 as an AI-native customer support platform that autonomously resolves customer grievances delivering faster resolutions, personalized support, higher customer satisfaction and significant cost savings. Since then, Nugget has evolved beyond support into building conversational AI experiences for enterprises across different sectors, through voice and non-voice agents that work together to replicate full contact centre operations. Nugget today powers over 15 million automated interactions every month. At Eternal, we have deployed AI across our applications to enhance platform experience. • Healthy mode- To capture the growing demand for healthier meals, Eternal launched "Healthy mode" on the Zomato app in top 7 cities in FY26. With this mode, end users see a curation of restaurants along with complete nutritional information, i.e. macros, ingredient-level description and customization filters. Since its launch, Healthy Mode has helped customers make more informed and healthier food choices, generating ~8.5 million orders in FY26.	Positive implication- Innovations in technology, product and service enhance platform experience for our customers and delivery partners- providing us a competitive edge while contributing to long-term financial performance.

S. No.	Material identified issue	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)
	Innovation	Opportunity		• Chef's table experience- A thoughtfully curated multi-course dining-at-home experience from some of the finest restaurants, delivered directly to customers' homes. Each menu is designed to bring the restaurant experience home, with premium course-wise packaging for a 'Meal for 2'. The program is live in Delhi NCR, Mumbai and Bengaluru across 250+ restaurant brands and 650+ outlets. • Zomato for Enterprise (ZFE)- ZFE is a platform designed for companies to solve food expense management. A lot of Zomato orders placed by corporate employees are business-related and need to be reimbursed by their employer via processes that are often, cumbersome and time-consuming. With ZFE, employees can simply bill their business orders directly to their employer, without having to pay, adding convenience for employees and transparency for companies. Over 350 companies have adopted ZFE. • Food on Train- Long-distance Indian rail carries enormous passenger volumes, yet onboard catering has limited choices and inconsistent quality. Zomato's Food on Train service fixes this through its IRCTC partnership: customers order on the app, enter their PNR, and pick a station along the route, and Zomato's station walkers hand the order over right at the coach gate. Delivering this service meant building real-time train tracking and a dedicated layer of walker logistics synced to each station halt. Zomato delivers at 250+ stations, pan-India.	

S. No.	Material identified issue	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)
5.	Stakeholder value creation	Opportunity	As a platform-led business, creating shared value across our ecosystem of restaurant partners, delivery partners, suppliers, customers and business partners, is integral to our long-term growth and resilience. By enabling income generation opportunities, expanding market access, fostering financial inclusion and promoting responsible sourcing practices, we strengthen the resilience of our ecosystem while enhancing service quality, business continuity and stakeholder trust.	Below are examples of how we create value for stakeholders: • Restaurant partners In FY26, Eternal's food ordering and delivery business generated earnings through delivery for 5 lakh+ restaurant partners, 2.45 lakh+ of which are delivery-only restaurants ▪ Restaurant Services Hub- In 2024, we launched a voluntary initiative that supports restaurants in finding vendors for special equipment (such as induction stoves), staffing, securing FSSAI licenses and conducting hygiene audits. In FY26, 37,000 restaurants availed services via the hub. • Delivery partners In FY26, Eternal's food ordering and delivery business generated earnings through delivery for over 18.5 lakh unique individuals. Beyond generating earnings, we create value via special initiatives ▪ Financial inclusion and social security for delivery partners- Delivery partners associated with Eternal have access to free-of-cost medical and accidental private insurance, including OPD treatment, hospitalization cover and loss of pay support. We also organize drives to enrol partners into relevant government schemes and insurance programs, support them in tax filing and in accessing financial services and products such as fixed and recurring deposits and pension schemes via the delivery partner app. For more details, please refer Principle 4, Leadership indicator 2 ▪ Women delivery partner initiatives- Eternal has targeted initiatives to support women's participation in last-mile delivery beyond the flexibility provided by the platform to all partners. These include the option to undertake short-distance deliveries only, period rest days, additional safety measures, maternity benefits and Women's Riding Centers focused on 2-wheeler and digital literacy training in select cities. As a result, women's participation in Zomato's delivery partner fleet grew to over 3,500 in March 2026. For more details, please refer Principle 4, Leadership indicator 3	Positive implication- Investments in strengthening livelihoods, expanding economic opportunities, enabling financial inclusion and integration of responsible sourcing practices contributes to higher stakeholder retention, improved service quality and greater operational stability, enhancing the company's financial performance.

S. No.	Material identified issue	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)
	Stakeholder value creation	Opportunity		▪ Livelihood program for Persons with Disabilities (PwD)- Launched in FY23, our PwD delivery partner initiative has generated earnings for over 6,000 PwDs with a range of disabilities, including locomotor disabilities and hearing and speech impairment. In FY26 alone, 3,500+ PwD delivery partners, collectively delivered over 10 million orders and covered over 40 million kms. The program benefits include waiver of onboarding fee and assignment of short-distance deliveries only. Eternal received a National Award for empowering PwDs from the President of India in 2024 for this initiative. For more details, please refer Principle 4, Leadership indicator 3 • Suppliers ▪ Sustainable supply chain program- All our supplier relationships are governed by our Business Partner Code of Conduct and Responsible Sourcing Policy. In FY25, we also launched a 'Sustainable Supply Chain Program' to strengthen responsible sourcing across our value chain. Through this program, we assess suppliers on key ESG parameters, upskill them on reporting, performance and implement a standardized ESG screening framework. The program aims to embed sustainability considerations into procurement decisions while recognizing suppliers that align with mutual sustainability values and sourcing expectations. For more details, please refer Principle 2, Essential indicator 2 • Communities ▪ Feeding India- Eternal's apps enable customers to contribute to Feeding India, a not-for-profit initiative, directly at the checkout page. These contributions support Feeding India's mission focused on eradicating hunger and malnutrition among children from under-served communities across the country. Feeding India supports meals for 1.4 lakh+ children daily and has served over 290 million meals since inception till FY26. For more details, please refer Principle 4, Leadership indicator 3	

S. No.	Material identified issue	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)
6.	Data privacy, cybersecurity and responsible AI	Risk	Inadequate cybersecurity, data privacy and AI governance measures may expose the organization to various cyber threats/ incidents, including ransomware attacks, phishing scams, Denial-of-Service (DoS) attacks, and others, which may result in data breaches, service disruptions, and the loss of confidential or sensitive data of key stakeholders, including Personally Identifiable Information (PII) which may lead to loss of stakeholder trust.	• Information security policy and framework- Eternal has formulated an information security policy and framework to protect Eternal's data and information from unauthorized access and external threats. A dedicated information security team is responsible for monitoring the effectiveness of our cybersecurity policies and systems. • ISO Certification- Eternal is committed to adhering to global best practices for data protection and continues to hold ISO 27001:2022 certification for the information security management systems. These practices include annual mandatory cybersecurity awareness for all employees. • Periodic assessment- Eternal prioritizes continuous improvement in cybersecurity via thorough and periodic review mechanisms. These include independent assessments such as audits, Vulnerability Assessment and Penetration Testing (VAPT) evaluations, third party reviews and bug bounty programs. These initiatives help us stay vigilant and proactive in safeguarding our systems and data against evolving cyber threats. • Investment in technologies- We invest in advanced cybersecurity and data protection technologies, reinforcing the control framework to mitigate existing and emerging risks effectively. We conduct regular company-wide awareness sessions to educate and empower all employees with the latest best practices, fostering a culture of vigilance and resilience across our organization. • Responsible AI governance - We are committed to the responsible and ethical use of artificial intelligence across our business. User privacy remains a priority, with all data used for AI development and deployment maintained in secure, access-controlled environments and managed in line with ethical data practices. Real-time monitoring protocols track model performance, validate accuracy, and proactively detect and address algorithmic bias or data drift. AI-generated responses and outputs are clearly labelled so users know when they are interacting with artificial intelligence. We also conduct employee training and awareness initiatives to help them understand the ethical, legal, and safety considerations associated with AI.	Negative implication- Ineffective cybersecurity and AI governance measures may lead to data breaches, service disruptions, and the loss of confidential or sensitive data including PII of key stakeholders. This may result in loss of stakeholder trust, regulatory fines, legal liabilities, diminished market reputation and negative financial implications.

S. No.	Material identified issue	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)
7.	Brand and reputation	Opportunity & Risk	Eternal's corporate and consumer brands present an enormous opportunity for creating positive financial value, if they are managed well with adequate safeguards. Reputational risks arising from adverse publicity, misinformation, or misleading communication across platforms may negatively impact stakeholder trust and brand perception. Inconsistent service quality and weak grievance resolution may result in revenue loss and declining brand loyalty for Eternal.	• Communicating responsibly- All our marketing and advertising communications are bound by our Code of Conduct and internal guidelines to ensure communication with stakeholders is ethical, transparent, accurate, inclusive and mindful of diverse audiences. We carefully review each piece of communication issued by our company to internal and external stakeholders to ensure it is truthful, accurate, appropriate and compliant with applicable brand guidelines, company policies, laws and regulations. • Multi-channel feedback collection on services supporting timely response- We have strong, multi-channel feedback collection mechanisms in place to maintain high levels of service quality to diverse groups of platform users. Apart from teams of restaurant account managers and fleet operations managers, who manage relationships in every city we operate in, we also have dedicated central customer, restaurant and delivery partner support teams that track offline and online channels to ensure timely query and grievance resolution. In FY26, we also deployed AI towards faster resolution of queries and complaints from end users, delivery partners and restaurant partners. We regularly collect ratings from these groups via the apps to continuously enhance their platform experience. Collated feedback is converted into actions that can enhance brand loyalty. For more details please refer to Principle 9, Leadership indicator 4. Please refer to the 'Advertising' section under our Code of Conduct for Employees for more details.	Positive and negative implication- Being perceived as a fair, responsible, transparent and dependable brand helps us attract and retain high quality, premium customers and reliable business partners. Strong brand and reputation helps to lower business costs and improves the quality and pace of innovation, helping Eternal maintain its competitive edge in the market while also making a positive contribution to society and the planet. Clear and transparent communication reinforces trust and provides support for a long-term stable financial performance. Negative customer feedback that remains unaddressed and poor quality of service can weaken brand trust and increase marketing costs we will need to incur to attract new customers.
8.	Corporate governance, ethics and risk oversight	Risk & Opportunity	Robust governance practices, promoting transparency, accountability, ethical conduct and compliance with laws, leads to minimizing risks, preventing financial mismanagement, enhancing investor confidence, and fostering long-term growth.	• Policy framework- The Company has established a comprehensive policy framework designed to cultivate, promote and sustain the highest standards of ethical conduct across all levels of the organization. The Company mandates a rigorous compliance program anchored by regular, mandatory training sessions. • Governance Oversight- The company has instituted an Audit Committee and Risk Management Committee to provide oversight and ensure effective governance practices.	Positive and negative implication- Effective governance and responsible business practices ensure enhanced and structured decision-making, improved risk management, a competitive edge, reduced risk of financial irregularities or leaks and minimize risk of regulatory non-compliance, etc.

S. No.	Material identified issue	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)
	Corporate governance, ethics and risk oversight	Risk & Opportunity		• Compliance- We have a compliance tool which helps in the timely identification of applicable laws and regulations, streamlines processes, aids in monitoring and managing compliance activities and provides a structured reporting process to uphold regulatory standards, thereby facilitating better decision-making. • Whistleblower Mechanism- We have implemented a whistleblower mechanism to encourage the reporting of concerns and potential wrongdoing, ensuring confidentiality and protection against retaliation. • Risk Management- Implemented an Enterprise Risk Management (ERM) framework to identify strategic risks that may impact the company, enabling proactive monitoring and mitigation efforts.	
9.	Macroeconomic and geopolitical risk	Risk	Fluctuations in global and domestic macroeconomic conditions, including geopolitical volatility, may impact fuel prices, interest rates, inflation and economic stability. This can alter purchasing behavior, dampen demand, increase costs and heighten market uncertainty, thereby affecting the company's revenue and sustained growth.	• Business diversification- Eternal has strategically diversified its portfolio across multiple verticals, catering to a broad spectrum of customer needs, price points and spending capacities. This reduces reliance on any single customer segment, helping cushion the impact of macroeconomic fluctuations. • Responsive strategy and resource allocation- Eternal actively monitors macroeconomic trends-both short and long-term and adjusts its business strategy accordingly. This includes launching or modifying product offerings based on economic indicators and re-allocating resources to better align with changing consumer behavior and preferences during volatile periods.	Negative Implication- Ineffective management of macroeconomic and geopolitical volatility may lead to rising input costs, compressing margins. Heightened uncertainty could also delay strategic investments and expansion plans, ultimately impacting profitability, cash flows and long-term growth prospects.

**Intergovernmental Panel on Climate Change (IPCC) RCPs (Representative Concentration Pathways) are climate scenarios used to predict future climate conditions under different greenhouse gas emission levels. We selected a low-emissions scenario (RCP 2.6) and a high-emissions scenario (RCP 8.5) to assess the potential impact of climate change on our operations. Reference: TCFD Report FY25 (Scenario analysis, Page 10).*

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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Policy and Management Processes

1. a) Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b) Has the policy been approved by the Board? (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c) Web Link of the policies, if available	Refer to the below policies: <u>Vigil mechanism and whistleblower policy</u> <u>Code of conduct for employees</u> <u>Anti-bribery and anti-corruption policy</u> <u>Policy to promote diversity on the board of directors</u> <u>Code of conduct for board of directors and senior management personnel</u> <u>Policy on materiality of Related Party Transactions and dealing with Related Party Transactions</u>	Refer to the below policies: <u>Business partner code of conduct</u> <u>Responsible sourcing policy</u>	Refer to the below policies: <u>Human rights policy</u> <u>Prevention of Sexual Harassment at the Workplace Policy</u> <u>Health and safety policy</u> <u>Equal opportunity, diversity and inclusion policy</u>	Refer to the below policy: <u>Stakeholder management policy</u>	Refer to the below policies: <u>Nomination and remuneration policy</u> <u>Human rights policy</u>	Refer to the below policy: <u>Environmental policy</u>	Refer to the below policies: <u>Code of conduct for employees</u> <u>Business partner code of conduct</u>	Refer to the below policies: <u>Corporate social responsibility policy</u> <u>Stakeholder management policy</u>	Refer to the below policies: <u>Information security policy</u> <u>Code of conduct for employees</u> <u>Business partner code of conduct</u> <u>Responsible sourcing policy</u>

Disclosure Questions

2. Whether the entity has translated the policy into procedures. (Yes/ No)

3. Do the enlisted policies extend to your value chain partners? (Yes/ No)*

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y
Employee CoC is aligned with the UN Guiding Principles on Business and Human Rights	Business partner/ supplier CoC is aligned with the International Bill of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights (UNGPs) and the Ten Principles of the UN Global Compact	Safety policy is aligned with the requirements of ISO 45001 standard Human rights, and Equal opportunity, diversity and inclusion policies are aligned with the UN Guiding Principles on Business, and Human Rights and the Ten Principles of the UN Global Compact	Our stakeholders have been identified as per the AA1000 Stakeholder Engagement Standard	Human rights policy is aligned with the UN Guiding Principles (UNGPs) on Business, Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and Human Rights, Principles of the UN Global Compact	Environment policy is aligned with the requirements of the ISO 14001 Standard	Employee CoC is aligned with the UN Guiding Principles on Business and Human Rights	Our stakeholders have been identified as per the AA1000 Stakeholder Engagement Standard	Information security policy aligns with the requirements of ISO 27001:2022 standard Business partner CoC and Responsible sourcing policy is aligned with the International Bill of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights (UNGPs), and the Ten Principles of the UN Global Compact
Anti-bribery and anti-corruption policy is aligned with the Ten Principles of the UN Global Compact, Foreign Corrupt Practices Act, Prevention of Corruption Act and its amendments	Responsible sourcing policy is aligned with the National Guidelines on Responsible Business Conduct	Human Rights policy is in accordance with the Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work				Employee CoC aligns with the Foreign Corrupt Practices Act and the Business partner CoC is aligned with the International Bill of Human Rights, the OECD Guidelines for Multinational Enterprises, and ILO Declaration on Fundamental Principles and Rights at Work		Responsible sourcing policy is aligned with the National Guidelines on Responsible Business Conduct

Disclosure Questions

P1

P2

P3

P4

P5

P6

P7

P8

P9

5. **Specific commitments, goals and targets set by the entity with defined timelines, if any.**

Eternal's sustainability targets and commitments are outlined on pages 33 to 43 of the Annual Report FY26.

6. **Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**

Performance against Eternal's sustainability targets and commitments has been discussed on pages 33 to 43 of the Annual Report FY26.

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)**

At Eternal, we approach sustainability with the same ambition, patience and discipline we apply to building the business. We are cognizant of our responsibility in setting a high bar in this domain for new-age, home-grown, technology companies, like ourselves. This BRSR report showcases our progress in FY26 and reflects our commitment to grow in ways that are responsible, inclusive and sustainable.

In FY26, we conducted a double materiality assessment with an independent external organization to refresh our material ESG topics. The assessment considered the impact of our business on people and the environment, and the implications of sustainability-related issues on long-term value creation. Our sustainability framework has, accordingly, been refreshed and re-organized under 4 key pillars: Climate Action and Circular Economy, Inclusive Growth, Responsible Business Leadership and Corporate Governance. I'll be sharing ESG highlights from the food delivery business as per the refreshed framework.

Our work on **Climate Action and Circular Economy** focuses on minimizing our environmental impacts while preparing the business for changes in climate and resource availability. A key climate risk mitigation action is enabling EV-based deliveries. In FY26, total EV-based food deliveries stood at 132.3 million orders, 13.5% of total FY26 food delivery orders and a 50% increase from the previous year. This achievement rode on the back of expanded EV ecosystem partnerships and the launch of our own EV rental fleet to match the mobility needs of delivery workers, often migrants seeking to participate in the platform on a part-time and short-term basis. In addition to our own efforts, the speed of this transition will require coordinated public and private stakeholder action to ensure the right EV products, adequate charging/swapping infrastructure and affordable financing are made available to anyone who seeks to participate and earn from deliveries.

We are working to reduce both food and packaging waste generated by the food delivery business. Since launch in FY25, Zomato's Food Rescue feature has helped prevent over 7.5 lakh kg of food waste by diverting cancelled orders to interested buyers. To reduce the environmental impact of restaurant packaging, we launched Zomato's Plastic-Free Future Program in 2024 and have recognized more than 10,000 restaurants with a 'low plastic packaging' tag for switching out of plastic to pack their main menu items. Cumulative orders from restaurants using sustainable packaging crossed 100 million in FY26.

Our platform facilitates **Inclusive Growth** by lowering barriers to entry, enabling access to customers and creating livelihood opportunities through food orders and delivery. In FY26, the platform generated earnings through food delivery for 5 lakh+ restaurant partners and over 18.5 lakh unique individuals. Beyond income generation, we supported delivery partners through insurance, government scheme access, tax filing support and savings-related products. In FY26, over 5,500 food delivery partners were enrolled in at least one government scheme, unlocking access to benefits valued at over INR 120 crore.

Responsible Business Leadership means maintaining our business lead by fostering innovation while protecting stakeholder trust, safety and dignity. In FY26, we launched Healthy Mode, to help customers make informed and healthier food choices, generating around 8.5 million orders. Our human rights assessment, conducted by an independent organization, found no risks, reinforcing our strength in protecting people. As we grew, we also enabled micro-donations to Feeding India's network to deliver nutritionally balanced meals to 1.4 lakh children every day. The independent initiative reached a milestone of serving 290 million meals from inception till FY26.

Corporate Governance, including topics of risk oversight, ethical conduct, cyber security and data privacy, remains central to decision-making at Eternal. In FY26 we introduced several new measures to ensure responsible use of AI, conscious of the opportunities and risks associated with AI. Our governance and cybersecurity practices enabled us to ensure zero data breaches in FY26.

Our efforts to date have earned us high scores in terms of ESG ratings across both Indian and global ESG rating agencies, positioning us as a leader in terms of sustainability. We will continue to report our progress transparently, remain disciplined in our approach, and revisit our assumptions as the business and the broader ecosystem evolve. More details on the ESG performance of Eternal's non-food delivery businesses may be found on Pages 33 to 43 of our Annual Report.

- Sanjeev Bikhchandani, Non-Executive Director, Eternal Limited

Disclosure Questions

	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The CSR committee, which is a sub-committee of Eternal's Board of Directors, has oversight of ESG matters including sustainability and climate. The CSR committee is represented by the below members: - Sanjeev Bikhchandani, Chairman and Independent Director - Namita Gupta, Non-Executive and Independent Director - Aparna Popat Ved, Non-Executive and Independent Director Mr. Deepinder Goyal stepped down as Eternal Limited's chairman of the CSR committee on February 1, 2026, and therefore has not been included in the FY26 list of the CSR committee. The CSR committee meets at least once a year to review and guide Eternal's ESG strategy and monitor plan of action and progress. At the executive level, the Chief Sustainability Officer maintains oversight on matters related to ESG including climate, supported by the ESG team. The ESG team reports achievements and progress to the CSR committee comprising members of Eternal's Board of Directors.								

Disclosure Questions

Policy and management processes

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)
Performance against above policies and follow up action	P1	P2	P3	P4	P5	P6	P7	P8	P9	For P1, P2, P3, P4, P5, P6, P7, P8 and P9
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Annually
	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Commit-tee of the Board	Quarterly

Disclosure Questions

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

*Our value chain partners include suppliers/ vendors and delivery partners. All the policies extending to value chain partners may not be relevant for delivery partners who are governed by the 'Delivery Partner Terms and Conditions'.

**We hold ISO 45001 - Occupational Health and Safety Management systems for our Gurugram and Bengaluru office.

***In FY26, a third party conducted human rights risk assessment for operations of Eternal Limited (formerly known as Zomato Limited) on a standalone basis, scope covering employees and workers.

****We hold ISO 14001 - Environmental Management Systems for our Gurugram and Bengaluru office.

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

Questions

The entity does not consider the Principles material to its business (Yes/ No)

The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/ No)

The entity does not have the financial or/ human and technical resources available for the task (Yes/ No)

It is planned to be done in the next financial year (Yes/ No)

Any other reason (please specify)

This question is not applicable since the answer to question (1) is yes.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Y	N*	Y** - DNV-Business Assurance	N	Y***	Y**** - DNV-Business Assurance	Y	N	Y - TUV SUD South Asia Pvt. Ltd.

P1	P2	P3	P4	P5	P6	P7	P8	P9
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SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics/ principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	1	BRSR principles	100.00%
Key Managerial Personnel	6	- BRSR principles - Employee Code of Conduct (including Human rights) - Prevention of Insider Trading - Prevention of Sexual Harassment - Environment, Health & Safety - Cyber Security	100.00%
Employees other than BoDs and KMPs*	9	- BRSR principles - Human rights - Prevention of Insider Trading - Prevention of Sexual Harassment - Environment, Health & Safety - Cyber Security - Whistleblower - Anti-bribery and Anti-corruption - AI Awareness	97.67%
Workers*	3	- BRSR principles - Human rights - Health & Safety	96.32%

*In FY26, Eternal's coverage of trainings in the above question consists of both permanent employees and other than permanent employees and workers.

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/ Fine					
Settlement			None		
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Imprisonment				
Punishment			None	

3. **Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been appealed.**

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

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

Yes. We have an anti-bribery and anti-corruption policy that demonstrates our stance on bribery and corruption practices and its consequences in case of non-compliance. Our policy covers the activities which are in the ambit of bribery or corruption and extends its applicability to employees, directors, stakeholders and third-parties.

The policy covers mechanisms to report and resolve concerns related to bribery or corruption through reporting at informant@eternal.com. In addition, training on anti-bribery and anti-corruption is mandatory for all employees at the time of induction.

The anti-bribery and anti-corruption policy is available on our website: [link to the policy](#)

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees*	0	0
Workers*	0	0

*The permanent category of employees and workers have been considered in the above question.

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

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

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- No such cases have been reported.

8. Number of days of accounts payables ([Accounts payable x365]/ [Cost of goods/ services procured]) in the following format:

	FY 2025-26*	FY 2024-25
Number of days of accounts payables	33	35

*The data reported is as on 31st March 2026.

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	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	NA	NA
	b. Number of dealers/ distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties/ Total purchases)	1.41%	1.69%
	b. Sales (Sales to related parties/ Total sales)	0.92%	0.72%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)*	100%**	100%
	d. Investments (Investments in related parties/ Total investments made)*	53.28%	52.22%

Note: Eternal Limited (formerly known as Zomato Limited) on a standalone basis is a technology platform services provider and does not deal with trading houses and dealers/ distributors.

*The data reported is as on 31st March 2026.

**In FY26, 100% of loans and advances were given to related parties only.

Leadership Indicators

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

No. of awareness programs held	Topics/ principles covered	Percentage of value chain partners covered (by value of business done) under the awareness programs*
1	BRSR Principles	9.56% of total spend on suppliers (upstream)**
1	Human rights and Health & safety	
1	Sustainable packaging	1.19% by total revenue from restaurant partners (downstream)***

Note: The upstream value chain partners covered in the above indicator does not include our delivery partners. All our delivery partners have to complete a mandatory road safety awareness module (including health & safety aspects) at the time of onboarding. The above number also excludes suppliers covered through the circulation of the human rights training module across our supply chain.

**Value chain disclosures are based on the previous financial year (FY25).*

***In FY26, we conducted multiple Sustainable Supply Chain workshops to familiarize our select suppliers with BRSR principles and sustainability best practices, along with training on human rights and health & safety and held one-on-one engagements with key suppliers. Through these initiatives, we trained over 200 suppliers during FY26.*

****In FY26, we conducted a master class on sustainable packaging as part of the 2nd edition of Packathon, attended by key restaurant partners.*

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

Yes. We have a policy on 'Code of conduct for the board of directors and senior management personnel'. Our policy covers the activities which are within the ambit of processes in place to avoid/ manage conflict of interests involving members of the Board.

Under Section 4 'Code for Directors and SMP', point number (j) mandates that Directors and SMPs must 'Disclose potential conflicts of interest that they may have regarding any matter, if any, at the Board Meetings and any Director having such conflict of interest will abstain himself/ herself from discussions and voting on the concerned matter'.

All the members of the Board are required to confirm on an annual basis whether they are complying to this code including declaration on Conflict of Interest, additionally, we ensure that all necessary approvals, as mandated by the statute and the company's policies are secured before engaging in transactions with any companies in which any Board member may have a conflict.

Code of conduct for the board of directors and senior management personnel is available on our website- [link to the policy](#)

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	-	-	Not applicable
Capex	-	-	In our financial statements, CAPEX includes fitouts and equipment for our offices, laptops, etc. We try to consciously choose environment-friendly technologies, including energy efficient air conditioning and air purification systems, LED lighting fixtures, sensor-based taps, energy-efficient televisions and laptops, among others.

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

Yes.

Eternal Limited continued to strengthen its Sustainable Supply Chain program in FY26 to promote responsible sourcing practices across its value chain. Initiatives taken in FY26 panned across these three areas:

- **Supplier assessment:** Our supplier assessment on ESG parameters is integrated into our supplier onboarding process. We regularly evaluate our upstream suppliers through an ESG questionnaire (aligned with the requirements of BRSR Core KPIs) enabling consistent monitoring and improvement across our supply chain.
- **Capacity building and engagement:**
 - Conducted workshops to communicate sustainability expectations to suppliers, with focused discussions on health & safety and human rights practices in the supply chain attended by 200+ suppliers.
 - Held one-on-one interactions with key supplier categories to discuss ESG practices and improvement areas.
 - Circulated human rights learning modules for suppliers to strengthen awareness and responsible business practices.
 - Conducted road safety and health & safety training for delivery partners as part of the onboarding process.
- **Supplier partnership and recognition:**
 - Initiated efforts to recognise suppliers demonstrating strong ESG performance, responsible business practices and contributing to positive outcomes.
 - Continued supplier engagement through esg-suppliers@eternal.com, to facilitate onboarding of sustainable suppliers and addressing supplier-related ESG queries.
 - Expanded sourcing from within India by working with 1800+ MSMEs in FY25.

Link to our policies: [Responsible sourcing policy](#) and [Business partner code of conduct](#)

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

We assessed our top upstream suppliers (in terms of input) for FY25 on their sustainability credentials, which includes SA 8000, ISO 14001/EMS, OHSAS 18001/ISO 45001 and labels like Rainforest Alliance, Rugmark, RSPO etc. The assessment was based on voluntary disclosures by suppliers and publicly available information. In FY26, we also introduced industry-specific questions for key suppliers to better understand their sustainability focus areas and practices. After conducting the assessment, we concluded that in FY25, 15.99% of our inputs were sourced sustainably.

Additionally, 65.71% of our total inputs comprised payments to delivery partners (individuals providing food delivery services within the cities of operation), reflecting our focus on local sourcing and supporting livelihoods in our areas of operation.

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

Plastic (including packaging)

E-waste

Hazardous waste

Other waste

Not applicable*

*Eternal Limited (formerly known as Zomato Limited) is a technology platform services provider and does not produce any physical products.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/ No).

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not applicable.

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

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	4,761	4,761	100%	4,761	100%	N.A.	N.A.	4,761	100%	4,745	99.66%
Female	1,987	1,987	100%	1,987	100%	1,987	100%	N.A.	N.A.	1,985	99.90%
Others	2	2	100%	2	100%	-	100%**	-	100%**	2	100%
Total	6,750	6,750	100%	6,750	100%	1,987	29.44%***	4,761	70.53%***	6,732	99.73%

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Other than permanent employees											
Male	203	203	100%	203	100%	N.A.	N.A.	203	100%	203	100%
Female	42	42	100%	42	100%	42	100%	N.A.	N.A.	42	100%
Others	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	245	245	100%	245	100%	42	17.14%***	203	82.86%***	245	100%

*The above daycare coverage is less than 100% as some employees are based out of offices with less than 50 employees, or are not eligible. Coverage of daycare facilities has been accounted based on:

- In-house daycare facility available at our Gurugram and Bengaluru corporate office.
- Partnership with IPSAA Holdings Pvt. Ltd. providing access to employees to daycare facilities (at a discounted rate) near our office premises, across various locations.
- In addition to the above, we also publish a list of daycare facilities to our employees in locations where IPSAA facilities are not present.

**Two of our 'permanent employees' who fall under the 'Others' category of gender are included in the total headcount count above. These employees are covered by our gender-neutral paid parental leave policy.

***All our employees are covered by our gender-neutral paid parental leave policy, the total % of maternity and paternity benefits only denotes the gender split of the employee base.

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

Category	% of workers covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0%	0	0%	N.A.	N.A.	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	N.A.	N.A.	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other than permanent workers											
Male- Contract Workers	451	451	100%	422	93.57%	N.A.	N.A.	0	0%	0	0%
Female- Contract Workers	93	93	100%	89	95.70%	93	100%	N.A.	N.A.	0	0%
Total	544	544	100%	511	93.93%	93	17.10%**	0	0%	0	0%

*The number for 'Health insurance' has been considered by combining ESI and Medical insurance as every worker is covered under either of these schemes. The % of other than permanent workers covered is based on the confirmations received from third party vendors.

**All our other than permanent female workers are covered by maternity benefits, the total % of maternity benefits only denotes the gender split of workers.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.41%*	0.26%

*The aforementioned spending includes health coverage premiums, accidental insurance premiums, insurance for contractual workers, paternity and maternity benefits, Environment, Health & Safety (EHS) expenses (including trainings), salaries and related costs for the physical wellness, mental wellness and EHS teams, daycare facility expenses (including lactation rooms), and medical room expenses covering doctors, paramedics, equipment and consumables.

2. Details of retirement benefits, for Current FY and Previous FY:

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers*	Deducted and deposited with the authority (Y/N/ N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/ N.A.)
PF**	99.73%	99.82%	Y***	99.58%	99.73%	Y
Gratuity	100%	100%	N.A.****	100%	100%	N.A.
ESI*****	100%	100%	Y	100%	100%	Y
Others – NPS*****	100%	-	Y	100%	-	Y

Note: In FY26, Eternal's coverage of the above disclosure consists of permanent employees, other than permanent employees and other than permanent workers.

*The reported figures for Provident Fund (PF), Gratuity and ESI coverage, of other than permanent workers, are based on confirmations received from third party vendors.

**The above percentage represents data for eligible employees and workers as at the end of the financial year. All eligible employees get PF benefits. However, the reported data is less than 100% since some employees have voluntarily opted out of PF contribution. For workers, the reported data is less than 100% since one worker has voluntarily opted out of PF contribution.

***The deduction and deposition with the authority of PF for 'Other than permanent workers' is ensured by their respective employers (third party vendors).

****Eternal has funded the gratuity liability as on 31st March 2026 upto 94% of the total gratuity liability with ICICI Prudential Life Insurance Company Limited.

*****The above percentage of ESI represents data for eligible employees and workers at the end of the financial year. Out of the total headcount, 65 employees and 425 workers (as on 31st March 2026) and 144 employees and 309 workers (as on 31st March 2025) were eligible for ESI.

*****The above percentage of NPS represents data for eligible employees at the end of the financial year. Out of the total headcount, 110 employees had opted for the National Pension Scheme as on 31st March 2026.

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.

Our headquarters and largest office based in Gurugram underwent a third party accessibility audit in FY24. We have implemented various measures such as ramps/ tactile pathways, disability-friendly elevators, gender-neutral accessible toilets and accessible parking at our Gurugram office. Additionally, all new facilities under our direct lease have been evaluated for accessibility standards outlined in the RPwD Act, 2016.

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. Eternal has an Equal opportunity, diversity and inclusion policy aligned with the principles of Rights of Persons with Disabilities Act, 2016. ([link to the policy](#))

5. Return to work and Retention rates of permanent employees and workers that took parental leave in FY26:

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	98.17%	63.50%	-	-
Female	96.88%	56.76%	-	-
Others	-	-	-	-
Total	98.01%	62.07%	-	-

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

Yes/ No (If Yes, then give details of the mechanism in brief)	
Permanent workers	Not applicable
Other than permanent workers	Yes. Eternal has established a grievance redressal mechanism for its workforce to receive and address their concerns.
Permanent employees	
Other than permanent employees	Eternal has a dedicated email address accessible for all to raise any complaints/ issues. Complaints can be filed by writing to the People assist team at peopleassist@eternal.com , the Internal Committee at speakup@eternal.com (for sexual harassment related complaints) or hr@eternal.com (for human rights related complaints).
(Stakeholder management policy and Equal opportunity, diversity and inclusion policy)	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)
Total permanent employees	6,750	-	-	6,903	-	-
Male	4,761	-	-	4,895	-	-
Female	1,987	-	-	2,007	-	-
Other	2	-	-	1	-	-
Total permanent workers	0	-	-	0	-	-
Male	0	-	-	0	-	-
Female	0	-	-	0	-	-
Other	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees*										
Male	4,761	4,650	97.67%	4,665	97.98%	4,895	4,684	95.69%	4,431	90.52%
Female	1,987	1,954	98.34%	1,951	98.19%	2,007	1,937	96.51%	1,790	89.19%
Others	2	2	100%	2	100%	1	1	100%	1	100%
Total	6,750	6,606	97.87%	6,618	98.04%	6,903	6,622	95.93%	6,222	90.13%
Workers**										
Male	451	434	96.23%	-	-	300	287	95.67%	-	-
Female	93	90	96.77%	-	-	78	77	98.72%	-	-
Others	0	0	0%	-	-	0	0	0%	-	-
Total	544	524	96.32%	-	-	378	364	96.30%	-	-

*In FY26, Eternal's coverage of the above disclosure consists of health & safety and skill upgradation training provided to permanent employees.

**In FY26, Eternal's coverage of the above disclosure consists of health & safety training provided to other than permanent workers.

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	4,761	4,761	100%	4,895	4,895	100%
Female	1,987	1,987	100%	2,007	2,007	100%
Others	2	2	100%	1	1	100%
Total	6,750	6,750	100%	6,903	6,903	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The above disclosure is based on all permanent employees who were active in the performance review cycle, representing 100% coverage of the applicable employee population for performance reviews.

10. Health and safety management system:

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

Yes. At Eternal, our Health and Safety Policy includes nine pillars that outline how we effectively manage critical Occupational Health and Safety (OH&S) aspects. Additionally, we hold the ISO 45001:2018 certification for our OH&S Management System. The Audit Committee of Eternal Limited maintains oversight on health and safety related matters and reviews them on a quarterly basis.

The Environment, Health and Safety (EHS) team helps the organization maintain high levels of safety standards. Our offices are equipped with essential safety systems such as fire detection, fire fighting mechanisms, public address systems, safety signage, etc., to ensure the safety of employees and workers. Additionally, there is a Safety Reporting System (SRS) that enables employees and workers to report OH&S incidents and hazards actively. The system ensures seamless tracking, analysis and resolution, thereby building a proactive safety culture and enabling continuous improvement of our OH&S management system.

Health and Safety training is mandatory for all employees of Eternal and a key pillar of our Health & Safety policy. In FY26, we strengthened our safety culture through a series of focused awareness initiatives. We marked National Road Safety month, with a mix of on-ground and digital engagement activities, including interactive carnivals, recognition of road safety champions under the company-wide "Sadak Suraksha Jeevan Raksha" campaign. During this month, we also conducted engaging awareness initiatives across offices, emphasizing people safety and SRS reporting, while reinforcing the message that "safety is a habit we build together." These efforts are further supported by continuous monitoring by the Workplace & Facilities team to ensure sustained adherence to safety standards.

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

Risk identification and mitigation remain integral to our Health and Safety policy. We adopt a proactive approach to identifying, assessing and mitigating hazards across both routine and non-routine activities. An integrated action plan is also in place to effectively respond to emergency situations.

As part of our ISO 45001:2018-certified Occupational Health and Safety Management System, we follow documented procedures to systematically evaluate work-related hazards and risks across all operations. Employees and workers are encouraged to report hazards, near-misses and incidents through our Safety Reporting System (SRS), enabling structured investigation and timely closure of such cases.

We continuously strengthen our approach through regular internal inspections and audits to proactively identify and address workplace risks. Identified risks are managed through structured action plans with defined timelines and measurable targets to ensure effective mitigation.

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

Yes, we have established a robust process for workers to report work-related hazards and protect themselves from associated risks. In FY24, we introduced the Safety Reporting System (SRS), enabling employees and workers to report health and safety hazards, incidents, and near-misses.

Building on this, the process is now well established across the organization. During FY26, we further strengthened its implementation through multiple awareness sessions, townhalls and training programs, ensuring it remains a reliable and accessible platform. We also ensured timely closure of identified risks, supported by effective Root Cause Analysis (RCA) and implementation of Corrective and Preventive Actions (CAPA).

As part of our annual safety campaigns, we launched the “7 Habits of Eternal Safety Champions” in FY25, reinforcing that safety is a shared responsibility built through consistent behaviors and collective commitment. This is a successful ongoing campaign in FY26. This initiative has significantly strengthened safety awareness, encouraged proactive hazard identification and inculcated a culture of shared responsibility across the organization.

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

Yes. Eternal provides its employees with non-occupational medical and healthcare benefits. These include comprehensive group medical insurance that extends to the employee, spouse/ partner and up to four children. The medical insurance has progressive coverages such as treatment for autism and psychiatric ailments, lifelong coverage for children living with disabilities, etc. We also offer free online medical consultations, nutrition counselling, psychological counselling, discounted diagnostic tests and discounts on medicines, etc.

Over and above, all employees are covered under the group accidental insurance. We also provide medical insurance or ESI benefits to our other than permanent workers basis applicability.

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

*Including in the contract workforce

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

At Eternal, we prioritize the safety and welfare of our employees and their overall well-being. We have implemented comprehensive policies and protocols aimed at fostering an incident-free, vibrant and secure workplace environment. We have dedicated teams which are responsible for monitoring safety performance and implementing necessary measures to enhance safety protocols. The following outline several initiatives designed to promote a culture of health, safety and wellbeing of employees within our organization:

- Implemented Occupational Health & Safety Management System (ISO 45001:2018)
- Medical rooms with dedicated doctors and nurses in our corporate office
- Fire detection, fire fighting equipment and first-aid facilities active in our offices to ensure prompt response and mitigation during incidents
- Implemented measures for preparing and responding to fire emergencies and conducting regular mock drills to assess our readiness and improve our response capabilities
- Awareness sessions promoting healthy postures
- Use of Personal Protective Equipment (PPE) by the workforce

- In the event of serious injuries, investigations are conducted to prevent recurrence. Corrective and Preventive Actions (CAPA) are diligently implemented following investigations
- Group health insurance for employees and dependents
- Group personal accident insurance
- Discounts on diagnostic services
- Free telehealth and medical consultation for employees and dependents
- Discounted dental consultations and free vision checkups
- Equal paid parental leave of 26 weeks provided to mothers and fathers
- Wellness leaves (physical and mental), period leaves and paid annual leaves provided
- Mental wellness expert counselling by the in-house team of trained psychologists and counsellors
- Nutrition counselling
- Gym facilities across multiple offices
- Regular campaigns and training conducted on health and safety topics such as First Aid, CPR, firefighting and evacuation procedures
- Mandatory EHS training and assessment implemented for all employees via Eternal Learning Hub (ELH platform)

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions*	0	0	-	13	0	-
Health and safety**	1	0	-	0	0	-

*In FY26, we continued to prioritize open communication and proactive resolution through our robust working conditions complaint management process. We have a dedicated team that ensures instant resolution of complaints (temperature, ergonomics, leakage, washroom hygiene, etc.) to provide a safe & healthy working environment, however for the above indicator we report only high risk complaints based on internal SOP.

**We have a dedicated Safety Reporting System (SRS) for all employees to report Health & Safety issues. The EHS team follows an internal SOP to validate and resolve all complaints received on SRS in a stipulated time.

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working conditions	An independent Human Rights Assessment (including Health & Safety) was conducted for all our office locations. In addition, we continue to hold ISO 45001:2018 certification for our Gurugram and Bengaluru offices.

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.

We have conducted comprehensive risk assessments and revised risk evaluations across all activities in our offices to ensure continued compliance with safety standards and best practices. Through our internal assessment we have confirmed that our operations align with the established safety protocols since there were zero safety-related incidents reported in FY26 (Principle 3, Q11), therefore no immediate corrective actions or mitigation measures were required.

We hold ISO 45001:2018 certification for our Gurugram and Bengaluru offices. For our newly leased offices we are in the process of attaining these certifications. Our Occupational Health and Safety (OH&S) management system remains aligned with the requirements of the standard, reaffirming the robustness of the framework.

In addition, an independent Human Rights assessment has been conducted for all our office locations and no major findings were reported during the financial year.

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:** Yes, all employees are covered by a comprehensive group accident insurance policy that provides compensation to their families in the unfortunate event of the death of an employee due to an accident.

The company also provides a generous ex gratia payment to the families of all our deceased employees. This payment amounts to the employee's annual salary and continues for a duration of 10 years from the date of the employee's passing.

- **Workers:** Not applicable.

5. 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	16.95% by total spend on suppliers (upstream)**
Working Conditions	5.08% by total revenue from restaurant partners (downstream)***

*Value chain disclosures are based on the previous financial year (FY25).

**The assessment was conducted for 50 upstream suppliers. During the year, we significantly expanded the coverage of supplier assessment compared to the previous year. While the percentage based on spend reflects changes in procurement mix and supplier spend distribution within the year, the program now covers a broader set of value chain partners.

***The assessment was conducted for 8 downstream customers.

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 our Stakeholder management policy, which is in line with the AA1000 Stakeholder Engagement Standard, we have analyzed our internal and external environment to identify stakeholders including individuals, groups of individuals or organizations:

- Who are directly or indirectly dependent on our activities, products or services and associated performance, whom we are dependent on in order to operate effectively
- To whom Eternal has, or in the future may have, legal, commercial, operational or ethical/ moral responsibilities
- Who can influence or have impact on Eternal's strategic or operational decision-making

Based on the above definition, we have identified our key stakeholders as follows:

- Customers (end users, restaurant partners and business partners)
- Employees
- Vendors
- Delivery partners
- Shareholders
- Government and regulators
- Community/ society

([link to the policy](#))

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

At Eternal, stakeholder engagement is done through multiple channels. We have developed engagement programs that are applicable across all local operations.

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Employee newsletters • Intranet portal • Employee resource groups • Posters, TV screens • Internal communication channels • Employee town halls • Employee surveys • Performance reviews • Dedicated email IDs (including grievance redressal) • Notice boards	Ongoing/ Continuous	• Employee benefits • Awareness about company policies • Employee recognition • Learning and development • Health, safety and well-being • Performance review and career development • Grievance redressal • Company updates • Community connect

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers (end-users)	No	• Zomato app and Eternal's website • Customer service support • Customer satisfaction survey • Email communication • Online (including social media) and offline marketing channels	Ongoing/ Continuous	• Customer feedback • Grievance redressal • Resolution of their queries • Advertising
Customer (Restaurants)	No	• Zomato restaurant partner app • Zomato dashboard • Dedicated email ID • Account managers • Social media channels	Ongoing/ Continuous	• Onboarding support • Resolving queries • Grievance redressal • Discussions on ensuring safe deliveries • Enhancing user experience • Capturing feedback • Creating and updating menu, pricing, promotions, etc. • Understanding and activating growth levers - e.g. advertising
Customers (Business partners)	No	• Dedicated email ID	Ongoing/ Continuous	• Customer feedback • Resolving queries • Grievance redressal
Vendors	No	• Dedicated email ID • Vendor evaluation • Surveys • Telephonic interactions • Face-to-face interactions • Other electronic modes of communication	Ongoing/ Continuous	• Resolving queries • Assessing performance • Training and awareness (including upskilling on ESG parameters) • Sharing requests and requirements

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
Delivery partners (DPs)	No*	• Zomato delivery partner app • Dedicated email IDs • Hotline number for SOS calls from delivery partners • Zonal Head/ Fleet operations managers • Zone-wise dedicated WhatsApp channels	Ongoing/ Continuous	• Seamless onboarding support through WhatsApp and other channels • Efficient & timely query resolution • Effective grievance redressal • Safety and well-being • Skill based trainings • Feedback driven process improvement • Transparent earnings and payout management • “Rent an EV” feature for easy rentals
Shareholders	No	• Shareholder/ investor meetings • Shareholders’ letters and earnings calls • Newspaper advertisements • Email communication • Annual Report • Stock exchange filings	Periodic basis	• Queries on financial and operational performance of the company • Transparent disclosures of material events • Other topics relevant to shareholders
Community/ Society	Yes*	Channels and communication with NGOs, Government bodies, advocacy groups and PwDs: • Consultations and meetings • Email and digital communication • Roundtable discussions and events • Collaborative workshops and listening sessions	Ongoing/ Continuous	• Skill based training • Enabling access to livelihood • Support in attaining assistive devices • Safety and wellbeing
Government and regulators	No	• Public policy submissions and representations • Formal dialogues	On need basis	• Inputs on draft regulations and policies that have bearing on our operations and businesses

*Selected members of our delivery partner community and selected members of society fall under the definition of vulnerable and marginalized groups, such as Persons with Disabilities and women from economically-weaker sections.

Leadership Indicators

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

We regularly engage with our key stakeholders (end-users, restaurant partners and delivery partners) as outlined in our Stakeholder management policy. Each business unit in every operating location is required to carry out stakeholder engagement in line with the stakeholder management policy. Through the channels described in the policy, the functional teams in Eternal receive feedback from various groups of stakeholders (external and internal) on our initiatives and operations. This feedback is analyzed and discussed with relevant leadership teams to identify, develop and implement the environmental and social topics. Select actions are discussed with the CSR committee of the board based on their overall importance and these meetings are minuted. The CSR Committee at Eternal also undertakes responsibility for climate and sustainability-related matters.

([link to the policy](#))

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 consultation was an integral part of the double materiality assessment that we conducted in FY26 with the help of an independent external organization to refresh the set of ESG topics material to the firm. Additionally, we regularly engage with local stakeholders via various channels to identify their emerging concerns to make improvements and design innovative offerings to meet their expectations. We also conduct regular surveys and impact assessments of projects that involve local stakeholders.

Below are the examples of how Eternal has used inputs received from stakeholders on material sustainability issues to design new initiatives and offerings in FY26:

Stakeholder group	Input modes	Incorporation of inputs
Employees	- Online channels (slack, emails, etc.) - Discussions with employees across forums and targeted session	Material topic: Climate action and circular economy Based on input received from employees, one of the initiatives the company launched in FY26 was an internal sustainability education program including: Regular learning sessions with external and internal experts. In FY26, we conducted sessions focused on afforestation and water conservation. A dedicated online channel and community for environmental education, exchange of ideas and efforts made by employees towards environmental protection. Offline activities to raise awareness among employees on sustainable packaging, repurposing waste and to encourage the adoption of sustainable practices, such as the appropriate segregation and disposal of various kinds of waste.

Stakeholder group	Input modes	Incorporation of inputs
Customers (End-users)	Feedback received via a range of customer communication channels	Material topic: Climate action and circular economy • Zomato Plastic-Free Future Program: In response to customer concerns around receiving food from restaurants in plastic packaging, we launched the 'Zomato Plastic-Free Future Program' in December 2024. The program recognizes restaurant partners actively adopting sustainable alternatives to plastic packaging for food deliveries. More than 350 restaurant brands, representing 10,000+ restaurants across 500+ cities listed on the Zomato app have already joined the program by submitting detailed evidence of their packaging, including photos and certificates, confirming that their main menu items are being packed in sustainable alternatives. To recognize their efforts, these restaurants now carry a prominent 'Low plastic packaging' tag on their menu pages, banners and a clear label in the order summary, making it easy for customers to identify these restaurants. Customers can also discover these restaurants faster by typing 'Low plastic packaging' in the search bar or using the 'Low plastic packaging' filter option. As of March 31, 2026, we have facilitated 100 million food delivery orders through restaurants on the Zomato Plastic-Free Future Program. Material topic: Innovation • Healthy mode: To capture the growing demand for healthier meals, Eternal launched "Healthy mode" on the Zomato app in top 7 cities in FY26. With this mode, end users see a curation of restaurants along with complete nutritional information, i.e. macros, ingredient-level description and customization filters. Since its launch, Healthy Mode has helped customers make more informed and healthier food choices, generating ~8.5 million orders in FY26.
Delivery partners	• In-person interviews • Surveys (including Delivery partner wellbeing survey) • Focus Group Discussions (FGDs)	Material topic: Stakeholder value creation • Social & Financial security through Government scheme facilitation: In FY26, in response to requests for support from our delivery partners, Eternal designed and launched a structured program to facilitate their better access to central and state government schemes. This initiative was designed to address key barriers faced by partners in accessing schemes including lack of awareness, time scarcity, documentation challenges and unclear requirements. The program, run in collaboration with the social enterprise, Haqdarshak ran through a series of on-ground facilitation camps and digital support mechanisms across India. In FY26, over 5,500 Zomato delivery partners were enrolled in at least one government scheme, unlocking benefits valued at over INR 120 crore. These benefits span critical areas such as healthcare, insurance and income support.

Stakeholder group	Input modes	Incorporation of inputs
Community/ Society	- In-person & online discussions - Feedback form	Material topic: Stakeholder value creation Improvements in app accessibility for Persons with Disabilities (PwD) – Based on feedback from the community of Persons with Disabilities, in FY26 we launched a feature on the Zomato food delivery app, that enables customers to disclose their mobility, vision and hearing needs to receive a customized platform and delivery experience. Additionally, select members of Eternal's tech, product and design teams underwent the IAAP CPACC certification in accessibility. The certification verifies a professional's broad, cross-disciplinary knowledge of disabilities, universal design and global accessibility laws. Completion of this training empowers team members to practically apply accessibility principles in the course of product development.

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

Eternal has identified vulnerable/ marginalized stakeholders groups both within and outside of its value chain and has taken multiple actions to address their concerns.

Below are the actions taken to address concerns of vulnerable/ marginalized groups within Eternal's value chain:

- **Zomato's Equitable Action for Livelihood (ZEAL) program-** Launched in FY23, our PwD delivery partner initiative has benefitted over 6,000 PwDs with a range of disabilities including locomotor and hearing and speech impairment. In FY26 alone 3,500+ PwD DPs, collectively delivered over 10 million orders and covered over 40 million kms. The program benefits include waiver of onboarding fee, assignment of short-distance deliveries only, enhanced payouts, sensitized fleet coaches and support teams to better assist delivery partners as needed. In addition, restaurant partners and end-users are notified when a PwD delivery partner is assigned to an order and requested to extend their support.
- **Zomato's Women riding centers-** Facilitates two-wheeler riding training for women, basic digital literacy and confidence building. Through this initiative, Eternal aims to empower women by enhancing their mobility, enabling them to meet their personal needs with greater independence while also unlocking access to livelihood opportunities. Highlighted below are the benefits offered at these centers:
 - **A dedicated space** for women and their families to meet with company representatives, inquire and seek guidance on working in the gig economy.
 - **A safe space** for women to connect, support each other, and build a sense of community.
 - **Guidance to test and understand the available EV-bike options** for interested participants.

Other initiatives to ensure women safety and support:

- **24x7 SOS emergency support:** Available in 900+ cities, the emergency response system connects delivery partners to support like ambulance, police and an in-house response team.
- **Address visibility at night:** Between 7 PM and 5 AM, women delivery partners have the option to avoid locations where they may feel unsafe.

- **City-specific chat support groups:** All women delivery partners in the top seven cities are added to WhatsApp support groups for seamless communication, grievance redressal and peer support.
- **Hotel delivery protocol:** Women delivery partners delivering to hotels, lodges or guest houses can complete deliveries at the reception instead of going to rooms.
- **Black zones reporting:** Delivery partners can report unsafe or difficult-to-navigate areas through the delivery partner app. More than 270 black zones were identified as of 31st March 2026, with such locations marked unserviceable, where required, to enhance safety.

Actions taken to address the concerns of vulnerable/marginalized groups outside of the value chain:

- Eternal apps allow customers to contribute to Feeding India, a not-for-profit initiative, directly at the checkout page. These contributions support Feeding India's mission, focused on eradicating hunger and malnutrition among children from under-served communities across the country. Through Feeding India, 1.4 lakh+ children now receive nourishing meals daily across 2,300+ centers in 150+ cities. In FY26, we deepened this work by revamping 45 Anganwadis across Varanasi, Nandurbar, Kushinagar and Gurugram. Since its inception, Feeding India has served over 290 million meals till FY26. We also deployed facial recognition technology across educational centers to track meal distribution digitally, ensuring both accountability and scale without adding administrative burden.

For further details of key programs and initiatives, please refer to the [Feeding India Annual Report FY25](#)

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 (A)	No. of employees / workers covered (B)	% (B/A)
Employees*						
Permanent	6,750	6,515	96.52%	6,903	6,623	95.94%
Other than permanent	245	240	97.96%	503	371	73.76%
Total employees	6,995	6,755	96.57%	7,406	6,994	94.44%
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent workers**	544	524	96.32%	378	364	96.30%
Total workers	544	524	96.32%	378	364	96.30%

*For employees, training on Human rights has been conducted online via our internal learning platform. Additionally, we also circulated posters and videos via our internal channel. POSH training has been conducted at the time of induction.

**For other than permanent workers, Human rights training has been conducted in-person via videos.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	6,750	0	0%	6,750	100%	6,903	0	0%	6,903	100%
Male	4,761	0	0%	4,761	100%	4,895	0	0%	4,895	100%
Female	1,987	0	0%	1,987	100%	2,007	0	0%	2,007	100%
Other	2	0	0%	2	100%	1	0	0%	1	100%
Other than permanent	245	0	0%	245	100%	503	0	0%	503	100%
Male	203	0	0%	203	100%	409	0	0%	409	100%
Female	42	0	0%	42	100%	93	0	0%	93	100%
Other	0	0	0%	0	0%	1	0	0%	1	100%
Workers										
Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Others	0	0	0%	0	0%	0	0	0%	0	0%
Other than permanent**	544	538	98.90%	6	1.10%	378	364	96.30%	14	3.70%
Male	451	446	98.89%	5	1.11%	300	294	98.00%	6	2.00%
Female	93	92	98.92%	1	1.08%	78	70	89.74%	8	10.26%
Others	0	0	0%	0	0%	0	0	0%	0	0%

*Data reported is as on 31st March 2026.

**The above disclosure on minimum wage coverage for other than permanent workers is based on confirmations received from third party vendors.

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

FY 2025-26	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	1,19,00,000*	3	1,13,00,000
Key Managerial Personnel	2**	Nil***	1	1,15,00,000****
Employees other than BoD and KMP*****	4,759	7,50,000	1,986	6,50,000
Workers	-			

Note: The median remuneration for employees has been calculated based on the proportionate CTC applicable as on 31st March 2026. This does not include the amount of employee share based payment, the provisions made for gratuity, leave encashment, bonus and incentives.

*Out of the three male board members, no median value can be reported as two male board members are not drawing salary, accordingly remuneration (including sitting fees) of the only male member has been reported.

**Key Managerial Personnel includes Mr. Albinder Singh Dhindsa who was appointed as the Chief Executive Officer of the Company w.e.f. February 1, 2026 and Mr. Deepinder Goyal, who held the position of Chief Executive Officer till February 1, 2026.

***No median value can be reported as both the male KMPs have voluntarily waived their salary and accordingly NIL has been reported.

****No median value can be reported as there is only one female KMP and accordingly remuneration of the female KMP has been reported based on the proportionate CTC applicable as on 31st March 2026.

*****Median remuneration value for Employees other than BoDs and KMPs does not include the "Others" category.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	22.44%	23.42%

*In FY25 and FY26, Eternal's coverage in the above question includes wages of permanent employees other than BoDs and KMPs.

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

Yes, human rights complaints can be reported via hr@eternal.com, where they are routed to the relevant HR POC for investigation, resolution, and corrective action.

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

The following are the internal mechanisms in place at Eternal to redress grievances related to human rights issues:

- We have a dedicated HR business partnering team to address and investigate any human rights complaints.
- POSH related concerns can be reported at speakup@eternal.com, while human rights related issues can be reported at hr@eternal.com.
- All emails received in these inboxes are systematically categorized and routed to the relevant stakeholder for redressal.
- The team is responsible for conducting a thorough investigation, determining appropriate resolutions, and implementing necessary corrective actions.
- All complaints are kept confidential and investigated promptly.
- In addition, we have a grievance mechanism in place for our value chain partners to report instances related to human rights.

These internal mechanisms are detailed in our Human rights policy. ([link to the policy](#))

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	27*	5	-	19	2	-
Discrimination at workplace	0	0	-	0	0	-
Child labor	0	0	-	0	0	-
Forced labor/ Involuntary labor	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights-related issues	0	0	-	0	0	-

Note: All pending POSH cases as on 31st March 2026 were resolved within the stipulated timelines.

*The increase in sexual harassment complaints reported in FY26 is attributable to improved awareness of POSH and the available redressal mechanisms. With continued organizational growth and stronger awareness initiatives, employees and workers are better informed and more confident in raising concerns through speakup@eternal.com. The organization continues to strengthen awareness and prevention efforts through regular POSH training and sensitization initiatives aimed at driving long-term behavioral change and fostering a safer workplace culture.

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*
i) Total complaints reported under sexual harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	27**	19
ii) Average number of female employees/ workers at the beginning of the year and as at the end of the year	2,150	1,622
iii) Complaints on POSH as a % of female employees/ workers	1.26%	1.17%
iv) Complaints on POSH upheld	24***	17

Note: All pending POSH cases as on 31st March 2026 were resolved within the stipulated timelines.

*The FY 2024-25 POSH ratio has been restated in line with BRSR guidance by revising the denominator to the average female employees/workers headcount.

**The increase in sexual harassment complaints reported in FY26 is attributable to improved awareness of POSH and the available redressal mechanisms. With continued organizational growth and stronger awareness initiatives, employees and workers are better informed and more confident in raising concerns through speakup@eternal.com. The organization continues to strengthen awareness and prevention efforts through regular POSH training and sensitization initiatives aimed at driving long-term behavioral change and fostering a safer workplace culture.

***Above disclosure on POSH upheld, include 2 cases that were pending resolution at the end of FY25.

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

Our commitment to prevent discrimination and harassment at workplace is demonstrated in our documented policies on Prevention of Sexual Harassment (POSH), Human Rights and Equal Opportunity, Diversity and Inclusion. We have strong anti-retaliation measures built into our policies. We are committed to protecting the complainant and ensuring no retaliation of any kind against anyone reporting good faith concerns. Anyone targeting such a person will be subjected to strict disciplinary actions. This protection is extended not only to the complainant but also to anyone who assists with or cooperates as part of an investigation.

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

10. Assessments of the year:

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labor	100%.
Forced/ involuntary labor	In FY26, we engaged an independent external organization to conduct a Human Rights Assessment for Eternal Limited (formerly known as Zomato Limited) on a standalone basis. The assessment included the below:
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	
	- Comprehensive review of human rights systems, operating policies and procedures for the entire organization. - Focused discussion with HR, Office and facilities and Governance, risk and compliance representatives to understand existing human rights systems and practices. - Roll out of an online human rights assessment survey covering permanent and other than permanent employees from all locations. - Focus group discussions across offices with other than permanent workers on a sample basis.

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

As per the results of the Human Rights Assessment conducted by an independent external organization in FY26, there were no significant/ high risks identified at Eternal Limited (formerly known as Zomato Limited). As an organization we are committed to promoting and respecting human rights of all employees and workers. We conduct regular training and awareness sessions pertaining to various human rights aspects in order to sensitize our workforce.

Leadership Indicators

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

We continuously monitor, review and update our policies and processes to ensure a workplace free from human rights concerns. Our existing frameworks are robust, requiring no major changes to business processes while effectively addressing and resolving potential issues.

To reinforce our commitment, we have procedures in place, supported by grievance redressal mechanisms, training and awareness programs for employees. Our initiatives ensure that all stakeholders are informed of their rights and responsibilities, fostering a culture of respect, compliance, and ethical business conduct.

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

In FY26, our human rights due diligence exercise was conducted by an independent third party, and no significant risks were identified. Due-diligence for Eternal Limited (formerly known as Zomato Limited) covered all our permanent employees, other than permanent employees and third party workers (including migrant workers) of all genders, across all locations.

Following aspects were covered as part of the due-diligence conducted:

- Working conditions: Working hours, work-related stress, degree of safety, and comfort
- Labor rights: Employment contracts, freedom of association and collective bargaining, employee benefits, child labor, human trafficking - forced or bonded labor
- Rights to privacy: Protection of personal and professional data and information
- Health, safety and well-being: Training and awareness sessions, safety drills, insurances, assistance programmes and policies.
- Fair and equal remuneration: Compensation practices
- Freedom of speech: Grievance and feedback mechanisms
- Workplace discrimination and harassment: Discrimination (age, gender, ethnicity, sexual preference, color, disability, etc.) as well as mental and sexual harassment
- Learning and development: Skill development programs for career progression and professional growth
- Diversity and inclusion: Equal opportunity, diversity and inclusion

In addition to an annual Human rights due diligence exercise, we also periodically review our policies and procedures to ensure our risk mapping of potential issues (if any) are updated and mitigated accordingly.

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?

Our headquarters and largest office based in Gurugram, underwent an independent external accessibility audit in FY24. We have implemented various measures such as ramps/ tactile pathways, disability-friendly elevators, gender-neutral accessible toilets and accessible parking at our Gurugram office. Additionally, all new facilities under our direct lease have been evaluated for accessibility standards outlined in 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	
Discrimination at workplace	16.95% by total spend on suppliers (upstream)**
Child labor	
Forced Labor/ Involuntary labor	5.08% by total revenue from restaurant partners (downstream)***
Wages	
Others - please specify	-

*Value chain disclosures are based on the previous financial year (FY25).

**The assessment was conducted for 50 upstream suppliers. During the year, we significantly expanded the coverage of supplier assessment compared to the previous year. While the percentage based on spend reflects changes in procurement mix and supplier spend distribution within the year, the program now covers a broader set of value chain partners.

***The assessment was conducted for 8 downstream customers.

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		
Total electricity consumption (A)	0.00	0.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	0.00	0.00
From non-renewable sources		
Total electricity consumption (D)	359.52 GJ	447.75 GJ
Total fuel consumption (E)	103.13 GJ	146.23 GJ
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	462.65 GJ	593.98 GJ
Total energy consumed (A+B+C+D+E+F)	462.65 GJ	593.98 GJ
Energy intensity per rupee of turnover	0.0000000042449	0.0000000068931
(Total energy consumed/ Revenue from operations)	GJ/ Rupee of turnover	GJ/ Rupee of turnover
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000000863409	0.0000001424116
(Total energy consumed/ Revenue from operations adjusted for PPP)	GJ/ Rupee of turnover adjusted for PPP	GJ/ Rupee of turnover adjusted for PPP
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Energy consumption data in the table above covers energy from fuel consumption through leased DG sets, owned office vehicles and energy from purchased electricity for offices within Eternal's boundary determined by operational control approach. Please refer to our boundary note on page 86 of this annual report for more details.

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

Yes, assured by Deloitte Haskins & Sells LLP for FY26.

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

Not applicable.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third-party water	870.53	1,238.69
(iv) Seawater/ desalinated water	0.00	0.00
(v) Others (Purchased drinking water)	80.81	62.50
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	951.34	1,301.18
Total volume of water consumption (in kilolitres)	190.27	260.24
Water intensity per rupee of turnover (water consumed/ revenue from operations)	0.0000000017 kL/ Rupee of turnover	0.0000000030 kL/ Rupee of turnover
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted to PPP)	0.0000000355 kL/ Rupee of turnover adjusted for PPP	0.0000000624 kL/ Rupee of turnover adjusted for PPP
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Environmental performance data for this indicator covers Bengaluru office only based on Eternal's boundary determined by operational control approach. Water consumption values are calculated based on an assumption that 20% of the water supply is consumed, while the remaining 80% is discharged as wastewater (as referenced in the [NITI Aayog report](#)).

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

Yes, assured by Deloitte Haskins & Sells LLP for FY26.

4. Provide the following details related to water discharged*:**Parameter****FY 2025-26****FY 2024-25****Water discharge by destination and level of treatment (in kilolitres)****(i) To Surface water**

- No treatment

0

0

- With treatment – please specify level of treatment

0

0

(ii) To Groundwater

0

- No treatment

0

0

- With treatment – please specify level of treatment

0

0

(iii) To Seawater

- No treatment

0

0

- With treatment – please specify level of treatment

0

0

(iv) Sent to third-parties

- No treatment

761.07

1,040.95

- With treatment – please specify level of treatment

0

0

(v) Others

- No treatment

0

0

- With treatment – please specify level of treatment

0

0

Total water discharged (in kilolitres)**761.07****1,040.95**

*Environmental performance data for this indicator covers Bengaluru office only based on Eternal's boundary determined by operational control approach. Water discharge values are calculated based on an assumption that 80% of the water supply flows back into the ecosystem (through sewage system) as wastewater (as referenced in the [NITI Aayog report](#)).

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

Yes, assured by Deloitte Haskins & Sells LLP for FY26.

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

Yes, our corporate offices in Gurugram (multi-tenant facilities), has zero liquid discharge mechanism. We do not have operational control over our Gurugram offices. For all our other offices, wastewater is discharged into municipal sewers, which undergo further treatment in line with applicable requirements.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NO_x	MT	0.000504498	0.000690665
SO_x	MT	0.000099776	0.000133844
Particulate matter (PM)	MT	0.000182740	0.000231416
Persistent organic pollutants (POP)	MT	-	-
Volatile organic compounds (VOC)	MT	-	-
Hazardous air pollutants (HAP)	MT	-	-
Others - Hydrocarbon (HC)	MT	0.000090820	-
Others - Carbon Monoxide (CO)	MT	0.000423773	-

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

Yes, assessment was conducted by Eko Pro Engineers Pvt. Ltd.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)*	Metric tonnes of CO ₂ equivalent	Gross 25.62 tCO ₂ e Net 0**	Gross 57.27 tCO ₂ e Net 0**
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)*	Metric tonnes of CO ₂ equivalent	Gross 70.91 tCO ₂ e Net 0**	Gross 90.42 tCO ₂ e Net 0**
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	Metric tonnes of CO ₂ equivalent	0.0000000008857 tCO ₂ e/ Rupee of turnover	0.0000000017139 tCO ₂ e/ Rupee of turnover
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ((Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ rupee of turnover adjusted for PPP	0.0000000180144 tCO ₂ e/ Rupee of turnover adjusted for PPP	0.0000000354097 tCO ₂ e/ Rupee of turnover adjusted for PPP
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*Scope 1 & 2 emissions include emissions from fuel consumption, purchased electricity and fugitive emissions for offices within Eternal's boundary determined by operational control approach. Emissions from the offices where operational control is not established, they are accounted for under applicable Scope 3 categories. Please refer to our boundary note on page 86 of this annual report for more details.

**For Scope 1, the figures above are reported after deducting the carbon removal offsets purchased to maintain carbon neutrality for Scope 1. The company uses emission factors from the IPCC 2006. For Scope 2, the figures above are reported after deducting the International Renewable Energy Certificates (IRECs) purchased to maintain carbon neutrality. The company uses emission factors from CEA 2025.

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

Yes, assured by Deloitte Haskins & Sells LLP for FY26.

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

Yes, below are the details of our projects-

- **Project 1: Carbon market instruments**

We have maintained 100% of our Scope 1 & Scope 2 emissions at zero through use of an equivalent amount of verified carbon removal offsets and International Renewable Energy Certificates (IRECs).

- **Project 2: Transition to EV based food deliveries**

Our key climate risk mitigation action is to support delivery partners in transitioning to EV bikes to undertake food deliveries. To achieve this, we generate awareness about EVs among delivery partners, collaborate with EV ecosystem players to secure access to EVs on rent and advocate for better EV products, infrastructure and financing.

- **EV awareness:** In FY26, delivery partners were made aware of the benefits of transitioning to EVs through multiple engaging videos on the YouTube channel, EV campaigns launched within the Zomato delivery partner app and also through notifications. We also organized the second edition of EV Bazaar in Bengaluru to educate the delivery partners on the benefits of EVs and to support their transition. Since its inception, the EV Bazaar initiative has achieved significant outreach, engaging over 2,000 delivery partners and more than 20 ecosystem providers across Delhi and Bengaluru.
- **EV access:** To facilitate easier access to EVs on rent, we have established partnerships with EV rental agencies, battery swapping companies and EV-based logistics service providers. We launched the Zomato EV rental fleet on World Environment Day 2025 in Delhi to enable rental access to quality high-speed EVs at affordable prices for delivery partners. As of March 2026, more than 1,500 EVs have been deployed across Delhi and Chennai under the Zomato EV rental fleet initiative.
- **EV advocacy:** We continuously advocate for better EV products, infrastructure and financing for delivery partners. We are a part of global coalitions on EVs including the Climate Group's EV100 initiative and the UNEP-supported Deliver-e Coalition. We regularly contribute to stakeholder consultations facilitated by central, state and city-level government on the topic of EVs.
- **Delivery optimization:** Alongside supporting partners in adopting EVs for food delivery, we are continuously improving operational efficiency through delivery optimization measures that bring down delivery distances and time, thereby reducing energy consumption and its associated emissions. In FY26, delivery optimization has resulted in avoidance of 8,100 tCO₂e of emissions.

As a result of our efforts, our last-mile delivery emissions on a per km basis reduced by 11.77% in FY26 when compared to FY22. The total EV-based food deliveries increased by 50% compared to the previous year, totaling 132.3 million orders. This represented 13.5% of total food delivery orders for the same year.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)*		
Plastic waste (A)	0.51	0.68
E-waste** (B)	0.16	0.94
Bio-medical waste (C)	0.13	0.08
Construction and demolition waste (D)	-	-
Battery waste (E)	0.32	0.00
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	0.03	0.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	3.55 (Wet Waste: 1.09 Paper & Cardboard: 2.46)	4.50 (Wet Waste: 1.53 Paper & Cardboard: 2.97)
Total (A+B + C + D + E + F + G + H)	4.70	6.19
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.000000000004 MT/ Rupee of turnover	0.00000000001 MT/ Rupee of turnover
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total waste generated/ Revenue from operations adjusted for PPP)	0.00000000009 MT/ Rupee of turnover adjusted for PPP	0.00000000015 MT/ Rupee of turnover adjusted for PPP
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

*Environmental performance data for this indicator covers three offices on direct lease (Gurugram, Bengaluru and Mumbai). Therefore, its disclosure in different waste categories is made as per Eternal's boundary determined by operational control approach. Please refer to our boundary note on page 86 of this annual report for more details.

**The e-waste generation is based on the e-waste disposal certificates received.

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

	FY 2025-26	FY 2024-25
Category of waste:		
(i) Recycled	4.65	4.59
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	4.65	4.59

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

	FY 2025-26	FY 2024-25
Category of waste:		
(i) Incineration	0.05	0.07
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	1.53
Total	0.05	1.60

**Environmental performance data for this indicator covers three offices on direct lease (Gurugram, Bengaluru and Mumbai). Disclosure in different waste categories is made as per Eternal's boundary determined by operational control approach. Please refer to our boundary note on page 86 of this annual report for more details.*

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

Yes, assured by Deloitte Haskins & Sells LLP for FY26.

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.

Eternal Limited (formerly known as Zomato Limited) is a technology platform services provider. Our core business processes do not result in the generation of waste beyond office waste within which no toxic waste is generated and hazardous waste is minimal.

However, we are deeply committed to effective waste management strategies to minimize environmental impacts of waste in our offices and in our value chain.

Office waste management

Our employees sit out of leased premises or co-working spaces where waste disposal is managed by the owners or main lessors of the property. In offices that are directly leased by us, we have implemented initiatives to reduce waste and promote segregation at the source.

- We promote the use of sustainable alternatives within our workplaces through provision of reusable cutlery and plates, implementation of a 'Bring Your Own Bottle (BYOB)' campaign, use of printing paper made from wheat straw (agri-residue). Our office coffee mugs are biodegradable and made of fallen pine needles, thereby reducing reliance on single-use items and virgin resources.
- We utilize color coded and labelled bins to ensure segregation of waste streams, supported by dedicated housekeeping teams. For e-waste, biomedical and hazardous waste, we appoint authorized vendors and obtain disposal and recycling certificates. For other waste streams such as plastic, wet waste and paper and cardboard, that are managed by landlords or facility operators, we obtain details on disposal and recycling from their appointed vendors.
- We conduct regular awareness campaigns and training initiatives on responsible consumption and disposal habits among our employees. These efforts are aimed at promoting efficient waste segregation at source.
- We continue to invest in innovative and sustainable waste management practices. For example, in FY26, we onboarded Padcare as our menstrual waste management vendor across our offices. Padcare collects used sanitary pads and recycles them into hygienic pulp and plastic, offering a safer alternative to landfilling and incineration.

In line with our environmental best practices, our Gurugram and Bengaluru offices hold ISO 14001 certification, demonstrating our commitment to effective environmental management.

Value chain waste management

Packaging and food waste are the two kinds of waste associated with food delivery orders sent by restaurants to end-consumers via the Zomato platform. Restaurants choose the kind of packaging they wish to use to deliver food. Restaurant practices also determine the amount of waste generated in the cooking process. End-consumers control the number of orders they may place, cancellation decisions and process of disposal of packaging and leftovers (after consuming food). We run several voluntary initiatives to positively influence behaviours of both stakeholders with respect to waste management.

- **Reducing food and cutlery waste**

- The Zomato app offers consumers the option of making special requests at the time of ordering, including a request to the restaurant not to send cutlery, thereby reducing cutlery waste. Between FY22 and FY26, this initiative has helped avoid over 3,000 MT of cutlery waste.
- Additionally, The 'Food Rescue' initiative further addresses food wastage by making canceled orders available for nearby customers in their original untampered packaging at discounted prices. Since launch in FY25, Zomato's Food Rescue feature has helped prevent over 7.5 lakh kg of food waste by diverting cancelled orders to interested buyers (assuming each order weighs approximately 400g).

- **Rewarding adopters and innovators of sustainable packaging**

- We introduced the Zomato Plastic-Free Future Program in December 2024 for restaurant partners actively adopting sustainable alternatives to plastic packaging for food deliveries. To recognize their efforts, these restaurants now carry a prominent 'Low plastic packaging' tag on their menu pages, banners and a clear label in the order summary, making it easy for customers to identify these restaurants. Customers can also discover these restaurants faster by typing 'Low plastic packaging' in the search bar or using the 'Low plastic packaging' filter option. As of March 31st 2026, over 100 million 'Low plastic packaging' orders had been delivered from restaurants that had signed up to the Plastic-Free Future Program.
- To promote innovation on alternatives to plastic packaging for the food delivery use-case, we run an annual event on sustainable packaging bringing start-up innovators and restaurateurs to the same platform. In FY26, Zomato Plastic-Free Future Packathon was held in partnership with Startup India and Hyperpure by Zomato attracting applications from more than 125 sustainable packaging start-ups all over India.

- **Voluntary recycling**

- Plastic continues to play an important role in packaging for food deliveries for a few important reasons. Many restaurants, especially those that offer Indian and Oriental cuisine, choose plastic containers, trays and bottles for food deliveries on account of lack of suitable sustainable alternatives for liquids and 'wet' cuisine such as gravies, soups and beverages. Apart from functional reasons, plastic is relatively affordable and more available across India. In order to offset the impact of plastic packaging used by restaurants on the environment, in FY23, we launched a voluntary plastic waste recycling initiative called the 100% plastic neutral deliveries initiative. Since launch, Eternal has voluntarily recycled 60,000 MT of plastic waste from FY23-FY26 (15,000 MT was recycled in FY26 alone) fully meeting the target of 100% plastic neutral deliveries as per independent estimates.

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:

Eternal does not have any offices in/ around 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 thereunder (Y/ N). If not, provide details of all such non-compliances, in the following format:

Yes.

Leadership Indicators

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	1,47,101.39 tCO₂e	1,32,089.34 tCO ₂ e
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	0.0000013496779 tCO₂e/ Rupee of turnover	0.0000015328924 tCO ₂ e/ Rupee of turnover
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*Scope 3 emissions are calculated using emission factors sourced from the India GHG Program, the UK Department for Environment, Food & Rural Affairs (DEFRA), USEPA- EEIO Emission factors Version 1.3, and the Central Electricity Authority (CEA) 2025 emission factors.

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

Yes, assured by Deloitte Haskins & Sells LLP for FY26.

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 the outcome of such initiatives, as per the following format:

Eternal Limited (formerly known as Zomato Limited) is a technology platform services provider and does not produce any physical products. Eternal has minimal environmental impacts through its direct operations. The initiatives below describe voluntary initiatives taken within our value chain featured under 'Climate action and circular economy' material topic to minimize environmental impacts across our value chain - both upstream (suppliers) and downstream (customers):

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Transition to EV-based food deliveries	Our key climate mitigation action is to support delivery partners in transitioning to EV bikes to undertake food deliveries. Towards this goal, we invest in creating awareness about EVs among delivery partners, partner with EV ecosystem players to secure their access to EVs on rent & and advocate for better EV products, infrastructure and financing. EV awareness: Communication channels- We release engaging videos on our 'Zomato Delivery Partners' youtube channel to generate awareness among delivery partners about the benefits of using EVs for deliveries. This channel is very popular among delivery partners. We also have a communication hub on Zomato's delivery partner app that updates partners on initiatives that can be beneficial, including new EV partnerships, financial products and offers for owning an EV bike. EV Bazaar- We bridge the gaps between delivery partners and EV ecosystem providers, through on-ground events like EV melas and bazaars. In September 2025, we organized the second edition of EV Bazaar in Bengaluru.	EV awareness: Communication channels- In FY26, delivery partners were made aware of the benefits of transitioning to EVs through multiple engaging videos on the YouTube channel, EV campaigns launched within the Zomato delivery partner app and also through notifications. A total of 20 EV-related awareness videos have been released for delivery partners resulting in over 4,00,000 views. In FY26, we launched five EV campaigns, engaging 10 lakh+ delivery partners and generated over 96 lakh impressions. EV Bazaar- The second edition of EV bazaar event in Bengaluru was attended by more than 1,000 delivery partners and more than 20 ecosystem providers which helped enhance their awareness about the EV ecosystem. Since its inception, the EV Bazaar initiative has achieved significant outreach, engaging over 2,000 delivery partners and more than 20 ecosystem providers across Delhi and Bengaluru.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Transition to EV-based food deliveries	EV access (via partnerships): - We established partnership with EV rental, financing, swapping and logistics companies to help in facilitating seamless access to EVs on rent. - We launched the Zomato EV rental fleet across Delhi and Chennai to make electric vehicles more accessible for our delivery partners. EV advocacy: - We continuously advocate for better EV products, infrastructure and financing for delivery partners. We are a part of global coalitions on EVs including the Climate Group's EV100 initiative and the UNEP supported Deliver-e Coalition. We regularly contribute to stakeholder consultations facilitated by central, state and city-level government on the topic of EVs.	EV access (via partnerships): - We collaborate with EV ecosystem players to secure access for delivery partners to EVs on rent and advocate for better EV products, infrastructure and financing. It enabled delivery partners to view and book EVs on rent through the 'Rent an EV' feature on their app. They are also able to view conveniently located charging and swapping points that fall in their zone directly on the delivery partner app. 23,675 delivery partners have rented EVs via the "Rent an EV" feature in FY26, totaling to 48,686 rentals since its launch in FY25. - As of March 2026, more than 1,500 EVs have been deployed across Delhi and Chennai under the Zomato EV rental fleet initiative. EV advocacy: - Through participation in global EV coalitions such as Climate Group's EV100 and the UNEP supported Deliver-E Coalition, the company enabled cross-industry collaboration, shared best practices, and contributed to scalable solutions for key EV adoption challenges across last-mile logistics, including charging infrastructure, financing, and operational accessibility. Engagement with government stakeholders at central and state levels also supported policy dialogue for strengthening the EV ecosystem in last-mile logistics. Our above initiatives across EV awareness, access and advocacy to support delivery partners in transitioning to electric bikes for undertaking food deliveries have led to the following outcomes: - Our monthly active EV-based delivery fleet as on March 2026 stood at 63,435 which is ~70% increase since March 2025. 13.5% of our food delivery orders were delivered by EVs in FY26, helping avoid 7,304 tCO2e (scope 3) emissions. - In FY26, our last-mile delivery emissions on a per km basis reduced by 11.77 % compared to FY22.
2.	Climate adaptation support for delivery partners	Automatic weather stations: We have been building a proprietary network of onground weather stations that provides precise and real-time data on key weather parameters such as temperature, wind speed, rainfall, etc. This initiative supports informed business decisions to better serve our customers and delivery partners under various climatic conditions.	Automatic weather stations: In FY26, we expanded our Automated Weather Stations (AWS) network to 1,150 devices across 100 cities to guide business decisions and to predict and communicate weather conditions to our delivery partners.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
3.	Voluntary recycling	In FY23, Zomato app launched the 100% Plastic Neutral Deliveries initiative. While the choice of packaging used for food deliveries rests with our restaurant partners, we are committed to mitigating the impact of this packaging on the environment through voluntary recycling. To estimate the volume of plastic used by restaurants for packaging, we engaged an expert third party to review data from orders by dish type, restaurant location and price of meals. This data was supplemented by an independent survey of the packaging practices of over 600 restaurants. Zomato then engaged authorized waste management agencies to undertake recycling of plastic waste equal to the volume estimated by the third party study of restaurant packaging. Refer to this link for further details	Since launch, Eternal has voluntarily recycled 60,000 MT of plastic waste from FY23- FY26 (15,000 MT was recycled in FY26 alone) fully meeting the target of 100% plastic neutral deliveries as per independent estimates.
4.	Rewarding adopters and innovators of sustainable packaging	Plastic-Free Future Program: Restaurant partners choose and procure their own packaging for food delivery based on cuisine type, brand and budget. We introduced the Zomato Plastic-Free Future Program in December 2024 to recognise restaurant partners actively adopting alternatives to plastic packaging for food deliveries. To recognize their efforts, these restaurants now carry a prominent 'low plastic packaging' tag on their menu pages, banners, and a clear label in the order summary, making it easy for customers to identify these restaurants. Customers can also discover these restaurants faster by typing 'low plastic packaging' in the search bar or by using the 'low plastic packaging' filter option. Our aim is to motivate more restaurants to make the switch from plastic to sustainable packaging alternatives while making it easier for environment-conscious and/or packaging-conscious customers to discover and order from these restaurants easily. A surge in customer awareness and usage is likely to drive greater adoption of sustainable packaging among restaurants. (Link: Plastic-Free Future Program)	Plastic-Free Future Program: More than 350 restaurant brands, representing 10,000+ restaurants across 500+ cities listed on the Zomato app have already joined the program by submitting detailed evidence of their packaging, including photos and certificates, confirming their main menu items are being packed in sustainable alternatives. As of March 31st 2026, over 100 million 'low plastic packaging' orders had been delivered from restaurants that had signed up to the Plastic-Free Future Program.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Rewarding adopters and innovators of sustainable packaging	• Plastic Free Future Packathon: While restaurants choose their own packaging, alternatives to plastic packaging are limited in the market. To promote innovation on alternatives to plastic packaging for the food delivery use-case, we run the Zomato Plastic-Free Future Packathon in partnership with Startup India and Hyperpure by Zomato which serves over 2.6 lakh+ restaurants. This annual contest surfaces and spotlights startups working on innovative sustainable packaging solutions for food delivery.	• Plastic Free Future Packathon: The second edition of the Packathon recognized two winners across two categories - ready-to-scale and prototype - from 128 applicants from 21 states. 47 start-ups were led by women. Ready-to-scale startup winners Imaga and Go Do Good showcased bamboo fiber-based food delivery packaging that can effectively pack oily food items, and plant-based barrier coatings that are oil and grease resistant respectively. In the prototype category, Agrileaf Exports presented takeaway containers made of areca palm leaves with heat-sealable lids, and Earthworks Biomat showcased deliveryware made from natural fibers and biopolymers derived from agri-waste. Additionally, we presented the first Zomato Plastic-Free Packaging Awards to 24 national and regional restaurant brands that have successfully shifted to sustainable packaging alternatives while ensuring a high-quality customer experience. Across the two editions of the Zomato Packathon, many exciting innovative solutions have been highlighted, including edible cutlery, barrier coatings made of plant-based gums and seaweed and patented carry bags made of agri-waste. These innovations were displayed to all attendees through an extensive exhibition featuring 41 enterprises working on plastic-free packaging solutions for food delivery. In FY26, Zomato Plastic-Free Future Packathon was held in partnership with Startup India and Hyperpure by Zomato attracting applications from more than 125 sustainable packaging start-ups all over India. The Zomato Plastic-Free Future Program (and the Zomato Packathon) is a one-of-a-kind initiative by a food delivery platform globally to actively encourage the restaurant industry to adopt sustainable alternatives while working on unlocking progress for the Indian sustainable packaging ecosystem.
5.	Reducing food and cutlery waste	• Reducing cutlery waste: The Zomato app offers consumers the option of making special requests at the time of ordering, including a request to the restaurant not to send cutlery, thereby reducing cutlery waste. • Food rescue initiative: Food wastage is a significant challenge, given that every month, around 4,00,000 perfectly good orders already on their way to customers are canceled on the Zomato app. To reduce this food wastage, we introduced 'Food Rescue', an initiative that makes canceled orders available for nearby customers in their original untampered packaging at unbeatable prices within minutes.	• Reducing cutlery waste: Between FY22 and FY26, this initiative has helped avoid over 3,000 MT of cutlery waste in total. • Food rescue initiative: Since launch in FY25, Zomato's Food Rescue feature has helped prevent over 7.5 lakh kg of food waste by diverting cancelled orders to interested buyers (assuming each order weighs approximately 400g).

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

Yes. Eternal Limited has established a Business Continuity Management (BCM) Program, which includes formal Business Continuity and Crisis Management plans. The framework is designed to proactively identify threats and mitigate risks associated with potential business disruptions (including climate). Our program includes regular Risk Assessments and Business Impact Analysis (BIA) to evaluate and manage financial, operational and reputational consequences. The plans define clear recovery strategies to ensure the swift restoration of critical business operations (including technology systems). Furthermore, we maintain organizational readiness through periodic testing, training and oversight by a dedicated team.

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.

Eternal's value chain does not have any adverse impact on the environment. We proactively help our value chain partners in reducing their environmental impact through collaborative efforts. These initiatives have been described in the above table (Principle 6, Leadership indicator 4).

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

	% of value chain partners (by value of business done with such partners) that were assessed*
Environmental impacts	16.95% by total spend on suppliers (upstream)** 5.08% by total revenue from restaurant partners (downstream)***

*Value chain disclosures are based on the previous financial year (FY25).

**The assessment was conducted for 50 upstream suppliers. During the year, we significantly expanded the coverage of supplier assessment compared to the previous year. While the percentage based on spend reflects changes in procurement mix and supplier spend distribution within the year, the program now covers a broader set of value chain partners.

***The assessment was conducted for 8 downstream customers.

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.

Eternal Limited (formerly known as Zomato Limited) was affiliated with/ participated in discussions with six industry bodies.

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)
1.	Internet and Mobile Association of India (IAMAI)	National
2.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3.	Technology Services Industry Association (Indiatech.org)	National
4.	National Association of Software and Service Companies (NASSCOM)	National
5.	Confederation of Indian Industry (CII)	National
6.	PHD Chamber of Commerce and Industry (PHDCCI)*	National

*Membership existed until December 2025

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.

Name of authority

Brief of the case

Corrective action taken

None. No adverse order received by the Company from regulatory authorities in FY26*.

**During the year ended March 31, 2022, the Company received an order under Section 26(1) of the Competition Act, 2002, under which the Hon'ble Competition Commission of India (CCI) initiated an investigation into certain aspects of the Company's business. The Company continues to work closely with the Hon'ble CCI to assist them with their inquiry and explain to the Hon'ble CCI why all its practices are in compliance with competition laws and do not have any adverse effect on competition in India.*

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/ No)	Frequency of review by board (Annually/ half yearly/ quarterly/ others – please specify)	Web-link, if available
1.	Provided inputs on Direction No. 94 of the Commission for Air Quality Management (CAQM)	Eternal, along with other industry stakeholders, participated in consultations on Direction No. 94 issued by the CAQM.	Yes	-	https://www.pib.gov.in/PressReleasePage.aspx?PRID=2207584&reg=3&lang=2
2.	Provided inputs on draft rules under the four labor codes, Code on Social Security, 2020; Code on Wages, 2019; Occupational Safety, Health and Working Conditions Code, 2020; and Industrial Relations Code, 2020	As part of pre-legislative consultation, Eternal provided comments to the Ministry of Labour and Employment on the subordinate draft rules under the four labor codes.	Yes	-	https://sansad.in/getFile/annex/270/AU746_c4wgIH.pdf?source=pqars#:~:text=(a)%20to%20(d):for%20consultations%20on%20draft%20Rules
3.	Provided inputs to state governments including Karnataka, Telangana, Jharkhand and Maharashtra on their draft policies on gig work	Eternal participated in government consultations and provided inputs to relevant state government authorities towards state-level drafts on gig work.	Yes	-	https://www.deccanherald.com/india/karnataka/gig-workers-act-rules-soon-cess-quantum-yet-to-be-decided-by-karnataka-labour-department-3775313 https://www.deccanchronicle.com/southern-states/telangana/telangana-cabinet-approves-welfare-law-for-gig-and-platform-workers-1917754 https://www.thehindu.com/incoming/platforms-decry-jharkhand-gig-worker-bills-gross-revenue-benchmark-for-welfare-contributions/article69988836.ece#google_vignette https://www.hindustantimes.com/cities/mumbai-news/state-plans-to-bring-gig-workers-under-social-security-net-101754853158843.html https://www.financialexpress.com/business/news/karnataka-notifies-gig-workers-welfare-board-uber-porter-zomato-and-amazon-to-represent-industry/4120867/

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/ No)	Frequency of review by board (Annually/ half yearly/ quarterly/ others – please specify)	Web-link, if available
4.	Provided inputs on Draft Guidelines for Prevention, Regulation and Remediation of Fake Online Consumer Reviews, 2024	Eternal participated in government consultations and provided comments to the Department of Consumer Affairs as part of the pre-legislative consultation.	Yes	-	https://www.hindustantimes.com/india-news/govt-to-invoke-new-regulation-to-combat-fake-reviews-on-e-com-sites-101715802457465.html https://sansad.in/getFile/loksabhaquestions/annex/185/AU4442_BLYB4U.pdf?source=pqals&utm_
5.	Provided inputs on Draft Environment Protection (Extended Producer Responsibility for Packaging made from paper, glass and metal as well as sanitary products) Rules, 2024	Eternal provided comments to the Ministry of Environment, Forest and Climate Change as part of the pre-legislative consultation.	Yes	-	https://lexplosion.in/public-comments-invited-on-draft-environment-protection-extended-producer-responsibility-for-packaging-made-from-paper-glass-and-metal-as-well-as-sanitary-products-rules-2024-till-4th-february-202/
6.	Provided inputs on ease of doing business in the live events and concert economy	Eternal (via District) provided inputs as part of the Live Events Development Cell (formerly known as Joint Working Group) constituted by the Ministry of Information and Broadcasting, focusing on improvising regulatory processes and ease of doing business in the live events sector.	Yes	-	https://www.pib.gov.in/PressReleasePage.aspx?PRID=2161855&reg=3&lang=2 https://economictimes.indiatimes.com/industry/media/entertainment/govt-forms-live-events-development-cell-to-boost-indias-booming-concert-economy/articleshow/126334496.cms?from=mdr
7.	Provided inputs on implementation timelines under the Digital Personal Data Protection (DPDP) Act, 2023 and DPDP Rules, 2025	Eternal participated in government consultations and provided inputs to the Ministry of Electronics and Information Technology on the implementation of the DPDP Act and Rules.	Yes	-	https://www.moneycontrol.com/technology/after-january-meeting-meity-gives-platforms-till-feb-4-to-weigh-in-on-dpdp-rule-timelines-article-13793342.html

Principle 8 – Businesses should promote inclusive growth and equitable development
Essential Indicators

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

Name and brief details of project	SIA notification No.	Date of notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant web link
Not applicable					

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

S No.	Name of project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not applicable						

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

As outlined in our Stakeholder management policy ([link to the policy](#)), we have a grievance redressal mechanism in place for all stakeholders (including community) to raise any concern. We regularly track progress on and address grievances (if any) across different stakeholder groups.

Should stakeholders have any concerns, queries, or complaints, they can reach out to us through the below grievance reporting channels:

- grievance@eternal.com
- nodal@eternal.com

Additionally, feedback or concern can be submitted through <https://www.eternal.com/contact>.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	6.74%	7.96%
Sourced directly from within India	97.88%	96.32%

- 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	0.02%	0.04%
Semi-Urban	2.66%	0.08%
Urban	70.20%	69.68%
Metropolitan	27.12%	30.21%

*The above reported data includes the wages paid to all Eternal Limited India employees and workers in FY25 and FY26.

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

Principle 9 – Businesses should engage with and provide value to their consumers in a responsible manner**Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback**

We have a system to collect queries and feedback from our consumers through multiple channels including the customer support section within the Zomato app, social media channels, email, app ratings and reviews. Additionally, after every supported chat, feedback is sought to gauge their satisfaction with the support received. Trends derived from the analysis of the feedback and ratings are used to implement corrective measures as required.

If the consumers complaints are still unresolved they can also reach out/ escalate through the below channels -

- grievance@eternal.com
- nodal@eternal.com

Eternal introduced Nugget, an AI-native customer support platform that handles and resolves customer grievances autonomously. This has resulted in faster query resolution, personalized support, improved customer satisfaction and delivered significant cost savings. Nugget is also available to businesses outside of Eternal, enabling them to enhance their customer support operations effortlessly.

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

	As a % to total turnover
Environmental and social parameters relevant to the product	Eternal Limited (formerly known as Zomato Limited) is a technology platform services provider and does not produce any physical products. The platform enables restaurant partners to provide consumer-relevant information such as FSSAI license details, dietary classifications (e.g., vegetarian/ non-vegetarian), low-plastic packaging indicators, calorie information for select partners, transparent pricing components and other relevant disclosures through the Zomato food delivery app. Eternal continues to strengthen its processes to improve the consistency and reliability of such information for its customers. Eternal has a comprehensive privacy and cybersecurity framework aligned with industry standards, supported by relevant policies and procedures that helps in safe and responsible usage of the Zomato app. Below are the web links to our policies: • Terms & Conditions of Safe & Responsible usage of company's service offerings are mentioned on Eternal's website: (link to the policy) • Privacy policy: (link to the policy) • Information security policy: (link to the policy)
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 year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	1	-	0	1	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	-	-	N.A.	-	-	N.A.
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	90	155	-	49	110	-
Other	44	83	-	51	66	-

*Consumer complaints data for FY26 and FY25 includes complaints filed before various courts by our customers i.e. end-users of our platform and restaurant partners.

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

	Number	Reasons for Recall
Voluntary Recalls		
Forced Recalls		Not applicable

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 to the policy.

Yes. Eternal has a comprehensive privacy and cybersecurity framework in line with the industry standards, supported by policies and procedures.

Below are the web links to our policies:

- Information security policy: ([link to the policy](#))
- Privacy policy: ([link to the policy](#))

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.

There were no significant concerns/ complaints identified during the reporting year on the topics mentioned above. However, in case of any concerns, customers can reach out to us via multiple channels as described in Principle 4, Q2.

For data-privacy-related concerns, we have a privacy policy in place which outlines the process to report and investigate any suspected or potential threats to personal data. The Data Protection Officer investigates user reports and feedback to continuously improve processes, controls and mitigate likelihood of any potential breaches.

Privacy policy: ([link to the policy](#))

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - None
- b. Percentage of data breaches involving personally identifiable information of customers - N.A.
- c. Impact, if any, of the data breaches - N.A.

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

Information regarding products and services can be accessed via the below platforms:

- Corporate website: www.eternal.com
- Zomato & District app website: www.zomato.com | www.district.in
- Google Play Store: [Zomato Food Delivery & Dining App](#) | [Zomato Restaurant Partner App](#) | [Zomato Delivery Partner App](#) | [District App](#)
- Apple App Store: [Zomato Food Delivery & Dining App](#) | [Zomato Restaurant Partner App](#) | [District App](#)
- Facebook: [Zomato Page](#) | [District Page](#)
- Instagram page: [@Zomato](#) | [@districtupdates](#)
- LinkedIn page: [Zomato Page](#) | [District Page](#)
- X (former Twitter) page: [@Zomato](#) | [@district_india](#)
- Youtube page: [Zomato Page](#)

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

Not Applicable - Eternal Limited (formerly known as Zomato Limited) is a technology platform that provides services to multiple stakeholders.

We periodically collect feedback from consumers and conduct satisfaction surveys relating to services that we provide. For instance:

1. We collect feedback on our chat support service via the ratings tool available on our mobile app post every chat resolution.
2. We have an option on the Zomato app for customers to 'send feedback' about the services they liked or highlight areas of improvement.

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN ETERNAL LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors

of **ETERNAL LIMITED (formerly known as Zomato Limited)**

1. We have undertaken to perform assurance engagement, for **ETERNAL LIMITED** (the "Company") vide our engagement letter dated February 13, 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility & Sustainability Report (or the "BRSR Report") within the Annual Report of the Company for the year ended March 31, 2026. This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. Identified Sustainability Information

Our scope of reasonable and limited assurance consists of the Sustainability Information listed in Appendix I and Appendix II respectively in our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR Report with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our assurance engagement was with respect to the year ended March 31, 2026, information only as listed in Appendix I unless otherwise stated and we have not performed any procedures with respect to any other elements included in the BRSR Report and, therefore, do not express any opinion/ conclusion thereon.

3. Criteria

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

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

- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular"); and
- GHG Protocol Corporate Accounting and Reporting Standard as amended thereto, and its supplement, the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, both developed by GHG Protocol Initiative

4. Management's Responsibility

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

5. Inherent limitations

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

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular and its clarifications thereto and

have the required competencies and experience to conduct this assurance engagement.

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

7. Our Responsibility

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

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the BRSR Report are prepared, in all material respects, in accordance with the Criteria; and obtain limited assurance about whether the Identified Sustainability Information listed in Appendix II and included in the BRSR Report is free from material misstatement.

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

Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the corporate sustainability team, Environment, Health and Safety (EHS) team, the compliance team, the human resource team, the finance team amongst others and those with the responsibility for preparation of the BRSR Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and other offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;

- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the "GHG") emissions;
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for various offices on sample basis under the reporting boundary for ensuring the completeness and accuracy of data being reported.

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

Limited Assurance

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix II, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal controls, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents and evaluating the appropriateness of quantification methods and reporting policies and agreeing with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the Corporate Sustainability team, Environment, Health & Safety (EHS) team, the compliance team, the human resource team, the finance team amongst others and those with the responsibility for preparation of the BRSR Report;
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and other offices of the Company on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing, and extent of further procedures;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of GHG emissions; and
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a

reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

8. Exclusions

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

- Operations of the Company other than Reporting Boundary set out in Question 13 of Section A: General Disclosures of the BRSR Report, for the Identified Sustainability Information listed in Appendix I and Appendix II;
- Aspects of the BRSR Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. Other information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR Report, other than Identified Sustainability Information and our independent assurance report dated July 22, 2026, thereon.

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

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

10. Reasonable Assurance Opinion and Limited Assurance Conclusion

Reasonable Assurance Opinion

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

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix II for year ended March 31, 2026, are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

11. Restriction on use

Our Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Sd/-
Pratiq Shah
Partner
Membership No. 111850
UDIN: 26111850TZDKKT5025

Place: Mumbai
Date: July 22, 2026

APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Part A: BRSR Core Indicators

Sr. No **Reporting Standard Reference** **Description of Indicator**

Section C – Principle (P) wise Performance Disclosure– Essential Indicator [E] / Leadership Indicator [L]		
1	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	E-8: Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) E-9: Open-ness of business: Details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties.
2	P-3: Businesses should respect and promote the wellbeing of all employees, including those in their value chains.	E-1c: Spending on measures towards well-being of employees and workers (including permanent and other than permanent) E-11: Details of safety related incidents: • Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)(employees and workers) • Total recordable work-related injuries (employees and workers) • No. of fatalities (employees and workers) • High consequence work-related injury or ill-health (excluding fatalities)(employees and workers)
3	P-5: Businesses should respect and promote human rights	E- 3b: Gross wages paid to females as % of total wages paid by the entity. E-7: Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: • Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) • Complaints on POSH as a % of female employees/workers • Complaints on POSH upheld
4	P-6: Businesses should respect and make efforts to protect and restore the environment. (Refer Note 1)	E-1: Details of total energy consumption (in Joules or multiples) and energy intensity: • Total energy consumed from renewable sources. • Total energy consumption from non-renewable sources • Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) • Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total energy consumed / Revenue from operations adjusted for PPP) • Energy intensity in terms of physical output

Sr. No	Reporting Standard Reference	Description of Indicator
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P-6: Businesses should respect and make efforts to protect and restore the environment. (Refer Note 1)

E-3: Disclosures related to water withdrawal and consumption:

- Water withdrawal by source (in kilolitres)
- Total volume of water withdrawal (in kilolitres)
- Total volume water consumption (in kilolitres)
- Water intensity per rupee of turnover (Total water consumption / Revenue from operations)
- Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP)
- Water intensity in terms of physical output

E-4: Water Discharge by destination and level of treatment (in kiloliters)

E-7: Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

- Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)
- Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)
- Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)
- Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for PPP (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)
- Total Scope 1 and Scope 2 emission intensity in terms of physical output

E-9: Details related to waste management by the entity:

- Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, radioactive waste, Other Hazardous waste and Non-hazardous waste.
- Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)
- Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)
- Waste intensity in terms of physical output
- Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)
- Each category of waste generated; total waste disposed by nature of disposal method (in metric tonnes)

Sr. No **Reporting Standard Reference** **Description of Indicator**

5	P-8: Businesses should promote inclusive growth and equitable development	E-4: Percentage of input material (inputs to total inputs by value) sourced from suppliers: • Directly sourced from MSMEs/ small producers • Directly from within India E-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) as % of total wage cost.
6	P-9: Businesses should engage with and provide value to their consumers in a responsible manner	E-7: Information relating to data breaches: • Number of instances of data breaches • Percentage of data breaches involving personally identifiable information of customers • Impact, if any, of the data breaches

Part B – BRSR Indicators (other than BRSR Core)

Sr. No	Reporting Standard Reference	Description of Indicator
1	Section A: General disclosures	E-21: Participation/Inclusion/Representation of women in Board of Directors and Key Management Personnel E-22: Turnover rate for permanent employees and workers.
Section C – Principle (P) wise Performance Disclosure– Essential Indicator [E] / Leadership Indicator [L]		
2	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	E-1: Percentage coverage by training and awareness programmes on any of the Principles during the Financial Year
3	P-3: Businesses should respect and promote the wellbeing of all employees, including those in their value chains	E-5: Return to work and Retention rates of permanent employees and workers that took parental leave. E-9: Details of performance and career development reviews of employees and worker
4	P-5: Businesses should respect and promote human rights	E-1: Number of Employees and workers who have been provided training on human rights issues and policies of the entity. E-3: Details of remuneration/salary/wages.

Note:

1. Indicators assured under Principle 6 are reported for leased offices under operational control of the Company.

APPENDIX II

Identified Sustainability Information subject to Limited Assurance

Part A: BRSR Indicators (Other than BRSR Core)

Sr. No	Reporting Standard Reference	Description of Indicator
1	Section A: General disclosures	E-20a: Employees and workers (including differently abled) E-20b: Differently abled Employees and workers. E-25: Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct
Section C - Principle (P) wise Performance Disclosure- Essential Indicator [E] / Leadership Indicator [L]		
2	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	E-6: Details of complaints with regard to conflict of interest
3	P-3: Businesses should respect and promote the wellbeing of all employees, including those in their value chains	E-1a: Details of measures for the wellbeing of employees: (Health insurance, Accident insurance, Maternity Benefits, Day Care facilities) E-1b: Details of measures for the wellbeing of workers: (Health insurance, Accident insurance, Maternity Benefits, Day Care facilities) E-2: Details of retirement benefits, for Current Financial Year (excluding amounts deducted and deposited with the authority) E-7: Membership of employees and worker in association(s) or Unions recognised by the listed entity E-13: Number of Complaints on working conditions & Health safety made by employees and workers E-14: Assessments for the year (Health and safety practices, Working Conditions)
4	P-5: Businesses should respect and promote human rights	E-2: Details of minimum wages paid to employees and workers. E-6: Number of Complaints on (Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other human rights related issues) made by employees and workers. E-10: Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties) on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other human rights related issues
5	P-6: Businesses should respect and make efforts to protect and restore the environment. (Refer Note 1)	L-2: Details of total Scope 3 emissions & its intensity
6	P-9: Businesses should engage with and provide value to their consumers in a responsible manner	E-3: Number of consumer complaints in respect of Data Privacy, Advertising, Cyber-Security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices

Note:

1. Indicators under Principle 6 are reported for leased offices under operational control of the Company.