

**EBIX LIMITED***(Formerly known as Eraaya Lifespaces Limited)*

CIN: L74899 DL 1967 PLC 004704

Corporate Office: Vikas House, 3, Arihant Nagar
Punjabi Bagh West, Delhi-110026

Listing Compliance Department

September 08, 2026**BSE Limited**Phirozee Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001**Scrip Code: 531035 (ISIN: INE432F01032)****Subject: BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR FY 2025-26**

Dear Sir, Pursuant to Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Business Responsibility and Sustainability Report for FY 2025-26.

The above information is also available on the company's website at www.eraayalife.com
You are requested to kindly take the same

Thanking you,

Yours Faithfully,

For Ebix Limited*(formerly known as Eraaya Lifespaces Limited)*

Urvashi

Upadhyay

Digitally signed by Urvashi
Upadhyay
Date: 2026.09.08 19:36:06
+05'30'**Urvashi Upadhyay****Company Secretary & Compliance Officer**

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR FY 2025-26

SECTION A General disclosures

SECTION B Management and process disclosures 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

Principle 2- Businesses should provide goods and services in a manner that is sustainable and safe

Principle 3- Businesses should respect and promote the well-being of all employees, including those in their value chains Principle 4 -Businesses should respect the interests of and be responsive to all its stakeholders

Principle 5- Businesses should respect and promote human rights

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

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

Principle 8- Businesses should promote inclusive growth and equitable development

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

SECTION A: GENERAL DISCLOSURES

I. Details of the Company

1. Corporate Identity Number (CIN) of Company	L74899DL1967PLC004704
2. Name of the Company	Ebix Limited
3. Year of incorporation	1967
4. Registered office address	54, Janpath, New Delhi 110001
5. Corporate address	54, Janpath, New Delhi 110001
6. E-mail	cs@eraayalife.com
7. Telephone	011- -44191919
8. Website	www.eraayalife.com
9. Financial year for which reporting is being done	2025-26
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited
11. Paid-up Capital	Rs. 20,66,94,160
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. Urvashi Upadhyay Company Secretary Email : cs@eraayalife.com Phone : +91- 9821700739
13. Reporting boundary - Are the disclosures under this report made on a standalone basis or on a consolidated basis	Standalone basis for Ebix Lifespaces Limited (hereinafter referred to as Ebix or Company).
14. Name of the Assurance Provider	Not applicable
15. Type of Assurance Provider	Not applicable
II. Products / Services	

16. Details of business activities (accounting for 90% of the entity's turnover)

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Hospitality Services	Hospitality and Business Facilitation Services	98.11%

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	Hospitality Services	79900	98.11

Operations

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

	Number of plants	Number of offices	Total
National	-	1	1
International	Nil		

19. Markets served by the entity:

a. Number of locations							
	<table> <tr> <th>Locations</th><th>Number</th></tr> <tr> <td>National (No. of States)</td><td>Company is offering services across the Delhi-NCR region</td></tr> <tr> <td>International (No. of Countries)</td><td>-</td></tr> </table>	Locations	Number	National (No. of States)	Company is offering services across the Delhi-NCR region	International (No. of Countries)	-
Locations	Number						
National (No. of States)	Company is offering services across the Delhi-NCR region						
International (No. of Countries)	-						
b. What is the contribution of exports as a percentage of the total turnover of the entity?	Nil						
c. A brief on types of customers	1) Via Hospitality business: The Company serves a broad range of customers, including travelers (tourists and business travelers), locals (dining out or attending events), event planners, corporations (for business travel and meetings), and locals in need of accommodation, such as students or temporary workers. 2) Via Digital marketing business: Customer base includes startups, small and medium-sized businesses, and large enterprises across various industries like hospitality, law, healthcare, retail, and construction.						

Employees

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

a. Employees and workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
Employees						
1	Permanent (D)	19	14	73.68	5	26.32
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D + E)	19	14	73.68	5	26.32
Workers						
4	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6	Total workers (F + G)	Nil	Nil	Nil	Nil	Nil

Differently abled Employees and workers

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

21. Participation / Inclusion / Representation of Women as on March 31, 2026:

S. No	Particulars	Total (A)	No. and percentage of Females	
			No. (B)	% (B / A)
1	Board of Directors	10	2	20%
2	Key Management Personnel	2	0	0%

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

S. No	Particulars	Fin Year	FY2025-26			FY2024-25			FY2023-24		
		Description	Male	Female	Total	Male	Female	Total	Male	Female	Total
1	Permanent Employees	In Nos	1	2	3	Nil	4	4	Nil	Nil	Nil
		in %	0.12	0.14	0.26	Nil	28.57%	28.57%	Nil	Nil	Nil
2	Permanent Workers	In Nos	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
		in %	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Holding, Subsidiary and Associate Companies (including Joint Ventures)
23.(a) Names of holding / subsidiary / associate Companies / joint ventures:

S. No.	Name of the holding / subsidiary/ associate Companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of Company? (Yes/No)
1.	Ebix INC.	Subsidiary Company	97.58	No
2.	Eraaya Lifestyle Vacation Homes L.L.C	Subsidiary Company	100	No
3.	EBIX Entertainment Private Limited	Subsidiary Company	100	No
4.	EBIX Infraedge Private Limited	Subsidiary Company	100	No
5.	EBIX Sports Ventures Private Limited	Subsidiary Company	100	No
6	The Company further has various step down subsidiaries/associates, engaged in various businesses across multiple international markets, as disclosed in the Consolidated Financial Statements	Subsidiary/Associate Company	-	No

CSR Details

24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013 : No
- (ii) Turnover (in Lakhs) for the FY 2025-26 : Rs. 716
- (iii) Net worth (in Lakhs) as at 31st Mar 2026 : Rs. 2,9187.2

I. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No). (If Yes, then provide web-link for grievance redress policy)	FY2025-26			FY2024-25		
		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*	0	0	Not Applicable	0	0	Not Applicable
Investors (other than shareholders)	Yes*	0	0	Not Applicable	0	0	Not Applicable
Shareholders	Yes*	5	0	All complaints were resolved within stipulated time	0	0	Not Applicable
Employees and workers	Yes, Employees and workers can reach out to us via Company Policies – Eraaya Lifespaces Limited	0	0	Not Applicable	0	0	Not Applicable
Customers	Yes*	0	0	Not Applicable	0	0	Not Applicable
Value Chain Partners	Yes*	0	0	Not Applicable	0	0	Not Applicable
Others (please specify)	Not Applicable						

***Weblink for the Complaints /Grievances :** [Investors' Contacts – Eraaya Lifespaces Limited](#)

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

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

As the outcome of the exercise, the following material issues pertaining to environmental and social matters were identified by Company, covering both risks and opportunities.

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy usage and emissions	Opportunity	Concerns about climate change have been rising significantly and can adversely affect the economy. Seizing the opportunity by installation of Smart lighting, energy-efficient equipment, reducing emissions from commuting by adopting hybrid or fully remote models.	Not Applicable	Positive: Decreased utility costs and operational expenses result in improved profitability.
2	Water Management (Water Consumption and Effluent Discharge)	Risk/ Opportunity	Risk Inadequate water supply or fluctuations in availability can have a significant impact on customer footfall at hotels and resort locations. Opportunity Adopting water conservation techniques can result in significant cost savings by diminishing water usage and related expenses, including those associated with water supply and wastewater treatment.	Ebix Limited incorporates prevention of water by installation of low-flow fixtures, water-saving appliances, and sensor-based taps at their villas and staycation properties. Use of native or drought-resistant plants to minimize water use.	Positive: Enacting cost-saving measures for the long term can lead to enhanced financial performance. Negative: Penalties and fines could be enforced for failure to comply with water pollution regulations under Water (Prevention and Control of Pollution) Act, 1974.
3	Green Energy & Energy Management	Opportunity	Energy efficiency and management initiatives help to manage and optimize energy consumption across its operations, resulting in lower operational costs.	Not Applicable	Positive: Green energy initiatives lead to the accumulation of carbon credits by quantifying and verifying the reduction of greenhouse gas (GHG) emissions compared to fossil fuel-based energy.
4	Waste Management	Opportunity	Through proper waste disposal, the Company can contribute in prevention of land, air, and water pollution, positively affecting ecosystems and biodiversity.	Not Applicable	Positive: Encouraging employee awareness programs on waste minimization and responsible disposal result in economic efficiency over the long term.
5	Health & Safety at workplace, community	Risk	Non-adherence to health and safety measures at the workplace and in surrounding communities poses significant risk, potentially harming both the Company's reputation and the welfare of its employees.	Ebix regularly strives to provide a safe and healthy workplace to enhance employee morale, productivity, and loyalty – reducing turnover and absenteeism	Negative: Adverse effects on Company's reputation and distrust among the investors.

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Social Responsibility and Community Investment	Opportunity	Meaningful community engagement, addressing local, social & environmental concerns, investment in local infrastructure, education, health, and livelihoods fosters goodwill, trust, and cooperation with local communities, authorities and various stakeholders which the business deals with.	Not Applicable	Positive: Being socially committed to the stakeholders at large serves as a global reputation check for the Company.
8.	Innovation and Technology	Risk	Delay in rapid adoption of new technology and the cultivation of an innovative and entrepreneurial institutional culture may leave Ebix behind the top digital marketing Companies.	The Company engages in frequent discussions with the IT teams having expertise with the subject matter to equip themselves with the ongoing technological updates	Negative: The Company is unable to maintain a customer niche while operating with obsolete technology.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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

Principle 2- Businesses should provide goods and services in a manner that is sustainable and safe

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

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

Principle 5- Businesses should respect and promote human rights

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Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b.	Has the policy been approved by the Board? (Yes/No)	Yes. The Board of Directors of the Company has approved these Policies. ESG Core Team has been specifically authorized by the Board to adopt/modify and review Polices relating to this Report and Principles covered herein.								

c.	Web Link of the Policies, if available	The Policies covering these principles are available on the Company's website Company Policies – Ebix Limited																	
2.	Whether the entity has translated the policy into procedures. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the Company is constantly working towards adherence to these Policies.																	
4.	Name of the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	At present, the Company has not formally adopted any specific national or international codes, certifications, labels, or standards mapped to the nine principles outlined in the Business Responsibility and Sustainability Report (BRSR) framework. Though, the Company remains committed to responsible business practices and continuously strives to align its operations with evolving environmental, social, and governance (ESG) standards. The Company is actively evaluating relevant frameworks and certifications for future adoption to strengthen its sustainability journey.																	
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	There are no specific commitments as of now, but the Company is constantly working towards the adherence to these policies. Further, the Company is committed to adhering to the nine principles outlined in the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business, as issued by the Ministry of Corporate Affairs																	
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company remains vigilant in monitoring its adherence to the specified principle(s) and takes appropriate measures whenever necessary																	
Governance, Leadership, and oversight																			
7.	Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	As ESG regulations continue to evolve and become more stringent, businesses will face increasing pressure to monitor, report, and improve their sustainability performance. Hence, the Company has established ESG Committee whose members are responsible for ESG metrics. We are deeply committed to protecting the environment and promoting the health and social well-being of people around us. We would like to emphasize our dedication to sustainability and our strong desire to collaborate with all stakeholders who share our vision for environmental and social responsibility and actively strive to minimize their environmental impact.																	
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	ESG Committee																	
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 Board of Directors of the Company has constituted an ESG Committee which looks after the Sustainability related issues comprising of following Directors:																	
10.	Details of Review of NGRBCs by the Company:																		
Subject for review		Indicate whether review was undertaken by Director/ Committee of the Board /Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action		ESG Committee									As a precautionary measure the review of policies are undertaken as per regulatory requirements as and when needed.								

Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	ESG Committee	As a precautionary measure the review of policies are undertaken as per regulatory requirements as and when needed.								
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). External evaluation was not conducted. Nonetheless, processes and compliances undergo scrutiny internally where applicable.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
12.	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	Nil	Not Applicable	
Key Managerial Personnel	Nil		
Employees other than BoD and KMPs	Nil		
Workers	Nil		

Note: While no formal training program is conducted for Board Members, they are regularly apprised of key regulatory and governance matters such as Insider Trading regulations, the Vigil Mechanism, and the Prevention of Sexual Harassment (POSH) policy during Board and Committee meetings. Accordingly, the disclosure of formal programs is marked as 'Nil'.

- 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 agencies/ judicial institutions	Amount (In INR)	Brief of the Case preferred? (Yes/ No)	Has an appeal been preferred (Yes/No)
Penalty/ Fine	Principle 1	BSE	Rs. 8,82,050	Fines were imposed in respect of delay in filing of financials results, prior intimation of Board meeting and RMC constitution	NO
Settlement	Nil	Nil	Nil	Nil	Not applicable
Compounding fee					
Non-Monetary	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the Case preferred? (Yes/ No)	Has an appeal been preferred (Yes/No)
Imprisonment	Nil	Nil		Nil	Not applicable
Punishment					

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

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

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.

As of now, the Company has not formally adopted a standalone Anti-Corruption or Anti-Bribery Policy. However, ethical conduct and integrity remain core values embedded within the Company's operations. The management strongly discourages any form of corrupt practices and maintains a zero-tolerance stance towards bribery and unethical behavior.

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

Particulars	FY2025-26	FY2024-25
Directors	Nil	Nil
Key Managerial Personnel	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

Details of complaints with regard to Conflict of Interest:

	FY2025-26		FY2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.

There were zero cases of corruption and conflict of interest. Hence, this question is not applicable.

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

Number of days of accounts payables	FY2025-26	FY 2024-25
	0	0

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	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	561.88 Mn	158.62 Mn
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

Leadership Indicators

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

The Company has not yet conducted any such assessment programs for value chain partners during the year.

- 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, The Company has a Code of Conduct Policy, which requires all Directors of the Company to always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the Company operations. The Company receives an annual declaration of interest from its Board of Directors and all employees confirming adherence to the Code of Conduct, which includes the provisions on dealing with conflict of interest. In case transaction has to be entered for critical business needs, the concerned Director is required to immediately report such conflicts under Company's policies. The Company prefers not to enter into transaction with those entities in which Directors have interest, only non-interested Directors decide about such transaction and such transactions are carried out at arm's length. Interested Director don't participate in discussion on such transactions.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE**Essential Indicators**

- 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.**

	FY2025-26	FY2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Not measured separately
Capex	Nil	Nil	Not measured separately

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

While the Company deals in Digital Marketing services, sustainable sourcing is not required. However, as regards to the hospitality business, the Company's current practises are focused on exploring opportunities to enhance sourcing procedures to incorporate sustainability principles including water and energy conservation.

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

Not Applicable

2. 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.

Plastics (including packaging)	We have shifted our focus in implementation of a comprehensive recycling program, composting organic waste, and eliminate single-use plastics by offering bulk amenities and reusable options to our customers. We prioritize minimizing waste and extending product life before proper disposal. We are making a policy for recycling and safe disposal of our e-waste which includes dismantle process to separate hazardous materials from valuable components, further followed by shredding and magnetic separation to isolate different metals.
E-waste	
Hazardous wastes	
Other waste	

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 since the Company is not engaged in manufacture, import, or branding of any products.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of Total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No). If yes provide the web-link
Not Applicable					

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

Name of Product/Service	Description of the risk / concern Action Taken	Description of the risk / concern Action Taken
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not Applicable		

Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste. as per the following format:

Category	FY 2025-26 (in metric tonnes)			FY 2024-25 (in metric tonnes)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste (Non-Hazardous)	Nil	Nil	Nil	Nil	Nil	Nil

Note: The Company operates in the digital marketing and lifestyle services sector, which is predominantly non-manufacturing and service-oriented in nature. As a result, the business does not generate significant physical products, packaging materials, or hazardous waste that would typically require reclamation, recycling, or safe disposal at end-of-life.

Accordingly, the amounts for plastics, e-waste, hazardous, and non-hazardous waste reclaimed and processed during the reporting periods are negligible or nil. Nevertheless, the Company remains committed to sustainability and will continue to monitor and disclose such data should material quantities arise in the future.

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

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

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

Essential Indicators

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

	% Of employees covered by										
Category	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	14	-	-	-	-	-	-	-	-	-	-
Female	5	-	-	-	-	-	-	-	-	-	-
Total	19	-	-	-	-	-	-	-	-	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Note: Given the Company's current scale of operations and its focus on digital marketing and lifestyle services, the workforce remains limited in size, and formal employee benefit schemes such as health insurance, accident insurance, maternity/paternity benefits, and daycare facilities have not yet been implemented.

Accordingly, the data for the reporting period is Nil across all categories. The Company remains committed to employee well-being and will continue to assess the introduction of structured welfare measures in line with future business growth and operational needs.

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

	% of workers covered by										
Category	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	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Other than Permanent workers

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

Note: Given the nature of its operations, the Company does not engage workers. Accordingly, the data pertaining to health insurance, accident insurance, maternity/paternity benefits, and daycare facilities for workers is not applicable, and has been reported as Nil for the reporting period.

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

Cost incurred on well-being measures as a % of total revenue of the Company	The Company organizes regular, complimentary medical health check-ups for its employees.. These preventive screenings are conducted at Company premises in collaboration with local hospitals to promote early detection and overall well-being. While the direct financial outlay on such initiatives is not material in relation to total revenue, the Company remains committed to the health and wellness of its workforce and will continue to enhance such efforts in line with future growth.
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Details of retirement benefits, for Current FY and Previous FY

Benefits	FY2025-26					FY2024-25				
	No. of employees covered as a % of total employees		No. of workers covered as a % of total workers		Deducted and deposited with the authority (Y/N/NA)	No. of employees covered as a % of total employees		No. of workers covered as a % of total workers		Deducted and deposited with the authority (Y/N/NA)
	in Nos	in %	in Nos	in %		in Nos	in %	in Nos	in %	
PF	-	-	-	-	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-	-	-	-	-
ESI	-	-	-	-	-	-	-	-	-	-
Superannuation	-	-	-	-	-	-	-	-	-	-
After Retirement Medi-Claim	-	-	-	-	-	-	-	-	-	-

Note: considering the nature of business, with a lean and service-based organizational structure. During the reporting periods FY 2025-26 and FY 2024-25, the Company did not have eligible employees or workers falling under statutory thresholds or qualifying conditions for retirement benefit schemes such as Provident Fund (PF), Gratuity, ESI, Superannuation, or Post-Retirement Medi-Claim. Accordingly, the data reported for these categories is Nil. The Company remains committed to compliance with all applicable labour and social security laws and will implement such benefits as and when required under prevailing regulations or as the workforce structure evolves.

1. 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.

The infrastructure of office premises is well suited for easy access to the differently abled employees and workers.

2. 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.

As of now, the Company has not formally adopted an Equal Opportunity Policy as prescribed under the Rights of Persons with Disabilities Act, 2016.

However, the Company is committed to fostering a work environment that promotes equality, inclusivity, and respect for all individuals, irrespective of gender, background, or physical abilities. The Company continues to uphold the principles of non-discrimination and equal opportunity in its employment practices and will evaluate the formulation and implementation of a formal policy in line with statutory requirements and future workforce expansion.

3. Return to work and retention rates of permanent employees and workers that took parental leave.

	Permanent Employees		Permanent Workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Female	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Total	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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

Permanent Workers	The Company has established a Whistleblower policy to provide a mechanism for employees of the Company to raise concerns of suspected frauds, any violations of legal/regulatory requirements or code of conduct/policy of the Company. The detailed mechanism is outlined under the Vigil Mechanism Policy of the Company.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Membership of employees and workers in association(s) or Unions recognized by Company:

Category	FY2025-26			FY2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total Employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	19	0	0	Nil	Nil	Nil
Male	14	0	0	Nil	Nil	Nil
Female	5	0	0	Nil	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil

5. Details of training given to employees and workers:

Category	FY2025-26					FY2024-25				
	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	The business model of the Company does not explicitly require Employee training.									
Female										
Total										
Workers										
Male	The business model of the Company does not explicitly require Worker's training.									
Female										
Total										

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	During the reporting periods FY 2025-26 and FY 2024-25, the Company did not conduct formal performance and career development reviews for its employees or workers.					
Female						
Total						
Workers						
Male	During the reporting periods FY 2025-26 and FY 2024-25, the Company did not conduct formal performance and career development reviews for its employees or workers.					
Female						
Total						

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

No such system has been formally implemented by the Company. However, we recognize the value of a robust and thriving human resource and our primary focus is on safeguarding the well-being of all our employee.

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

The business model of the Company is not related to work-related hazards, hence no process has been identified by the Company. However, the Company has formulated risk management policy to handle any kind of risks.

c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

The business model of the Company is not related to work-related hazards, hence no process has been identified by the Company. However, the Company has formulated risk management policy to handle any kind of risks

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

The Company thrives to assist every employee and worker in the instances of medical emergency, accidents, casualties etc. Employees and workers can contact their respective department heads for such assistance.

7. Details of safety related incidents:

Safety Incident/Number	Category	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours 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

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

The Company's priority is to create a workplace which is safe and healthy for all employees and committed at adopting policies and procedures in such regard.

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

Complaints on	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

Assessments for the year:

		% of your plants and offices that were assessed (Assessment done by entity/statutory Authorities /3rd Parties)
Health and safety practices	% of completion	No such assessments were carried out in the Company.
	Assessment done by:	
Working Conditions	% of completion	
	Assessment done by:	

Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions. Not Applicable, since no assessments were carried out in the Company

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)?**

(A) Employees (Y/N)	No
(B) Workers (Y/N).	No

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

Not Applicable, since no retirement benefit plans have been instituted for employees and the business model does not involve engagement with any third party which requires deduction of statutory dues.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

The Company does not provide any transition assistance programs.

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

		% of value chain partners that were assessed. (by value of business done with such partners)
Health and safety practices		No such assessment was carried out by the Company.
Working Conditions		

Details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners:

Not Applicable

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

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The Board of Directors has constituted ESG Committee to look into all ESG matters. ESG Core Team after discussion has identified key stakeholder's group.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication	Frequency of engagement (Annually / Half yearly / Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders / Investors	No	- Annual General Meeting - Investor Relations Web Page - Quarterly financial statements - Annual Report - Stock Exchange disclosures	Quarterly, Half yearly & Annually and as and when required	Informing stakeholders about financial results, annual reports, and communicating with physical shareholders regarding dispute resolution mechanisms
Customers	No	Engagement through website and Stock Exchange disclosures.	Continuous	End consumers play a critical role as primary stakeholders, as their satisfaction and delight are fundamental elements of our success strategy
Employees and workers	No	- General HR Communication - Email - Rewards and recognition	Continuous	- To create awareness about business, including codes and values - To understand employee needs and opinions, feedback - Employees represent the most vital assets of the Company and are indispensable for its long-term success.

Leadership Indicators

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

The Company has an email facility which the stakeholders can use to express/discuss any significant feedback/ issue, which is then communicated to the management for it's redressal.

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

Throughout the reporting period, the Company did not receive any substantial suggestions from any of its stakeholders.

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

Throughout the reporting period, the Company did not receive any substantial suggestions from any of its stakeholders.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential indicators

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	Nil	0	0	Nil	Nil	Nil
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	Nil	0	0	Nil	Nil	Nil
Workers						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Workers	Nil	Nil	Nil	Nil	Nil	Nil

Note: While no formal training program is conducted on human rights issues and policy(ies) of the entity. Though, they are regularly apprised of Human Rights, Prevention of Sexual Harassment (POSH), etc. as part of its internal compliance and HR initiatives. Accordingly, the disclosure of formal programs is marked as 'Nil'.

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

Category	FY2025-26					FY2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	14	-	-	14	100%	14	-	-	14	100%
Female	5	-	-	5	100%	5	-	-	5	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

Details of remuneration / salary / wages:
a) Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD) (Sitting fees excluded)	2	1,50,11,000	1	34,00,000
Key Managerial Personnel	3	13,08,334	1	6,47,933
Employees other than BoD and KMP	22	2,63,500	7	2,93,858
Workers	Nil	Nil	Nil	Nil

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

Gross wages paid to females as % of total wages	FY2025-26	FY 2024-25
	Not Applicable, since there are no workers in the Company.	

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.

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

Employees are encouraged to raise any issues or violations to the internal complaints committee, which promptly takes corrective actions to prevent such violations from recurring in the future.

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

Description	FY2025-26				FY2024-25			
	Received	Resolved	Pending	Remarks	Received	Resolved	Pending	Remarks
Sexual Harassment	0	0	0	-	0	0	0	-
Discrimination at workplace	0	0	0	-	0	0	0	-
Child Labour	0	0	0	-	0	0	0	-
Forced Labour/ Involuntary Labour	0	0	0	-	0	0	0	-
Wages	0	0	0	-	0	0	0	-
Other human rights related issues	0	0	0	-	0	0	0	-

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

	FY2025-26	FY2024-25
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

- 5. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.** Company is dedicated to maintaining a safe, non-hostile, and harassment-free work environment across all its workplaces. The Company adheres to a zero-tolerance policy regarding sexual harassment. Sexual harassment encompasses any unwelcome physical, verbal, or non-verbal conduct of a sexual nature, whether direct or implied. The Company enforces a gender-neutral policy for the prevention of sexual harassment, applicable to all individuals, regardless of sexual orientation or preference. All incidents of sexual harassment and discrimination are taken seriously and are strictly prohibited. Any complaints or reports of such incidents are thoroughly investigated, and if substantiated, they are considered a serious violation of the Company's code of conduct, leading to appropriate action against the offender. Complaints or incidents reported under the POSH policy are handled with the utmost care, sensitivity, and confidentiality to safeguard the privacy of the affected individual.

No information that could identify the individual is disclosed publicly or to any third party. During the inquiry process, the complainant may submit a written request for interim relief, which will be reviewed and decided on a case-by-case basis by the Committee.

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

Yes.

- 7. Assessments for the year:**

Assessments for the year:		FY2025-26
		% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	% of completion	No formal assessment has been conducted by the Company. However, no such cases have been reported to the management during the financial year.
	Assessment done by:	
Forced / involuntary labour	% of completion	
	Assessment done by:	
Sexual harassment	% of completion	
	Assessment done by:	
Discrimination at workplace	% of completion	
	Assessment done by:	
Wages	% of completion	
	Assessment done by:	
Others (Working conditions)	% of completion	
	Assessment done by:	

- 8. Details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above**

Since no significant risks were identified, corrective actions were not required during FY 2025-26.

Leadership Indicators

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

In the Recent past, we have not encountered any concern requiring a change in our Business Process as a result of Human Rights grievances / complaints. Hence there was no modification done in our business process during FY 2025-26.

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

For the financial year ended March 31, 2026, the Company did not conduct any Human Rights due diligence.

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

Yes

4. Details of assessment of value chain partners

	% of value chain Partners that were assessed
Sexual Harassment	The Company has not yet conducted any assessments of Value chain partners on the enlisted aspects during the reporting period.
Discrimination at Workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

We have not encountered any issues in FY 2025-26, hence no corrective actions required in FY 2025-26.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT**Essential Indicators****1. Details of total energy consumption (in Giga Joules - GJ) and energy intensity in the following format**

Parameter	Unit	FY2025-26	FY2024-25
From Renewable Sources			
Total electricity consumption (A) (Solar/Wind/Etc)	GJ	-	-
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C)	GJ	-	-
Total energy consumption (A+B+C)	GJ	-	-
From Non-Renewable Energy Sources			
Total electricity consumption (D) Regular EB power	GJ	-	-
Total fuel consumption (E) Diesel, LNG, LPG, CNG etc	GJ	-	-
Energy consumption through other sources (F)	GJ	-	-
Total energy consumption (D+E+F)	GJ	-	-
Total Energy Consumed = (A+B+C+D+E+F)	GJ	-	-
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		-	-
Energy Intensity (Optional) - the relevant metric may be selected by the entity.		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No		

Note: Considering the nature of business with a small team and limited physical infrastructure, Its energy consumption is minimal and primarily limited to basic office electricity use.

Given the negligible energy requirements and the non-manufacturing nature of the business, no detailed energy consumption data is maintained or applicable for reporting.

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.

No.

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

Parameter	Unit	FY2025-26	FY2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	K Litres	-	--
(ii) Groundwater	K Litres	-	-
(iii) Third party water	K Litres	-	-
(iv) Seawater / desalinated water	K Litres	-	-
(v) Others	K Litres	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	K Litres	-	-
Total volume of water consumption (in kilolitres)	K Litres	-	-
Water intensity per rupee of turnover (Total Water consumption / Revenue from Operations)		-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		-	-
Water intensity in terms of physical output		-	-
Water intensity (optional) – the relevant metric may be selected by the entity		-	-
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.		-	

Note: Considering the nature of business with a small team and limited physical infrastructure, it's water consumption is minimal and primarily limited to basic office electricity use.

Given the negligible water requirements and the non-manufacturing nature of the business, no detailed water consumption data is maintained or applicable for reporting.

Provide the following details related to water discharged.

Parameter	Unit	FY2025-26	FY2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	K litres	0	0
– No treatment	K litres	0	0
– With treatment – Please specify the level of treatment	K litres	0	0
(ii) To Groundwater	K litres	0	0
– No treatment	K litres	0	0
– With treatment – Please specify the level of treatment	K litres	0	0
(iii) To Seawater	K litres	0	0
– No treatment	K litres	0	0
– With treatment – Please specify the level of treatment	K litres	0	0
(iv) Sent to third-parties	K litres	0	0
– No treatment	K litres	0	0
– With treatment – Please specify the level of treatment	K litres	0	0
(v) Others	K litres	0	0
– No treatment	K litres	0	0
– With treatment – Please specify the level of treatment	K litres	0	0

Note: Considering the nature of business, the Company does not engage in any processes involving water discharge. Consequently, there is no water consumption or discharge, and all related parameters remain nil for the reporting periods.

Total water discharged (in kilolitres)	K litres	0	0
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No	

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

As the Company is a service-oriented Company, given the nature of the business, this question is not applicable.

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

Parameter	Unit	FY2025-26	FY2024-25
Nox	µg/m³	As the Company is a service-oriented Company, given the nature of the business, this question is not applicable.	
Sox	µg/m³		
Particulate matter (PM) 10 /2.5	µg/m³		
Persistent organic pollutants (POP)	-		
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
O3	µg/m³		
Lead	µg/m³		
Carbon monoxide	µg/m³		
Ammonia	µg/m³		
Benzene	µg/m³		
Benzo	µg/m³		
Arsenic	µg/m³		
Nickel	µg/m³		
Others - Please specify			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No	

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

Parameter	Unit	FY2025-26	FY2024-25
Total Scope 1 emissions (Break up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT of CO2 equivalent	As the Company is a service-oriented Company, given the nature of the business, this question is not applicable.	
Total Scope 2 emissions (Break up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT of CO2 equivalent		
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions /Revenue from operations)			
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)			
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			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			No

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

No

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

Parameter	Unit	FY2025-26	FY2024-25
Total waste generated (in metric tonnes)			
Plastic waste (A)	MT	-	-
E-waste (B)	MT	-	-
Bio-medical waste (C)	MT	-	-
Construction and demolition waste (D)	MT	-	-
Battery waste (E)	MT	-	-
Radioactive waste (F)	MT	-	-
Other Hazardous waste. Please specify, if any. (G)	MT	-	-
Other Non-hazardous waste generated (H). Please specify, if any.	MT	-	-
Total (A+B + C + D + E + F + G + H)	MT	-	-
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		NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: The Company operates in the service sector, with no physical manufacturing or production activities. Therefore, the generation of waste is negligible or nil, and no significant waste management activities are applicable.

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

Category of waste	Unit	FY2025-26	FY2024-25
(i) Recycled	MT	-	-
(ii) Re-used	MT	-	-
(iii) Other recovery operations	MT	-	-
Total	MT	-	-

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

Category of waste	Unit	FY2025-26	FY2024-25
(i) Incineration	MT	-	-
(ii) Landfilling	MT	-	-
(iii) Other disposal operations	MT	-	-
Total		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No	

6. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes
The Company has adopted comprehensive waste management practices focused on segregation and effective disposal.

The Company ensures that all waste is segregated at the source and managed appropriately to minimize environmental impact. The Company remains committed to sustainability and continuously strives to improve its waste management practices. We encourage the use of environmentally friendly bags, recycle bagasse papers etc. and actively promotes paperless processes to reduce waste generation. By adhering to proper waste management practices and working with authorized partners, the Company aims to minimize its environmental impact and promote sustainable practices within its operations. The Company remains committed to being a responsible corporate citizen and continuously evaluates opportunities to enhance its environmental stewardship efforts.

7. 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) where environmental approvals **are required, please specify details in the following format:**

Not applicable

8. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the

Current Financial Year

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

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 yes provide details of all such non-compliances, in the below format

Yes. There have been no instances of Non-compliance with respect to Mentioned regulations.

S. No	Specify the law / Regulation / guideline which was not complied With	Provide details of the non-Compliance	Any fines / Penalties / action taken by regulatory agencies such as pollution control Boards or By courts	Corrective action taken, if any
Not Applicable				

Leadership Indicators

1. **Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):** Given the non-industrial nature of our operations, with no manufacturing facilities or water-intensive processes, water withdrawal, consumption, and discharge are negligible. Additionally, the Company does not have any facilities located in areas of water stress. Therefore, this disclosure is not applicable.

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

(i) **Name of the area:** Not applicable

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

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

Parameter	Unit	FY2025-26	FY2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	K Litres	0	0
(ii) Groundwater	K Litres	0	0
(iii) Third party water	K Litres	0	0
(iv) Seawater / desalinated water	K Litres	0	0
(v) Others	K Litres	0	0

Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	K Litres	0	0
Total volume of water consumption (in kilolitres)	K Litres	0	0
Water intensity per rupee of turnover (Total Water consumption / Revenue from Operations)		0	0
Water intensity (optional) – the relevant metric may be selected by the entity		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No		
Water discharge by destination and level of treatment (in kilolitres)			
Parameter	Unit	FY2025-26	FY2024-25
(i) To Surface water	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(ii) To Groundwater	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(iii) To Seawater	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(iv) Sent to third-parties	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(v) Others	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
Total water discharged (in kilolitres)	K litres	0	0
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No		

3. Details of total Scope 3 emissions & its intensity in the following format:

Parameter	Unit	Remarks
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT of CO2 Equivalent	The Company is in the process of measuring its Scope 3 emissions
Total Scope 3 emissions per rupee of turnover	-	
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No

With respect to the ecologically sensitive areas reported at Question11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities:

Not applicable.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Company has not undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated.

Initiative Undertaken	Details of the Initiative (Web-link, if any, may be provided along with Summary)	Outcome of the Initiative
Nil		

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

All safety equipment, physical tools, and backup plans are available on-site to address emergent situations. There is ample equipment, tools, and manpower for disaster management.

5. 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.:

While the current adoption of Business Responsibility and Sustainability Reporting (BRSR) principles centers on the Company, the organization is endeavoring to broaden its scope to encompass its Value Chain Partners. This strategic initiative mirrors the Company's future goals to assess and address environmental impacts across its entire value chain.

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

No specific assessment has been conducted for the value chain partners regarding environmental aspects. Nonetheless, the Company acknowledges the significance of extending assessments to its value chain partners to holistically tackle environmental impacts.

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.

None

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

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

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

Name of authority	Brief of the case	Corrective action taken
No adverse orders were received from regulatory authorities.		

Leadership Indicators

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

Sl. No.	Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No.)	Frequency of Review by Board (Annually / Half yearly / Quarterly / other (Please Specify))	Web link, if available
	Not Applicable				

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

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

No such projects undertaken by the Company.

Information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

S No	Name of Project for which R & R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company's Vigil mechanism is open for the community as well, any stakeholder/member of the community can lodge their grievances through the same.

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

	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	As a service-oriented Company without significant physical input materials, the procurement of raw materials or physical goods is negligible, and therefore, this disclosure is not applicable.	
Directly from within India		

3. 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	FY2025-26	FY2024-25
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	-	-

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	Not applicable

Information on CSR projects undertaken by Company in designated aspirational districts as identified by government bodies:

S No.	State	Aspirational District	Amount spent (In INR)
Nil			

a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups?

The Company does not have any such policy.

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

Not applicable

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

Not applicable

2. Details of the benefits derived and shared from the intellectual properties owned or acquired by Company in financial year based on traditional knowledge:

S. No	Intellectual Property based on traditional knowledge	Owned /Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable				

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

Name of the authority	Brief of the Case	Corrective Action taken
Nil	Not Applicable	

Details of beneficiaries of CSR Projects:

S. No	CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	The Company has not exceeded the limits pursuant to section 135 of the Companies Act, 2013 in the immediately financial year, therefore the provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company for the year ending March 31, 2025.		

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.

The HR team of the Company responds to customer complaints and provide necessary feedback to resolve complaints. Contact details of the Company's registered office are provided on the website of the Company.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY2025-26			FY2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Advertising	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Cyber-security	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Delivery of essential services	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Restrictive Trade Practices	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Unfair Trade Practices	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Others – Quality issues	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

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

	Number	Reasons for recall
Voluntary recalls	0	Not applicable
Forced recalls	0	Not applicable

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

The link of the policy is Company Policies – Ebix Limited

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

Not applicable.

5. Provide the following information relating to data breaches:

- a) **Number of instances of data breaches:** Nil
- b) **Percentage of data breaches involving personally identifiable information of customers:** Nil
- c) **Impact, if any, of the data breaches:** Nil

Leadership Indicators

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

www.eraayalife.com

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

Since the Company does not deal with/manufactures any product, such information is not applicable. However, all recent updates regarding our services are published on website of the Company.

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

Company communicates any update via its website.

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.