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# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

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## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

Sl. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L72900KA2008PLC060368
2.	Name of the Listed Entity	eMudhra Limited
3.	Year of incorporation	2008
4.	Registered office address	No. 12-P1-A & 12-P1-B, Bangalore It Park Industrial Area, B K Palaya, Jala Hobli, Bengaluru - 562149
5.	Corporate address	No. 12-P1-A & 12-P1-B, Bangalore It Park Industrial Area, B K Palaya, Jala Hobli, Bengaluru - 562149
6.	E-mail	corporate@emudhra.com
7.	Telephone	080 4848 4001
8.	Website	<a href="http://www.emudhra.com">www.emudhra.com</a>
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	NSE and BSE
11.	Paid-up Capital	41,40,58,535
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Johnson Xavier, Company Secretary & Compliance Officer 080 4848 4001 <a href="mailto:johnson.x@emudhra.com">johnson.x@emudhra.com</a>
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a standalone basis and pertain only to eMudhra Limited
14.	Name of assurance or assurance provider	Not applicable
15.	Type of assurance or assurance obtained	Not applicable

### 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 and communication	Computer Programming, Consultancy and related 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.	Information and communication	Computer Programming, Consultancy and related activities	100%

### 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	6	6
International	0	10	10

19. Markets served by the entity:

a. Number of locations :

Locations	Number
National (No. of States)	Pan - India
International (No. of Countries)	More than 35 Countries

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

Ans : 2.07%

c. A brief on type of customers:

eMudhra Limited positions itself as a thought leader that partners with clients to deliver digital transformation by leveraging disruptive technologies. Guided by this vision, the company focuses on vertical/industry segments that show a high propensity for innovation and transformation. Based on market analysis, the company continues to expand into additional verticals such as BFSI, healthcare, etc. It also has specific strategies for different geographies and domains. Accordingly, the market and customers are segmented by geography, and expansion into new regions, such as the Americas, is based on this segmentation. The company believes in forging long-term partnerships with clients; hence, additional criteria such as client turnover and IT budget are used as lead indicators of the potential to scale and deliver value across multiple areas.

➤ **Verticals:**

- BFSI (Banking, Financial Services & Insurance)
- Healthcare & Pharma
- Education
- Government & Public Sector
- Manufacturing
- Others

➤ **Geographies:**

- Americas
- Europe
- India
- Middle East & Africa
- Far East & Indonesia

#### IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	604	406	67.22%	198	32.78%
2.	Other than Permanent (E)	0	0	0	0	0
3.	<b>Total employees (D + E)</b>	<b>604</b>	<b>406</b>	<b>67.22%</b>	<b>198</b>	<b>32.78%</b>
<b>WORKERS</b>						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than Permanent (G)	NA	NA	NA	NA	NA
6.	<b>Total workers (F + G)</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	1	1	100%	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	<b>Total differently abled employees (D + E)</b>	<b>1</b>	<b>1</b>	<b>100%</b>	<b>0</b>	<b>0</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than permanent (G)	NA	NA	NA	NA	NA
6.	<b>Total differently abled workers (F + G)</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
<b>Board of Directors</b>	7	1	14.29%
<b>Key Management Personnel</b>	4	0	0%

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	29.89	47.22	35.20%	22.80%	35.57%	26.56%	28%	47%	34%
<b>Permanent Workers</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA

#### **V. Holding, Subsidiary and Associate Companies (including joint-ventures)**

23. (a) Names of holding / subsidiary / associate companies / joint-ventures:

S. No.	Name of the holding/ Subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	eMudhra Technologies Limited	Wholly owned Subsidiary	100%	No
2.	eMudhra Consumer Services Limited	Wholly owned Subsidiary	100%	No
3.	eMudhra DMCC*	Wholly owned Subsidiary	100%	No
4.	eMudhra Inc**	Wholly owned Subsidiary	100%	No
5.	eMudhra Pte Ltd	Wholly owned Subsidiary	100%	No
6.	eMudhra MU Ltd	Wholly owned Subsidiary	100%	No
7.	eMudhra BV***	Wholly owned Subsidiary	100%	No
8.	PT eMudhra Technologies Indonesia	Subsidiary	60%	No
9.	eMudhra Kenya Limited *	Step-down subsidiary	-	No
10.	Ikon Tech Services LLC **	Step-down subsidiary	-	No
11.	TWO95 International Inc **	Step-down subsidiary	-	No
12.	CertiNext Inc**	Step-down subsidiary	-	No
13.	Cryptas International GmbH***	Step-down subsidiary	-	No

14.	eMudhra Employee Stock Options Trust	Employee stock option trust	NA	NA
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\* eMudhra DMCC holds 100% interest in eMudhra Kenya Limited.

\*\*eMudhra Inc holds 51% interest in Ikon Tech Services LLC and 93.4% stake in Two95 international Inc USA and 100 % stake in CertiNext Inc. AI Cyberforge Inc which was acquired by eMudhra Inc has been amalgamated with eMudhra Inc.

\*\*\*eMudhra BV has 51% interest in Cryptas International GmbH

## VI. CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**

(i) **Turnover** (in Rs.): 2686.67 millions

(ii) **Net worth** (in Rs.): 5,791.58 millions

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
<b>Communities</b>	NA	Nil	Nil	-	Nil	Nil	-
<b>Investors (other than shareholders)</b>	NA	Nil	Nil	-	Nil	Nil	-
<b>Shareholders</b>	0	Nil	Nil	-	YES	1	0
<b>Employees and workers</b>	NA	Nil	Nil	-	Nil	Nil	-
<b>Customers</b>	YES	22	0	-	19	0	-
<b>Value Chain Partners</b>	NA	Nil	Nil	-	Nil	Nil	-
<b>Other (please specify)</b>	NA	Nil	Nil	-	Nil	Nil	-

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

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

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
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					(Indicate positive or negative implications)
1.	Corporate Governance	Risk	Strong corporate governance is essential for responsible business conduct and sustainability of the company and ensuring equitable distribution to all stakeholders.	Robust corporate governance mechanism as per Companies Act, 2013 and SEBI Regulations has been put in place. Further, appropriate measure for risk management including constitution of Risk Committee at the Board level has been put in place.	Positive
2.	Privacy and Data Security	Opportunity / Risk	<p><b>Risk:</b> Privacy and Data Security is becoming a major risk due to increasing globalization and digitisation where the number of digital users has grown exponentially and they use several systems located around the world.</p> <p><b>Opportunity:</b> Since the company is engaged in cyber security and digital transformation, the above risk provides a huge opportunity to the company to sell its solutions and services.</p>	<p>The Company has put in place robust system and methodologies with respect to information technology/cyber security risk which set forth limits, mitigation strategies and internal controls. The Company has a Personal Data Protection Standard which aims to create a responsible culture of data protection within eMudhra and increase employee awareness of data protection, acceptable data handling practices and applicable requirements in relation to Personal Data. The Company also adheres to standards prescribed by Controller of Certifying Authorities, India and Web Trust Standards Globally.</p>	Positive
3.	Human Resource	Opportunity /	<b>Opportunity:</b> Human	We have a	Positive



b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="http://www.emudhra.com/investors">www.emudhra.com/investors</a>																	
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	NA. We have no outsourcing partners. Our partners are only sales channel partners.																	
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 ISO/IEC 27018:2014 ISO 27001:2013 ISO 20000-1:2018 EU – GDPR CMMI DEV/5																	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The quality management and adherence to standards is a continuous process and we have created a Governance Risk & Compliance (GRC) team to continuously ensure this.																	
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.	The performance of specific commitments, goals and targets are reviewed at different levels in the organization and adherence is ensured.																	
<b>Governance, leadership and oversight</b>																		
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)  <b>Refer Point 26 of the Director's Report.</b>																		
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.	No																	
10.Details of Review of NGRBCs by the Company:																		
<b>Subject for Review</b>	<b>Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee</b>									<b>Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</b>								
	<b>P 1</b>	<b>P 2</b>	<b>P 3</b>	<b>P 4</b>	<b>P 5</b>	<b>P 6</b>	<b>P 7</b>	<b>P 8</b>	<b>P 9</b>	<b>P 1</b>	<b>P 2</b>	<b>P 3</b>	<b>P 4</b>	<b>P 5</b>	<b>P 6</b>	<b>P 7</b>	<b>P 8</b>	<b>P 9</b>
Performance against above policies and follow-up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	A	A	A	A	A	A	A	A
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	A	A	A	A	A	A	A	A
11.Has the entity carried out independent assessment/ evaluation of the working of its	<b>P 1</b>	<b>P 2</b>	<b>P 3</b>	<b>P 4</b>	<b>P 5</b>	<b>P 6</b>	<b>P 7</b>	<b>P 8</b>	<b>P 9</b>									

policies by an external agency? (Yes/No). If yes, provide name of the agency	No	No	No	No	No	No	No	No	No
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12. If answer to question (11) 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)	Yes								
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			
1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective categories covered by the awareness programmes
<b>Board of Directors and Key Managerial Personnel</b>	The Directors of the Company and KMPs are briefed on the sustainability initiatives of the Company from time to time. The Directors are also updated on changes and developments in the domestic and global corporate and industry scenarios, including those pertaining to statutes, legislation, and the economic environment on matters affecting the Company, to enable them to make well-informed and timely decisions.		

<b>Employees other than the Board of Directors and KMPs</b>	The Company periodically updates and familiarises employees with the following: <ol style="list-style-type: none"> <li>1. eMudhra's Code of Ethics, which covers aspects such as Corporate Governance and Good Corporate Citizenship</li> <li>2. The Whistleblower Policy of the Company</li> <li>3. The Sustainability Policies of the Company</li> </ol>
<b>Workers</b>	Not Applicable

2. Details of fines/penalties/punishment/award/compounding fees/ settlement amount paid in proceeding (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 Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

No material fines/penalties/punishment/award/compounding fees/ settlement amount paid.

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

Not Applicable

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

The Company's Code of Ethics covers aspects relating to anti-corruption and anti-bribery. As per the said Code, the Company believes in conducting its business in a transparent manner. eMudhra's Code of Ethics can be accessed on the Company's corporate website at [www.emudhra.com/investors](http://www.emudhra.com/investors) under the 'Company Policies' section.

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

	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>
<b>Directors</b>	Nil	Nil
<b>KMPs</b>	Nil	Nil
<b>Employees</b>	Nil	Nil
<b>Workers</b>	NA	NA

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

	<b>FY 2025-26 (Current Financial Year)</b>		<b>FY 2024-25 (Previous Financial Year)</b>	
	<b>Number</b>	<b>Remarks</b>	<b>Number</b>	<b>Remarks</b>
<b>Number of complaints received in relation to issues of conflict of interest of the Directors</b>	Nil	Nil	Nil	Nil

<b>Number of complaints received in relation to issues of conflict of interest of the KMPs</b>	Nil	Nil	Nil	Nil
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7. Provide details of any corrective action taken or under way on issues related to fines/ penalties/ actions taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest

Not Applicable

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

	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>
<b>Number of days of accounts payables</b>	89 Days	50 Days

9. Open-ness of business

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

<b>Parameter</b>	<b>Metrics</b>	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>
<b>Concentration Purchases</b>	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
<b>Concentration of Sales</b>	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
<b>Share of RPTs In</b>	•Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	•Sales (Sales to related parties / Total Sales)	10.72%	5.18%
	•Loans & Advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	•Investments (Investments in related parties / Total Investments made)	100%	100%

### Leadership Indicators

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

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

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

Yes, the Code of Conduct for Directors and Senior Management cover the definition of 'conflict of interest'. The Code explains the requirement to refrain from engaging in any matter that could cause a conflict of interest.

## 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.

The Company is in the Information Technology business.

	Current Financial Year	Previous Financial Year	Details of improvement in Environmental and Social impacts
<b>R&amp;D</b>	NA	NA	NA
<b>Capex</b>	NA	NA	NA

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)  
b. If yes, what percentage of inputs were sourced sustainable?

The Company develops all its solutions by itself and there is no source of IP related to solutions. Hence, not applicable.

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.

Being an IT company, there is limited scope for using recycled materials as processed inputs. Nonetheless, the Company is constantly seeking opportunities to recycle waste.

The Company follows the below-mentioned processes to dispose of waste safely:

- a. Disposing of plastic waste through the Bruhat Bengaluru Mahanagara Palike (BBMP) and avoiding the use of plastic garbage bags and plastic products in the cafeteria
  - b. The IT team sends e-waste to Karnataka State Pollution Control Board (KSPCB) licensed vendors
  - c. Disposal of hazardous waste such as DG filters to KSPCB licensed vendors
  - d. Disposal of paper waste through BBMP
  - e. Food waste and dry waste are recycled into manure and used for the in-house garden
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, take steps to address the same: **Not Applicable.**

#### Leadership Indicators

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

Not applicable

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

Not applicable

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

Not applicable

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Not applicable

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product 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. 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*	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent employees</b>											
<b>Male</b>	406	406	100%	406	100%	0	0	406	100%	0	0
<b>Female</b>	198	198	100%	198	100%	198	100%	0	0	0	0
<b>Total</b>	<b>604</b>	<b>604</b>	<b>100%</b>	<b>604</b>	<b>100%</b>	<b>198</b>	<b>100%</b>	<b>406</b>	<b>100%</b>	<b>0</b>	<b>0</b>

\*We have provided for women wellness room and creche facility.

<b>Other than Permanent employees</b>											
<b>Male</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Female</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity Benefits		Day Care Facilities*	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent workers</b>											
<b>Male</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Female</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>Other than Permanent workers</b>											
<b>Male</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Female</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>
<b>Cost incurred on well-being measures as a % of total revenue of the company</b>	1.59%	1.93%

2. Details of retirement benefits for the current and previous financial year:

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of Employee 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 Employee 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.)
<b>PF</b>	100%	NA	Y	100%	NA	Y
<b>Gratuity</b>	100%	NA	Y	100%	NA	Y
<b>ESI</b>	0.50%	NA	Y	1.19%	NA	Y
<b>Others – Corporate Medical Insurance</b>	99.50%	NA	Y	98.80%	NA	Y

3. Accessibility of workplaces

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

Yes, the premises are very accessible to differently abled employee as per the requirements of the Act.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Yes, the entity has equal opportunity policy as per the rights of people with Disabilities Act. The policy is available at [www.emudhra.com](http://www.emudhra.com).

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
<b>Male</b>	100%	100%	NA	NA
<b>Female</b>	100%	100%	NA	NA
<b>Total</b>	100%	100%	NA	NA

6. Is there a mechanism available to receive and redress grievances for the Permanent and Non-permanent employees' categories of employees? If yes, give details of the mechanism in brief.

Yes. Grievances from employees are directed to the Head – HR and Legal and further action is taken to have them addressed and resolved with the help of the Internal Committee (ICC).

The Internal Committee, as mandated by the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, has been set up to redress complaints regarding sexual harassment at the workplace and specializes in the Prevention of Sexual Harassment (“POSH”).

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

Not Applicable

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health & Safety Measures		On Skill Upgradation		Total (D)	On Health & Safety Measures		On Skill Upgradation	
		No(B)	% (B/A)	No (C)	% (C/A)		No(E)	% (E/D)	No (F)	% (F/D)
<b>Employees</b>										
Male	406	406	100%	406	100%	465	465	100%	465	100%
Female	198	198	100%	198	100%	204	204	100%	204	100%
<b>Total</b>	<b>604</b>	<b>604</b>	<b>100%</b>	<b>604</b>	<b>100%</b>	<b>669</b>	<b>669</b>	<b>100%</b>	<b>669</b>	<b>100%</b>
<b>Workers</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
<b>Male</b>	406	406	100%	465	465	100%
<b>Female</b>	198	198	100%	204	204	100%
<b>Total</b>	<b>604</b>	<b>604</b>	<b>100%</b>	<b>669</b>	<b>669</b>	<b>100%</b>
<b>Workers</b>						
<b>Male</b>	NA	NA	NA	NA	NA	NA
<b>Female</b>	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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 system?

Yes. Health and safety measures are implemented as required for the industry in which the Company is operating.

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 Company operates in the IT and ITES sectors, where no significant work-related hazards are typically associated with the activities. However, we take necessary precautions relevant to the IT and ITES industries.

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

Not Applicable

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

As the Company operates in the city of Bangalore, employees have easy access to non-occupational medical and healthcare services. For emergencies during office hours, we have separate wellness rooms for men and women, along with appropriate first aid facilities. Furthermore, the Company provides medical coverage to its employees.

11. Details of safety-related incidents:

Safety Incident / Number	Category *	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)</b>	Employees	Nil	Nil
	Workers		
<b>Total recordable work-related injuries</b>	Employees	Nil	Nil
	Workers		
<b>No. of fatalities</b>	Employees	Nil	Nil
	Workers		
<b>High consequences for work-related injury or ill health (excluding fatalities)</b>	Employees	Nil	Nil
	Workers		

\*Including in the contract workforce

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

Employees are trained during fire drill sessions conducted by third-party professionals who specialize in these activities. All employees participated in the activity, and a mock drill was conducted. During these sessions, employees are educated about safety measures, and a few employees provided demonstrations.

Employees are also provided with wellness centres to address non-serious health situations, along with access to first aid kits, etc.

The office building has been constructed with all necessary safety measures, such as fire alarms, smoke detectors, etc. These provisions help in identifying and preventing any untoward incidents.

13. Number of Complaints in the following made by employees and workers:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolutions at the end of year	Remarks	Filed during the year	Pending resolutions at the end of year	Remarks
<b>Working Conditions</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>Health and Safety</b>	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
<b>Health and Safety Practices</b>	Fire department and pollution control board have assessed our premises and have given no objection certificate.
<b>Working Conditions</b>	As we are in IT industry, it is not applicable.

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 and safety practices and working conditions.

Not Applicable

**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) - Inbuilt life cover insurance has been provided to employees under Gratuity Policy which is called Life cover sum assured.

(B) -Not Applicable

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

The Company ensures that statutory dues, as applicable to the transactions within its ambit, are deducted and deposited in accordance with the relevant regulations. This activity is also verified as part of internal and statutory audits. The Company does not have any value chain partners in its solution-related procurement activities.

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

	<b>Total no. of affected employees/workers</b>		<b>No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment</b>	
	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>
<b>Employees</b>	Nil	Nil	Nil	Nil
<b>Workers</b>	NA	NA	NA	NA

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

No - The retirement age is 58 years. We do not have any retirement programs in place. No employee was terminated during the year.

5. Details on assessment of value chain partners:

	<b>% Of value chain partners (by the value of business done with such partners) that were assessed</b>
<b>Health and Safety Practices</b>	NA
<b>Working Conditions</b>	NA

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners: 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 stakeholders that can be identified include employees, shareholders and investors, customers, channel partners, product partners, system integration partners, regulators, lenders, vendors, credit rating agencies, and non-governmental organizations. Key stakeholders are identified in consultation with the Company’s management. The Company understands that a broad and inclusive materiality process, including stakeholder engagement with individuals or groups of individuals or institutions that add value to the business chain, is essential for identifying key stakeholders. The expectations and concerns of identified stakeholders help in prioritizing strategies, policies, and action plans related to the environment, economy, and society.

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

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalized Group (Yes/No)</b>	<b>Channels Of communication</b>	<b>Frequency of engagement (Annually/ Half yearly/ Quarterly / Others–please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Customers	No	Project-related calls and meetings; Project management reviews; relationship meetings and reviews; executive meetings and briefings; customer visits; responses to RFIs/RFPs; sponsored events; mailers.	As needed	To provide best and class service to the customer and win newer business and referral business from the customers

			WhatsApp messages, news letters; brochure Company website; social media - LinkedIn, Facebook, Instagram)	Continuous	
Employees	No	Town halls; project or operations reviews. video conferences; audio conference calls; Performance Evaluation Programme, one-on-one counselling, Wellness programs. Employee Engagement Programs		Continuous	For continuous improvement in employee satisfaction and productivity.
Shareholder/Investors	No	Press releases and press conferences; email advisories; in-person meetings; investor conferences; Disclosures.  Financial statements in Ind AS, earnings call, exchange notifications, press conferences  Investors page on the eMudhra website  Annual General Meeting; Annual Report		As needed  Quarterly  Continuous  Annually	Ensuring corporate governance, transparency and disclosure at the highest level.
Channel Partners, Product Partners, System Integration Partners	No	Meetings, calls, visits, events and business reviews.		As needed	Active engagement with partners for business improvement.
Vendors	No	Meetings, calls, visits, and business reviews		As needed	Active engagement with vendors to improve procurement
Government & Regulatory Body	No	Policy Advocacy, Interaction on official matters consultative papers and meetings convened by them.		As needed	To improve interaction with regulators for the benefit of society at large
Credit Rating Agency	No	Providing information for rating purposes.		Annually	For the purpose of the rating
Non-Government organization.	No	For CSR purposes.		As needed	For the purpose of ensuring that CSR contribution made by the company is used effectively

### Leadership Indicators

1. Provide the process 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.

Key stakeholders are identified through an exercise undertaken in consultation with the Company's management. The prioritized list includes customers, employees,



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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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)
<b>Employees</b>										
<b>Permanent</b>										
Male	406	0	0	406	100%	465	0	0	465	100%
Female	198	0	0	198	100%	204	0	0	204	100%
<b>Other than Permanent</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Workers</b>										
<b>Permanent</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Other than Permanent</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

3. 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
<b>Board of Directors (BoD)-Whole Time Director</b>	1	7500012.00	NA	NA
<b>Key Managerial Personnel</b>	4	5544000.00	NA	NA
<b>Employees other than BoD and KMP</b>	406	699996.00	198	550008.00
<b>Workers</b>	NA	NA	NA	NA

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)

Gross wages paid to females as % of total wages	26.33%	23.72%
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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. The HR head of the Company is responsible for addressing human rights impacts

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

The HR head of the Company is responsible for addressing human rights impacts. Internal Committee (IC) has been set up to redress complaints received regarding sexual harassment which specializes in the Prevention of Sexual Harassment ("POSH") and other human rights violations.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolutions at the end of year	Remarks	Filed during the year	Pending resolutions at the end of year	Remarks
<b>Sexual Harassment</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>Discrimination at workplace</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>Child Labor</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>Forced Labor/Involuntary Labor</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>Wages</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>Other human rights related issues</b>	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</b>	Nil	Nil
<b>Complaints on POSH as a % of female employees/ workers</b>	Nil	Nil
<b>Complaints on POSH upheld</b>	Nil	Nil

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

Induction and awareness programs are conducted for all new hires on discrimination and harassment.

The policy is available for all the employees in HRIS Portal.

Employees can raise their complaints and concerns to [icc@emudhra.com](mailto:icc@emudhra.com).

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

No

10. Assessments for the year:

As we are in IT industry, these are not applicable

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
<b>Child labor</b>	Company Follows all the applicable laws
<b>Forced/involuntary labor</b>	No such case.
<b>Sexual harassment</b>	No Complaints received
<b>Discrimination at workplace</b>	No such discrimination reported
<b>Wages</b>	Company Follows all the applicable laws related to employment & wages
<b>Others –please specify</b>	Nil

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

Not Applicable

#### **Leadership Indicators**

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

The Company has not received any grievances or complaints regarding human rights violation in FY 2025-26.

Any grievance raised will be responded/addressed in 2 days.

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

The Company has a Code of Ethics in place to ensure that all Human Rights protocols are respected and followed.

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

Yes, the premises are well equipped for differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
<b>Sexual Harassment</b>	NA
<b>Discrimination at workplace</b>	NA
<b>Child Labor</b>	NA
<b>Forced Labor/Involuntary Labor</b>	NA
<b>Wages</b>	NA
<b>Others - please specify</b>	NA

The Company does not have any value chain partner for sourcing in respect of IT products. It has only sales agents / partners.

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

Not Applicable

**PRINCIPLE 6 : Businesses should respect and make efforts to protect and restore the environment**

**Essential Indicators**

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

Parameter	FY 2025-26(Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>From renewable sources</b>		
<b>Total electricity consumption (A)</b>	<b>169 Giga Joules</b>	<b>166 Giga Joules</b>
<b>Total fuel consumption (B)</b>	<b>NA</b>	<b>NA</b>
Energy consumption through other sources (C)	NA	NA
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>169 Giga Joules</b>	<b>166 Giga Joules</b>
<b>From non-renewable sources</b>		
<b>Total electricity consumption (D)</b>	<b>1590 Giga Joules</b>	<b>1531 Giga Joules</b>
<b>Total fuel consumption (E)</b>	<b>390 Giga Joules</b>	<b>384 Giga Joules</b>
Energy consumption through other sources (F)	NA	NA
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>1980 Giga Joules</b>	<b>1915 Giga Joules</b>

<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>2149 Giga Joules</b>	<b>2081 Giga Joules</b>
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000001338	0.0000010253
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	11.59	8.88
Energy intensity in terms of physical output	NA	NA
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? If yes, name of the external agency - No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? 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.

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

The Company's use of water is strictly limited to human consumption. As we are not a manufacturing organization, the prescribed table does not apply to the Company. Hence, we are not required to fill out the table in the prescribed format.

In the office, efforts have been made to ensure that water is used sparingly. We have also installed a sewage treatment plant for treating and recirculating sewage water.

4. Provide the following details related to water discharged:

Not Applicable

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

The company does not discharge untreated effluent; any surplus is treated and released according to KSPCB regulations. Water from a borewell and treated sewage water is used for flushing and gardening. In addition, testing is conducted monthly in accordance with the KSPCB'S regulations.

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

Not Applicable

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 Equivalent	17.04	18.75
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 Equivalent	128.23	141.10
<b>Total Scope 1 and Scope 2 emissions per crore of Turnover</b>		0.68	0.75
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>		NA	NA
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>		-	-
<b>Total Scope 1 and Scope 2 emission intensity</b>		-	-

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

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

We have a solar power generation system with a capacity of 100 kW to reduce energy consumption from the grid, thereby reducing Scope 2 greenhouse gas emissions.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	We do not produce or dispose of any kind of biomedical, construction debris or radioactive waste. Hence it is not applicable.	
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)		
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		

<b>Total (A+B + C + D + E + F + G+ H)</b>		
Waste intensity per rupee of turnover <b>(Total waste generated/ Revenue from operations)</b>		NA
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) <b>(Total waste generated/ Revenue from operations adjusted for PPP)</b>		NA
Waste intensity in terms of physical output		NA
Waste intensity(optional)- the relevant metric may be selected by the entity		NA
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste - Not applicable</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	-	-
<b>For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste - Not applicable</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No		
10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such waste.  Given the nature of the business, there is no usage of hazardous and toxic chemicals by the organization.		
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:		

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

12. 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
NA	NA	NA	NA	NA	NA

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.

Yes, eMudhra is compliant with all the applicable environmental laws and regulations based on its nature of business.

#### Leadership Indicators

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

Not Applicable

For each facility / plant located in areas of water stress, provide the following information: **Not Applicable**

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

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

Not Applicable

3. With respect to the ecologically sensitive areas reported at Question 11 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

Not Applicable

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

We have a business continuity and disaster management plan in place, including a primary data center, a disaster recovery (DR) center located in a different seismic zone, and offsite data centers. All employees are enabled to work from home or any location. Our data centers are built in accordance with guidelines issued by the Ministry of IT (CCA) / WebTrust. Thus, 100% business continuity and disaster preparedness are ensured. The plan includes continued availability of manpower, servers, storage, networking, firewalls, and online synchronous/asynchronous mirroring. We have also built high-availability storage, servers, and networking systems.

6. Disclose any significant adverse impact to the environment, arising from the value chain of entity. What mitigation or adaptation measures have been taken by the

entity in this regard?

Not Applicable

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

Not Applicable

8. How many Green Credits have been generated or procured: **Not Applicable**

a. By the listed entity

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

**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.

Refer to response below

- b. List of 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 :

eMudhra is a member of:

1. Confederation of Indian Industry (CII)
  2. India PKI Forum, New Delhi
  3. Asia PKI Consortium, Honk Kong
  4. European Cloud Signature Consortium, Brussels
  5. Fido Alliance, USA
  6. CA/Browser Forum
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:

None

### 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/ Others-please specify)	Web Link, if available

**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.

The Company has not undertaken any SIAs in the current financial year.

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

Not Applicable.

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

Not Applicable

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

	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>
<b>Directly sourced from MSMEs/ small producers</b>	NA	NA
<b>Directly from within India</b>	NA	NA

- 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:

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

<b>Location</b>	<b>FY 2025-26 (Current Financial Year)</b>	<b>FY 2024-25 (Previous Financial Year)</b>
Rural	0	0
Semi-urban	0	0
Urban	92	94
Metropolitan	8	6

**Leadership Indicators**

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

Not Applicable

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

Not Applicable

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No)

No.

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

Not Applicable

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

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not applicable

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

Not applicable

6. Details of beneficiaries of CSR Projects:

<b>S. No.</b>	<b>CSR Project</b>	<b>No. of Persons Benefited from CSR Project</b>	<b>% of Beneficiaries from vulnerable and marginalized groups</b>
1	Skill Development Program	A total of 65 trainees (freshers or students in their final year) benefited from this program.	100%
2	Industrial Visits and Vocational Training from Universities	Engineering and management students, and graduates along with faculty members over 800 students and 50 faculties benefitted from this program	100%

**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 are committed to surpassing client expectations consistently. We have robust mechanisms to track and respond to customer complaints and feedback in the delivery of our services.

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

Not applicable

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

We do not have any consumer complaints in respect of data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices, unfair trade practices.

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

Not applicable

5. Does the entity have a framework / policy on cybersecurity and risks related to data privacy? **(Yes / No)** If yes, provide web-link of the policy.

Yes. eMudhra has a holistic and comprehensive cybersecurity framework.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity 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.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches:

Nil

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

0%

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

Nil

**Leadership Indicators**

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

Information relating to all the products and services provided by the Company is available on the Company's website, [www.emudhra.com](http://www.emudhra.com)

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

Not applicable

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

Not applicable.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Not applicable as our products are not sold physically.

5. Did your entity carry out any survey about 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)

No. As major part of our business is B2B business, consumer survey is not meaningful. We have relationship management in place to handle our B2B customers.