

Date: September 02, 2025

To,
**Department of Corporate Services,
BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai - 400001
Scrip Code: 543333
ISIN: INE290S01011

To,
**Listing Department,
National Stock Exchange of India Limited**
Exchange plaza, Plot No. C/1, G Block
Bandra Kurla Complex, Bandra East,
Mumbai – 400051
Scrip Symbol: CARTRADE

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year ended March 31, 2025.

In terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copy of Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2024-25.

The BRSR also forms the part of the Annual Report of the Company for the Financial Year 2024-25, submitted to the exchanges vide intimation dated September 02, 2025.

The BRSR is also made available on the website of the Company at <https://cartradetech.com/>

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully
For CarTrade Tech Limited

Lalbahadur Pal
Company Secretary and Compliance officer
Mem. No. A40812

Enclosed a/a

CarTrade Tech Limited

Reg. Off. & Corp. Off.: 12th Floor, Vishwaroop IT Park, Sector 30A, Vashi, Navi Mumbai 400705.

W: cartradetech.com | T: +91 22 6739 8888 | E: investor@cartrade.com | CIN: L74900MH2000PLC126237



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L74900MH2000PLC126237
2. **Name of the Listed Entity** – CARTRADE TECH LIMITED
3. **Year of incorporation** - 2000
4. **Registered office address** – 12th Floor Vishwaroop IT Park, Sector 30A, Vashi, Navi Mumbai 400705
5. **Corporate address** – 12th Floor Vishwaroop IT Park, Sector 30A, Vashi, Navi Mumbai 400705
6. **E-mail** – investor@cartrade.com
7. **Telephone** - +91-22-67398888
8. **Website** - <https://cartradetech.com/>
9. **Financial year for which reporting is being done** – April 01, 2024, to March 31, 2025
10. **Name of the Stock Exchange(s) where shares are listed:**

Name of the Exchange	Stock Code
BSE Limited	543333
National Stock Exchange of India Limited	CARTRADE

11. **Paid-up Capital** – 47,43,78,350/-
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report –**
Mr. Lalbahadur Pal, Company Secretary and Compliance Officer
Contact No.: 022 - 67398888
Email ID: legal@cartrade.com
13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). –**
 - I. The disclosures presented in this report are made on a standalone basis. The statements herein provide insights into the performance of CarTrade Tech Limited and information pertaining to the Company's subsidiaries has not been included in this report.
 - II. The data presented in this report for previous years has been adjusted, where necessary, in this year's BRSR to ensure consistency and accuracy.
14. **Name of assessment or assurance provider¹** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.
15. **Type of assessment or assurance obtained²** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.

¹The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March 2025.

²The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March 2025.

Business Responsibility & Sustainability Report

II. Products/services

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

S. No.	Description of the main activity	Description of business activity	% of the turnover of the entity
1	Operation of web-portals, online classified media, and allied services.	Web portal operations, data processing, hosting, 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	Operation of web-portals, online classified media, and allied services.	63122	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	NA*	5	5
International	NA*	-	-

Note: *CarTrade Tech Limited is a multi-channel automotive platform with a broad presence across different vehicle types and related services, operating purely as a marketplace and not involved in manufacturing.

CarTrade Tech Limited has a studio in Panvel, Maharashtra, and the same has been considered in addition to the 4 office locations in this report.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)*	36 (28 states and 8 Union Territories)
International (No. of Countries)	-

*The Company extends its services nationwide through digital platforms catering to clients across diverse regions of India.

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

Of the Company's total turnover, 2.08% comprises of international customers including prominent entities such as Microsoft Online Inc., Google LLC, and Google Advert Inc.

c. A brief on types of customers:

CarTrade Tech Limited (henceforth referred to as "the Company") is India's largest digital marketplace ecosystem, operating multiple platforms including CarWale, BikeWale, CarTrade, OLX India, Shriram Automall, CarTrade Exchange, and Adroit Auto. These platforms empower millions of users including consumers, dealers, OEMs, and enterprises to buy and sell vehicles, real estate, electronics, mobile phones, furniture, and more with ease and efficiency. By integrating technology, innovation, and a customer-centric approach, it has built a trusted and scalable ecosystem that enhances efficiency and accessibility in the automotive sector. The Company serves a wide range of customers, from individual consumers to dealerships and original equipment manufacturers (OEMs). With its pan-India presence, robust business model, and diversified service offerings, CarTrade Tech Limited continues to strengthen its leadership position in India's evolving automotive marketplace while driving sustainable and responsible growth.

Business Responsibility & Sustainability Report

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1158	780	67.36%	378	32.64%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	1158	780	67.36%	378	32.64%
WORKERS*						
4.	Permanent (F)					
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)					

Note: The data given above is as on March 31, 2025. The Company operates as a digital automotive marketplace, and so its entire workforce is classified as 'Employees'; therefore, the 'Workers' category does not apply.

b. 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)	1	1	100%	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	1	1	100%	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)					

Note: The Company values workforce diversity and has adopted an Equal Opportunities Policy to affirm its commitment to inclusive representation across all sections of society.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33%
Key Management Personnel	3	1	33.33%

Note: As of March 31, 2025, the Key Managerial Personnel (KMP) of the Company comprised the Chairman & Managing Director (MD), Executive Director & Chief Financial Officer (CFO), and Company Secretary (CS) & Compliance Officer. Subsequently, effective April 01, 2025, the Company appointed a Non-Executive Independent Director. This appointment is not reflected in the aforementioned table.

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22. Turnover rate for permanent employees and workers (in percent)

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	43.21	57.06	47.51	43.01	65.41	49.10	40.00	59.84	44.60
Permanent Workers	Not applicable								

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	Shriram Automall India Limited	Subsidiary	55.43%	No
2	CarTrade Exchange Solutions Private Limited*	Subsidiary	55.43%	No
3	Adroit Inspection Services Private Limited*	Subsidiary	55.43%	No
4	Augeo Asset Management Private Limited*	Subsidiary	55.43%	No
5	CarTrade Finance Private Limited	Subsidiary	100%	No
6	CarTrade Foundation	Subsidiary	100%	No
7	Sobek Auto India Private Limited	Subsidiary	100%	No

Note: *These three companies are indirect subsidiary companies that are essentially step-down subsidiaries of the Company.

VI. CSR Details

24.

(i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs.) – Rs. 237.72 crores

(iii) Net worth (in Rs.) – Rs. 2,150.65 crores

Note: The Company falls within the scope of Corporate Social Responsibility (CSR) provisions as outlined in Section 135 of the Companies Act, 2013. However, since the average net profit of the company over the past three financial years, calculated in accordance with Section 198 of the Act, is negative, the requirement to spend 2% of this average net profit on CSR activities does not arise for the current financial year.

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VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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 2024-25			FY 2023-24		
		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	<p>The Company firmly believes that enduring, responsible business success relies on meaningful collaboration with all stakeholders—especially the communities in which it operates. It recognizes that thriving communities form the foundation of sustainable development. A thoughtfully designed stakeholder engagement process is critical to fostering development that is fair, inclusive, and cooperative. This requires ongoing, consultative, and adaptive dialogue with all involved parties. Stakeholders include individuals, groups, or organizations that influence or are impacted by the Company's products, services, or operations. These span internal stakeholders—such as permanent and contractual employees, unions, senior leadership, and the board of directors—and external ones, including customers, suppliers, dealers, investors, shareholders, OEMs, regulatory bodies, NGOs, the media, and most importantly, local communities whose well-being and participation are central to the Company's long-term vision. This policy is accessible at: https://www.cartradetech.com/corporate-governance.html</p> <p>The Company has also introduced a Stakeholder Grievance Redressal Policy that defines the processes for identifying, addressing, and resolving stakeholder concerns. It ensures a systematic and transparent approach to grievance management. This policy applies to both internal stakeholders (employees and workers) and external stakeholders (customers, dealers/business partners, suppliers, OEMs, investors, shareholders, communities, government and regulatory bodies, and media) who are affected, directly or indirectly, by the Company's decisions.</p>	0	0	No complaints were received during the reporting period.	0	0	No complaints were received.

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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 2024-25			FY 2023-24		
		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
Investors (other than shareholders)	<p>CarTrade Tech Limited believes that sustainable, long-term performance depends on the active engagement of all stakeholders—especially its investors. As key drivers of strategic direction and value creation, investors play a vital role in its success. It prioritizes transparent, timely, and consistent communication to build trust and align with investor expectations. The Company's stakeholder engagement framework supports inclusive and responsible growth by fostering strong relationships with internal teams and external groups, including customers, suppliers, OEMs, communities, regulators, and the media—with a particular emphasis on its investors. This policy is accessible at: https://www.cartradetech.com/corporate-governance.html</p> <p>The Company has also introduced a Stakeholder Grievance Redressal Policy that defines the processes for identifying, addressing, and resolving stakeholder concerns. It ensures a systematic and transparent approach to grievance management. This policy applies to both internal stakeholders (employees and workers) and external stakeholders (customers, dealers/business partners, suppliers, OEMs, investors, shareholders, communities, government and regulatory bodies, and media) who are affected, directly or indirectly, by the Company's decisions.</p>	0	0	No complaints were received during the reporting period.	0	0	No complaints were received.

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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 2024-25			FY 2023-24		
		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
Shareholders	<p>The Company recognizes that its shareholders are fundamental to its growth and long-term success. Their confidence and continued support influence strategic decisions and reinforce the Company's commitment to delivering sustainable value. The Company is dedicated to maintaining transparent, consistent, and proactive communication with its shareholders.</p> <p>Through regular updates, timely disclosures, and strong governance practices, the Company ensures alignment with shareholder interests and upholds accountability. While its stakeholder engagement efforts extend to both internal stakeholders and a broad range of external groups, at the core lies a focused commitment to shareholders—whose trust is essential to responsible growth and the delivery of long-term returns. This policy is accessible at: https://www.cartradetech.com/corporate-governance.html</p> <p>The Company has also introduced a Stakeholder Grievance Redressal Policy that applies to both internal stakeholders (employees and workers) and external stakeholders (customers, dealers/business partners, suppliers, OEMs, investors, shareholders, communities, government and regulatory bodies, and media) who are affected, directly or indirectly, by the Company's decisions.</p>	0	0	No complaints were received during the reporting period.	5	0	All investor complaints were successfully resolved by the end of FY24.

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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 2024-25			FY 2023-24		
		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
Employees and workers	Beyond its Stakeholder Engagement and Stakeholder Grievance Redressal Policies, CarTrade Tech Limited upholds a strong commitment to ethical and responsible business conduct. The Company has established additional policies such as the Code of Conduct policy, the Equal Opportunities Policy, Human Rights policy, the Prevention of Sexual Harassment policy, and the Whistleblower Policy to safeguard human rights and ensure a safe, inclusive, and equitable work environment and reflect its adherence to both legal compliance and global best practices.	0	0	No complaints were received during the reporting period by HR team.	0	0	No complaints were received.
Customers	CarTrade's Stakeholder Engagement Policy primarily recognizes the vital role of customers—those who directly experience and are impacted by its products, services, and overall operations. In addition to customers, the policy extends to all individuals, groups, or organizations that influence or are influenced by its business. This includes internal stakeholders such as full-time and contractual employees, unions, senior and key leadership, and the board of directors. It also covers external stakeholders like suppliers, dealers, investors, shareholders, OEMs, communities, government institutions, regulatory bodies, NGOs, and media representatives. However, at the heart of its engagement efforts are its customers, whose satisfaction and trust drive continuous improvement. This policy is accessible at: https://www.cartradetech.com/corporate-governance.html	0	0	No complaints were received during the reporting period.	0	0	No complaints were received.

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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 2024-25			FY 2023-24		
		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
Value Chain Partners	<p>In addition to its Stakeholder Engagement Policy, CarTrade Tech is committed to conducting its business with fairness, transparency, and integrity—principles that are upheld across its entire value chain. The Company places strong emphasis on ethical conduct among all its partners, including channel partners, vendors, and other affiliates who play a critical role in the delivery of its products and services.</p> <p>To reinforce this commitment, the Company has implemented a robust Whistle Blower Policy that fosters openness and accountability. This policy applies to all stakeholders—including employees, directors, and value chain partners—enabling them to report concerns securely and transparently. By doing so, the Company promotes a culture of trust and ethical responsibility throughout its operations.</p> <p>The Whistle Blower Policy is publicly accessible on the Company's website at: https://www.cartradetech.com/corporate-governance.html</p>	0	0	No complaints were received during the reporting period.	0	0	No complaints were received.
OEMs	<p>CarTrade Tech Limited's Stakeholder Engagement Policy applies to all those individuals, groups, or organizations that affect or are affected by its products, services, or operations. These include internal stakeholders such as permanent and contractual employees, unions, senior and key management, and the board of directors, as well as external stakeholders like consumers, suppliers, dealers, investors, shareholders, OEMs, communities, government bodies, regulatory authorities, NGOs, and media. This policy is accessible at: https://www.cartradetech.com/corporate-governance.html</p>	0	0	No complaints were received during the reporting period.	0	0	No complaints were received.

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26. Overview of the entity’s material responsible business conduct 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 implications³

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	Environmental Footprint of Hardware Infrastructure	Risk	The environmental footprint of hardware infrastructure poses a material risk due to rising regulatory expectations, increasing energy costs, and growing stakeholder scrutiny. Inefficient data centers and outdated equipment can lead to higher operational expenses, non-compliance with evolving environmental standards, and reputational damage. Additionally, the lifecycle impacts of hardware—from resource-intensive manufacturing to e-waste disposal—expose the company to supply chain and transition risks. As ESG considerations gain prominence, proactively managing and disclosing the environmental impact of hardware infrastructure is essential to maintain compliance, operational efficiency, and stakeholder trust.	To address the environmental risks associated with its hardware infrastructure, CarTrade Tech has adopted a multi-faceted sustainability approach. The company has implemented a Sustainable Sourcing Policy to promote environmentally responsible procurement across its operations. These efforts reflect the company's commitment to mitigating the environmental footprint of its infrastructure while aligning with broader ESG goals.	Negative. There was no such negative financial implications during the reporting period.

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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)
2	Data Security and Privacy	Risk	<p>As digital adoption and technology integration across platforms accelerate, cyberattacks and data breaches have emerged as significant risks. Vulnerabilities within IT systems can jeopardize the security of critical data, intellectual property, and sensitive stakeholder information—including personally identifiable information (PII).</p> <p>Such breaches not only pose regulatory and legal risks but can also severely impact stakeholder trust and damage the Company's reputation. CarTrade remains focused on strengthening its cybersecurity posture to mitigate these evolving threats and protect the integrity of its digital ecosystem.</p>	<p>The Company continues to strengthen its digital infrastructure by implementing advanced technical safeguards and actively monitoring both emerging and existing cyber threats. A comprehensive cybersecurity and data management framework—overseen by the Board and senior management—ensures robust protection across all operations.</p> <p>The Company's platforms, services, and internal policies are designed to remain compliant with evolving privacy and data security laws and regulations. Regular reviews of data and IT security policies are conducted to identify and address potential vulnerabilities. Additionally, training and awareness sessions are provided to stakeholders to enhance preparedness in handling cyber-attacks and data breaches.</p> <p>To further mitigate the financial risks associated with cybersecurity threats, the Company maintains a cyber-insurance policy, offering coverage for potential losses arising from such incidents.</p>	Negative. There were no such negative financial implications during the reporting period.

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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)
3	Human Capital Development	Opportunity	The Company's talented and skilled workforce is integral to maintaining its leadership in the digital automotive marketplace. A motivated team, equipped with strong business acumen and technical expertise, drives innovation and ensures the delivery of high-quality solutions. The Company is committed to continuous investment in employee development, aligning individual aspirations with organizational objectives to foster long-term growth and value creation.	This is not applicable.	Positive.
4	Customer satisfaction	Opportunity	At CarTrade Tech Limited, customers are recognized as the cornerstone of the Company's business strategy. By prioritizing customer needs and satisfaction, the Company ensures that its approach drives both immediate success and long-term growth. Embracing a customer-centric mindset enables the Company to build stronger relationships, foster loyalty, and continuously innovate to meet evolving customer demands. This focus on the customer allows CarTrade Tech Limited to align its products, services, and solutions with customer expectations, contributing to sustainable business growth and creating value for all stakeholders.	This is not applicable.	Positive.

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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)
5	Community engagement	Opportunity	CarTrade Tech Limited views Corporate Social Responsibility (CSR) as a strategic opportunity to contribute to the socio-economic development of the communities it serves. Its CSR initiatives are aligned with national priorities, addressing key social challenges and promoting sustainable growth. By focusing on areas such as education, healthcare, environmental sustainability, and economic empowerment, the Company aims to create lasting value for society while also strengthening its business and fostering positive relationships with local communities.	This is not applicable.	Positive.
6	Employee Recruitment, Inclusion and Performance	Opportunity	This is a strategic opportunity for CarTrade Tech Limited to strengthen its competitive advantage in the digital mobility sector. By attracting and retaining diverse, high-performing talent, the Company can drive innovation, enhance productivity, and support sustainable growth. A strong focus on inclusion and employee engagement not only reduces turnover-related costs but also fosters a dynamic work culture that fuels long-term value creation. Moreover, aligning with investor expectations around diversity, equity, and workforce well-being helps build stakeholder trust, strengthens the Company's reputation, and ensures preparedness for evolving regulatory standards.	This is not applicable.	Positive.

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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	Intellectual Property Protection & Competitive Behaviour	Risk	<p>For a technology-driven platform like CarTrade Tech Limited, intellectual property—ranging from proprietary algorithms and databases to brand identity and customer insights—is a core asset that differentiates the business in a highly competitive market. Weak IP protection or inadequate enforcement mechanisms can expose the Company to risks such as imitation by competitors, data theft, or unauthorized use of proprietary content, potentially eroding market share and diminishing brand value. Additionally, non-compliance with fair competition laws, antitrust regulations, or unethical competitive practices can result in legal penalties, regulatory scrutiny, and reputational damage. As digital ecosystems grow more interconnected, the risk of IP infringement and anti-competitive behavior becomes more pronounced, making it essential for CarTrade to maintain robust legal safeguards, transparent business practices, and compliance frameworks to protect its competitive position and maintain stakeholder trust.</p>	<p>No formal certifications have been obtained; however, ISO 27001 principles are adhered to in practice. Further, Privacy Policy and Data Security Policy are in place, and the trademark has been successfully registered.</p>	<p>Negative. There was no such negative financial implications during the reporting period.</p>

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<p>Yes. All the policies as specified below this section are available on Company's website : https://www.cartradetech.com/corporate-governance.html</p> <p>Additionally, the Company has established other key policies related to Human Rights, Health & Safety, POSH, Equal Opportunities, Stakeholder Grievance Redressal Policy and more, which are available on the Company's Intranet portal for employee access. These policies are also made available to relevant stakeholders on a need-to-know basis.</p>								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Business Responsibility and Sustainability Policy	https://www.cartradetech.com/corporate-governance.html	P1-P9
2	Sustainable Sourcing Policy	https://www.cartradetech.com/corporate-governance.html	P2, P6
3	Vigil Mechanism and Whistle Blower Policy	https://www.cartradetech.com/corporate-governance.html	P1, P5
4	Code of Conduct for Directors and Senior Management	https://www.cartradetech.com/corporate-governance.html	P1
5	Risk Management Policy	https://www.cartradetech.com/corporate-governance.html	P1
6	Board Diversity Policy	https://www.cartradetech.com/corporate-governance.html	P1, P8
7	Policy on Preservation of Documents and Archival	https://www.cartradetech.com/corporate-governance.html	P1
8	Environment Policy	https://www.cartradetech.com/corporate-governance.html	P2, P6
9	Anti-Bribery and Anti-Corruption	https://www.cartradetech.com/corporate-governance.html	P1, P3
10	Preferential Procurement Policy	https://www.cartradetech.com/corporate-governance.html	P2, P6
11	Stakeholder Engagement Policy	https://www.cartradetech.com/corporate-governance.html	P3, P4
12	CSR Policy	https://www.cartradetech.com/corporate-governance.html	P4, P6
13	Familiarization Programmes imparted to Independent Directors	https://www.cartradetech.com/corporate-governance.html	P1
14	Terms and conditions of appointment of Independent Directors	https://www.cartradetech.com/corporate-governance.html	P1

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Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Sr. No.	Name of policy	Link to Policy							Which Principles each policies goes into	
15	Policy for determining Material Subsidiaries ⁴	https://www.cartradetech.com/corporate-governance.html							P1	
16	Criteria for making payments to non-executive directors	https://www.cartradetech.com/corporate-governance.html							P1	
17	Nomination and Remuneration Policy	https://www.cartradetech.com/corporate-governance.html							P3, P4	
18	Dividend Policy	https://www.cartradetech.com/corporate-governance.html							P3, P4	
19	Policy on Determination of Materiality of Events and Information	https://www.cartradetech.com/corporate-governance.html							P1, P4	
20	Policy on Related Party Transactions ⁵	https://www.cartradetech.com/corporate-governance.html							P1, P4, P7	
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Although the Company has not formally adopted any international or national codes, certifications, labels, or standards, it conducts regular internal audits that aligns with their principles and practices.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	In its ESG Journey, CarTrade Tech Limited looks forward to setting short, medium and long terms targets in coming years, for sustainability KPIs related to climate change, energy, water, waste management, air emission reduction, GHG reduction and biodiversity protection.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The key performance targets are set and reviewed are as per the objectives taken. The Management reviews the progress as and when required.								

⁴Amended in accordance with Regulation 24 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024

⁵Amended in accordance with Regulation 23 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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Governance, leadership and oversight

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

At CarTrade Tech Limited, sustainability remains a cornerstone of our business strategy. We are dedicated to empowering local vehicle dealers while fostering transparency, liquidity, and simplicity within the Indian vehicle market. This year, we have further strengthened our commitment to integrating Environmental, Social, and Governance (ESG) principles across all facets of our operations.

Our platforms continue to transform the vehicle purchasing experience, enabling consumers to make informed decisions online, thereby reducing the need for dealership visits and minimizing the associated carbon footprint. By offering detailed information on fuel-efficient vehicle options, we help consumers make environmentally conscious choices, contributing to a more sustainable future.

Under the guidance of our diverse and highly skilled Board and CSR Committee, we have made significant strides in enhancing our governance frameworks. We have incorporated ESG risks into our Enterprise Risk Management (ERM) framework, ensuring sustainability is embedded in our risk assessment processes. This integration allows us to manage ESG-related risks and opportunities effectively while aligning our business strategies with our sustainability objectives.

We remain committed to achieving our social and environmental targets, fostering long-term value creation for all stakeholders. Our focus on providing exceptional service to customers is equally matched by our dedication to the development and well-being of our employees. We continue to enhance our policies related to Learning & Development, Compensation, Employee Wellbeing, and Employee Engagement, cultivating a culture of continuous improvement and growth.

As we advance on our sustainability journey, we remain committed to transparent communication and relentless progress. We encourage all stakeholders to review our sustainability report to gain insight into our ongoing efforts, challenges, targets, and achievements. Our dedication to driving sustainability and innovation within the Indian vehicle market remains steadfast. We look forward to the positive impact we can achieve with the continued support and collaboration of our stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ms. Aneesha Bhandary Executive Director and CFO DIN 07779195
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The CSR Committee of the Board plays an active role in overseeing the Company's sustainability initiatives. It reviews the progress, performance, and targets related to sustainability efforts on an annual basis. The Committee is comprised of the following members: <ul style="list-style-type: none"> • Ms. Aneesha Bhandary (Chairperson, Executive Director) • Mr. Vivek Gul Asrani (Member, Independent Director) • Mr. Vinay Vinod Sanghi (Member, Executive Director) Additionally, the Risk Management Committee of the Board assesses the risks pertaining to ESG and certain principles of BRSR.

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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken 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	The Board of Directors, Nomination and Remuneration Committee, Risk Management Committee, Audit Committee, as well as HR & Admin as applicable, conduct reviews of the Company's performance against the aforementioned policies. These reviews occur annually, or whenever updates are necessary due to changes in relevant laws. This comprehensive evaluation ensures that the Company remains aligned with its policies and can adapt to evolving legal requirements.																
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	There are no instances of non-compliance. The Company addresses operational issues continually, as and when they arise. The Company monitors and ensures timely completion of all required compliances.																	

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.*	Dhir & Dhir Associates, an eminent law firm, has assessed the operationalization and effectiveness of the Company's policies. This evaluation specifically focused on the efficacy of the policies in practice. Additionally, department heads and business leaders conduct periodic assessments of the policies, and any updates are approved by the management or board. While internal auditors may scrutinize processes and compliances, regulatory compliance is also subject to examination as applicable. This comprehensive approach ensures that its policies remain effective, up-to-date, and compliant with both internal and external standards.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	This question is 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)									

Business Responsibility & Sustainability Report

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total Number of training and awareness 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	4	During the financial year, CarTrade Tech Limited regularly apprised its Board of Directors and relevant committees on key developments related to the Company's operations, regulatory changes, economic trends, industry landscape, business environment, risk management practices, technological advancements, corporate governance matters, and significant amendments to the SEBI (Listing Obligations and Disclosure Requirements) Regulations.	100%
Key Managerial Personnel	4	The Company provided regular updates to the Key Managerial Personnel (KMPs) on recent amendments to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, grievance redressal mechanisms, risk management, data security, corporate governance, Prevention of Sexual Harassment at the Workplace, and the SEBI (Prohibition of Insider Trading) Regulations.	100%
Employees other than BoD and KMPs	39	CarTrade has conducted trainings on topics such as POSH Training, Safety & Security Awareness, Fire Drill, Health & Hygiene, Anti corruption & Anti Bribery act, Company Policy Awareness, Escalation Metrix, Business Model, Business Hierarchy, Conflict Resolution, Business Ethics, Business Accountability, Dress Code Ethics, Leave Policy, Medical eligibility awareness, Income Tax Awareness, Fire Evacuation Drill, Mental Wellbeing, Work Life Balance, Washroom Etiquette, Hygiene Effectiveness, First Time Managers, 10 Commandments of first time managers, Conducting Effective One On Ones, Giving & Receiving Feedback -Part 1, Giving & Receiving Feedback -Part 2, Conducting Effective One On Ones, One On One's Mock Demo, QPR - Final Discussion, Personality Development, Personality Development - Role Plays and Email Etiquette.	100%
Workers		Not applicable	

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2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year (basis the 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	Has an appeal been preferred? (Yes/No)
Penalty/Fine ⁶	N.A.	N.A.	N.A.	N.A.	N.A.
Settlement					
Compounding Fee					
Non-Monetary					
Imprisonment	Nil				
Punishment					

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

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

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

Yes.

The Company has implemented an Anti-Bribery and Anti-Corruption Policy that underscores its commitment to conducting business with integrity, fairness, and transparency. It maintains a strict “Zero Tolerance” stance towards any form of bribery or corruption. Additionally, the Company has established a Whistle Blower Policy, which provides a formal mechanism for employees and directors to report unethical conduct, suspected or actual fraud, or violations of the Company’s Code of Conduct and personnel policies. This is supported by a robust Vigil Mechanism designed to uphold high standards of professionalism, honesty, integrity, and ethical behaviour. Policies are available on the website at: <https://static.cartradetech.com/pdf/corporate-governance/Anti-Bribery-and-Anti-Corruption-Policy.pdf>

⁶The Company, pursuant to the changes prescribed by the 3rd Amendment dated 12th December 2024 with respect to materiality threshold of fines and penalties, as per regulation XXXVIII (i)(a)(6), has adopted the same under the Materiality Policy in Q4 of FY24-25.

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

	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	Not Applicable	

Note: No disciplinary action was taken by any law enforcement agencies on account of bribery or corruption.

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

Note: While there have been related party transactions in the reporting period, this question is not applicable since no complaints were received with respect to conflict of interest.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Since no complaints were received during the reporting period, no corrective actions were necessary.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format⁷:

	FY 2024-25	FY 2023-24
Number of days of accounts payables	52.30	56.93

9. Open-ness of Business

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases and made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0

⁷The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	1.35%	0.49%
	b. Sales (Sales to related parties/Total Sales)	0.04%	0.05%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0	0
	d. Investments (Investments in related parties/Total Investments made)	0	45.07%

Note: As CarTrade Tech Limited operates in the service sector, there is no significant concentration of purchases from trading houses or Concentration of Sales from dealers/ distributors .

Leadership Indicators

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
-------------------------------------------	---------------------------------------------	---------------------------------------------------------------------------------------------------------

The Company is in the process of undertaking awareness programs for its value chain partners in the coming financial year where it aims to educate, and engage them on the 9 principles of BRSR in order to help them understand the various aspect of ESG disclosures and practices, creating a sustainable and responsible business practices throughout its value chain.

Note: Since CarTrade Tech is a multi-channel auto platform, the relevant value chain partners to whom the training has been imparted are the various dealerships and OEMs.

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

Yes, in accordance with the Company's Code of Conduct for Directors and Senior Management, all Directors are required to disclose any interests or affiliations with other entities—both in India and abroad—annually or upon any change. Independent Directors are expected to refrain from accepting directorships in organizations operating in similar or competing businesses to avoid potential conflicts of interest. Directors must also recuse themselves from discussions where they hold a personal interest. To ensure compliance, all Directors provide an annual affirmation to this effect. The Company further takes proactive steps to prevent any material, financial, or commercial transactions involving Directors, Key Managerial Personnel, or their relatives that could conflict with the Company's interests. Its Code of Conduct Policy can be accessed at: <https://www.cartradetech.com/pdf/corporate-governance/CT-Code-of-Conduct-or-Directors-and-Senior-Management.pdf>

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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.**

	2024-25	2023-24	Details of Improvements in environmental and social impacts
R&D	0%	0%	Not applicable
Capex	0%	0%	Not applicable

Note: As a digital marketplace, the Company has not made such investments as on date; however, it remains committed to exploring opportunities to leverage technology in the future, with the aim of enhancing the environmental and social impact of its products and operations.

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

Although its business primarily operates as a digital marketplace, the Company has established a Sustainable Sourcing Policy that reflects its commitment to responsible and transparent procurement practices. The policy emphasizes managing health and safety risks and minimizing the environmental impact across its value chain. All suppliers are expected to adhere to the principles outlined in this policy, along with maintaining high standards of social responsibility, business integrity, and environmental sustainability. This policy can be accessed at: <https://cartradetech.com/pdf/corporate-governance/Sustainable-Sourcing-Policy.pdf>.

- If yes, what percentage of inputs were sourced sustainably?**

As the Company does not manufacture or sell tangible products, there is no requirement for sourcing raw materials. However, the Company remains committed to procuring sustainable and resource-efficient goods, wherever applicable and feasible, in alignment with its operational needs and sustainability goals.

- 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.**

This is not applicable, as the Company operates in a digital services domain and does not engage in the manufacturing or sale of physical products.

- 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.**

This is not applicable due to the nature of the Company's business operations.

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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?**

As a digital automotive marketplace, the Company's business model does not involve the production or sale of physical goods. Consequently, the principles of Life Cycle Assessment (LCA) are not directly applicable to its operations.

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.
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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 as the Company is not engaged the manufacture or sale of tangible products.

Name of Product/ Service	Description of the risk/ concern	Action Taken
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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 service industry).**

Not applicable, as the Company is not engaged in the manufacturing or sale of tangible products.

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24

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:**

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable, as the Company is not engaged in the manufacturing or sale of tangible products.					
E-waste						
Hazardous Waste						
Other waste						

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

Not applicable, as the Company is not engaged in the manufacturing or sale of tangible products.

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
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Not Applicable

Business Responsibility & Sustainability Report

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits*		Paternity Benefits*		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	780	637	81.67	778	99.75	0	0	780	100	0	0
Female	378	146	38.62	378	100	378	100	0	0	0	0
Total	1158	783	67.62	1156	99.83	378	100	780	100	0	0
Other than Permanent employees											
Male		Not Applicable									
Female		Not Applicable									
Total		Not Applicable									

Note: There are no other than permanent employees in the Company.

* Percentage of (D) & (E) – Maternity and Paternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated 10 May 2024

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

The Company does not have any workers.

Category	Total (A)	% of employees covered by									
		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		Not Applicable									
Female		Not Applicable									
Total		Not Applicable									
Other than Permanent employees											
Male		Not Applicable									
Female		Not Applicable									
Total		Not Applicable									

Note: There are no permanent and other than permanent workers in the Company.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format⁹:

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	1.81%	1.54%

Note: The Company highly values its employees and its cost incurred on well-being measures has increased by 49.26% during the reporting period.

⁹The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII,

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund	99	0	Yes	98	0	Yes
Gratuity	100	0	Yes	100	0	Yes
ESI*	13	0	Yes	13	0	Yes

Note: *This is applicable to a specific group of employees as per the provisions of the Employees' State Insurance Act, 1948.

3. Accessibility of workplaces

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

CarTrade Tech Limited is committed to providing an inclusive and accessible work environment for employees with disabilities. Its office locations, including the Vashi office, are equipped with facilities such as wheelchairs and elevators to support ease of movement. In alignment with the nature of its business operations, the Company also strives to ensure that its systems and technology infrastructure are designed to accommodate the needs of employees with disabilities.

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.

The Company is committed to building a workforce that reflects the diversity of society. It ensures equal and fair opportunities in employment and fosters an inclusive work environment where all employees are treated with respect and dignity. The Company's Equal Opportunities Policy is accessible to all employees via the internal portal.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00%	91.67%	0	
Female	50.00%	40.00%		
Total	78.57%	76.47%		

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6. 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.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	<p>The Company is committed to fostering a workplace that is inclusive and respectful of individuals regardless of caste, creed, age, race, religion, colour, disability, marital status, sex, nationality, ethnic origin, or, sexual orientation. Workplace bullying, harassment, discrimination, harassment, and retaliation are not tolerated under any circumstances.</p> <p>To support this inclusive culture, employees are encouraged to raise concerns freely with the management or Human Resources team. The Company has a formal Stakeholder Grievance Redressal Mechanism in place, allowing employees to initially approach their immediate supervisor. If the grievance remains unresolved, it may be escalated through the appropriate hierarchy. The Human Resources department ensures that all grievances are addressed within a reasonable timeframe.</p> <p>Additionally, the Company has implemented a Whistle Blower Policy and a robust Vigil Mechanism, which ensures confidentiality and safeguards whistle blowers against any form of victimization, retaliation, or harassment, including threats of termination or suspension.</p> <p>In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has also established a policy for the prevention of sexual harassment at the workplace (POSH).</p> <p>A dedicated grievance team is responsible for reviewing and resolving employee concerns. Employees can reach out by emailing icc@carwale.com.</p>
Other than Permanent Employees	Not applicable

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

Category	FY 2024-25			FY 2023-24		
	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	1158	0	0	1011	0	0
Male	780	0	0	716	0	0
Female	378	0	0	295	0	0
Total Permanent Worker	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

Note: The Company did not have any workers during the reporting period and the employees are not members of any such associations.

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8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	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	780	738	95	672	86	716	711	99	689	96
Female	378	371	98	321	85	295	286	97	270	92
Total	1158	1109	96	993	86	1011	997	99	959	95
Workers										
Male	Not Applicable									
Female										
Total										

Note: The Company did not have any workers during the reporting period.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	780	780	100	716	716	100
Female	378	378	100	295	295	100
Total	1158	1158	100	1011	1011	100
Workers						
Male	Not Applicable					
Female						
Total						

Note: The Company did not have any workers during the reporting period.

10. Health and safety management system:

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

Given the nature of its business operations—primarily office-based and not inherently exposed to significant health and safety risks—the Company nonetheless remains committed to maintaining a safe and healthy work environment.

An organization-wide Health & Safety (H&S) Policy has been implemented to promote safety across all office locations. Safety protocols and guidelines are clearly defined and communicated to employees through awareness sessions and visual aids such as posters. Regular inspections are carried out to ensure adherence to these measures. Additionally, first aid facilities are available at all office sites, and periodic health check-up camps are organized to support employee well-being.

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

Given that the Company's business operations are primarily conducted from office environments, the risk of work-related health and safety hazards is relatively low. Nevertheless, the Company employs a structured Health & Safety (H&S) management system to proactively identify, assess, and manage potential workplace risks. This system

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evaluates possible safety hazards, reviews existing preventive measures, and recommends appropriate mitigation strategies. All identified risks, along with their causes, potential consequences, and corresponding mitigation actions, are documented in a systematic manner.

To ensure ongoing awareness and preparedness, the Company conducts regular health and safety training sessions for employees. These sessions cover key office-related risks, including fire safety, safe use of stairs and elevators, and basic first aid, thereby fostering a well-informed and safety-conscious workforce.

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

No, there are no workers engaged in the operational activities of CarTrade Tech Limited.

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

Yes, employees have access to a range of non-occupational medical and healthcare benefits, including group accidental insurance, medical insurance, and complimentary medical consultations.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.72
	Workers	0	0
Total recordable work-related injuries	Employees	0	4
	Workers	0	0
No. of fatalities	Employees	0	2
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: There are no workers in the Company. In the reporting period, there were no recorded instances of such safety-related incidents.

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

Given that the Company's business operations are primarily office-based, the risk of significant health and safety hazards is minimal. However, the Company remains firmly committed to maintaining a safe and healthy work environment for all employees through a series of proactive measures, including:

- Regular training sessions to educate employees on safety protocols and best practices;
- Periodic workplace health check-up camps to support overall employee well-being;
- Implementation of robust security and safety protocols across all office locations;
- Continuous review of areas requiring improvement, with corrective actions taken to prevent recurrence and elevate safety standards;
- A structured framework for identifying, assessing, mitigating, and monitoring workplace safety risks; and
- Provision of essential safety infrastructure, such as fire detection systems, fire extinguishers, designated emergency exits, assembly points, and first aid kits.

Through these initiatives, the Company ensures a secure and health-conscious workplace environment for its employees.

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

Benefits	FY 2024-25			FY 2023-24		
	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

Note: No complaints were made by the employees of the Company during the reporting period.

14. Assessments for the year:

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

Note: The Company continuously monitors its health and safety framework, along with workplace conditions, to identify any significant risks or concerns. However, these aspects are not currently assessed or measured through formal metrics or structured evaluations.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The Company is committed to upholding the highest standards of employee safety through regular risk assessments and comprehensive training programs. To further enhance its proactive approach, the Company plans to introduce specialized training sessions focused on road safety and employee health and well-being. These initiatives aim to foster a safer and healthier work environment while effectively mitigating potential risks.

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).

Yes, the entity provides accidental insurance to its employees which includes life and term insurance.

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 has established checks and balances to ensure that its value chain partners comply with relevant labour laws and timely deduct and remit statutory dues to the appropriate authorities. It prioritizes the timely deduction and payment of statutory contributions, such as PF and ESIC, on a monthly basis to ensure regulatory compliance. Additionally, it ensures that its value chain partners adhere to GST regulations. The Company's contracts and agreements with these partners include the necessary terms and conditions, and it conducts audits as required to ensure compliance.

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:

	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	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	4	0	2
Workers	0	0	0	0

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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)

Yes, The Company facilitates an Internal Job Posting (IJP) program that enables employees to explore cross-functional opportunities within the organization. During the reporting year, there were no instances of retirement or employment termination that required transition assistance.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	At present, these parameters are not formally evaluated for the Company's value chain partners. However, it intends to initiate such assessments in the future to proactively identify and address any potential risks or concerns.
Working Conditions	

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

Currently, the Company does not evaluate the health and safety practices of its value chain partners. However, the Company plans to introduce a structured assessment process to review these practices. This initiative will help identify and address any potential risks or concerns related to workplace safety and conditions across the value chain.

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 Company identifies its stakeholders by evaluating the business value chain and understanding the extent of influence various groups have on its operations. Stakeholders are considered as individuals or groups who are either directly or indirectly impacted by the Company's activities or those who have an interest in or the ability to influence its business decisions and outcomes.

In the previous reporting year, CarTrade Tech Limited carried out a structured stakeholder identification exercise, focusing on both internal and external stakeholders who have a direct impact on the Company's operations. This process involved close collaboration with various internal departments and senior management, ensuring a thorough and well-rounded assessment of key stakeholders who hold significant influence or importance in relation to its business activities.

Stakeholder engagement is guided by the Stakeholder Engagement Policy, which emphasizes transparent, collaborative, and responsive communication. This approach helps build long-term trust and meaningful relationships. The policy outlines a systematic framework for identifying, engaging, and managing stakeholders effectively, ensuring that their expectations and concerns are addressed while creating shared value for both the stakeholders and the Company.

Business Responsibility & Sustainability Report

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 (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> • Company website and email • Customer feedback • Marketing and advertising activities • Personal interaction • Customer Satisfaction 	Others-Need-based	<p>The Company maintains consistent engagement with its customers by keeping them informed about the latest products and services through targeted advertising and marketing initiatives. Regular interactions are conducted to address customer inquiries related to the use of its offerings. Additionally, the Company conducts periodic customer satisfaction surveys to gather feedback, understand concerns, and continuously improve its products and services based on customer input.</p>
Government/ Competent Authorities	No	<ul style="list-style-type: none"> • Engagement through participation in industry and regulatory forums, as well as interactions between regulatory bodies and the Company's board and management. • Engagements with national, state, and local/ municipal authorities are conducted on a need basis. 	Others - Need-based	<p>The Company engages with regulatory authorities to discuss industry-related rules, regulations, and policies, and to share its perspectives on relevant matters.</p>

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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Internal stakeholders -Employees, Workers, BoDs, KMPs	No	<ul style="list-style-type: none"> • Personal interactions (including performance appraisal discussions) • Familiarisation programmes for Board members • Trainings • Departmental meetings • Townhall meetings • Internal magazines/ Newsletters • Employee Engagement surveys 	Others- Need-based	The Company maintains ongoing engagement with its employees on a variety of topics, including employee benefits, recognition programs, performance reviews, career growth opportunities, long-term strategic plans, learning and development initiatives, health and safety measures, and addressing queries related to company policies and practices.
Suppliers	No	<ul style="list-style-type: none"> • Supplier Audits • Surveys • One-on-one meetings and negotiations 	Others- Need-based	The Company maintains regular engagement with the suppliers to discuss payment terms, infrastructure requirements, resolution of queries, and compliance with statutory dues.
Investors & shareholders	No	<ul style="list-style-type: none"> • Email broadcasts and intimation • Annual General Meetings • Annual Reports • Individual meetings with shareholders, financial media and analysts 	Others- Need based Quarterly/ Annually	The Company engages regularly with investors and shareholders to provide updates on information that impacts its performance and operations, including price-sensitive details. This also includes communicating statutory requirements related to their shareholding, addressing shareholder queries at General Meetings, and conducting earnings calls with institutional investors and analysts to discuss quarterly, half-yearly, and annual financial results.

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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	No	<ul style="list-style-type: none"> • CSR activities • Personal interaction • Surveys • Project based discussions 	Others- Need based/ Annually	<p>CarTrade Tech Limited has established mechanisms to engage with the community, aiming to promote their advancement by addressing social and economic inequalities. In FY24, the Company launched its DriveASmile initiative, which focuses on supporting the families of individuals in need within the mobility sector. This initiative facilitates donations from both individuals and businesses through a transparent, technology-driven platform and processes.</p>
OEMs	No	<ul style="list-style-type: none"> • Personal Interaction • Research Report • Newsletters • Project based discussions 	Others- Need based	<p>The Company collaborates with its OEMs to discuss and finalize the offerings and their associated details. Additionally, it works closely with them to address queries and resolve issues raised through consumer feedback.</p>
Business Partners/ Dealers	No	<ul style="list-style-type: none"> • One-on-one meetings and negotiations • Surveys 	Others- Need based	<p>The Company collaborates with its business partners to discuss and finalize its offerings and their specifics. Additionally, it works together to address queries and resolve any issues identified through customer feedback.</p>

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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Media	No	<ul style="list-style-type: none"> Marketing communications Telephonic and written interactions Media briefings Press releases 	Others- Need based	The Company engages with the media to respond to business-related inquiries, share corporate updates, announce new services, and provide insights on the evolving industry landscape.

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 feedback obtained from consultations with key stakeholders, following the structured Stakeholder Engagement framework, is presented by management to the Stakeholder Relationship Committee (SRC) of the Board. The SRC oversees the process of addressing stakeholder grievances and complaints, ensuring that stakeholder priorities are aligned with the Company's business strategy. On an annual basis, the SRC provides updates to the Board on compliance status, and any recommendations from the Board are subsequently implemented. Additionally, the CSR committee takes responsibility for sustainability matters, engaging in discussions on critical environmental and social issues and formulating action plans accordingly.

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.

The Company recognizes the importance of stakeholder consultation in identifying and managing environmental and social issues. To support this, a robust mechanism has been established for regular engagement with stakeholders to address their concerns and challenges. Stakeholder engagement is viewed as a critical component in building trust and aligning with stakeholder needs and expectations.

By engaging with both internal and external stakeholders, the Company enhances its understanding of issues that directly impact its ability to mitigate risks and capitalize on opportunities. The feedback and insights gathered through these consultations play a vital role in shaping the Company's policies and practices. This approach enables the Company to effectively address key social and environmental issues relevant to its operations, thereby contributing to the long-term sustainability of the business.

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

The Company consistently engages with all its stakeholders, including vulnerable and marginalized groups, in accordance with its Stakeholder Engagement Policy and Stakeholder Grievance Redressal Policy. This approach ensures that stakeholder concerns are heard and addressed in a structured, inclusive, and responsive manner.

Business Responsibility & Sustainability Report

PRINCIPLE 5: Businesses should respect and promote human rights

Essentials Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1158	1158	100%	1010	1010	100%
Other than permanent	0	0	0	1	1	100%
Total Employees	1158	1158	100%	1011	1011	100%
Workers						
Permanent	Not Applicable					
Other than permanent						
Total Workers						

Note: There are no workers employed in CarTrade Tech Limited

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

Category	FY 2024-25					FY 2023-24				
	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	780	0	0	780	100%	715	0	0	715	100%
Female	378	0	0	378	100%	295	0	0	295	100%
Other than Permanent										
Male	0	0	0	0	0	1	0	0	1	100%
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	Not Applicable									
Female										
Other than Permanent										
Male										
Female										

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

a. Median remuneration/wages:

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	7,25,000	2	78,51,683
Key Managerial Personnel	2	3,74,21,875	1	1,47,53,365
Employees other than BoD and KMP	778	4,31,172	377	2,46,998
Workers	NA	NA	NA	NA

Note:

- Mr. Vinay Vinod Sanghi, Chairman & Managing Director and Mrs. Aneesha Bhandary, Executive Director & CFO are considered at both head in the above table under "Board of Directors" and "Key Managerial Personnel"; and
- For remuneration to Non-executive Director Sitting fee is considered for calculation of Median remuneration/ salary/wages of respective category.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format¹⁰:

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	17.72%	16.81%

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 Company has established a formal grievance redressal framework to effectively address concerns raised by stakeholders, including those pertaining to human rights. This process is governed by the Stakeholder Grievance Redressal Policy, which is accessible through the website at <https://cartradetech.com/corporategovernance.html>.

In addition, the Company is committed to ensuring a safe and respectful workplace and has adopted a dedicated policy to prevent sexual harassment, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

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

The Company is firmly committed to upholding and promoting human rights across all its operations. It maintains a strict zero-tolerance approach towards any form of misconduct or violation related to human rights. This commitment is embedded in the Code of Conduct and supported by key policies such as the Human Rights Policy, Prevention of Sexual Harassment Policy, Vigil Mechanism & Whistle Blower Policy, among other social governance policies.

Grievances, including those related to human rights, are addressed through a structured mechanism outlined in the Stakeholder Grievance Redressal Policy. Stakeholders are encouraged to raise their concerns via multiple channels—email, telephone, or written communication—directed to designated stakeholder contact officers.

For efficient grievance handling, the Company has established dedicated email addresses, including: icc@carwale.com, contact@cartrade.com, support@carwale.com, contact@carwale.com, contact@bikewale.com.

The Company Secretary serves as the Compliance Officer and is responsible for overseeing the implementation, monitoring, and periodic review of the grievance redressal process.

Upon receipt of a grievance, the respective stakeholder contact officer, in coordination with the relevant department (grievance owner), conducts an investigation and formulates an action plan. This includes clearly defining roles and responsibilities for addressing the issue and tracking resolution progress. Once the grievance is resolved, the outcome is communicated via email, and stakeholders are invited to share feedback through a provided link to ensure transparency and continuous improvement.

¹⁰The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

Category	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other Human Rights related issues	0	0	NA	0	0	NA

Note: No complaints were received by the HR department during the reporting period.

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format¹¹:

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company's Whistle-Blower and Vigil Mechanism Policy is designed to provide a safe and confidential platform for individuals to report concerns or unethical practices without fear of retaliation. It ensures that both the whistle-blower and the individuals involved in processing the disclosure are safeguarded from harassment, victimisation, or any form of adverse employment consequences.

The Chairperson of the Audit Committee plays a key role in overseeing this framework and is specifically responsible for addressing any retaliatory actions or threats. Such instances are treated as independent protected disclosures, warranting a thorough review. Based on the findings, the Chairperson may recommend appropriate measures to shield the whistle-blower from further risk and is responsible for ensuring the effective implementation of those protective steps.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, the Company strives to ensure that all business contracts are fully compliant with applicable human rights laws and aligned with recognized best practices.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	0
Forced/involuntary labour	0
Sexual Harassment	0
Discrimination at workplace	0
Wages	0

Note: The Company conducts regular training programs to enhance employee awareness and understanding of human rights principles. It continuously monitors its operations to proactively prevent any potential human rights violations. During the reporting period, no instances of child labour, forced labour, sexual harassment, workplace discrimination, or unfair wage practices were reported across the Company's operations.

¹¹The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

During the reporting period, the Company did not receive any complaints related to human rights. As a result, no changes were required in the business processes on this account. Nevertheless, the Company remains committed to continuous improvement and periodically review and update the policies and procedures to ensure their effectiveness in addressing emerging concerns. To promote awareness and compliance, these policies are communicated to employees through regular training sessions and are also made available in the employee handbook.

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

The Company did not undertake a formal human rights due diligence exercise during the reporting period. However, it recognizes the critical role that businesses play in upholding and advancing human rights—not only for their stakeholders but also for the broader community. The Company remains committed to respecting and safeguarding the rights of its employees, suppliers, business partners, customers, and the communities in which it operates.

Ongoing efforts are directed toward maintaining robust policies and procedures aimed at preventing any instances of human rights violations within its operations. Looking ahead, the Company plans to implement a structured human rights due diligence process to proactively identify, assess, and address potential human rights risks.

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 Company's office premises have been designed to be accessible and inclusive for visitors with disabilities. In particular, the Vashi office is equipped with elevators to ensure convenient and barrier-free access for individuals with mobility challenges.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0
Discrimination at workplace	0
Child Labour	0
Forced Labour / Involuntary Labour	0
Wages	0

Note: While the Company did not conduct formal assessments of its value chain partners during the reporting period on parameters such as child labour, forced labour, sexual harassment, workplace discrimination, or unfair wage practices, it recognizes the importance of ensuring ethical labour practices throughout its extended network. Going forward, the Company is committed to strengthening its approach by developing and implementing a structured due diligence framework to assess and monitor these critical human rights and labour-related risks across its value chain. This initiative will support the Company's broader commitment to responsible and sustainable business practices.

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

This is not applicable, as the Company has not conducted any formal assessments in this regard during the reporting period. Consequently, no corrective actions have been identified or required at this stage.

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format¹²:

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
-Total Energy consumption from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	2,115.51	2,324.52
Total fuel consumption (E) – Only DG sets have been considered	25.31	16.36
Energy consumption through other sources (F)	0	0
Total Energy consumption from non-renewable sources (D+E+F)	2,140.81	2,340.88
Total energy consumed (A+B+C+D+E+F)	2,140.81	2,340.88
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)	0.00000090	0.00000125
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) ¹³	0.000019	0.000028
Energy intensity in terms of physical output*	0	0
Energy intensity (optional) – the relevant metric may be selected by the entity	1.85	2.32

Note: *Given the nature of the Company's business operations, it is not engaged in manufacturing activities and physical output is not applicable.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Y/N

No external review or independent analysis has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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

The facilities at CarTrade Tech Ltd. do not fall under the scope of the Government of India's Perform, Achieve, and Trade (PAT) Scheme. As a result, their sites are not bound by the specific regulatory obligations of the PAT framework, thus providing the Company with operational flexibility while it continues to adhere to applicable energy efficiency and conservation standards.

¹²The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122

¹³The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122

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3. Provide details of the following disclosures related to water, in the following format¹⁴:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	524.88	444.69
(iii) Third party water	5,796.08	4,942.08
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,320.96	5,386.77
Total volume of water consumption (in kilolitres)	168.20	130.68
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.00000071	0.00000070
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹⁵	0.0000015	0.00000157
(Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output*	0	0
Water intensity (optional) – KL per employee	0.15	0.13

Note: *Given the nature of the Company's business operations, it is not engaged in manufacturing activities and physical output is not applicable.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Y/N

No external review or independent analysis has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

4. Provide the following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	6,151.87	5,256.09

¹⁴The above calculations are in accordance with Part B, Attribute 2 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122

¹⁵The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122

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Parameter	FY 2024-25	FY 2023-24
- No treatment	750.87	670.68
- With treatment – Sewage Treatment Plant (Vashi)	5401.00	4585.41
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	6,151.87	5,256.09

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

CarTrade Tech Ltd. recognizes that water is a critical resource essential to its long-term business continuity and environmental stewardship. It is fully aware of the adverse impacts that untreated wastewater can have on ecosystems and communities.

As most of the Company's office spaces are located within shared commercial premises, wastewater treatment responsibilities are managed by the respective building management authorities. Specifically, at their head office located in Vashi, the facility is equipped with a dedicated Sewage Treatment Plant (STP). This STP ensures that all wastewater generated is appropriately treated, promoting the recycling and reuse of water within the premises.

Through such measures, the Company reaffirms its commitment to sustainable resource management and the reduction of its environmental footprint.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Since the Company does not own or operate any equipment that generates air emissions, the corresponding parameters are not applicable to the Company.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

Business Responsibility & Sustainability Report

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format¹⁶:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) –Company owned vehicles have not been considered due to data unavailability	Metric tonnes of CO ₂ equivalent	60.63	112.23
Total Scope 2 emissions ¹⁷ (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	569.42	523.02
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.00000027	0.00000034
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)¹⁸		0.00000055	0.00000076
Total Scope 1 and Scope 2 emissions intensity in terms of physical output*		0	0
Total Scope 1 and Scope 2 emission intensity (optional) Per employee		0.54	0.63

Note: *As the Company is not engaged in manufacturing activities, physical output is not applicable.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No external review or independent analysis has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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

While the Company's overall GHG emissions remain relatively low, CarTrade Tech Ltd. remains committed to continuously evaluating opportunities to further minimize our carbon footprint. They aim to implement measures to reduce both electricity and fuel consumption as part of their broader sustainability goals.

¹⁶The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

¹⁷The above calculations as per the updated emission factors provided in the CO₂ Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

¹⁸The above calculations are in accordance with Part A, Section 1(l) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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9. Provide details related to waste management by the entity, in the following format¹⁹:

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please Specify, if any. (G)	0	0
Other Non-hazardous waste generated (H).	0	0
Municipal Solid Waste	52.66	51.98
Canteen Waste	78.98	77.98
Total (A+B + C + D + E + F + G + H)	131.64	129.96
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000055	0.00000070
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000011	0.00000156
Waste intensity in terms of physical output	0	0
Waste intensity (optional) – per employee	0.11	0.13
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Non-Hazardous waste		
(i) Recycled (Oil and Plastic)	0	0
(ii) Re-used	0	0
(iii) Other recovery operations – Composting (Canteen Waste)	78.98	77.98
Total	78.98	77.98
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Non-Hazardous waste		
(i) Incineration	0	0
(ii) Landfilling – Municipal Solid Waste	52.66	51.98
(iii) Other disposal operations	0	0
Total	52.66	51.98

Note: *As the Company is not engaged in manufacturing activities, physical output is not applicable.

The waste generated by the Company primarily includes paper, tissues, and organic matter, which is disposed of through the municipal corporation, with organic waste directed for composting wherever applicable. Due to the unavailability of detailed data regarding the plastic waste and e-waste generated, the Company is unable to disclose comprehensive information under this parameter. However, efforts are currently underway to streamline waste data with the objective of enabling more accurate and complete disclosures.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No external review or independent analysis has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

¹⁹The above calculations are in accordance with Part A, Section 1(l) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

Considering the nature of its business activities, the Company does not generate any hazardous or toxic waste. The waste generated through routine activities is managed in accordance with established waste disposal procedures and in compliance with applicable local municipal regulations. Additionally, any e-waste generated has not been quantified for this reporting period.

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:

The Company consciously avoids operating in environmentally fragile or ecologically sensitive areas, reflecting its strong commitment to responsible and sustainable business practices. This strategic approach is rooted in the Company's dedication to environmental stewardship and the protection of delicate ecosystems. By selecting operational locations that are not situated within ecologically vulnerable zones, the Company actively minimizes its environmental footprint and supports the preservation of biodiversity and natural habitats.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Not Applicable. As per the guidelines issued by the Ministry of Environment, Forest & Climate Change (MoEF), the nature of the Company's industry/operations is exempt from the requirement to obtain environmental clearance or conduct an Environmental Impact Assessment (EIA).

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	Specify the law / regulation / guidelines 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 taken, if any action
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The Company fully complies with all applicable environmental laws and regulations, ensuring that its operations are conducted in accordance with established legal and regulatory frameworks.

Leadership Indicators

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

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

- (i) Name of the area
- (ii) Nature of operations

Business Responsibility & Sustainability Report

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	Not Applicable
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: 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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Scope 3 is calculated on the basis of waste generation, disposal and reclamation for both financial years.

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (limited) (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	26.88	26.53
Total Scope 3 emissions per rupee of turnover		0.000000011	0.0000000142
Total Scope 3 emission intensity (optional) – per employee		0.02	0.03

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 external review or independent analysis has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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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.

The Company consciously avoids operating in environmentally fragile or ecologically sensitive areas, reflecting its strong commitment to responsible and sustainable business practices. This strategic approach is rooted in the Company's dedication to environmental stewardship and the protection of delicate ecosystems. By selecting operational locations that are not situated within ecologically vulnerable zones, the Company actively minimizes its environmental footprint and supports the preservation of biodiversity and natural habitats.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
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Given the nature of its operations, CarTrade Tech Ltd. has not yet implemented specific initiatives or innovative technology solutions to enhance resource efficiency; however, the Company remains committed to exploring such opportunities in the future to drive sustainable growth and operational excellence.

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

Risk Management and Business Continuity Framework at CarTrade Tech Ltd.

CarTrade Tech Ltd. has established a comprehensive risk management framework designed to proactively identify, assess, and address both internal and external threats that may impact business operations. This structured approach involves periodic risk identification, detailed analysis, the formulation of mitigation strategies, and continuous monitoring. These activities are carried out by the Management Team under the supervision of the Risk Management Committee, ensuring a well-governed and responsive system.

Detailed mitigation plans for each risk category—spanning operational, financial, technological, regulatory, and environmental risks—are outlined in the Management Discussion and Analysis section of the Company's Annual Report, offering stakeholders' transparency into the Company's risk resilience mechanisms.

In terms of operational continuity, the Company's IT infrastructure is strategically configured to allow for the rapid re-establishment of critical systems in alternate environments in the event of a disaster. They employ a range of automated disaster mitigation and recovery measures including regular data backups, real-time monitoring tools, and infrastructure components with built-in redundancy. These safeguards ensure minimal disruption and rapid recovery, thereby supporting uninterrupted business performance.

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

Given the nature of its business model and procurement practices, CarTrade Tech Ltd.'s operations do not result in any significant adverse impact on the environment. The Company maintains a low environmental footprint, and its operational activities are aligned with sustainable and responsible business practices.

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

In FY 2024–25, CarTrade Tech Ltd. did not undertake formal assessments of its value chain partners. However, the Company recognizes the importance of engaging with its partners to ensure responsible and sustainable practices across its supply chain. Going forward, they plan to implement structured assessments to evaluate potential risks and concerns associated with their value chain. These evaluations will enable it to proactively identify any significant issues and take timely corrective actions to mitigate associated risks, thereby strengthening its commitment to responsible business conduct and stakeholder trust.

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8. How many Green Credits have been generated or procured²¹:

a. By the listed entity

Nil

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

Nil

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

Nil

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
Not applicable		

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

Name of authority	Brief of the case	Corrective active taken
Not applicable, as there were no adverse orders reported during the financial year 2024-25.		

Leadership Indicators

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

Sr. 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
Not Applicable					

²¹The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March, 2025.

Business Responsibility & Sustainability Report

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.

In FY25, the Company did not undertake any Social Impact Assessments (SIA) under legislations such as the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, as it was not applicable given the nature of its business operations. However, it acknowledges the significance of social impact assessments in identifying and addressing potential social implications of its activities and remain committed to considering them where relevant in the future.

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable					

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

Given the nature of its business operations, the Company has not caused any displacement of communities or adverse impact on livelihoods. As a result, there has been no requirement to undertake any Rehabilitation and Resettlement (R&R) activities.

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						

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

The Company has established a mechanism to engage with community members, enabling it to understand and address any concerns they may have. All grievances are managed through a formal process as outlined in the Company's Stakeholder Grievance Redressal Policy, read in conjunction with the Stakeholder Engagement Policy, both of which are available on the Company's website.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers²²:

Parameter	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	8%	5%
Directly from within India	100%	100%

Note: Given the nature of its business operations, the Company does not engage in the procurement of raw materials or physical inputs. However, for the limited goods and services it does source, the Company places a strong emphasis on partnering with Micro, Small and Medium Enterprises (MSMEs), small producers, and local suppliers from its district and neighbouring areas.

²²The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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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 cost²³

Location	FY 2024-25	FY 2023-24
Rural	0	0
Semi-Urban	0	0
Urban	7.18%	7.10%
Metropolitan	92.82%	92.90%

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):

Details of negative social impact identified	Corrective action taken
Not applicable since no Social Impact Assessment was undertaken by the Company	

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

As per Section 135(5) of the Companies Act, 2013, the Company is not obligated to undertake CSR initiatives in aspirational districts, as the prescribed 2% of the average net profit over the last three financial years does not apply due to a negative financial result. Consequently, no CSR projects have been undertaken in designated aspirational districts during the reporting period.

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

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

Yes.

CarTrade Tech’s Preferential Procurement Policy is designed to promote inclusive and responsible sourcing by prioritizing vendors that align with the company’s sustainability and diversity goals. The policy gives preference to suppliers that are MSMEs, women-led enterprises, and those demonstrating strong environmental and social practices. It aims to support local economic development while ensuring supply chain resilience and transparency. Vendors are evaluated not only on cost and quality but also on their ESG performance and compliance with ethical standards. This approach helps CarTrade Tech build a more sustainable value chain and contribute to broader social impact objectives.

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

CarTrade Tech Limited’s Preferential Procurement Policy encourages sourcing from enterprises owned by or promoting the employment of women, persons with disabilities, LGBTQ individuals, and SC/ST communities. The Company also aims to prioritize local or neighbouring district-based suppliers and MSMEs, where feasible. While no procurement was undertaken under this policy during the reporting year, CarTrade Tech remains committed to actively pursuing inclusive and community-focused procurement opportunities in the future.

²³The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

Nil

CarTrade Tech Limited does not procure input or raw materials, given the nature of its business operations. While procurement requirements are limited and not significant in scale, the Company has adopted a structured Procurement Policy aimed at promoting inclusion of enterprises owned by, or that support the employment of, women, persons with disabilities, LGBTQ individuals, SC/ST communities, and small businesses. During the reporting period, no procurement transactions are undertaken under this Policy. However, the Company remains committed to engaging such suppliers, wherever feasible, in future procurement activities.

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:

During the reporting period, the Company did not engage with any external entity for the purpose of deriving or sharing benefits from its owned or acquired intellectual property.

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

Name of authority	Brief of the case	Corrective Action taken
	Not applicable	

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	<p>DriveASmile, a CSR initiative by CarTrade Foundation, embodies the transformative power of collective kindness to create meaningful social impact. This unique program is dedicated to supporting the unsung heroes of India's mobility sector – the hardworking drivers, delivery personnel, auto workers, and other essential contributors who keep the nation moving.</p> <p>As a tech-enabled digital philanthropy platform, DriveASmile bridges the gap between donors and beneficiaries through transparent, efficient processes. The initiative specifically aids families of mobility workers including taxi drivers, food delivery partners, auto factory employees, petrol pump workers, and automobile dealership staff. By connecting these deserving recipients with individual and institutional donors, DriveASmile creates a sustainable ecosystem of support and empowerment for the backbone of India's transportation network.</p>	<p>In the financial year 2024-25, DriveASmile made a tangible difference in the lives of nearly 934 beneficiaries and their families across India's mobility sector. The platform facilitated over ₹ 29.78 lakhs in critical financial support, connecting compassionate donors with deserving recipients through its transparent, technology-driven model. These funds have provided essential assistance to hardworking drivers, delivery personnel, and auto industry workers when they needed it most.</p>	<p>100%</p> <p>(The donations have been directed towards underprivileged individuals within the mobility sector, including support for the education of children of commercial vehicle drivers and similar beneficiaries.)</p>

Note: Although the Company is not currently mandated to incur CSR expenditure under Section 135 of the Companies Act, 2013 and the applicable rules, contributing to the well-being of society remains a core part of the values and organizational culture.

Business Responsibility & Sustainability Report

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 Company places customers at the core of its business strategy, embedding customer-centric principles across all policies, practices, and operations. Every customer complaint and grievance is treated with immediate attention and the highest priority. The Company continuously enhances its communication channels to better understand customer concerns and gather valuable feedback.

Customers can submit complaints through a dedicated email address (contact@carwale.com), which are managed by the specialized Social Media and Customer Support teams in coordination with relevant internal stakeholders to ensure timely and effective resolution. For cases where customers are not satisfied with the initial response, a clear escalation mechanism is in place, including direct access to the designated Stakeholder Contact Officer, as detailed in the Company’s Stakeholder Grievance Redressal Policy.

This comprehensive and structured approach ensures that all customer concerns are addressed fairly, efficiently, and with the utmost importance.

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	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

Note: This is not applicable given the operational nature of CarTrade’s business.

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

Category	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Data Privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None
Total	0	0	None	0	0	None

Note: The above numbers are representative of the legal cases on the above said Topics.

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

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

Note: This is not applicable to CarTrade on account of the nature of business operations.

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

Given the nature of its business operations, the Company places a high priority on safeguarding the privacy and confidentiality of stakeholder data. The Company's Data Security Policy outlines a structured approach to ensuring the integrity, protection, and responsible handling of all information collected, received, stored, or processed in the course of its operations. This policy is available on the intranet, and is shared with the stakeholders as and when required.

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

No cases were reported under the specified categories during FY25; therefore, no corrective actions were required or undertaken.

7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches:** There were no reported or identified instances of data breaches during the reporting year.

b. **Percentage of data breaches involving personally identifiable information of customers²⁴**

NIL

There were no reported or identified incidents of data breaches during the reporting year. The Company recognizes the critical importance of robust cybersecurity and data protection practices in maintaining the confidentiality and integrity of customer information and in fostering long-term trust.

To this end, the Company continues to strengthen its digital infrastructure through the implementation of advanced technical safeguards and ongoing monitoring of both emerging and existing threats. Its cybersecurity and data management framework is comprehensive, with clearly defined controls that are regularly reviewed and overseen by the Board and senior management.

The Company also periodically updates its IT and data security policies and conducts training and awareness programs to empower stakeholders in preventing and responding to cyber threats. All platforms, services, and internal practices are developed in alignment with evolving data privacy regulations and industry best practices, reaffirming the Company's commitment to responsible data governance.

c. **Impact, if any, of the data breaches**

Nil

²⁴The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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Leadership Indicators

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

The information is available on the Company's website at <https://www.cartradetech.com/services.html> .

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

The Company connects with its consumers through direct interactions, newsletters, email communications, and via its official website.

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

Not applicable in view of the nature of CarTrade Tech Limited's service offerings.

- 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, as the Company does not manufacture or sell tangible products.

However, it actively monitors customer satisfaction through regular surveys and feedback mechanisms to address concerns and gather insights on its services. It maintains ongoing engagement with customers through multiple channels, including satisfaction surveys, direct interactions, feedback forms, as well as marketing and advertising initiatives.