July 13, 2026

To, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001. **BSE Scrip Code: 543932**	**To,** **The National Stock Exchange of India Limited** “Exchange Plaza”, Bandra – Kurla Complex, Bandra (EAST), Mumbai – 400 051 **NSE SYMBOL: IDEAFORGE**

Sub: Submission of Business Responsibility and Sustainability Report of ideaForge Technology Limited (“the Company”) for the Financial Year 2025-26.

Dear Sir/Ma’am,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with applicable circulars, we are submitting herewith the Business Responsibility and Sustainability Report **(“BRSR”)** for Financial Year 2025-26, which also forms an integral part of the Annual Report for Financial Year 2025-26.

The BRSR is also available on the Company’s website at www.ideaforgetech.com

You are requested to kindly take the same on your records.

Thanking you,

Yours truly,
For ideaForge Technology Limited

NILESH RANJAN JAYWANT
Digitally signed by NILESH RANJAN JAYWANT

Nilesh Ranjan Jaywant
Company Secretary and Compliance Officer
Membership No. A26554

Encl: As above

Business Responsibility & Sustainability Reporting (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L31401MH2007PLC167669
2.	**Name of the Listed Entity**	ideaForge Technology Limited
3.	**Year of incorporation**	2007
4.	**Registered office address**	EL-146, T.T.C. Industrial Area, M.I.D.C. Mahape, Navi Mumbai - 400 710. Maharashtra (India).
5.	**Corporate address**	Unit 702, Q2 Bldg, Aurum Q Parc, Ghansoli, Navi Mumbai - 400 710
6.	**E-mail**	compliance@ideaforgetech.com
7.	**Telephone**	022-67871000
8.	**Website**	https://www.ideaforgetech.com/
9.	**Financial year for which reporting is being done**	2025-26
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited and National Stock Exchange of India Limited
11.	**Paid-up Capital**	432,536,950/-
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Nilesh Ranjan Jaywant Company Secretary & Compliance Officer compliance@ideaforgetech.com Tel. No: +91 (22) 6787 1000
13.	**Reporting boundary** **Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Disclosures made in this report are on a standalone basis and pertain to ideaForge Technology Limited and its offices, manufacturing facility in Maharashtra, India
14.	**Name of assessment or assurance provider**	Assurance is not mandatory and has not been taken up for the financial year 2025-2026.
15.	**Type of assessment or assurance obtained**	Not Applicable (NA)

II. Products/services

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

SL. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY25-26)
1	Manufacturing Unmanned Aerial Vehicle (UAV)	Hardware manufactures and assembly of Unmanned Aerial Vehicles (UAVs) and its components such as payloads, batteries, chargers, and communication systems.	96%
2	Unmanned Aerial Systems (UAS)	Software and embedded sub-systems, which includes the Ground control station (GCS) software and autopilot sub-systems	
3	Solution Applications	Applications for surveillance, mapping, and surveying	04%

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

SL. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1	Unmanned Aerial Vehicle and Unmanned Aerial Systems	26515	96%
2	Solution Applications	62013	04%

III. Operations

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

Location	Number of operational locations	Number of offices	Total
National	1	6	7
International	0	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 states & 8 Union Territories
International (No. of Countries)	4 Countries (Bhutan, Nigeria, US, Oman)

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

In the financial year 2025-26, less than 1% of turnover was from exports outside India.

c. A brief on types of customers

ideaForge is a manufacturer of Unmanned Aerial Vehicles (UAVs), with products deployed for surveillance, surveying and mapping, and inspections. We serve a diversified customer base comprising enterprises from both private and public sectors, including central and state government agencies, state police departments, disaster management forces, forest departments, Ministry of Defence, Indian Armed Forces, DPSUs, and DRDO laboratories.

ideaForge has the largest operational deployment of indigenous UAVs across India, with 5 UAVs Directorate General of Civil Aviation (DGCA) type-certified, SWITCH UAV certified "Fit for Indian Military Use" by Directorate General of Quality Assurance (DGQA). ideaForge is ranked 3rd globally in the dual-use (civil & defence) drone category by Drone Industry Insights (DII) and is expanding internationally, supplying drones across Southeast Asia, Africa, and other regions, further strengthened by a Joint Venture — First Forge — established in the United States to deepen global market access.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Employees					
1.	Permanent (D)	536	462	86%	74	14%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total employees (D + E)**	**536**	**462**	**86%**	**74**	**14%**
	Workers					
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (G)	300	214	71%	86	29%
6	**Total Workers (F + G)**	**300**	**214**	**71%**	**86**	**29%**

b. Differently abled Employees:

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 employees (D + E)**	**1**	**1**	**100%**	**0**	**0%**
	Differently abled Workers					
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than Permanent (G)	1	1	100%	0	0%
6.	**Total employees (F + G)**	**1**	**1**	**100%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	13%
Key Management Personnel (KMP)	3	0	0%

22. Turnover rate for permanent employees and workers

Category	FY25-26			FY24-25			FY23-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19%	3.2%	**21.9%**	14%	3%	17%	11.3%	3.5%	**14.3%**
Permanent Workers	-	-	**-**	-	-	-	-	-	**-**

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 enti5ty	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	ideaForge Technology Inc	Subsidiary	100%	No

VI. CSR Details

24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – Yes

(ii) Turnover (in Rs.) - 2,268,490,000/-

(iii) Net worth (in Rs.) – 5,990,420,000/-

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	FY25-26			FY24-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	-	-	-	-	-	-
Employees & workers	Yes	-	-	-	-	-	-
Customers	Yes	595	105	The complaints were resolved post the year end	749	248	The complaints were resolved post the year end
Value Chain Partners	Yes	-	-	-	-	-	-
Others (please specify)	-	-	-	-	-	-	-

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

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

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Product Quality	Risk & opportunity	For a defence-grade UAV manufacturer like ideaForge Technology Limited, product malfunction can have severe consequences including mission failure, reputational damage, regulatory non-compliance, contractual penalties, and potential exclusion from government/ defence tenders. High dependency on precision components and suppliers further increases supply chain quality risk. Any lapse in quality controls or certifications (e.g., AS9100) may directly impact license-to-operate and customer trust.	1. Maintenance of internationally recognized quality management certifications 2. Rigorous supplier evaluation and periodic third-party audit 3. Comprehensive incoming, in-process, and final product testing	**Negative:** 1. Product recalls and warranty costs 2. Contractual penalties or loss of business 3. Reputational impact affecting future opportunities 4. Increased compliance and remediation expenses

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
				4. Regular calibration and monitoring of manufacturing equipment 5. Adoption of preventive quality controls to reduce failure risks 6. Strengthened digital monitoring and traceability across the production lifecycle	**Positive:** 1. Enhanced customer retention and repeat business 2. Improved operational efficiency and reduced rework costs 3. Competitive positioning and premium market perception 4. Strengthened investor and stakeholder confidence
2	Health & Safety	Risk & opportunity	We recognize that occupational health and safety risks are inherent in manufacturing operations. Workplace incidents, injuries, or non-compliance with applicable health and safety regulations may result in operational disruptions, regulatory penalties, legal liabilities, reputational damage, and adverse impact on employee morale and productivity. As we scale our operations, maintaining consistent safety standards across functions remains critical to mitigate such risks. We view health and safety as a strategic priority and an opportunity to strengthen workforce wellbeing, operational resilience, and stakeholder trust. With a formal health and safety policy, ISO 45001 certification, structured internal and external audits, hazard identification and risk assessment mechanisms, mandatory employee training programs, worker representation through safety committees, and on-site medical support, we aim to foster a strong safety culture. A proactive safety framework enhances employee engagement, reduces incident frequency, and reinforces our commitment to responsible operations.	1. Maintain ISO 45001 certification and periodic surveillance audits 2. Conduct regular internal and external safety audits 3. Strengthen hazard identification and risk assessment (HIRA) processes 4. Ensure mandatory and continuous health & safety training for all employees 5. Empower safety committees with worker representation 6. Maintain emergency preparedness and on-site medical support systems	**Negative:** 1. Medical and compensation costs 2. Regulatory fines and legal expenses 3. Production downtime and loss of productivity 4. Reputational impact affecting talent attraction and business continuity **Positive:** 1. Reduced lost-time injuries and associated costs 2. Improved employee morale and retention 3. Higher productivity and operational continuity 4. Enhanced reputation among customers, regulators, and investors

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
3	Resource Use & Environmental Stewardship	Opportunity	We view energy, emissions, and resource management as a strategic opportunity to enhance operational efficiency and strengthen our environmental stewardship. Existing practices include: 1. Responsible battery disposal through authorized vendors strengthens circularity practices and regulatory compliance. 2. Minimal dependency on water usage further reduces resource stress exposure. While we have established foundational environmental management systems (ISO 14001), we are exploring renewable energy procurement at our manufacturing facilities, undertaking formal energy audits to identify efficiency opportunities, and progressing toward an integrated ISO management framework. These initiatives are expected to strengthen our environmental governance, reduce our carbon footprint over time, improve resource efficiency, and enhance our alignment with stakeholder and investor expectations.	--	**Positive:** 1. Potential reduction in long-term energy costs through efficiency improvements 2. Enhanced operational resilience and cost optimization 3. Strengthened brand reputation and stakeholder confidence 4. Improved access to sustainability-linked financing and ESG-focused investors
4	Intellectual Property Protection	Primarily Risk (with long-term strategic opportunity)	We operate in a rapidly evolving and innovation-driven industry where technology differentiation is a key competitive advantage. Failure to adequately protect our intellectual property or inadvertent infringement of existing third-party patents may result in legal disputes, financial liabilities, restrictions on product commercialization, or reputational damage. Given the pace of technological advancements in the unmanned systems sector, ensuring novelty and freedom-to-operate is critical to safeguarding our market position and sustaining long-term competitiveness.	1. Continuous strengthening of IP governance through periodic portfolio review and strategic alignment with business expansion plan. 2. Proactive monitoring of global patent landscapes and emerging technology trends to preserve freedom-to-operate. 3. Integration of IP risk assessment within product development and R&D lifecycle reviews	**Negative:** 1. Litigation costs and potential damages 2. Product redesign or withdrawal expenses 3. Loss of competitive advantage 4. Revenue impact due to commercialization restrictions

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
			We operate in a rapidly evolving and innovation-driven industry where technology differentiation is a key competitive advantage. Failure to adequately protect our intellectual property or inadvertent infringement of existing third-party patents may result in legal disputes, financial liabilities, restrictions on product commercialization, or reputational damage. Given the pace of technological advancements in the unmanned systems sector, ensuring novelty and freedom-to-operate is critical to safeguarding our market position and sustaining long-term competitiveness.	4. Enhancement of internal capabilities in line with business scale, including gradual transition toward greater in-house IP management expertise **Opportunity Reason:** While primarily a risk management priority, our strong patent portfolio enhances technological leadership and strengthens entry barriers. Over time, a robust intellectual property base may create strategic value through enhanced enterprise valuation and potential monetization opportunities.	**Positive:** 1. Strengthened competitive positioning 2. Enhanced enterprise valuation through intangible assets 3. Potential future licensing or technology monetization opportunities
5	Human capital management	Opportunity	We view human capital management as a strategic opportunity to build a highly skilled, engaged, and future-ready workforce. Through structured talent development initiatives, continuous learning opportunities, employee engagement mechanisms, and inclusive workplace practices, we aim to strengthen employee capabilities and foster a culture of collaboration and innovation. Structured feedback channels and development programs enable us to identify employee needs and continuously enhance learning and growth opportunities. Our focus on diversity, equitable workplace practices, and employee wellbeing further supports a positive work environment and strengthens our ability to attract and retain talent.	--	**Negative:** 1. Increased attrition and talent replacement costs 2. Loss of critical technical expertise 3. Reduced employee morale and productivity **Positive:** 1. Enhanced innovation and productivity through a skilled workforce 2. Higher employee engagement, retention, and talent attraction 3. Stronger organizational culture and collaboration 4. Improved operational performance and long-term competitiveness

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
6	Data Privacy and Security	Risk	We operate in a technology-driven and security-sensitive industry where protection of digital infrastructure, operational systems, and confidential data is critical. Any breach of information systems, unauthorized access to sensitive data, or cyber incidents may disrupt operations, compromise proprietary technologies, and impact stakeholder trust. As digital systems, connected platforms, and data flows continue to expand, exposure to cyber threats and data privacy risks may increase, making robust information security governance essential to safeguard business continuity and intellectual assets.	1. Continuously strengthen the information security management framework and align with evolving global cybersecurity standards 2. Enhance monitoring and detection capabilities to proactively identify potential cyber threats 3. Strengthen employee awareness and training programs to embed responsible data handling practices across the organization 4. Periodically review and upgrade cybersecurity infrastructure, access controls, and data protection mechanisms in line with emerging threats 5. Conduct regular internal and external assessments to evaluate effectiveness of existing controls and identify improvement areas	**Negative:** 1. Operational disruptions due to cyber incidents 2. Financial losses arising from system downtime, remediation, or legal liabilities 3. Regulatory penalties related to data protection requirements 4. Reputational damage affecting customer and stakeholder trust
7	Customer Satisfaction and Retention	Opportunity	We view customer satisfaction and retention as a strategic opportunity to strengthen long-term partnerships and reinforce trust with institutional customers. By maintaining a robust after-sales support framework, responsive service infrastructure, and structured feedback mechanisms, we aim to ensure timely resolution of customer requirements and enhance user experience. Continuous capability building of service teams and cross-functional coordination further enable us to respond effectively to evolving customer needs. Strong customer engagement and service reliability support repeat business, strengthen reputation, and enhance our positioning in a highly specialized market.	--	**Positive:** 1. Higher customer retention and repeat orders 2. Strengthened long-term institutional relationships 3. Enhanced brand credibility and reputation 4. Potential growth in service-related revenues and long-term contracts Negative: 1. Loss of future contracts or repeat business 2. Increased customer acquisition costs 3. Reputational impact affecting market positioning

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
8	Community Relations	R&O	Impact from operations on the community. Opportunity for job creation and economic development	The Company has a CSR team and proactively complies to the requirements of CSR. For this financial year the company has taken up a variety of activities partnering with NGOs. This helps in development of surrounding communities and improving their quality of life.	**Negative:** No community development can have a bad reputational damage for the Company. **Positive:** Improved Community Relations will create a positive brand image for the Company

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.

The Company has put in place structures, policies and processes conforming to below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

S. No.	Principle Description	Reference of Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	• Code of Conduct of Board and Senior Management • Code of Conduct to Regulate Monitor and Report Trading by Insiders • Dividend Distribution Policy • Nomination Remuneration • Vigil Mechanism • Risk Management • Prevention of Sexual Harassment at Workplace • Policy and procedure for inquiry in case of leak of unpublished price sensitive information or suspected leak of unpublished price sensitive information • Plan for orderly succession for appointment of directors and senior management • Familiarization programme for independent directors • The diversity of board of directors • Preservation of documents and archival of website disclosures • Determination of material events and information • Terms of Appointment of Independent director • Anti-bribery policy and Anti-corruption policy
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	• Product Stewardship Policy • Policy on Sustainable Supply Chain and Responsible Sourcing • Policy on Business Continuity & Disaster Management
3	Businesses should promote the well-being of all employees.	• Vigil Mechanism • Prevention of Sexual Harassment at Workplace • Equal Opportunity Policy • Diversity and Inclusion Policy • Occupational Health and Safety Policy • Human Rights Policy

S. No.	Principle Description	Reference of Policies /Procedure/Standard
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.	• Corporate Social Responsibility • Stakeholder Engagement Policy
5	Businesses should respect and promote human rights.	• Vigil Mechanism • Prevention of Sexual Harassment at Workplace • Human Rights Policy
6	Businesses should respect, protect, and make efforts to restore the environment.	• Policy on Sustainable Supply Chain and Responsible Sourcing • Policy on Business Continuity & Disaster Management • ESG Policy
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	• Customer Care Policy • Grievance Redressal Policy • Stakeholder Engagement Policy
8	Businesses should support inclusive growth and equitable development	• ESG Policy • Corporate Social Responsibility
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	• Customer Care Policy • Grievance Redressal Policy

Web link of the policies: https://ideaforgetech.com/investor-relations/policies

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Web link for policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	• Principle 3: ISO 45001:2018: Occupational Health & Safety • Principle 2: ISO 9001:2015: Quality Management System; AS9100: Quality Management System (QMS) standard for the aviation, space, and defense (AS&D) industry; DGCA certifications by Directorate General of Civil Aviation								

Disclosure Questions	P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	During the financial year, ideaForge has initiated structured ESG reporting by actively tracking key environmental KPIs, including greenhouse gas emissions (Scope 1, 2 and Scope 3), energy consumption, waste generation, water consumption, and wastewater generation. The Company is committed to progressively aligning its ESG initiatives with its business objectives and developing a comprehensive ESG strategy in the coming years. The Company has taken following targets for FY2026-27 • 100% statutory compliance with zero overdue licenses • Zero legal notices / penalties • Zero LTI across the year • 100% incident investigation & RCA (Root Cause Analysis) completion within 7 days • 100% training coverage for workforce • 100% completion of mock drills & fire audits • Conduct Safety campaigns annually (NSW, quizzes, toolbox talks) • ≥80% employee participation in EHS initiatives • 100% accurate and timely BRSR reporting
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	The Company is actively tracking its ESG KPIs across operations and the internal targets set. The Company is committed to monitoring its progress across set targets.
Governance, leadership, and oversight	

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

At ideaForge Technology Limited, sustainability, responsible business conduct, and ethical governance remain integral to the way the Company operates and creates long-term value. The Company continues to align its approach with the principles of the Business Responsibility and Sustainability Report and seeks to balance sustainable business practices with growth, innovation, and stakeholder value creation.

During FY 2025–26, the Company continued to strengthen its ESG approach through structured monitoring of key indicators and review of material environmental, social, and governance risks and opportunities relevant to its business. The Company reported positive outcomes across several priority areas, including zero lost-time injuries, zero regulatory penalties, and full employee training coverage on safety, ethics, and human rights. The Company also made progress on environmental and supply chain initiatives, including improved waste recycling practices, compliance with applicable Extended Producer Responsibility requirements, and incorporation of ESG-related parameters into supplier evaluation processes.

The Company remained focused on transparency, accountability, and responsible stakeholder engagement, including through community-oriented initiatives and continued strengthening of internal governance and reporting processes. As the business continues to grow, the Company recognizes the need to further strengthen areas such as resource efficiency, emissions management.

	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Looking ahead, the Company will continue to focus on key ESG priorities, including zero non-compliance, zero lost-time injuries, full training coverage, stronger ESG governance, and enhanced monitoring and reporting processes. The Company remains committed to creating long-term value through responsible growth and sustainable business practices.									
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.**	The Chief Executive Officer (CEO) is responsible for implementing and overseeing the ideaForge's Business Responsibility & Sustainability policies, under the oversight and guidance of the Board of Directors.								
9.	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**	At present, the Company does not have a dedicated committee for decision-making on sustainability-related matters.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other– please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Performance review and follow up actions will be carried out as required and detailed in the policies									Performance review and follow up actions will be carried out as required and detailed in the policies								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The company is in Compliance with all statutory requirements.									Throughout the Year								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	ideaFordge has ensured that all the formulated policies are in compliance with all applicable laws and align with relevant principles guided by NGRBC. In FY 2025-26, no independent assessment or evaluation of the Company's policies was conducted by any external agency.								

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. The entity does not consider the principles material to its business (Yes/No)	All policies are in line with all BRSR principles. The company has taken active steps to ensure all policies are created in line with BRSR and responsible business conduct. More details can be found on this link.								
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

I. 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 (BoD)	1	• Familiarization Program	100%
Key Managerial Personnel (KMP)	1	• Familiarization Program	100%
Employees other than BoD and KMPs	42	• Posh • Insider Trading • Induction • AS standard	100%
Workers*	Nil		

(*) – The Company does not have any permanent workers.

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement	Amount (In INR)	Brief of the Case	Has an appeal been agencies/ judicial institutions
Penalty/ Fine	During FY 2025-26, there have been no instances of fines/penalties/compounding fee / settlement/imprisonment/ punishment.				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement	Brief of the Case	Has an appeal been agencies/ judicial institutions
Imprisonment	During FY 2025-26, there have been no instances of fines/penalties/compounding fee / settlement/imprisonment/ punishment.			
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 institution
NA	

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 a Anti-Bribery and Anti-Corruption (ABAC) Policy that is applicable to all Directors, employees, and stakeholders across its operations. The Policy embodies a zero-tolerance approach towards all forms of bribery and corruption, explicitly prohibiting bribery, facilitation payments, improper use of Company funds or assets, conflict of interest, undisclosed gifts, entertainment and hospitality, and political contributions that could be perceived as seeking undue advantage.

Non-compliance with the Policy may result in disciplinary actions ranging from warnings and suspension to termination of employment, and civil or criminal proceedings in accordance with applicable laws. The Policy is accessible to all stakeholders through the Company's Human Resource Management System (HRMS). More details can be found on this Link.

For reporting concerns, the Company has a Whistle Blower mechanism wherein Protected Disclosures are addressed to the Vigilance Committee or the Chairman of the Audit Committee, who shall conduct necessary investigations and take requisite action.

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

Case details	FY25-26	FY24-25
Directors	During FY 2025-26, no instances of bribery or corruption were reported or encountered, thus, no disciplinary actions were taken by any law enforcement agency against the Company or its employees.	
KMPs		
Employees		
Workers		

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

No complaints pertaining to Conflict of Interest were received or reported against any Director or Key Managerial Personnel (KMP) of the Company.

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.**

In FY2025-26, the Company did not receive any complaints pertaining to conflict of interest.

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

	FY 25-26	FY24-25
Number of days of accounts payables	155 days	26 days

9. **Open-ness of business**

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

Parameter	Metrics		FY 25-26	FY24-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	44%	65%
	b.	Number of trading houses where purchases are made from	31	147
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	40%	83%
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	77%	15%
	b.	Number of dealers / distributors to whom sales are made	3	4
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	77%	15%

Parameter	Metrics		FY 25-26	FY24-25
Share of Related Party Transactions in	a.	Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b.	Sales (Sales to related parties / Total Sales)	0.4%	3%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d.	Investments (Investments in related parties / Total Investments made)	56%	30%

Leadership Indicators

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

   ideaForge has a structured Supplier Onboarding and Screening Programme governed by its Supplier Quality Manual, under which all suppliers are evaluated across quality, process, health & safety, and ESG parameters prior to onboarding. The screening process includes onboarding audits, post-production audits, and process audits, through which suppliers are assessed and ranked based on their performance, with ESG parameters forming an integral part of the evaluation criteria.

   Additionally, suppliers are required to maintain health and safety standards and adhere to corrective action processes in case of non-conformities.

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.**

   The Company has adopted a Code of Conduct for the Board and Senior Management, which sets out standards of ethical conduct and addresses Conflict of Interest, requiring all Directors and Senior Management Personnel to avoid situations where personal interests may interfere with the interests of the Company, with mandatory disclosure and annual compliance affirmation obligations.

   Any breach is reportable to the Company Secretary and escalated to the Board, which may take remedial action where necessary. Complementing the Code, the Anti-Bribery and Anti-Corruption (ABAC) Policy embodies a zero-tolerance approach towards bribery, facilitation payments, improper use of Company funds or assets, conflicts of interest, gifts, entertainment and hospitality, and political contributions, wherein non-compliance may attract disciplinary actions.

II. Principle 2: Businesses should provide goods and services in a manner that is Sustainable and Safe

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY25-26	FY24-25	Details of improvements in environmental and social impacts
R&D	25%	25%	• Development of UAV-based mining inspection solutions to audit volumetric mining activity and ensure compliance with environmentally cleared and approved operational limits • Development of forestry application solutions encompassing pit and tree counting, wildlife monitoring to reduce human-animal conflict, anti-poaching surveillance, and change detection to monitor deforestation. • Development of urban traffic monitoring solutions for detecting traffic hotspots, violations, and enabling drone-as-a-first-responder capabilities for accident and crime-related emergency response.

	FY25-26	FY24-25	Details of improvements in environmental and social impacts
			• Development of urban municipal operation solutions to identify uncollected garbage, poor road conditions, land encroachments, and water and sewage irregularities, supporting improved local governance. • Launch of the Q6 V2 GEO model with enhanced 2D photogrammetry resolution and improved 3D mapping and LiDAR workflows for higher accuracy land record digitization, digital twin creation, and geospatial applications.
Capex	10%	10%	• Capex investment in infrastructure aimed at enhancing the overall quality of life and working environment for the Company's workforce. • Installation of robotic arms for repetitive, high-precision manufacturing tasks such as camera calibration, improving operational efficiency and product quality consistency. • Installation of a dust collection system in the sanding room to minimise particulate emissions and protect the surrounding environment and workforce from occupational health hazards.

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

Yes, ideaForge has established a Sustainable Supply Chain and Responsible Sourcing policy. Through defined policies, procedures, and structured supplier audits, ideaForge integrates ESG considerations across its supplier base. The Company conducts internal supplier audits covering key ESG and compliance aspects such as supplier governance, statutory licenses, health and safety practices, fire safety, quality systems, and process controls. These mechanisms help strengthen and monitor ESG practices across the supply chain on an ongoing basis. At present the company is not tracking the percentage of inputs were sourced sustainably and will look to track this in the coming years.

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

The Company has established a structured process for end-of-life management of its products in compliance with applicable E-Waste (Management) Rules. The Company has collaborated with authorised recyclers to facilitate the collection and channelisation of e-waste from end customers through designated collection locations. This process ensures the systematic recovery of usable components and materials through preparation for reuse and recycling, while ensuring environmentally sound and responsible disposal of residual waste. For other waste, including plastic and hazardous waste, the company currently does not reclaim their products for reusing, and disposing at the end-of-life.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, Extended Producer Responsibility (EPR) is applicable to the Company across three categories of waste — plastic waste, battery waste, and e-waste. The Company is duly registered under EPR for all three categories and implements structured waste collection and channelisation processes in accordance with the EPR plans submitted to the Central Pollution Control Board (CPCB).

The Company regularly monitors the generation and disposal of plastic, battery, and e-waste at its facilities, ensuring that all such waste is managed and disposed of in full compliance with applicable Pollution Control Board (PCB) regulations.

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)?**

   The Company has not undertaken a formal Life Cycle Assessment (LCA) for any of its products during the current financial year.

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.**

   NA

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).**

   The Company currently does not incorporate recycled or reused input materials in its production processes.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.**

   NA

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

   NA

III. **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	462	462	100%	462	100%	0	0	462	100%	462	100%
Female	74	74	100%	74	100%	74	100%	0	0%	74	100%
Total	**536**	**536**	**100%**	**536**	**100%**	**74**	**14%**	**462**	**86%**	**536**	**100%**
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	Total (A)	% of workers 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 Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent Workers											
Male	214	214	100%	214	100%	0	0	214	100%	214	100%
Female	86	86	100%	86	100%	86	100%	0	0%	86	100%
Total	**300**	**300**	**100%**	**300**	**100%**	**86**	**29%**	**214**	**71%**	**300**	**100%**

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

	FY 25-26	FY24-25
Cost incurred on well- being measures as a % of total revenue of the Company (In Cr.)	0.48%	0.84%

2. **Details of retirement benefits.**

Benefits	FY25-26			FY24-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	-	Y	100%	-	Y
Gratuity	100%	-	Y	100%	-	Y
ESI	100%	-	Y	100%	-	Y
Others – please specify	-	-	-	-	-	-

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.**

The Company has proactively put in place accessibility provisions, including wheelchairs and ramp facilities, across its offices and manufacturing locations to ensure an inclusive and barrier-free environment for differently abled employees and visitors.

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.**

ideaForge is committed to fostering an inclusive, safe, and diverse workplace in line with its Equal Opportunity Policy. The Company provides equal opportunities to all individuals without discrimination on grounds of age, colour, disability, origin, nationality, religion, race, gender, or sexual orientation, and maintains a zero-tolerance approach towards any form of harassment. The Company ensures fairness and impartiality across all employment-related decisions, including recruitment, development, and retention, and remains committed to providing reasonable accommodation to create a supportive and accessible work environment for all employees. The Equal Opportunity Policy is publicly available on link.

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%	100%	NA	
Female	100%	100%		
Total	**100%**	**100%**		

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

Permanent workers	Yes, ideaForge has a Grievance Redressal Policy in place that provides a structured framework to address and resolve grievances raised by employees and workers in a fair and timely manner. The Policy outlines a clear process for raising grievances and the procedures for their resolution, ensuring equitable and transparent treatment across the workforce. More details can be found at this link.
Other than permanent workers	
Permanent employee	
Other than permanent employee	

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

During FY 2025–26, there were no employees or workers represented through any association or union.

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

Category	FY25-26					FY24-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	462	462	100%	462	100%	441	441	100%	441	100%
Female	74	74	100%	74	100%	72	72	100%	72	100%
Total	**536**	**536**	**100%**	**536**	**100%**	**513**	**513**	**100%**	**513**	**100%**
Permanent Workers										
Male	NA									
Female										
Total										

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

Category	FY25-26 Current Financial Year			FY24-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	462	462	100%	441	441	100%
Female	74	74	100%	72	72	100%
Total	**536**	**536**	**100%**	**513**	**513**	**100%**
Workers						
Male	NA					
Female						
Total						

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, what is the coverage of such a system?**

ideaForge has implemented a comprehensive Occupational Health and Safety (OHS) Management System across its manufacturing operations, aligned with ISO 45001 standards. The system is supported by structured risk assessment, hazard identification, and incident management processes. Safety is reinforced through regular EHS communications, awareness initiatives, and active employee participation. Employees receive periodic training on fire safety and emergency response, supported by six-monthly mock drills. The Company has also established an Emergency Preparedness and Response Plan with designated response teams, trained evacuation personnel, and first-aiders across shifts to manage incidents such as fires, chemical spills, and medical emergencies, reflecting its commitment to a safe and resilient workplace.

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

The Company follows a structured approach to Hazard Identification and Risk Assessment (HIRA) to identify, evaluate, and manage work-related hazards. This process includes:

- **Hazard Identification:** Hazards are identified through regular workplace inspections, Safety Gemba walks, and review of incident and near-miss reports.
- **Risk Assessment:** Each identified hazard is evaluated based on the likelihood and severity of potential harm or injury.
- **Control Measures:** Suitable control measures are implemented to mitigate risks, including engineering controls, administrative controls, and the use of Personal Protective Equipment (PPE), where applicable.
- **Monitoring and Review:** Occupational health and safety performance is continuously monitored and periodically reviewed to enable ongoing improvement.

To further strengthen workplace safety, the Company employs several safety practices, including workstation-level hazard reviews and elimination of unsafe practices. Corrective and preventive actions are implemented systematically based on identified risks, incidents, and near-miss findings, with root cause analysis conducted to address underlying issues. These actions are tracked to closure, ensuring timely resolution and prevention of recurrence.

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

Yes, the Company has established a structured system to enable employees and workers to identify, report, and address work-related hazards.

Employees and workers are encouraged to report hazards and near-miss incidents through multiple channels, including physical reporting forms, QR-based systems, and direct communication with supervisors, line leaders, or the EHS team. All reported concerns are reviewed promptly, and a formal incident reporting and investigation mechanism ensures root cause analysis and implementation of corrective and preventive actions. This is in line with the Company's commitment to incident management and employee involvement under its Occupational Health and Safety Policy.

To strengthen hazard recognition, job-specific safety training is provided, enabling employees to identify risks and follow safe work practices. Additionally, workers are deployed across operational areas to proactively identify hazards and report them for timely resolution.

Worker participation is further institutionalized through representation in the Safety Committee, where members from each department raise safety and health concerns. Monthly Safety Committee meetings provide a formal platform to review reported issues and agree on mitigation measures.

Further, employees and workers are encouraged to immediately inform supervisors and refrain from continuing tasks where unsafe conditions are observed, until appropriate controls are implemented, thereby ensuring their protection from potential risks.

d. **Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?**

Yes, employees and workers have access to non-occupational medical and healthcare services through a combination of on-site medical support and external healthcare arrangements.

At the manufacturing facility, immediate medical assistance is available through trained first aid responders and designated personnel equipped to handle medical emergencies, as outlined in the Emergency Preparedness & Response Plan (EPRP).

In addition, the facility is supported by a full-time medical attendant, and a Factory Medical Officer visits the premises three times a week to provide medical consultation and oversight. Employees and workers also have access to external healthcare services through tie-ups with Om Gagangiri Hospital, a reputed hospital located in close proximity to the facility, ensuring timely medical attention when required.

The Company conducts routine health check-ups and provides necessary medical treatment for illnesses and injuries. Furthermore, all employees are covered under a comprehensive medical insurance policy, enabling access to a wide range of healthcare services beyond occupational requirements.

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

Safety Incident/Number	Category	FY25-26	FY24-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company has implemented a comprehensive Safety Management System at its manufacturing facility, based on the hierarchy of controls to effectively identify, assess, and mitigate workplace hazards. Prior to the execution of any task, potential risks are systematically evaluated and controlled to acceptable levels, and no activity is permitted to proceed unless it is deemed safe.

Employees are encouraged to report unsafe conditions, near misses, or incidents without fear of retaliation, thereby fostering a transparent and proactive safety culture. All accidents and incidents are thoroughly investigated to identify root causes and prevent recurrence. Regular safety training programs are conducted to equip employees with the knowledge required to recognize hazards, operate equipment safely, and implement preventive measures.

To further strengthen workplace safety, a Personal Protective Equipment (PPE) Matrix is displayed at relevant workstations, clearly specifying the required PPE—such as Safety shoes, gloves, helmets, masks, and goggles—for each task. PPE is provided and enforced as per job-specific requirements. The Company has implemented a comprehensive Safety Management System at its manufacturing facility, based on the hierarchy of controls to identify, assess, and mitigate workplace hazards. Prior to execution of any task, potential risks are systematically evaluated and no activity is permitted to commence unless deemed safe.

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

Category	FY25-26			FY24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	The Company has not received any complaints relating to Health & Safety and Working Conditions in FY2025-26 & FY2024-25					
Health & Safety						

14. **Assessments for the year:**

Aspect	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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 ensures that all safety-related incidents are thoroughly investigated and reviewed, with findings communicated across the facility to drive appropriate corrective actions and prevent recurrence of similar incidents.

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, all associates are covered under the Company's insurance policy.

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's finance team monitors and ensures that all applicable statutory dues are accurately deducted and timely deposited by value chain partners in accordance with regulatory requirements.

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:**

   In the financial year 2025-26, no employees/workers were reported to have suffered high consequence work related injuries.

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 provides transition assistance programs.

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

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	ideaForge assesses its value chain partners on both health & safety practices and working conditions as part of its structured Supplier Onboarding and Screening Programme. This evaluation is carried out during onboarding audits, post-production audits, and periodic process audits, ensuring adherence to prescribed safety standards, statutory requirements, and labour practices.
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.**

   Based on the assessments conducted, no major risks or significant non-compliances were identified with respect to health & safety practices or working conditions of value chain partners.

IV. 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.**

   Stakeholders play a critical role in ideaForge's sustainable growth and long-term success. The Company recognizes that sustainable business performance and public trust depend on active cooperation with its stakeholders. Guided by its Stakeholder Engagement Policy, ideaForge engages with a broad set of stakeholders — including customers, employees, investors, suppliers, regulatory authorities, and communities — through a structured four-step approach:

   - **Understand Needs and Expectations** — The Company proactively seeks to understand the needs, interests, and expectations of its stakeholders through regular and meaningful interaction.
   - **Identify Stakeholder Groups** — Stakeholders are identified based on their impact on the Company's operations, categorised as internal and external, encompassing customers, employees, investors, suppliers, regulatory bodies, and communities.
   - **Prioritize Stakeholder Groups** — Identified stakeholders are prioritised based on their level of influence and interest in the Company's operations to ensure focused and effective engagement.
   - **Engagement Plan for Stakeholders** — Tailored engagement plans and communication channels — including town halls, investor presentations, customer surveys, supplier interactions, and digital platforms — are developed and implemented to foster transparent, trust-based, and collaborative relationships.

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
Government/ Competent Authorities	No	• Industry associations • Corporate Presentations • Written Communications • Email • Website • One-to-one meetings	Ongoing throughout the year	**Purpose and scope of engagement** 1. Compliance **Key topics raised during the engagement** 1. Compliance monitoring and reporting 2. Policies 3. Business updates

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
NGO	Yes	• Email • Letters • Website	Ongoing throughout the year	**Purpose and scope of engagement** 1. Compliance **Key topics raised during the engagement** 1. Compliance monitoring and reporting 2. Policies 3. Business updates
Academia	No	Other-Leadership visit to the campus	Ongoing throughout the year	No
Employees	No	Team Meetings • Email Communication • Employee Survey • Trainings • Town Halls • Annual Performance • Reviews	Ongoing throughout the year	**Purpose and scope of engagement Employee Well being** Key topics raised during the engagement Strategy, Policies, and Procedures Compensation and Benefits Career development opportunities Training programs
Customers	No	• Corporate Website • Toll-free number • Digital Platforms • Customer Relationship Managers • Customer Satisfaction Surveys • Media Campaigns and Advertising • Knowledge Seminars and Events	Ongoing throughout the year	**Purpose and scope of engagement** 1. Review customer needs and expectations 2. Customer Feedback **Key topics raised during the engagement** 1. Product Specifications & Pricing 2. Product Delivery 3. Product Feedback
Suppliers	No	• In-person Visits • Telephonic • Supplier Onboarding Trainings • Email Communication • Online one-to-one meeting with the top management • Channel Partner Meets • Conferences and Forums • Written Communications	Ongoing throughout the year	**Purpose and scope of engagement** 1. Quality of products provided by suppliers 2. Supplier's Delivery Capabilities **Key topics raised during the engagement** 1. Supplier's QC process 2. Delivery Timeframe

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
Local Community	No	• Newspaper Advertisement • Social Media • Website	Ongoing throughout the year	**Purpose and scope of engagement** 1. Business Updates/ Product launch/ Partnerships etc 2. Corporate Strategy and Governance **Key topics raised during the engagement** 1. Business impact in consumers lives
Investors	No	• Annual General Meetings • Conferences • Investor Meets • Annual Reports • Investor Presentations • Company Announcements • Website • Media Releases	Quarterly	**Purpose and scope of engagement** 1. Any concerns and inquiries 2. Company's Financial 3. Performance 4. Corporate Strategy and Governance **Key topics raised during the engagement** 1. Financial Results 2. Corporate Strategy Updates
Shareholders	No	• Annual General Meetings • Conferences • Investor Meets • Annual Reports • Investor Presentations • Company Announcements • Website • Media Releases	Quarterly	**Purpose and scope of engagement** 1. Any concerns and inquiries 2. Company's Financial 3. Performance 4. Corporate Strategy and Governance **Key topics raised during the engagement** 1. Financial Results 2. Corporate Strategy Updates

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
Partners	No	• Corporate Website • Toll-free number • Digital Platforms • Customer Relationship Managers • Media Campaigns and Advertising • Knowledge Seminars Webinars and • Offline Events	Ongoing throughout the year	**Purpose and scope of engagement** 1. Business Updates/ Product launch/ Partnerships etc 2. Corporate Strategy and Governance **Key topics raised during the engagement** 1. Business impact in consumers lives

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 feedback from such consultations is provided to the Board.**

   The Company has designated individual function heads responsible for identifying and communicating issues relating to economic, environmental, and social topics to the respective Risk teams. These inputs are subsequently escalated to and reviewed by the Board of Directors on a regular basis, ensuring informed discussions and timely decision-making at the highest level of governance.

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 input received from stakeholders on these topics were incorporated into the policies and activities of the entity.**

   ideaForge engages continuously with its stakeholder groups on a range of topics, including environmental and social matters. While stakeholder inputs have not yet been formally incorporated into policies, the Company ensures that all inputs and feedback received are duly shared with the respective teams for further review and action, reflecting its commitment to fostering a responsive and stakeholder-centric approach to governance.

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

   The Company designs and implements its CSR initiatives in collaboration with credible and experienced NGO partners, ensuring that its interventions are targeted, impactful, and aligned with the genuine needs of the communities it serves. The Company's key engagements with vulnerable and marginalized stakeholder groups are structured across the following focus areas:

   Quality Education & Gender Equality — The Company actively supports initiatives aimed at communities where limited educational infrastructure and economic constraints restrict access to schooling, promoting inclusive and equitable access to quality education through scholarships, skill development programmes, and focused education initiatives for girls.

   Health & Well-being — The Company extends meaningful support toward improving healthcare infrastructure and outcomes for vulnerable and underserved communities, ensuring access to quality medical care for those most in need.

   Clean Water & Sanitation — The Company directs a focused portion of its CSR budget toward ensuring access to clean water and sanitation.

To ensure accountability, transparency, and effectiveness across all its CSR engagements, ideaForge works closely with its NGO partners for each initiative across all its social responsibility programmes, ensuring that every rupee invested delivers genuine and lasting value to the communities it is intended to serve.

V. Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY25-26			FY24-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	536	536	100%	513	513	100%
Other than permanent	-	-	-	-	-	-
Total Employees	**536**	**536**	**100%**	**513**	**513**	**100%**
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	82	82	100%
Total Workers	**-**	**-**	**-**	**82**	**82**	**100%**

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

Category	FY25-26					FY24-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum wage	
		No. (B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Permanent	536	0	0%	536	100%	513	0	0%	513	100%
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Total employees	**536**	**0**	**0%**	**536**	**100%**	**513**	**0**	**0%**	**513**	**100%**
Workers										
Permant	-	-	-	-	-	-	-	-	-	-
Other than Permanent	300	0	0%	300	100%	82	0	0%	82	100%
Total Workers	**300**	**0**	**0%**	**300**	**100%**	**82**	**0**	**0%**	**82**	**100%**

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

a. Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	1,52,49,996	1	-
Key Managerial Personnel (KMP)	3	1,52,49,996	0	NA
Employees other than BoD and KMP	462	12,83,022	74	9,58,686
Workers	NA			

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

	FY 25-26	FY24-25
Gross wages paid to females as % of total wages	9.51%	9.48%

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)**

The Company has established multiple robust mechanisms to effectively address human rights-related grievances. Any complaints pertaining to human rights may be raised with the concerned Head of Department or the HR Head, ensuring accessible and prompt redressal at the operational level. Further, the Company's Prevention of Sexual Harassment (POSH) Policy provides a structured grievance reporting mechanism, whereby complaints may be submitted in writing to HR, the Executive Officer, the Executive Director, or the Internal Complaints Committee (ICC), which conducts thorough and confidential investigations within a stipulated timeframe and recommends appropriate disciplinary action.

Additionally, the Company's Vigil Mechanism / Whistle Blower Policy enables all employees and Directors to report suspected misconduct, unethical behaviour, fraud, or violations of the Company's Code of Conduct through a confidential channel, with complaints escalable to the Vigilance Committee or the Chairman of the Audit Committee. Whistle Blowers are accorded full protection against retaliation, and all investigations are mandated to be completed within 90 days of receipt of a Protected Disclosure.

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

The Company has well-established procedures to address grievances related to human rights issues, with complaints reportable to the concerned Head of Department or the HR Head for prompt and fair resolution. With respect to Prevention of Sexual Harassment at Workplace (POSH), the Company provides a structured and confidential redressal mechanism whereby complaints may be submitted in writing to the HR Department, the Executive Officer, or the Executive Director. In cases where the matter remains unresolved at this stage or warrants a formal inquiry, the complainant may submit a written and signed complaint in the prescribed format to the HR Department or the CFO for escalation.

The Internal Complaints Committee (ICC), constituted in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, is responsible for conducting thorough, impartial, and time-bound investigations into all formal written complaints, ensuring confidentiality throughout the process and recommending appropriate remedial and disciplinary measures upon conclusion of the inquiry.

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

<table>
<tr><th rowspan="2">Aspect</th><th colspan="3">FY25-26</th><th colspan="3">FY24-25</th></tr>
<tr><th>Filed during the year</th><th>Pending resolution at the end of year</th><th>Remarks</th><th>Filed during the year</th><th>Pending resolution at the end of year</th><th>Remarks</th></tr>
<tr><td>Sexual Harassment</td><td colspan="6" rowspan="6">There are no complaints filed by employees and workers related to human rights issues in the current and previous financial year.</td></tr>
<tr><td>Discrimination at workplace</td></tr>
<tr><td>Child Labour</td></tr>
<tr><td>Forced Labour/ Involuntary Labour</td></tr>
<tr><td>Wages</td></tr>
<tr><td>Other human rights related issues</td></tr>
</table>

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

	FY25-26	FY24-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	There are no complaints filed under POSH in the current and previous financial year.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company has detailed policies and procedures on Prevention of Sexual Harassment (POSH) and an Employee Code of Conduct, with all employees and workers trained on these aspects to foster a respectful and inclusive workplace. In all matters relating to discrimination and harassment, the Company is committed to maintaining strict confidentiality of all individuals involved throughout the reporting and resolution process.

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

The Company conducts comprehensive supplier screening during the onboarding process, which includes assessment of key social and ethical parameters, reflecting its commitment to responsible sourcing across its value chain. The Company is progressively strengthening its governance framework to embed ethical practices and human rights considerations across its value chain partners in the coming years.

10. **Assessments of the year**

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	During FY 2025-26, the Company did not undertake any formal assessments relating to these aspects. However, the Company ensures that its business operations are fully aligned with all applicable laws and regulations.
Forced labor	
Sexual harassment	
Discrimination at workplace	

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

As no formal assessment was undertaken during the reporting period, the identification of corrective actions was consequently not applicable.

Leadership Indicators

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

During FY 2025-26, no human rights grievances were reported and accordingly no business process modifications were necessitated.

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

The Company has an established HR Policy that encompasses principles of Non-Discrimination and Equal Employment Opportunity, ensuring that all employees are treated fairly, with dignity and respect, irrespective of their background, gender, religion, nationality, or any other characteristic. The Policy reflects the Company's commitment to fostering an inclusive, safe, and equitable workplace where every individual has an equal opportunity to grow and contribute. While a formal Human Rights due-diligence process has not been undertaken, the Company's HR policies and practices are aligned with core human rights principles, and the Company intends to progressively strengthen its human rights framework in the coming years.

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?**

   The Company is committed to progressively making necessary arrangements to ensure accessibility, inclusivity, and convenience for all visitors and stakeholders. The premises are designed to accommodate visiting vendors and visitors on the ground floor for ease of access.

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

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	ideaForge assesses its value chain partners on aspects such as prevention of sexual harassment, non-discrimination at the workplace, prohibition of child labour and forced/involuntary labour, adherence to fair wage practices, and other relevant ethical parameters as part of its structured Supplier Onboarding and Screening Programme. This evaluation is carried out during onboarding audits, post-production audits, and periodic process audits, ensuring compliance with applicable labour laws, human rights standards, and ethical business practices.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

   Based on the assessments conducted, no major risks or significant non-compliances were identified with respect to sexual harassment, non-discrimination at the workplace, prohibition of child labour and forced/involuntary labour, adherence to fair wage practices or other relevant ethical parameters of value chain partners.

VI. Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	Unit	FY25-26	FY24-25*
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	-	-
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C)	GJ	-	-
Total energy consumption from renewable sources (A+B+C) (GJ)	GJ	**-**	**-**
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	2,710.4	1,763
Total fuel consumption (E)- DG	GJ	113.5	87.51
Energy consumption through other sources- Diesel, Petrol & CNG from Company owned vehicles (F)	GJ	1,245.05	614.25
Total energy consumption from non - renewable sources (D+E+F) (GJ)	GJ	**4,068.95**	**2,464,8**
Total energy consumption (A+B+C+D+E+F) (GJ)	GJ	**4,069**	**2,465**
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Crores)	GJ/ Cr	17.93	14.85

Parameter	Unit	FY25-26	FY24-25*
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/USD	364.83	306.87
Energy intensity in terms of physical output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: 1. The Fuel consumption for FY2025-26 has increased due to increased fuel consumption for logistic purposes. * 2. Energy consumption data for FY 2024–25 has been rectified.

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 independent assessment has been carried out by an external agency in the current financial year for energy consumption data.

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.**

ideaForge does not have any facilities that are identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	Unit	FY25-26	FY24-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	-	-
(ii) Groundwater	KL	-	-
(iii) Third party water	KL	-	-
(iv) Seawater / desalinated water	KL	-	-
(v) Others	KL	854	472
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	**854**	**472**
Total volume of water consumption (in kiloliters)	KL	**170.8**	**94.4***
Water intensity per rupee of turnover (Water consumed / turnover)	KL/Cr	0.75	0.57
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/USD	15.31	11.75
Water intensity in terms of physical output	-	-	-
Water intensity (optional)– the relevant metric may be selected by the entity	-	-	-

Note:

1. The figures reported in the previous year represented water consumption for only one facility. However, for FY 2025–26, the data represents coverage of all facilities.

*2. For FY 2024-25 total water consumption data has been rectified and restated as per updated calculations.

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 independent assessment has been carried out by an external agency in the current financial year for water data.

4. **Provide the following details related to water discharged:**

Parameter	Unit	FY25-26	FY24-25
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(ii) Ground water	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(iii) Sea water	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(iv) Sent to third parties	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(v) Others	KL	-	-
No treatment	KL	683.2	377.6
With treatment – please specify the level of treatment	KL	-	-
Total water discharged (in kilolitres)	KL	**683.2**	**377.6**

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 independent assessment has been carried out by an external agency in the current financial year for water data.

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

The Company has not implemented a Zero Liquid Discharge (ZLD) system at its facility.

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

Parameter	Unit	FY25-26	FY24-25
NOx	tonnes/annum	0.0002	0.0001
Sox	tonnes/annum	0.4261	0.0001
Particulate matter (PM)	ppm	23.8	27.1*
Persistent organic pollutants (POP)	tones/annum	-	-
Volatile organic compounds (VOC)	tones/annum	-	-
Hazardous air pollutants (HAP)	tones/annum	-	-
Others – Process Emission (HCL)	mg/Nm3	-	-
Acid Mist	mg/Nm3	-	-

Note: In FY 2024–25, the unit of measurement for particulate matter was changed from tonnes/ annum to ppm; accordingly, the figures are restated.

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 independent assessment has been carried out by an external agency in the current financial year for air emission data.

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

Parameter	Unit	FY25-26	FY24-25*
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	132.72	52.3
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	534.66	356.04
Total Scope 1 and Scope 2 emission	Metric tons of CO_2 equivalent	**674.58**	**408.34**
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2e/ Cr'	2.94	2.46
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO_2e/ USD	59.84	50.84
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*Note: As energy figures have been rectified, Scope 1 & 2 emissions for FY 2024–25 are revised and restated.

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 independent assessment has been carried out by an external agency in the current financial year for emission data.

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

ideaForge has undertaken several proactive initiatives aimed at reducing its greenhouse gas (GHG) emissions and minimising its overall environmental footprint. These initiatives include:

- Installation of LED lighting and motion sensor-based controls to optimize energy consumption across the facility
- Implementation of administrative energy-saving measures, including scheduled lights-off periods, to reduce unnecessary energy usage
- Use of energy-efficient power sources to transition towards a cleaner energy mix
- Ensuring all company vehicles maintain valid PUC (Pollution Under Control) certification, thereby minimising vehicular emissions
- Replacement of plastic bottles with glass bottles, contributing to the reduction of plastic waste and associated environmental impact
- Deployment of dust collector systems to minimize particulate matter emissions and improve air quality within and around the facility
- Tree plantation activities across the premises to enhance carbon sequestration and promote a greener operational environment

These collective efforts reflect the Company's commitment to responsible environmental stewardship and its ongoing endeavour to reduce its carbon footprint across all aspects of its operations.

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

Parameter	FY25-26	FY24-25
Total waste generated (in metric tons)		
Plastic waste **(A)**	0.126	0.046
E-waste **(B)**	0.5642	0.3276
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	0.94	0.46
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	0.48	0.005
Other Non-hazardous waste generated **(H)**,	3.29	1.92
Total (A+B + C + D + E + F + G + H)	5.40	2.77
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	**0.024**	**0.017**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	**0.48**	**0.34**
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Category	FY25-26	FY24-25*
(i) Recycled	4.81	2.65
(ii) Re-used	0.11	-
(iii) Other recovery operations	-	-
Total	**4.92**	**2.65**

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

Category of waste	FY25-26	FY24-25
(i) Incineration:	0.47	0.11
(ii) Landfilling	0.01	0.004
(iii) Other disposal operations	-	-
Total	0.48	0.12

* Note: The waste recycled figures for FY2024-25 are recitifed and restated

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 independent assessment has been carried out by an external agency in the current financial year for waste management data.

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.**

The Company ensures safe and compliant waste management practices across all its operations, reflecting its commitment to responsible environmental stewardship. These practices include the systematic collection and handling of hazardous waste, channelization of e-waste through authorised recyclers, and recycling of plastic waste in line with applicable statutory requirements.

As an environmentally responsible organization, the Company has partnered with registered Producer Responsibility Organizations (PROs), to ensure environmentally safe and sound management of e-waste. The PROs supports the channelization of e-waste from end customers to authorised recycling and dismantling premises, establishment of collection centres, and running of buy-back schemes as and when required. We have tied up with delivery partner who serves as the e-waste managing partner for reverse logistics, facilitating collection of e-waste from collection centres and providing door-to-door collection services in an environmentally safe and compliant manner. Consumers wishing to hand over old products may reach out via the dedicated toll-free number: 1800 1020 527 to initiate the e-waste return process.

Standard Operating Procedures (SOPs) are firmly in place governing the maintenance of waste records and the segregation, storage, and disposal of waste, ensuring consistency, traceability, and compliance across all waste management activities. Employees are provided with regular training on waste handling, storage practices, and chemical waste management, equipping them with the necessary knowledge to manage waste safely and responsibly.

The Company has maintained full compliance with all applicable environmental laws, regulations, and guidelines during the reporting period, with no instances of non-compliance reported. The Company is ISO 14001 certified and follows established environmental management systems and processes.

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:**

    The company does not have any offices or manufacturing facility in the vicinity of any ecologically sensitive area.

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

    Nil

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

SL. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
The Company is compliant with all applicable environmental laws/ regulations/ guidelines and there were no non-compliances.				

Leadership Indicators

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

    The Company does not undertake any withdrawal, consumption, or discharge of water in areas of water stress, thereby posing no material risk to water-scarce regions in the course of its operations.

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

    (i) Name of the area: NA

    (ii) Nature of operations: NA

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

Parameter	FY25-26	FY24-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	The Company does not withdraw water from water stress areas.	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	The Company does not withdraw water from water stress areas.	
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
(iii) To Sea Water		
With treatment – please specify level of treatment		
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		
Total water discharged (in kiloliters)		

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 independent assessment has been carried out by an external agency in the current financial year for water withdrawal data as we do not withdraw water from water stress area

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

Parameter	Unit	FY25-26	FY24-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	4,229.84	6,916.00
Total Scope 3 emissions per rupee of turnover	tCO_2e/ Cr	18.64	41.67
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO_2e/ USD	379.26	861.06

The Company has carried out Scope 3 emission accounting for the following categories - Category 1- Purchased Goods & Services, Category 2- Capital Goods, Category 3-Fuel and Energy-Related Activities, Category-4 Upstream Transportation & Distribution , Category 5-Waste generated from operations, Category 6-Business Travel, Category 7 – Employee Commuting, Category 8 -Upstream leased assets, Category-9 Downstream Transportation & Distribution, Category 11-Use of Sold Products.

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 independent assessment has been carried out by an external agency in the current financial year for emission data.

17. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

18. 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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Adoption of electric twowheeler (EVs) for internal mobility and operational use.	The Company has introduced electric twowheeler as an alternative to conventional fuelbased vehicles for daytoday transportation needs.	• Reduction in fuel consumption and associated Scope 1 emissions • Lower operational carbon footprint and air pollution • Improved energy efficiency through the use of electric mobility • Contribution towards sustainable transportation and climate-friendly practices
2	LED Lighting Implementation	The Company has switched from normal fluorescent tube lights to Energy-efficient LED Light which has resulted in reduction in electricity consumption	Increased Energy efficiency
3	Implementation of motion sensors	ideaForge has installed motion sensors lights in common passage and stairs case, this has resulted in reduction of electricity consumption	Reduced Energy consumption

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

The Company has adopted a proactive approach to risk management across its business operations. A dedicated Risk Management Committee is constituted to oversee the implementation of effective methodologies, processes, and systems for continuous risk monitoring and evaluation.

The Company has established a comprehensive Risk Management Policy that provides a structured framework for identifying both internal and external risks, along with appropriate risk mitigation measures through robust internal control processes. The policy also incorporates provisions for a Business Continuity Plan to ensure uninterrupted operations in the event of unforeseen disruptions.

The Company's Emergency Preparedness and Response Procedures (EPRPs) address a range of potential risks — including floods, earthquakes, fires, battery explosions, and medical emergencies — with a focused approach on mitigation, preparedness, response, and recovery to minimise operational disruptions. Key locations are equipped with emergency equipment, first aid facilities, medical support, and designated assembly points to ensure swift and effective response.

Regular training programs, capacity-building initiatives, and mock drills are conducted to maintain a high level of preparedness among employees and contractors. All emergency and risk management plans are readily accessible to all relevant stakeholders, reinforcing the Company's commitment to transparency and operational resilience.

20. **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?**

    The Company has initiated a structured assessment of its value chain on ESG-related topics. As of the current reporting period, no adverse or significant ESG impacts have been identified through this assessment process.

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

    ideaForge assesses its value chain partners for environmental impacts as part of its structured Supplier Onboarding and Screening Programme. This includes evaluation of environmental practices such as waste management, handling of chemicals, resource efficiency, and compliance with applicable environmental regulations during onboarding audits, post-production audits, and periodic process audits. These environmental parameters form an integral part of the supplier evaluation framework and are embedded within the Company's ESG criteria, enabling continuous monitoring and alignment of value chain partners with ideaForge's sustainability and responsible environmental stewardship objectives.

22. **How many green credits have been generated or procured:**

    a. **By the listed entity:** ideaForge has not generated any green credits during the reporting period.

    b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** No green credits were generated by the top ten value-chain partners during the reporting period.

VII. **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.**

    ideaForge is affiliated with 4 National, 1 International, Trade and Industry Chambers.

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
2	Society of Indian Defence Manufacturers (SIDM)	National
3	National Association of Software and Service Companies (NASSCOM)	National
4	Association for Uncrewed Vehicle Systems International (AUVSI)	International
5	Drone Federation of India (DFI)	National

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

    There are no corrective action taken or underway on any issues based on adverse orders from regulatory authorities with respect to anti-competitive conduct in the FY 2025-26.

Leadership Indicators

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

   Currently, there are no public policy positions advocated by the Company.

VIII. 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.**

   Nil

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

   Nil

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

   The Company has a dedicated Grievance Redressal Policy that outlines a structured mechanism for addressing grievances raised by all stakeholders, including members of local communities. Stakeholders may submit their grievances through a designated email at csr@ideaforgetech.com , ensuring an accessible and transparent redressal channel.

   The Company has constituted an internal CSR Team that actively engages with Non-Governmental Organisations (NGOs) and local communities, with a dedicated individual responsible for managing CSR-related grievances and ensuring timely compliance and resolution. The Company maintains open and continuous communication with local communities to proactively address concerns and foster meaningful engagement.

   Some of the NGOs the Company collaborates with include Nanhi Kali, YODA Centre, and Paraplegic Rehab Center, reflecting the Company's commitment to inclusive community development, education, rehabilitation, and social welfare initiatives.

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

	FY25-26	FY24-25
Directly sourced from MSMEs/ small producers	57%	54.21%
Sourced directly within India	61%	66.99%

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

Location	FY25-26	FY24-25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

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):**

   NA

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

   No CSR projects are undertaken in designated aspirational districts as identified by government bodies.

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

   ideaForge has a Sustainable Supply Chain & Responsible Sourcing Policy that promotes fair, transparent, and non-discriminatory procurement practices across its supplier base. At present, the Company does not have procurement from suppliers comprising marginalized or vulnerable groups, however, remains open to exploring such opportunities in alignment with its responsible sourcing objectives.

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

   At present there is no purchase from suppliers comprising marginalized /vulnerable groups.

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

   At present there is no purchase from suppliers comprising marginalized /vulnerable groups.

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:**

   There are no intellectual properties owned or acquired by ideaForge that were based on traditional knowledge.

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.**

   NA

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

SL.No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Tata Memorial Centre- Health & Well-being: Expanding healthcare capacity progressively from 129 beds (2021) to 465 beds (2023), with an ambitious target of 1,000 beds, equipped with advanced machinery to serve patients who previously had to travel 40 km for critical medical care. having more machinery at the Kharghar Center aids in reducing the need for such transfers.	Currently, the data is maintained by the implementing partner.	4,00,000
2	Apprenticeship Program- Quality education & Decent Workplace growth: Quality Education & Decent Workplace Growth Providing specialized upskilling opportunities to young workers from nearby ITI schools in manufacturing, electronics, and the emerging drone sector, with a focused strategy to enhance female workforce participation through the NAPS program.		21,00,000

SL.No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
3	ITI School Thane- Quality Education: Delivering 21st century skills to girls and boys from Grades 6–10 during school hours, encompassing Digital Literacy, Financial Literacy, Essential Soft Skills, and industrial visits; complemented by a dedicated Physical Education (Sports) module exclusively for girls after school hours, in association with Nanhi Kali	Currently, the data is maintained by the implementing partner.	1,00,000
4	Defence Water Project- Clean Water & Sanitation: A newly initiated and strategically significant project reflecting the Company's commitment to clean water and sanitation through defense-aligned initiatives. Despite outgoing challenges in the previous financial year, the Company has successfully planned and allocated 16% of its total estimated CSR budget for FY 2025-26 toward this impactful project, ensuring consistent progress toward its clean water and sanitation goals		5,00,000

IX. 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.

ideaForge is primarily a Business to business Company in the sector of UAV manufacturing. The mechanisms to receive and respond to customer complaints include:

- Customers can log calls on the Support Center at phone number 7778884719 or email css@ideaforgetech.com.
- The CSS team efficiently registers complaints on Orchestly (Zoho) to systematically track and address the reported issues.
- Key Account Managers are strategically assigned to specific verticals and projects to handle customer complaints and inquiries with precision.
- To facilitate repair services, there are four service centers located in Leh, Dibrugarh, Karanpur, and Mumbai. Additionally, service engineers are stationed in key locations, including Mumbai, Bangalore, Jaipur, Lucknow, Jammu, Srinagar, DehradunDibrugarh, Chandigarh, Shimla, Bhopal, Kolkata, Delhi, Leh, and Thiruvananthapuram.
- Two vehicles are exclusively allocated for service and repairs under the 'Service on Wheels' program, ensuring a convenient door-to-door service experience for our customers.

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	100%
Safe and responsible usage	100%
Recycling and/or Safe Disposal	100%

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

	FY25-26			FY24-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Others	0	0	NA	0	0	NA

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	0	NA
Forced recall	0	

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.**

Yes, ideaForge has established robust internal policies and processes to govern Cyber Security, Data Protection, and Privacy, details of which are as follows:

Information Security Risk Management Policy:

The Policy provides a comprehensive framework for identifying, assessing, responding to, and monitoring risks and threats arising from IT systems. It ensures that necessary controls are in place, regularly reviewed, and periodically monitored to mitigate information security risks and maintain operational resilience.

Data Protection & Privacy Policy:

Aligned with the internationally recognized ISO/IEC 27001:2022 standard, the Policy establishes detailed guidelines for the protection and privacy of personal information, embedding principles of good data governance across all employees, business partners, and consultants. The Policy encompasses data protection of sensitive information, regulatory compliance, and safeguarding of customer data. All employees are provided with necessary training on information systems management to ensure consistent adherence to data privacy standards.

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.**

During FY 2025-26, no issues or incidents were reported with respect to advertising, cyber security, or data privacy of customers, and consequently no corrective actions were necessitated. The Company remains vigilant and proactively monitors its systems for emerging risks and threats, continuously strengthening its controls and processes to safeguard customer data, ensure responsible advertising practices, and maintain the integrity of its digital infrastructure.

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches:** 0

   b. **Percentage of data breaches involving personally identifiable information of customers:** 0

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

   During FY 2025-26, the Company did not encounter any incidents of data breaches.

Leadership Indicators

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

   Details of the products and services can be found in this link: https://ideaforgetech.com/

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

   The Company conducts regular refresher training programmes for its workforce through periodic circulation of advisory documents and dedicated training sessions organised during service camps, ensuring continuous awareness, skill updation, and adherence to established standards and best practices.

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

   The nature of the Company's products and services does not encompass essential services as defined under applicable laws and regulations.

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)**

   The Company ensures that all requisite product information is made available to its customers and stakeholders in a transparent and timely manner, in accordance with applicable local laws and regulatory requirements. Further, the Company regularly collects feedback from its customers to continuously assess satisfaction levels, address concerns, and drive improvements in its products and services.