



Date: September 03, 2024

To, The Department of Corporate Services, Bombay Stock Exchange Limited., P J Towers, Dalal Street, Mumbai- 400001 Scrip Code: 511605	To, Listing Department, National Stock Exchange of India Limited., Exchange Plaza 5th Floor, Plot No. C/1, G- Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400051 NSE Symbol- ARIHANTCAP
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Sub: Business Responsibility and Sustainability Report for the financial year 2023-24

Dear Sir/Ma'am

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility and Sustainability Report for the financial year 2023-24, which forms an integral part of the Annual Report for the financial year 2023-24.

Kindly take the same on record.

Thanking You,
Yours faithfully,

For Arihant Capital Markets Limited

Mahesh Pancholi
(Company Secretary)
M. No. F7143

ARIHANT CAPITAL MARKETS LIMITED

(CIN: L66120MP1992PLC007182)

Regd. Off.: 6, Lad Colony Y N Road, Indore - 452 001 Tel.: +91-731-4217100 Fax.: +91-731-3016199

Corp. Off.: #1011 Solitaire Corporate Park, Bldg No. 10, 1st Floor, Andheri Ghatkopar Link Road, Chakala,
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Email: contactus@arihantcapital.com Website: www.arihantcapital.com

Business Responsibility and Sustainability Report (BRSR)

SECTION A - GENERAL DISCLOSURES

I. Details of the listed entity

- | | |
|--|--|
| <p>1 Corporate Identity Number (CIN) of the Listed Entity</p> <p>2 Name of the Listed Entity</p> <p>3 Year of incorporation</p> <p>4 Registered office address</p> <p>5 Corporate address</p> <p>6 E-mail</p> <p>7 Telephone</p> <p>8 Website</p> <p>9 Financial year for which reporting is being done</p> <p>10 Name of the Stock Exchange(s) where shares are listed</p> <p>11 Paid-up Capital</p> <p>12 Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</p> <p>13 Reporting boundary</p> <p>14 Name of assurance provider</p> <p>15 Type of assurance obtained</p> | <ul style="list-style-type: none"> - L67120MP1992PLC007182 - ARIHANT CAPITAL MARKETS LIMITED - 25/06/1992 - 6, Lad Colony Y.N Road, Indore – 452001 (MP) - 1011, Solitaire Corporate Park, Building No. 10, 1st Floor, Chakala, Andheri (East), Mumbai – 400093 - contactus@arihantcapital.com - 07314217100 - www.arihantcapital.com - 2023-2024 - The Bombay Stock Exchange India Limited and National Stock Exchange of India Ltd. - Rs. 104112800 - Mr Mahesh Pancholi (Company Secretary),
Email: mahesh.pancholi@arihantcapital.com,
Ph: 0731-4217261 - Disclosures made in this report are on a standalone basis - Ekobon Technologies LLP - Not Applicable |
|--|--|

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Broking and Financial Service	Financial Advisory, Brokerage and Consultancy Services	75%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Broking	66120	75%
2	Merchant Banking and Distribution of Financial Products	66120	25%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	Not Applicable	25	25
International	Not Applicable	0	0

19 Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	The Company has offices in 10 states
International (No. of Countries)	Nil

- b. What is the contribution of exports as a percentage of the total turnover of the entity? - Nil
- c. A brief on types of customers - Arihant Capital is a comprehensive, technology-driven securities firm offering a diverse portfolio of financial services. Our offerings encompass retail and institutional broking, financial product distribution, private wealth management, and issuer and advisory services. We proudly serve a wide array of clients, including resident and non-resident individuals, Hindu Undivided Families (HUFs), and corporate entities.

IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	277	213	76.90	64	23.10
2.	Other than Permanent (E)	64	43	67.19	21	32.81
3.	Total employees (D + E)	341	256	75.07	85	24.93

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0

Note: The Company does not have any workers as defined in the guidance note on BRSR issued by the SEBI.

21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel	2	0	0.00%

Note : Only Chief Financial Officer & Company Secretary are considered under the category of Key Management Personnel, as Managing Director, Whole-time Directors and Chief Executive Officer are covered under the category of the Board of Directors.

22 Turnover rate for permanent employees (Disclose trends for the past 3 years)

Particulars	FY (Turnover rate in current FY)			FY (Turnover rate in previous FY)			FY (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.41%	25.06%	20.82%	17.20%	16.00%	16.70%	20.20%	18.50%	19.23%

* includes all employees except those on probation

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

23 Names of holding / subsidiary / associate companies / joint ventures

S. no	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Arihant Futures & Commodities Limited	Subsidiary	100%	No
2	Arihant Financial Services Limited	Subsidiary	100%	No
3	Arihant Insurance Broking Services Limited	Subsidiary	100%	No
4	Arihant Capital (IFSC) Limited	Subsidiary	100%	No
5	Electrum Capital Private Limited (Formerly Known as Electrum Investment Managers Limited)	Associate	27.23%	No

Note: The company sold its entire shareholding in wholly owned subsidiary Arihant Institute of Financial Education Private Limited (Formerly Known as Arihant Investment Advisers Private Limited) during the year.

VI. CSR Details

24 CSR Details:

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

(ii) Turnover (Rs. In Lakhs.)- 22936.74

(iii) Net worth (Rs. In Lakhs.)- 29354.14

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)	FY 2023-2024 Current Financial Year			FY 2022-2023 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	If the stakeholders have any grievances, they can contact Mr. Mahesh Pancholi (Company Secretary) at mahesh.pancholi@arihantcapital.com	0	0	NA	0	0	NA
Investors (other than shareholders)		0	0	NA	0	0	NA
Shareholders		7	0	Resolved	9	0	Resolved
Employees and workers		0	0	NA	0	0	NA
Customers		54	0	Resolved	3	0	Resolved
Value Chain Partners		0	0	NA	3	0	Resolved
Other (please specify)		0	0	NA	0	0	NA

Note: The Company has constituted a Stakeholders Relationship Committee for redressal of grievances of its security holders. In addition, the Company has framed Vigil Mechanism/Whistle Blower Policy to enable directors and employees to report genuine concerns or grievances, significant deviations from key management policies and reports of any non-compliance and wrong practices, e.g., unethical behavior, fraud, violation of law, inappropriate behavior/conduct etc.

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Privacy and Data Security	Opportunity & Risk	As the financial sector increasingly embraces digitization, new risks and opportunities in data security and privacy emerge. Arihant Capital understands the critical importance of protecting customer data and managing cybersecurity risks effectively. Similarly, Arihant Capital implements rigorous security protocols, which include engaging ethical hackers and maintaining a proactive incident response strategy, to ensure the integrity and safety of customer information.	Regarding information technology/cybersecurity risk, the company has developed rules that outline thresholds, mitigation tactics, and internal controls. To defend the organization's cyberspace from cyber-attacks, risks, and vulnerabilities, policies for information security management and cyber security and cyber resilience are in place. The organisation has a Personal Data Protection Standard that seeks to instill a culture of data protection responsibility within Arihant Capital and raise employee understanding of data protection, acceptable data handling procedures, and relevant regulations pertaining to personal data.	Positives include easier business process automation, higher stakeholder credibility and confidence, better data management, and brand reputation protection. Negative: Privacy and data security breaches.
2	Community and Social Impact	Opportunity	Opportunity: Arihant Capital has a long history of dedication to corporate social responsibility (CSR). The goal of our organisation is to assist significant socioeconomic sustainable development and make it possible for more individuals to take part in and profit from the nation's economic growth. According to the company's stated CSR philosophy, it supports the causes of skill-development training for sustainable livelihood, healthcare, including preventive healthcare, women's empowerment, senior citizen welfare, and contribution to incubators for fostering an entrepreneurial culture through the incubation of new ventures/start-ups that may create livelihood opportunities, new products/services, and foster financial inclusion.	NA	Positive Outcome: Through increased community engagement, Arihant Capital enhances its reputation and supports sustainable development, solidifying its position as a responsible corporate leader.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Human Capital	Opportunity & Risk	<p>Opportunity: We continually invest in the growth and development of our personnel and their alignment with the company's growth strategy since human capital is one of our most important strategic imperatives.</p> <p>Risk: Because there is a great demand for qualified personnel, it is essential to continually spend in training newer employees so they are prepared for the workplace while also automating and streamlining operations.</p>	<p>The Company fosters a meritocratic, transparent, and equal opportunity culture. We provide growth and development opportunities to high-performing employees, investing in key talent to advance digital initiatives and deliver equitable products and processes to our customers. We are committed to promoting learning and development, supporting performance, encouraging career growth, and enhancing engagement, diversity, and inclusion in the workplace.</p> <p>Additionally, the Company has a grievance redressal mechanism to address employee concerns and has developed a comprehensive wellness program that enhances physical, emotional, social, and financial well-being while promoting work-life balance.</p>	<p>Positive Outcome: By attracting and retaining top talent, Arihant Capital fosters expansion and growth, establishing itself as an employer of choice and a leader in innovation.</p> <p>Negative: High attrition risks cause pay inflation and continuity losses.</p>
4	Systemic Risk Management	Opportunity & Risk	<p>Arihant Capital recognizes effective risk management as crucial for achieving business goals and delivering long-term value. The Company is poised to enhance its ESG integration and risk management frameworks to adapt to emerging risks efficiently</p>	<p>Arihant Capital maintains robust risk management practices and a proactive Risk Management Committee, ensuring the company's preparedness and resilience against emerging risks and compliance with its Risk Management Policy</p>	<p>Positive Outcome: Strengthened risk management boosts the company's resilience and reliability, enhancing stakeholder confidence and safeguarding stakeholder value.</p>

Section B: Management and Process Disclosures									
The National Guidelines for Responsible Business Conduct (NGRBCs) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:									
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	Y	Y	Y	Y	Y	Y	Y	Y	Y
a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes, Policies wherever stated have been approved by the Board/Committee of the Board/Senior Management of the Company								
b. Has the policy been approved by the Board? (Yes/No)	The Corporate policies of the Company can be viewed at weblink https://www.arihantcapital.com/investor-relations/esg								
c. Web Link of the Policies, if available									
2	Yes, The policies have been approved and adopted by the Board and relevant Internal Committees. They are implemented and periodically reviewed, with appropriate measures in place to oversee their execution.								
3	No, While other business partners of the Company do not directly participate in the Company's Business Responsibility (BR) initiatives, the Company actively encourages its external wealth managers, suppliers, and distributors to engage in these initiatives wherever possible. The Company also promotes the adoption of fair business practices among these partners to ensure responsible and ethical operations.								
4	The policies adopted by the Company are in conformity with the applicable statutes/guidelines/policies/rules and regulations etc. issued by the Government of India. These policies were formulated, keeping in view industry practices and standards. The company has obtained ISO 9001:2015 certification								
5	While certain policies do not prescribe mandatory targets, pledges, or formal review procedures, we have established robust systems to monitor key factors. These include tracking shareholder complaints, conducting staff satisfaction surveys, and monitoring resource consumption such as water, paper, and electricity.								
6	We systematically track key parameters outlined in our policies and record the outcomes for continuous learning and development. This process enables us to refine and enhance our policies. In cases where specific commitments, goals, or targets are not met, the insights gained are utilized to drive improvements.								

Governance, leadership and oversight (listed entity has flexibility regarding the placement of this disclosure)			
	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements: At the forefront of our priorities is the commitment to conducting business in an ethical and sustainable manner. We actively engage with all our stakeholders in ongoing discussions about key Environmental, Social, and Governance (ESG) issues. Among the most critical areas we focus on are our environmental footprint, efficient and transparent customer service, corporate governance, risk management, human capital development, and community engagement.		
7	Our ESG Executive Forum, along with our highly qualified and diverse Board of Directors, provides vigilant oversight of the company's ESG strategy and performance. We have instituted several key initiatives, including the implementation of a Comprehensive Code of Conduct and Business Ethics, the cultivation of a robust risk culture, and the digitization of our business operations. Additionally, we have launched innovative products, made strategic investments in cybersecurity and information security, and introduced policies focused on employee welfare. We are also committed to resource monitoring and have set specific goals aimed at reducing electricity consumption.		
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mrs. Shruti Jain, the Chief Sustainability Officer (CSO), is the highest authority responsible for the implementation and oversight of the Business Responsibility policies. In her role, Mrs. Jain, supported by the ESG Executive Forum, ensures that all Business Responsibility initiatives are seamlessly integrated into the company's strategic framework. She is responsible for the regular monitoring, evaluation, and reporting on the progress of these policies, ensuring they align with our sustainability goals and regulatory requirements.	
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No, The entity does not have a specified committee of the Board responsible for decision-making on sustainability-related issues. However, sustainability-related decisions are overseen by the Chief Sustainability Officer (CSO), Mrs. Shruti Jain, who leads the efforts in this area. Mrs. Jain is responsible for integrating sustainability considerations into the company's operations and ensuring that our sustainability strategies align with the company's long-term goals and regulatory requirements.	
10	Details of Review of NGRBCs by the Company:		
	Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency Annually/ Half yearly/ Quarterly/ Any other – please specify)
	Performance against above policies and follow up action	Company policies have been formally adopted by the Board, its committees, and senior management. These policies are periodically reviewed in accordance with the frequency specified within each policy or as needed, whichever occurs first. During these reviews, all aspects of the policies, including compliance with legislative requirements, are carefully examined, and necessary revisions are made to ensure they remain current and effective.	
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company has necessary procedures in place to ensure the compliance with all relevant regulations.	
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	The processes and compliances are subject to audits and inspections as applicable. Policies are reviewed periodically by the respective departments, committees, and the Board, and are updated accordingly. Updated policies, with changes recommended by the management, are placed before the Committee/Board for approval as applicable. An internal assessment of the working of the policies is conducted periodically by the respective departments. Additionally, the Company's Internal Auditors and Statutory Auditors regularly review the management processes and policies as part of their audit process. They present their observations to the Board, Committees, Management, and other approving authorities and track the implementation of suggested changes as part of their review.	Furthermore, Ekobon Technologies LLP is currently in the process of conducting an independent evaluation of the company's policies.

12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:										
	Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
	The entity does not consider the Principles material to its business (Yes/No)	Not Applicable									
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)										
	It is planned to be done in the next financial year (Yes/No)										
	Any other reason (please specify)										

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

ESSENTIAL INDICATORS

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	2	Orientation session on roles and responsibilities to explore further growth opportunities Corporate governance and business orientation sessions provide essential guidance for understanding organizational practices and strategic direction.	100
Key Managerial Personnel	4	Programmes involve function of product development, marketing and distribution Talent and Leadership competency orientation session	100
Employees other than BoD and KMPs	13	<p>Theme 1: Customer Service and Sales Training:</p> <ul style="list-style-type: none"> Client Interaction: Techniques for effective client communication, understanding client needs, and providing tailored investment advice. Sales Skills: Strategies for upselling and cross-selling brokerage products and services. Client Relationship Management: Building and maintaining strong relationships with clients through regular updates and personalized service. <p>Theme 2: Regulatory and Compliance Training</p> <p>POSH (Prevention of Sexual Harassment): Comprehensive training provided to employees on the prevention of sexual harassment, ensuring a safe and respectful workplace environment.</p> <p>Fire Safety: Training on fire safety protocols and emergency procedures to enhance workplace safety and preparedness.</p>	100
Workers		Not Applicable	

- 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) :-

Not Applicable

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

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

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

Yes, the Company has an anti-corruption and anti-bribery policy, which you can review at www.arihantcapital.com/investor-relation/governance.

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

Particulars	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	NA	NA

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

Particulars	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Not Applicable

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

Particulars	FY 2023-24	FY 2022-23
Number of days of accounts payables	10.84	9.28

Note: Due to the nature of business, the days of accounts payable is estimated by dividing the total trade payable (excluding towards client payables) by the total other expenses.

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 2023-24	FY 2022-23
Concentration of Purchases	Purchases from trading houses as % of total purchases	NA	NA
	Number of trading houses where purchases are made from	NA	NA
	Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	Sales to dealers / distributors as % of total sales	NA	NA
	Number of dealers / distributors to whom sales are made	NA	NA
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	NA	NA
	Sales (Sales to related parties / Total Sales)	NA	NA
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	Investments (Investments in related parties / Total Investments made)	40.34%	29.44%

LEADERSHIP INDICATORS

- "Awareness programmes conducted for value chain partners on any of the Principles during the financial year:"**
During the year under review, the Company has conducted various awareness programmes to its value chain partners including franchise, investors, distributors, dealers, clients, etc. The Company also conducts regular product training for its distributors.
- Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.**
"Yes, the Company has established a Code of Conduct for its Directors and Senior Management to ensure that personal interests do not conflict with the Company's interests or impair their ability to fulfill their duties. This Code is available on the Company's website and can be accessed at www.arihantcapital.com
Additionally, the Company has formulated a Policy on Materiality and Dealing with Related Party Transactions to provide guidelines on identifying related party transactions. This policy is also available on the Company's website at www.arihantcapital.com Furthermore, in accordance with Regulation 26 of the Listing Regulations, Senior Management Personnel have confirmed to the Board of Directors that there are no material financial or commercial transactions where they have a personal interest that could potentially conflict with the interests of the Company.

PRINCIPLE 2 : Businesses should provide goods and services in a manner that is sustainable and safe

ESSENTIAL INDICATORS

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

The majority of Capex investments were made in information technology due to the nature of the company's industry. In order to support the Company's digital objectives, investments were made as an addition to capital assets in the form of IT infrastructure, including hardware and software. The proportion of the Company's total addition to fixed assets that was spent on R&D and capital expenditures related to information technology was 56.6% in FY 2024 (compared to 44.3% in FY 2023).

Particulars	FY 2023-24 (₹ in lacs)	FY 2022-23 (₹ in lacs)
R&D	27.30	Nil
Capex	112.20	180.16

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

As a service-oriented entity in the stock broking industry, we have established procedures to ensure that our sourcing of services and partnerships aligns with sustainable practices. Under the leadership of Mrs. Shruti Jain, the Chief Sustainability Officer (CSO), we prioritize ESG considerations in our vendor selection and partnership processes. Mrs. Jain oversees these practices, ensuring that our operations and collaborations contribute to long-term sustainability and responsible business conduct in the financial services sector.

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

While the Company is not involved in any manufacturing activity, and therefore, sustainable sourcing in the traditional sense is not applicable, we do take various initiatives to ensure responsible sourcing practices. The Company's primary material requirements pertain to office infrastructure, administration, and Information Technology-related equipment and services. Despite the limited procurement needs, under the leadership of Mrs. Shruti Jain, the Chief Strategy Officer (CSO), we emphasize ESG considerations in our sourcing decisions. This approach ensures that even our minimal procurement activities align with our commitment to sustainability and responsible business practices.

- 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 primarily generates municipal waste, which is collected daily by the municipal corporation. In line with our eco-friendly policies, we discourage the use of plastic packaging and actively promote sustainable, eco-friendly packaging alternatives. For the disposal of e-waste, the Company engages with certified e-waste handlers to ensure that electronic waste is responsibly managed and recycled. As a service-oriented business, the Company does not generate hazardous waste or any other significant types of waste. Our commitment to environmental responsibility is evident in our efforts to minimize waste generation and uphold sustainable practices across our operations.

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

Not Applicable

LEADERSHIP INDICATORS

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

The Company is engaged in the business of broking (institutional and retail) including allied services, distribution of financial products and advisory services and is not involved in manufacturing or selling of tangible products. Life Cycle Perspective/Assessments (LCA) of products is not applicable.

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

Not Applicable

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

Nil

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	The company condemns the use of plastic bags. Instead the company promotes the use of eco-friendly modes of packaging. Hence, the company does not generate any plastic waste.					
E-waste	e-Wastes are outsourced to vendor which disposes off the wastes as per proper waste disposal mechanism. This process ensures that electronic waste is handled in an environmentally friendly and safe manner, reducing the risk of pollution and health hazards.					
Hazardous waste	Our services do not involve producing or disposing hazardous waste of any kind. Hence this is not applicable to the Company.					
Other waste	The Company generates municipal waste, which is collected daily by the municipal corporation. In alignment with our environmental policies, we ensure that waste management is handled responsibly, minimizing our environmental impact through proper disposal practices.					

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

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

ESSENTIAL INDICATORS

1

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	256	213	83%	213	83%	0	0%	0	0	0	0
Female	85	64	75%	64	75%	85	100%	0	0	0	0
Total	341	277	81%	277	81%	85	25%	0	0	0	0
Other than Permanent employees											
Male	43	43	100%	43	100%	0	0	0	0	0	0
Female	21	21	100%	21	100%	21	100%	0	0	0	0
Total	64	64	100%	64	100%	21	33%	0	0	0	0

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	Not Applicable										
Female											
Total											
Other than Permanent Workers											
Male	Not applicable										
Female											
Total											

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

Parameter	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the company	0.16%	0.28%

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

Benefits	FY 2023-24			FY 2022-23		
	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	48.39%	NA	Y	52%	NA	Y
Gratuity	98		Y	98%		Y
ESIC	23.46%		Y	31%		Y
Others – please	0		NA	0%		NA

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.

Yes

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

The company believes in equal opportunities for specially abled people. But the company does not have any policy in its place.

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	Retenti on rate	Return to work rate	Retenti n rate
Male	0	0	NA	
Female	0.01	100%		
Total	0.01	100%		

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

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees Other than Permanent Employees	At Arihant Capital, we are committed to fostering a workplace that upholds dignity, respect, and ethical conduct, ensuring a safe and inclusive environment for all employees. Our grievance redressal process includes a comprehensive Vigil Mechanism and Whistle Blower Policy, fully compliant with the 'Listing Regulations,' which offers robust protection against retaliation for employees, directors, or any individuals who report inappropriate behavior under this policy. Arihant Capital's employee grievance redressal mechanism is specifically designed to address complaints efficiently, particularly those related to discrimination, harassment, workplace bullying, and retaliation. Employees are encouraged to report actual or suspected violations via email to the HR department. Moreover, the Company has implemented a Prevention, Prohibition, and Redressal of Sexual Harassment at the Workplace (POSH) policy, in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Our grievance policies and the vigil mechanism details can be accessed at www.arihantcapital.com

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

Category	FY 2023-24			FY 2022-23		
	Total employees /workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. Of employees/workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	There is no employee association. However, mechanisms are in place for employees to represent their issues, if any, and the same are resolved amicably.					
Male						
Female						
Total Permanent Workers						
Male						
Female						

8 Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
Employees										
Male	256	256	100%	256	100%	205	205	100%	205	100%
Female	85	85	100%	85	100%	87	87	100%	87	100%
Total	341	341	100%	341	100%	292	292	100%	292	100%
Workers										
Male	NA									
Female										
Total										

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (A)	No. (B)	% (B / A)
Employees						
Male	256	256	100%	205	205	100%
Female	85	85	100%	87	87	100%
Total	341	341	100%	292	292	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, the coverage such system?

The Company has implemented stringent guidelines to ensure the safety of employees and visitors. We regularly monitor air quality at our corporate offices and take proactive measures to enhance it.

To ensure operational safety, frequent checks are conducted on equipment such as air conditioners, chillers, UPS systems, stabilizers, and diesel generators (DG). These checks help mitigate wear and tear from ongoing operations. Fire extinguishers are kept fully stocked and ready for use in emergencies. Additionally, all branches and corporate offices are equipped with smoke detectors and fire alarm systems.

Employees are well-informed about the designated assembly points within corporate offices, and floor plans are strategically displayed throughout the premises to aid in emergency preparedness.

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

Due to the nature of the business, the Company faces relatively fewer work-related hazards and risks on both routine and non-routine bases. Nevertheless, the Company has implemented an effective security mechanism designed to deter misconduct and ensure the safety and protection of all employees.

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

"Owing to the nature of the business of the Company, this question is also not applicable to us. Also, the Company does not have workers."

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

Yes, our employees have access to non-occupational medical and healthcare services. First aid kits are maintained and are available at all times on the premises.

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

Particulars	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per onemillion-person hours worked)	Employees	Nil	Nil
	Workers	NA	
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	NA	
No. of fatalities	Employees	Nil	Nil
	Workers	NA	
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	NA	

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

The Company is committed to maintaining a safe and healthy workplace to ensure the comfort and well-being of all its employees. Our Head Office, the hub of our business operations and the primary location for our back-office workforce, has been recognized as a "Great Workplace".

To promote employee health, the Company organizes preventive wellness programs, campaigns, seminars, and webinars in collaboration with hospitals and other organizations. We also provide reimbursement for annual health check-ups for employees.

In addition to these initiatives, the Company has implemented several measures to ensure a safe and healthy work environment:

Equipment Maintenance: Regular checks are conducted on equipment such as air conditioners, VRF systems, UPS units, stabilizers, and generators to address any wear and tear from continuous use.

Fire Safety: We conduct fire drill training at the Head Offices to prepare employees for potential fire emergencies. Employees are informed about assembly points for larger premises, and premise floor plans are displayed at key locations.

Safety Systems: Fire alarm systems and smoke detectors are installed, and fire extinguishers are regularly checked and maintained to ensure their effectiveness during emergencies.

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

Particulars	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14 Assessments for the year

Working Conditions	We conduct regular electrical safety inspections and maintenance of all our premises through professional third-party agencies. Based on these inspections, any necessary corrective actions, including rectification works, are promptly carried out. Additionally, we perform periodic inspections of elevators, escalators, and moving walks at our Head Office and Corporate Offices. Following these inspections, any required corrective actions, including necessary rectifications, are implemented to ensure the safety and reliability of these facilities.
Health and safety practices	The Company has been awarded the prestigious 'Great Workplace' certification by Great Place to Work – India® for the year 2023-2024. This recognition is based on key parameters such as 'Credibility, Respect, Fairness, Pride, and Camaraderie.' These parameters assess how employees perceive management practices in terms of trustworthiness and respect, the fairness of decision-making processes, and the presence of a positive organizational culture. This culture values meaningful contributions, aligns with personal values, and fosters a spirit of friendship, collaboration, and mutual support among colleagues. The Company achieved a high Survey Score in these areas, reflecting our strong commitment to creating an exemplary workplace environment.

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.

There were no work and safety-related incidents reported during the fiscal. The Company has ensured a safe working atmosphere for all its employees and safety of the employee is paramount to the Company.

LEADERSHIP INDICATORS

1 Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

No

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 fully complies with legal requirements concerning the withholding of employees' statutory contributions, including income tax, provident fund, professional tax, ESIC, and other obligations as they become due. Vendors within our value chain are equally obligated to adhere to the terms of their agreements with the Company. To ensure compliance with these obligations, the Company has established robust internal and statutory audit policies and procedures.

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 / are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	Nil	Nil
Workers	NA	NA	NA	NA

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

The Company during the course of employment provides opportunities for all employees to upskill themselves through domain, skills and leadership trainings.

5 Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company expects all its value chain partners to follow existing regulations with regard to health, safety and working conditions.
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.

The same health and safety resources are available to all value chain participants who work in our offices, and any significant danger to their health and safety is handled correctly within a certain time frame.

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.

Key stakeholders are identified based on the significance of their impact on the business and the business's impact on them. Any individual or entity that contributes value to the Company's business chain is recognized as a key stakeholder. This includes, but is not limited to, customers, employees, shareholders, academic institutions, head-hunters, staffing firms, suppliers, partners and collaborators, industry bodies, governments, NGOs, local communities, regulators, and society at large.

Additionally, the Company maintains close engagement with other stakeholders such as industry analysts, including equity analysts, the media, customers, shareholders, and society at large.

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
Shareholders and Investors	No	Quarterly results, Investor presentations, Annual Report, Annual General Meeting, Investor/analysts calls and meet, Media releases, Website.	Ongoing engagement with at least one engagement on a quarterly basis	Responding to investor queries regarding financial performance. Presenting business performance highlights to investors. Demonstrating adherence to regulatory compliances, emphasizing transparency and governance. Engaging in discussions with shareholders and investors on publicly available information about the Company.
Government and Regulators	No	Meetings with key regulatory bodies, Written communications, Presentations, Industry associations.	Ongoing and need basis	Seeking clarifications and requesting relaxations from regulatory bodies. Communicating challenges and providing recommendations to relevant authorities. Engaging in knowledge sharing and collaboration with stakeholders. Addressing regulatory inspections and responding to queries.
Business Partners and Vendors	No	Channel partner meets, workshops, conferences and forums, One-to-on meetings, Telephonic and email communication, Channel partner management portal and app.	Ongoing and need basis	All infrastructure and service-related activities are managed by our vendor partners through regular engagements. These engagements include: Assignment and closure of tasks. Discussions on the scope of work and other relevant details. Obtaining No Due confirmations from vendors at specified intervals. Encouraging the adoption of E-Invoicing

Employees	No	Direct contact, Email, senior leadership connect programs, team engagements, survey, SMS, Calls, Website.	Ongoing and need basis	To establish an effective communication channel that keeps employees informed about key developments within the Company, aligns them with the Company's shared purposes and business strategy, and motivates them to deliver on the employee value proposition, PLEDGE.
Customers	No	Multi-modal distribution network and engagement (email, SMS, app, calls, chatbot, postal communication, call center, digital platform, website) channels, Customer satisfaction measurement and relationship management, Media campaigns, advertising, road / reverse road shows	Ongoing and need basis	Regular updates on the launch of new product features are communicated to customers. Feedback and information related to customer experience on the website, applications, and other platforms are actively shared.

LEADERSHIP INDICATORS

- 1 Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**
The key to strengthening our ties to our social obligations has been to foster an atmosphere where the Board regularly engages with different stakeholders and community members on social issues.
When the Board has delegated the consultation, the Board will receive the opinions and feedback of the stakeholders in written or video format.
- 2 Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**
The company and its stakeholders believe in financial inclusion of every strata of the society. The company and its stakeholders are committed to this goal. The company interacts with its various investors and analysts to incorporate the same in its day to day functioning and modus operandi.
- 3 Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**
We offered financial literacy trainings to marginalised beneficiaries.

PRINCIPLE 5 : Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. Of employees/workers covered (B)	% (B / A)	Total (A)	No. Of employees/workers covered (B)	% (B / A)
Employees						
Permanent	277	277	100%	292	292	100%
Other than permanent	64	64	100%	0	0	0
Total Employees	341	341	100%	292	292	100%
Workers						
Permanent	NA					
Other than permanent						
Total Workers						

All employees at the time of joining as well as on a yearly basis declare that they have read and understood the Code of conduct and business ethics principles

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No.(B)	% (B / A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	%(F/D)
Employees										
Permanent										
Male	213	0	0	213	100%	205	0	0	205	100%
Female	64	0	0	64	100%	87	0	0		100%
Other than Permanent										
Male	43	0	0	43	100%	0	0	0	0	0
Female	21	0	0	21	100%	0	0	0	0	0
Workers										
Permanent	Not Applicable									
Male										
Female										
Other than Permanent										
Male										
Female										

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

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)#	7	₹ 236.00 lacs	NIL	NIL
Key Managerial Personnel\$	4	₹ 343.29 lacs	NIL	NIL
Employees other than BoD and KMP	256	₹ 396000	85	₹ 304392
Workers	NA	NA	NA	NA

#includes Managing Director, Whole-time Directors & Chief Executive Officer.

\$includes Chief Financial Officer and Company Secretary.

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	2.14%	1.14%

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

Yes

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

The Company has implemented employee-oriented policies, including the Human Rights Policy, Diversity, Equity, and Inclusion Policy, Code of Conduct and Business Ethics, Whistle Blower Policy, and the Prevention of Sexual Harassment at Workplace Policy. These policies are designed to create an environment that fosters care, nurturance, and opportunities for employees to achieve their professional aspirations while also providing a safe and effective redressal mechanism for employee grievances.

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

Particulars	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

a) The Company provides protection against discrimination to employees who makes disclosure or raises a concern under the whistle blower policy/Grievance Redressal Policy where the employee discloses his/her identity, discloses the information in good faith, believes it to be substantially true, does not act maliciously nor makes false allegations and does not seek any personal or financial gain.

b) The Company strictly prohibits any attempt of retaliation by anyone against any employee who raises a concern under the policy in good faith.

c) Cases related to prevention of sexual harassment at work place are treated with utmost sensitivity and confidentially in line with the guidelines of the Sexual Harassment of Women at Work Place (prevention, prohibition and redressal) Act 2013.

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

Human rights requirements form a part of the Company's business agreements and contracts as and where relevant.

10 Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company conducts internal monitoring to ensure compliance with all relevant laws and policies related to these matters. In FY 2023-24, there were no observations or issues reported by local statutory authorities or third parties.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable

LEADERSHIP INDICATORS

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

Not Applicable

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

The Company upholds the fundamental principles of human rights in all its dealings and has been awarded the prestigious 'Great Workplace' certification by Great Place to Work – India® for the year 2023-2024. The key parameters for this certification include 'Credibility, Respect, Fairness, Pride, and Camaraderie.' These parameters assess how employees perceive management practices as trustworthy and respectful, ensure fairness through consistent and impartial decision-making, and gauge the presence of a positive organizational culture. This culture values meaningful contributions, aligns with personal values, and fosters a spirit of friendship, collaboration, and mutual support among colleagues. The Company achieved a high Survey Score on these parameters.

Moreover, the Company has fostered a culture where employees and directors are encouraged to raise concerns about any wrongful conduct through the Whistle Blower Policy. This policy provides a Vigilance Mechanism that enables the reporting of such instances through a dedicated email address. The Audit Committee oversees this Vigil Mechanism, and employees have direct access to the Chairperson of the Audit Committee if necessary. Additionally, the Company has established a separate dedicated email address for employees to report concerns regarding Sexual Harassment at the Workplace, ensuring a safe and supportive environment for all.

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

Yes, the premises/offices of the Company are accessible to differently-abled visitors, in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company is committed to ensuring that all visitors, including those with disabilities, have equal access to our facilities and services.

4 Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	The Company expects all value chain partners to adhere to the same values, beliefs, and ethical standards that we uphold in all our business dealings. However, no formal evaluation of these partners has been conducted to date.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
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.

No corrective action was necessitated

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

ESSENTIAL INDICATORS

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

Parameter	FY 2023-24 [in Giga Joules (GJ)]	FY 2022-23 [in Giga Joules (GJ)]
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	2,491.31	2,078.14
Total fuel consumption (E)	1.74	1.45
Energy consumption through other sources (F)	NA	NA
Total energy consumed from non- renewable sources (D+E+F)	2,491.31	2,078.14
Total energy consumed (A+B+C+D+E+F)	2,491.31	2,078.14
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00000000890	0.00000001574
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	NA	NA
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

Yes, Ekobon Technologies LLP

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

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)#		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	4687.62	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4687.62	0
Total volume of water consumption (in kilolitres)	4687.62	0
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000002056	0
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0	0
Water intensity in terms of physical output	Not Applicable	0
Water intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	0

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

Yes, Ekobon Technologies LLP

#Water withdrawal/consumption computations have been undertaken using primary data based on Head Office. For other facilities, proxy-based approach has been used.

The Company's usage of water is restricted to human consumption purposes only. Further, efforts have been made to ensure that water is consumed judiciously. In the Corporate office, sensor/press taps are used in washrooms to economize water consumption.

4 Provide the following details related to water discharged:

Parameter	FY2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)@		
(I) To Surface water		
- No treatment	4,298.45	0
- With treatment – please specify level of Treatment	174.47	0
(ii) To Groundwater		
- No treatment	NA	0
- With treatment – please specify level of Treatment		0
(iii) To Seawater		
- No treatment	NA	0
- With treatment – please specify level of Treatment		0
(iv) Sent to third-parties		
- No treatment	NA	0
- With treatment – please specify level of treatment		0
(v) Others		
- No treatment	NA	0
- With treatment – please specify level of treatment		0
Total water discharged (in kilolitres)	4,474.92	

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

Yes, Ekobon Technologies LLP

@ Water discharge computations have been undertaken using primary data based on Head Office. For other facilities, proxy-based approach has been used.

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

The Company's water usage is limited exclusively to human consumption, and as such, a Zero Liquid Discharge (ZLD) mechanism has not been implemented. Despite this, the Company is committed to sustainable water management and has undertaken several initiatives to ensure judicious water use.

Key initiatives include the installation of a rainwater harvesting system, which captures and utilizes rainwater effectively. The Company also recycles wastewater, repurposing it for non-potable uses such as flushing and irrigation of plants. Additionally, sensor-based water taps have been installed to minimize water wastage, reflecting our commitment to reducing our environmental footprint.

These efforts underscore the Company's proactive approach to water conservation, even in the absence of industrial-scale water usage."

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	The company is a service provider and not a manufacturing concern and hence this point is not applicable.		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others—please specify			

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

Not Applicable

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0.13	0.11
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	495.92	413.80
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	tCO ₂ e/	0.000000217	0.000000314
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)			
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tCO ₂ e/ adjusted for PPP	NA	NA
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Ekobon Technologies LLP, Emission computations have been undertaken using proxy-based approach.

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

The Company is actively striving to minimize its greenhouse gas (GHG) emissions wherever feasible. As part of its Corporate Social Responsibility (CSR) initiatives, the Company has undertaken several projects focused on environmental sustainability, including reforestation efforts.

During the year, the Company organized tree plantation drives, with significant participation from employees through volunteering programs. Additionally, the Company supported large-scale fruit tree plantation initiatives, further contributing to environmental conservation.

In its pursuit of greener business practices, the Company is transitioning to more sustainable methods of operation. Key initiatives include the development of a robust digital infrastructure to facilitate electronic transactions, thereby reducing reliance on paper. The Company is committed to eliminating paper reports and forms wherever possible and is dedicated to recycling and waste reduction across all premises through collaboration with certified vendors.

These initiatives underscore the Company's commitment to environmental sustainability and its proactive approach to reducing its carbon footprint.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	The plastic waste generated from our office premises is minimal, as the majority of plastics used, including plastic bags, are biodegradable. The negligible amount of plastic waste produced is not significant enough to be relevant to our operations.	
E-waste (B)	0.13	0.11
Bio-medical waste (C)	Not Applicable	
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste (G)		
Other non-hazardous waste generated (H)	0.91	0.76
Total (A+B + C + D + E + F + G + H)	1.05	0.88
Parameter	FY 2023-24	FY 2022-23
Waste intensity per rupee of turnover (Total waste generated /Revenue from operations)	0.000000004610	0.000000006670
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	NA	NA
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) - the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Dry and Wet	Dry and Wet
(i) Recycled	0.32 and 0.34	0.27 and 0.28
(ii) Re-used		
(iii) Other recovery operations	NA	NA
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Our waste generation is minimal and consequently there is no requirement of incineration or landfilling activities.	
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
Total		

Waste generated computations have currently been undertaken for the Head Office only.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes, Ekobon Technologies LLP, Emission computations have been undertaken using proxy-based approach.

- 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.**

Waste Management Practices:

Our company has implemented comprehensive waste management practices focused on minimizing environmental impact and promoting sustainability. We emphasize the segregation of waste at the source, with distinct processes for managing dry, wet, and e-waste. Dry waste, including paper and packaging materials, is primarily recycled through certified vendors, while wet waste is composted or treated for safe disposal. E-waste is handled by authorized recyclers to ensure proper disposal and recovery of valuable materials.

We have also taken significant steps to reduce our reliance on single-use plastics by transitioning to biodegradable alternatives across all our facilities. Furthermore, through employee awareness programs, we promote waste reduction and encourage sustainable practices within the workplace.

Strategy to Reduce Hazardous and Toxic Chemicals:

As a service-oriented business, our operations involve minimal use of hazardous or toxic chemicals. However, in instances where such substances are necessary—such as in cleaning and maintenance—we prioritize the use of eco-friendly, non-toxic alternatives. Our procurement policies favor suppliers who offer environmentally safe products, and we regularly review and update our practices to align with the latest industry standards for safety and sustainability.

To manage any hazardous waste that may arise, we have established strict protocols for safe handling, storage, and disposal, in compliance with regulatory requirements. We engage certified waste management partners to ensure that hazardous materials are disposed of in a manner that mitigates environmental risks.

These practices underscore our commitment to sustainability and the health and safety of our employees, customers, and the broader community.

- 11 If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

Not Applicable

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

Not Applicable

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

Based on the nature of its business, the Company complies with applicable environmental norms.

LEADERSHIP INDICATORS

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

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

- (i) Name of the area - NA
- (ii) Nature of operations - NA
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		

Total volume of water withdrawal (in kilolitres)	NA	NA
Total volume of water consumption (in kilolitres)		
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 kilolitres)		
(i) Into Surface water	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes, Ekobon Technologies LLP, Emission computations have been undertaken using proxy-based approach.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	As a service-oriented business primarily involved in the flow of information and financial transactions, the Company believes that its operations do not result in direct emissions that adversely impact the environment. Given the nature of our services, the Company currently does not measure Scope 3 emissions.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes, Ekobon Technologies LLP, Emission computations have been undertaken using proxy-based approach.

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

As a provider of financial services, the Company recognizes that its direct impact on biodiversity is minimal. However, in line with our commitment to environmental stewardship, we ensure that all necessary permissions and no-objection certificates are obtained from relevant local statutory authorities—such as the Environmental Assessment Authority, Forest Department, and other relevant bodies—prior to the construction or acquisition of new office buildings. This proactive approach helps mitigate any potential adverse impact on biodiversity.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Please refer CSR Annexure - B which is part of the Annual Report			

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

The Company has established a comprehensive Business Continuity and Disaster Recovery Policy & Plan. The purpose of this policy is to formalize the Company's business continuity program and provide clear guidelines for developing, implementing, testing, and maintaining business continuity plans across the organization.

These plans are designed to mitigate potential threats, such as natural disasters or cyber-attacks, ensuring the protection of personnel and assets. The goal is to enable the Company to resume operations quickly and effectively in the event of a disruption. Regular tests and drills are conducted to identify and address any weaknesses in the system, ensuring the robustness and reliability of our business continuity strategies.

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

Given the nature of the Company's business, there has been no adverse impact on the environment. Additionally, the Company expects all its value chain partners to adhere to existing environmental regulations and best practices, ensuring that they also avoid any negative impact on the environment.

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

Not Applicable

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.
The Company was a member of 2 (Two) trade and industry chambers/associations during the FY 2023-24.
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/
1	Association of National Exchange Members of India (ANMI)	National
2	Indore Management Association	State

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

Not applicable as No material instances reported

LEADERSHIP INDICATORS

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

No

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.**

Please refer CSR annexure which is part of the Annual Report

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

Not Applicable

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

The company has established a complaint with register in the HR department to address issues raised by various stakeholder groups. Complaints are reviewed regularly, and appropriate actions are taken to resolve them promptly and effectively.

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

Particulars	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	As a Financial Services entity, our primary inputs consist of technological infrastructure, platforms, and services. Consequently, the options for local procurement are limited for an organization like ours. However, with branches spread across the country, we do prioritize procuring consumables, such as stationery items, from local suppliers in the surrounding areas.	
Sourced directly from within the district and neighbouring districts		

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

Location	FY	FY
	2023-24	2022-23
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
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):**

The Company has not engaged an Independent Social Impact Assessment Agency to evaluate its Social Responsibility initiatives. Therefore, no formal report on the social impact of these initiatives has been produced.

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

Please refer CSR Annexure- B which is part of the Annual Report

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

No

- b From which marginalized /vulnerable groups do you procure?**

Not Applicable

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

Not Applicable

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

Not Applicable

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

Not Applicable

6 Details of beneficiaries of CSR Projects:

Please refer CSR Annexure- B which is part of the Annual Report

PRINCIPLE 9 : Businesses should engage with and provide value to their consumers in a responsible manner

ESSENTIAL INDICATORS

1 Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

We receive client complaints/queries via phone, fax, email, personal visits, and physical letters from clients as well as through their affiliated authorised individuals and branches. We also receive complaints from clients through Regulatory Authority, Exchanges, Advocates, Consumer Forums, SCORES Login for Research Analyst, Smart ODR Portal, Consumer forums etc.

We segregate all the client's queries and complaints separated. The client is then given a thorough response based on the examination of the facts.

2 Turnover of products and/or 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	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

3 Number of consumer complaints in respect of the following:

	2023-24			2022-23		
	(Current Financial Year)		Remarks	(Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	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
Other	0	0	NA	0	0	NA

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

Not Applicable

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

Not Applicable

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.

Advertising and Delivery of Essential Services: The Company adheres strictly to the guidelines set forth by regulatory authorities such as SEBI (Securities and Exchange Board of India) to ensure that all advertising and promotional activities are accurate, transparent, and do not mislead investors. No corrective actions have been required in this regard, as the Company maintains a strong commitment to ethical advertising practices.

Cyber Security and Data Privacy: As a stock broking company, the security of customer data and the integrity of online trading platforms are paramount. The Company has implemented robust cyber security measures, including regular vulnerability assessments, penetration testing, and the adoption of advanced encryption technologies to safeguard customer data. In the event of any identified vulnerabilities, immediate corrective actions are taken to address potential threats. The Company also provides ongoing training to employees on data privacy and cyber security best practices to prevent breaches and ensure compliance with regulatory standards.

Product Recalls: The nature of the Company's business does not involve physical products; therefore, there have been no instances of product recalls. However, in the case of any service disruptions or errors in trading platforms, the Company has a rapid response mechanism to rectify issues and communicate transparently with affected customers.

Regulatory Actions: The Company has a strong compliance framework in place to ensure adherence to all relevant regulations. There have been no penalties or actions taken by regulatory authorities concerning the safety of the Company's services. In instances where regulatory updates or new guidelines are issued, the Company proactively updates its policies and procedures to remain compliant.

7 Provide the following information relating to data breaches:

a	Number of instances of data breaches	1
b	Percentage of data breaches involving personally identifiable information of customers	0%
c	Impact, if any, of the data breaches	The data breach affected the company's back office operations, but the front office systems remained unaffected. Importantly, no data breaches involving customers' personally identifiable information occurred that were critical in nature.

LEADERSHIP INDICATORS

- 1 Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
Information on products and services of the Company can be accessed on <https://www.arihantcapital.com/>
- 2 Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
The company conducts customer awareness programme on pan India basis for all its customers where it disseminates information regarding safe and responsible usage of company's products and services
- 3 Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
The company sends SMS messages, e-mails & showcases the information on its website to inform the consumers of any risk or discontinuation of essential services.
- 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.**
Yes, we provide product information on our website over and above what is mandated under local laws.
- 5 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)**
Yes. Survey is carried out to understand customer advocacy of Companies' products and services. This is carried out telephonically across all segments of our customer base.