

Date: September 05, 2024

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

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

Dear Sir/Madam,

Sub.: Business Responsibility and Sustainability Report for the Financial Year ended March 31, 2024

In terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copy of Business Responsibility and Sustainability Report (“**BRSR**”) of the Company for the Financial Year 2023-24.

The BRSR also forms the part of the Annual Report of the Company for the Financial Year 2023-24, submitted to the exchanges vide intimation dated September 05, 2024.

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

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

Thanking you,

Yours faithfully
For CarTrade Tech Limited

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

Enclosed a/a

CarTrade Tech Limited

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

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

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74900MH2000PLC126237
2.	Name of the Listed Entity	CARTRADE TECH LIMITED
3.	Year of incorporation	2000
4.	Registered office address	12th Floor Vishwaroop IT Park, Sector 30A, Vashi, Navi Mumbai 400705
5.	Corporate address	12th Floor Vishwaroop IT Park, Sector 30A, Vashi, Navi Mumbai 400705
6.	E-mail	investor@cartrade.com
7.	Telephone	+91-22-67398888
8.	Website	https://cartradetech.com/
9.	Financial year for which reporting is being done	FY24 (April 01, 2023, to March 31, 2024)
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 46,88,78,170/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Lalbahadur Pal Contact No.: 022-67398888 Email ID: legal@cartrade.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14.	Name of assurance provider	Not Applicable for FY24
15.	Type of assurance obtained	Not Applicable for FY24

II. Products/services

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

S. No.	Description of the main activity	Description of business activity	% of the turnover of the entity
1	Operation of web-portals, online classified media, and allied services	Data Processing, hosting, and related activities; web portal	100

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Operation of web-portals, online classified media, and allied services.	63122	100

III. Operations

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

Location	Number of plants	Number of offices	Total
National	NA*	4	4
International	NA*	-	-

* The Company is an automotive marketplace and does not undertake any manufacturing activity.

Business Responsibility & Sustainability Reporting

19. Markets served by the entity:

a. Number of locations

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

^ The Company provides services to clients across the whole of India through its digital platforms.

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

1.49%. The income is from our international customers such as Google Advert Inc, Google LLC and Microsoft Online Inc.

c. A brief on types of customers

CarTrade Tech Limited ("the Company") is a leading multi-channel digital marketplace in India. We offer a comprehensive suite of services covering the entire marketplace value chain, including the buying, selling, marketing, valuation, and enabling financing of new and pre-owned vehicles across various categories. With platforms like CarWale, CarTrade Tech, Shriram Automall, BikeWale, CarTrade Exchange, Adroit Auto, and OLX India, we cater to a diverse customer base, from individual buyers and sellers to dealerships and OEMs. Our integrated approach, extensive reach, and diverse offerings have solidified our position as a key player in the Indian automotive market.

IV. Employees

20. Details as at the end of the 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)	1010	715	71%	295	29%
2.	Other than Permanent (E)*	1	1	100%	-	-
3.	Total employees (D + E)^	1011	716	71%	295	29%
WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

Data is as on March 31, 2024

*Other than permanent employees refers to consultants.

^The entire workforce of the Company is categorised as 'Employees'. Therefore, the information required in all sections in the 'Workers' category is not applicable to the Company.

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)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-

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S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
3.	Total differently abled employees (D + E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

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

*As on March 31, 2024, Key Management Personnel are Chairman & Managing Director (MD), Executive Director & Chief Financial Officer (CFO), and Company Secretary (CS) & Compliance Officer.

22. Turnover rate for permanent employees and workers

	FY 24			FY 23			FY 22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	43.01%	65.41%	49.10%	40.00%	59.84%	44.60%	31.99%	38.06%	33.23%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Shriram Automall India Limited	Subsidiary	55.43	No
2	CarTrade Exchange Solutions Private Limited#	Subsidiary	55.43	No
3	Adroit Inspection Services Private Limited#	Subsidiary	55.43	No
4	Augeo Asset Management Private Limited#	Subsidiary	55.43	No
5	CarTrade Finance Private Limited	Subsidiary	100	No
6	CarTrade Foundation	Subsidiary	100	No
7	Sobek Auto India Private Limited*	Subsidiary	100	No

#Indirect subsidiary company (step down Subsidiary) of the Company.

*Was acquired on August 11, 2023.

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VI. CSR Details

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

(ii) Turnover (in ₹): ₹ 186.68 crores

(iii) Net worth (in ₹): ₹ 2,058.25 crores

Note: CSR is applicable for CarTrade Tech Limited, however, as 2% of average net profit of the Company for last three financial years as per section 135(5) of the Companies Act, 2013 is negative, the CSR expenditure is not applicable.

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 (If yes, then provide web link for grievance redress policy)	FY 24			FY 23		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	The Company has a Stakeholder Grievance Redressal Policy which defines the process and procedure for capturing and addressing grievances of all the stakeholders. The policy can be found on our website, on the below weblink: https://cartradetech.com/corporate-governance.html	0	0	No complaints were received	0	0	No complaints were received
Investors (other than shareholders)		0	0	No complaints were received	0	0	No complaints were received
Shareholders		5	0	All investor complaints were resolved at the end of the FY24	10	0	All investor complaints were resolved at the end of FY23.
Employees and workers		0	0	No complaints were received	0	0	No complaints were received
Customers		0	0	No complaints were received	0	0	No complaints were received
Value Chain Partners		0	0	No complaints were received	0	0	No complaints were received
OEMs		0	0	No complaints were received	0	0	No complaints were received

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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.

S. No.	Material issue identified	Indicate whether risk or opportunity	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.	Human Capital Development	Risk / Opportunity	<p>Opportunity: Our skilled employee base is instrumental towards the Company's leadership position in the automotive marketplace space. A motivated talent pool with strong business and technical expertise helps deliver high quality products and innovation. We consistently invest in the growth and development of our employees to harmonise the expectations of our human capital with those of the Company's growth strategy.</p> <p>Risk: Constant upskilling of the workforce is critical to build capabilities to navigate the evolving technological and business landscape. Inadequate human capital development and lack of skillset can lead to business disruption in such cases. Additionally, there exists strong market demand for skilled and experienced talent which poses a risk of high attrition and flight of talent.</p>	<p>We have put in place a robust mechanism to identify and recruit talent with required skills from leading engineering institutions and business schools as well as through internal employee referrals and independent external agencies.</p> <p>We have adopted competitive compensation framework, and we benchmark our employee benefits and salary to ensure that our practices are in line with best industry standards.</p> <p>Our Learning and Development (L&D) programme is aimed at promoting career growth, leadership development, and gaining technical as well as soft skills through regular workshops and training sessions.</p> <p>We have an equal opportunity culture that fosters diversity and inclusion within our workforce. We also have a transparent grievance redressal mechanism for managing employee concerns.</p> <p>We also engage with our employees at regular intervals to seek their feedback on HR policies and practices and take corrective actions, wherever necessary.</p>	<p>Positive: Development and retention of skilled talent helps business growth, productivity and innovation.</p> <p>Negative: High attrition can impact productivity, efficiency and innovation which leads to business disruption and negative financial impact.</p>

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S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Customer satisfaction	Opportunity	Opportunity: Customers lie at the heart of any business strategy, thus incorporating customer centricity is the only viable approach to achieve growth.	We have incorporated customer centricity within all our policies, practices, and strategies. We stress extensively on engagement with customers and seek feedback to refine our offerings. We ensure that the customer facing employees are well trained to effectively handle the needs and concerns of our customers and ensure their satisfaction with our products and services.	Positive: High customer satisfaction can lead to strong business growth. It can also help create a strong brand reputation and a loyal customer base who could be potential market for Company's other existing/ new products and services.
3.	Data privacy & security	Risk	Risk: Cyber-attacks and data breaches are becoming major risks due to increasing digitisation and large-scale use of technology and its integration across platforms. Vulnerable systems can compromise the security of intellectual property or critical data as well as confidential information of stakeholders, including personally identifiable information (PII) which could damage Company's trust and reputation.	We are constantly in the process of strengthening our digital infrastructure in terms of technical safeguards and ongoing monitoring of new and existing threats. We have adopted a robust cybersecurity and data management framework and controls which is supervised by the Board and the senior management. We design our platforms, offerings, and policies to facilitate compliance with evolving privacy and data security laws and regulations. We also regularly review our data and IT security policies and procedures and also conduct training and awareness sessions for our stakeholders to better equip them in dealing with instances of cyber-attacks and data breaches. Additionally, in order to mitigate the risk of financial losses due to cyber-attacks, we procure cyber insurance policy to claim for losses, if any arises.	Negative: Weak data governance can result in data breaches which can damage reputation and impact business growth. It could also lead to legal liabilities which could result in additional financial burden. Investments in technology and digital infrastructure to strengthen IT systems will result in increased operational costs.

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S. No.	Material issue identified	Indicate whether risk or opportunity	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)
4.	Technology/ Digital adoption	Risk / Opportunity	<p>Opportunity: State-of-the-art technological infrastructure helps the business stay ahead of the curve.</p> <p>Risk: Rapid technological change, changes in user and customer requirements and preferences, frequent introduction of new services and products embodying new technologies, including apps, and the emergence of new industry standards and practices that could render our existing websites, apps and technology obsolete.</p>	<p>We have invested heavily in our technological capabilities across our platforms. We have an advanced and sophisticated technology platform. Our technology platforms are both scalable and vertically integrated across the entire value chain, which allows us to address each step of the vehicle life cycle. The end-to-end technology platforms largely developed by our in-house team allow us to offer a seamless solution to our customers.</p> <p>Furthermore, we regularly conduct Vulnerability Assessment and Penetration Testing (VAPT) audit to identify any security flaws in the network and resolve it on priority.</p>	<p>Positive: Sophisticated technology helps improve efficiency levels and scaling up of business thereby helping growth.</p> <p>Negative: Lack of adequate technological infrastructure can result in business becoming uncompetitive</p>
5.	Energy management	Risk / Opportunity	<p>Opportunity: Improvement in energy efficiency levels helps reduce carbon footprint and reduces operational costs.</p> <p>Risk: Energy management has assumed paramount importance considering the concerns surrounding increasing carbon emissions and climate change. Recognition of this risk has also meant evolution of stringent climate and environment related regulations which need to be adhered to.</p>	<p>Even though our business operations are not energy intensive in nature, we are committed to curtail energy consumption and improve energy efficiency levels within our operations.</p> <p>We promote energy saving awareness among our employees and try to reduce our consumption within our office spaces.</p>	<p>Positive: Energy efficiency and cost savings in the longer run, leading to more profitability</p> <p>Negative: Upfront cost to be expended towards efficiency initiatives in the short term</p>

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S. No.	Material issue identified	Indicate whether risk or opportunity	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)
6.	Circular Economy and promotion of reuse/ refurbishment	Opportunity	Opportunity: Resale of used vehicles is one of business segments of the Company. Wider adoption of circular economy fosters innovation and design of products (vehicles) designed for extended use through repair, refurbishment, or remanufacturing.	The Company is committed to create an environment of trust through our infrastructure, processes, and 4S (Sure, Secure, Safe, Smart) promise to guarantee quality of used vehicles sold on our platforms. The Company also promotes the used vehicles through strong focus on advertisement and marketing.	Positive: Encouraging circular economy initiatives can lead to expansion of market opportunities for reused vehicles
7.	Community engagement	Opportunity	Opportunity: We look at community engagement through corporate social responsibility (CSR) as an opportunity for the Company to partake in the country's socio-economic development.	The Company is committed to implement a comprehensive CSR programme which benefits the community on multiple fronts and disclose the impact generated by our projects. We also have put in place a mechanism to gather feedback basis which corrective actions can be taken, if any. In FY24, we launched our CSR initiative powered by CarTrade Foundation namely DriveASmile. It is a unique initiative focussed on supporting the unsung heroes of the mobility industry by facilitating donations from individuals and businesses via a transparent, tech-enabled platform and processes.	Positive: Implementing an effective CSR programme will help us build brand reputation and trust as we fulfil our social obligation.

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<p>Environmental Policy: https://static.cartradetech.com/pdf/corporate-governance/Environment-Policy.pdf</p> <p>Anti-Bribery and Anti-Corruption Policy: https://static.cartradetech.com/pdf/corporate-governance/Anti-Bribery-and-Anti-Corruption-Policy.pdf</p> <p>Sustainable Sourcing Policy: https://static.cartradetech.com/pdf/corporate-governance/Sustainable-Sourcing-Policy.pdf</p> <p>Preferential Procurement Policy: https://static.cartradetech.com/pdf/corporate-governance/Preferential-Procurement-Policy.pdf</p> <p>Stakeholder Engagement Policy: https://static.cartradetech.com/pdf/corporate-governance/Stakeholder-Engagement-Policy.pdf</p> <p>CSR Policy: https://static.cartradetech.com/pdf/corporate-governance/CSR-policy.pdf</p> <p>Risk Management Policy: https://static.cartradetech.com/pdf/corporate-governance/CT-Risk-Management-Policy.pdf</p> <p>Business Responsibility Policy: https://static.cartradetech.com/pdf/corporate-governance/CT-Business-Responsibility-Policy.pdf</p> <p>Code of Conduct for Directors and Senior Management: https://static.cartradetech.com/pdf/corporate-governance/CT-Code-of-Conduct-or-Directors-and-Senior-Management.pdf</p> <p>Vigil Mechanism and Whistle Blower Policy: https://static.cartradetech.com/pdf/corporate-governance/CT-VIGIL-MECHANISM-and-Whistle-Blower-Policy.pdf</p> <p>Along with the above-mentioned policies, other policies related to POSH, Health & Safety, Human Rights etc. are available on the Intranet portal of the Company, which are accessible only to the employees, However, all the relevant policies are made available on need basis to the respective stakeholders.</p>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/ standards adopted by your entity and mapped to each principle.	National Guidelines for Responsible Business Conduct ("NGRBC")								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Zero cases of fines / penalties / punishment from any regulatory/ enforcing agency in reporting year.	Increase awareness about the benefits of EVs to our consumer and stakeholders at large.	• Zero fatalities • Ensure 100% assessment of offices on health and safety and working conditions every year.	100% adherence to concerns raised by stakeholders.	Zero complaints on human right related issues.	Ensure 100% recycling of e-waste from our operations.	Zero adverse orders from regulatory authorities for anti-competitive conduct.	Increase of our overall procurement from small businesses, wherever possible.	• Zero customer complaints • Zero data privacy breach of customers.

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	We have received no fines/ penalties/ punishment from regulator / enforcing agency in the reporting year	Published opinion articles/ promotion material or posts on the benefits of EVs.	There were two fatalities reported in FY24 and these accidents were due to cardiac arrest and road accident. To address this, we would start training our employees on health & well-being and road safety.	There were no major concerns raised by our stakeholders in FY24. We also captured feedback from stakeholders and addressed them satisfactorily.	We had zero complaints on human right related issues	Zero e-waste scrappage during the reporting year.	No adverse orders from regulatory authorities received in the reporting year.	Provided preference for procurement from small businesses for relevant supplies.	• Zero consumer complaints reported in the reporting year. • No data privacy breach of consumers reported in the reporting period.

Governance, leadership, and oversight

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

At CarTrade, sustainability continues to be a pivotal factor of its business strategy. We are committed to empower local vehicle dealers and bring transparency, liquidity, and simplicity to the Indian vehicle market. This year, we have intensified our efforts to integrate Environmental, Social, and Governance (ESG) principles into every facet of our operations. Our platforms continue to revolutionise the vehicle purchasing process, enabling consumers to make informed decisions online, thereby reducing the need for dealership visits and minimising the associated carbon footprint. By providing comprehensive information on fuel-efficient vehicle options, we help consumers make environmentally conscious choices, contributing to a greener future.

Under the vigilant oversight of our diverse and highly skilled Board and CSR Committee, we have made significant progress in strengthening our governance frameworks.

We have integrated ESG risks into our Enterprise Risk Management (ERM) framework, ensuring that sustainability is embedded in our risk assessment processes, which allows us to effectively manage ESG-related risks and opportunities, aligning our business strategies with our sustainability goals. We are committed to achieve our social and environmental targets & goals. This strategic direction helps us to create long-term value for all our stakeholders. Further, our dedication to delivering exceptional service to our customers is matched by our focus on the development and well-being of our employees. We continue to enhance our policies related to Learning & Development, Compensation, Employee Wellbeing, and Employee Engagement, fostering a culture of continuous improvement and growth. As we forge ahead on our sustainability journey, we are committed to transparent communication and relentless improvement. We urge all our stakeholders to review our sustainability report to understand our ongoing efforts and future aspirations. The report offers a comprehensive overview of our ESG-related challenges, targets, and accomplishments. We are dedicated to driving sustainability and innovation within the Indian vehicle market. We are excited about the path ahead and the positive impact we can achieve with the continued support and collaboration of our stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ms. Aneesha Bhandary Executive Director and CFO DIN 07779195
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability-related issues? If yes, provide details	Yes CSR committee of the Board reviews the Company's performance on sustainability-related activities, performance and targets on an annual basis. The CSR committee is represented by the below members: Ms. Aneesha Bhandary (Chairperson, Executive Director) Mr. Vivek Gul Asrani (Member, Independent Director) Mr. Vinay Vinod Sanghi (Member, Executive Director) Risk Management Committee of the Board assesses the risks pertaining to ESG and certain principles of BRSR.

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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Board/ Committee of the Board									Need Based								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with all applicable 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.*	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	No	No	No	No	No	No	No	No

*Note:

- Question no. 11 is not applicable.
- An internal assessment of the working of the BRSR policies has been conducted. In due course, the Company shall have an external assurance on the same as well.

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	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	This question is not applicable since the answer to Q.1 is “Yes”.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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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 categorised 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	4	During the year, the Company provided updates to the Board of Directors and its committees covering recent developments regarding operations, regulations, economy, industry and business environment, risk management, technology and corporate governance along with BRSR principles which included topics like Code of Conduct, Anti Bribery & Anti-Corruption, Prevention of Sexual Harassment at Workplace, etc	100%
Key Managerial Personnel	4	During the performance review for each quarter, the Company provided updates to the KMPs covering recent developments regarding stakeholder management, grievance redressal, risk management, data security, hiring, human resources management and corporate governance along with NGRBC principles which included topics like Code of Conduct, Anti-Bribery & Anti-Corruption, Prevention of Sexual Harassment at Workplace, PIT Regulations etc	100%
Employees other than BoD and KMPs	58	We provided training to all our employees on policies such as anti-bribery, anti-corruption, prevention of sexual harassment (POSH), conflict management, conflict resolution, negotiations, business ethics, building accountability, etc.	100%
Workers	NA	NA	NA

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)::

NIL

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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:

NIL

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-Bribery and Anti-Corruption Policy which reflects our commitment to conduct business dealings based on values of integrity and fairness and emphasises our “Zero Tolerance” approach to bribery and corruption. Further, the Company’s Whistle Blower policy provides a mechanism under which an employee/director of the Company may report unethical behaviour, suspected or actual fraud, violation of code of conduct and personnel policies of the Company. The Vigil Mechanism ensures standards of professionalism, honesty, integrity, and ethical behaviour. The Policies are available on our website at <https://static.cartradetech.com/pdf/corporate-governance/Anti-Bribery-and-Anti-Corruption-Policy.pdf>.

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

NIL

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

NIL

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

Since no complaints were received, no corrective actions were necessary.

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

	FY24	FY23
Number of days of accounts payables	56.93	69.41

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	FY24	FY23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealer/ distributors as % of total sales	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealer/ distributors as % of total sales to dealer/distributors	NIL	NIL

Business Responsibility & Sustainability Reporting

Parameter	Metrics	FY24	FY23
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.49%	3.29%
	b. Sales (Sales to related parties / Total Sales)	0.05%	0.06%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	45.07%*	-

Since CarTrade Tech Limited is in the service sector, it does not have its concentration of purchases from trading houses or concentration of sales from dealers / distributors.

*Acquisition of Sobek Auto India Private Limited on August 11, 2023.

Leadership Indicators

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

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

We are in the process to undertake awareness programme for our value chain partners in the coming financial year where we aim to educate, and engage them on the 9 principles of BRSR in order to help them understand the various aspect of ESG disclosures and practices, creating a sustainable and responsible business practices throughout our value chain.

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

Yes, according to the company's Code of Conduct for Director & Senior Management and other policies, Directors are required to disclose any interests or concerns they may have in other companies, businesses, or undertakings, both within India and abroad, on an annual basis or whenever there are changes. Independent Directors are also expected to refrain from taking up directorships in companies that are in the same or similar businesses as the company, or that could potentially compete with the company, in order to avoid conflicts of interest. Directors are also required to recuse themselves from any discussions on agenda items in which they have a personal interest. To ensure compliance with these policies, Directors provide an annual affirmation that they have followed the Code of Conduct, and the company takes steps to prevent any material, financial, or commercial transactions with Directors, Key Managerial Personnel, or their relatives, that could potentially conflict with the company's interests. Our Code of Conduct Policy can be accessed at: <https://static.cartradetech.com/pdf/corporate-governance/CT-Code-of-Conduct-or-Directors-and-Senior-Management.pdf>.

Business Responsibility & Sustainability Reporting

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 products and processes to total R&D and CAPEX investments made by the entity, respectively.**

	Amount	Percentage	Details of improvements in environmental and social impacts
R&D	0%	0%	Not applicable
Capex	0%	0%	Not applicable

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

Yes, even though our business is mainly a digital marketplace, we have formulated a sustainable sourcing policy ensuring our commitment to sourcing which is transparent, managing health and safety risks, and minimising the environmental impact of our value chain. We expect all our suppliers to operate in accordance with the principles as outlined in this Policy in addition to following the necessary social, business integrity, and environmental sustainability standards.

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

As we do not manufacture / sell any tangible product, we do not source any raw material. However, we intend to source sustainable / efficient goods, wherever applicable, as per the requirements and extent feasible for our business operations.

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.**

Not applicable since the Company does not manufacture/ sell any tangible product.

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 considering the type of business operations

Leadership Indicators

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

Given that our business operations do not entail production / selling of tangible products, Life Cycle Perspective / Assessments (LCA) 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).**

Not applicable since the Company does not manufacture/ sell any tangible products.

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

Not applicable since the Company does not manufacture/ sell any tangible products.

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

Not applicable since the Company does not manufacture/ sell any tangible products.

Business Responsibility & Sustainability Reporting

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	715	585	82%	715	100%	NA	-	715	100%	0	0%
Female	295	137	46%	295	100%	295	100%	NA	-	0	0%
Total	1010	722	71%	1010	100%	295	100%	715	100%	0	0%
Other than Permanent employees											
Male	1	0	0%	0	0%	-	-	0	0%	0	0%
Female	-	-	-	-	-	-	-	-	-	-	-
Total	1	0	0%	0	0%	-	-	0	0%	0	0%

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

The Company does not have workers.

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

	FY 24	FY 23
Cost incurred on well- being measures as a % of total revenue of the company	0.57%	0.63%

We highly value our employees and our cost incurred on well-being measures has increased by 8% to ₹ 1.07 crores in FY24.

2. Details of retirement benefits.

Benefits	FY 24			FY 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.)
Provident Fund	98%	NA	Yes	98%	NA	Yes
Gratuity	100%	NA	Yes	100%	NA	Yes
ESI*	13%	NA	Yes	17%	NA	Yes

*Applicable for specific set of employees pursuant to Employees' State Insurance Act, 1948.

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

Yes, our offices have been made accessible to accommodate employees with disabilities so that they can access to Company's facilities. The Vashi office is equipped with elevators to facilitate smooth movement for employees with disabilities. Given the nature of our business operations, we strive to ensure that our technology infrastructure and systems are aligned with the needs of the employees with disabilities.

Business Responsibility & Sustainability Reporting

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

Yes, we are committed to ensure that our workforce is representative of all sections of the society. We provide equal and fair opportunities in employment and foster an inclusive workplace in which all employees are treated with respect and dignity. The Equal Opportunities Policy is available on the Intranet portal of the Company, which is accessible only to the employees.

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	NA
Female	67%	75%	NA	NA
Total	88%	93%	NA	NA

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Employees	Yes.
Other than Permanent Employees	<p>The Company strives to create a workplace that is inclusive of individuals belonging to any race, religion, sex, colour, caste, creed, age, nationality, ethnic origin, marital status, sexual orientation and disability. The Company does not tolerate any form of discrimination, harassment, workplace bullying, and retaliation. Thus, the Company fosters a culture where employees can freely highlight their concerns with the management and/or Human Resources. The Company has a grievance redressal procedure for all employees. Any aggrieved employee can approach his immediate superior with his grievance. If the grievance is not redressed, it can be escalated up the hierarchy. The HR department ensures that all grievances are resolved within a reasonable period.</p> <p>The Company also has a Whistle Blower mechanism in place, which is governed by the Vigil Mechanism & Whistle Blower Policy. This ensures confidentiality and protection of whistle blower from any harassment or victimisation like retaliation, threat or intimidation of termination / suspension of service.</p> <p>The Company also has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.</p> <p>The Company has grievance team which looks into resolving all grievance received from employees. It can be contacted by mailing at icc@carwale.com.</p>

Business Responsibility & Sustainability Reporting

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

Category	FY 24			FY 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 (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)
Total Permanent Employees						
Male	715	-	0%	708	-	0%
Female	295	-	0%	237	-	0%
Total	1010	-	0%	945	-	0%

8. Details of training given to employees and workers:

Category	FY 24					FY 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	715	710	99%	688	96%	708	706	99%	567	80%
Female	295	286	97%	270	92%	237	236	100%	201	85%
Total	1010	996	99%	958	95%	945	942	99%	768	81%

Note: Numbers for FY23 revised considering permanent employees employed at CarTrade Tech Limited

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

Category	FY24			FY23		
	Total (A)	No. (B)	% (B / A)	Total (A)	No. (B)	% (B / A)
Employees						
Male	715	715	100%	708	708	100%
Female	295	295	100%	237	237	100%
Total	1010	1010	100%	945	945	100%

Note: Numbers for FY23 revised considering permanent employees employed at CarTrade Tech Limited

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

Yes, given the nature of our business operations, we work out of offices that are not prone to health and safety risks. However, we have formulated an organisation-wide Health & Safety (H&S policy) to create a safe and healthy working environment at all our offices. Clear instructions and safety protocols are laid down and communicated to all employees through health and safety awareness sessions and visual materials like posters. Compliance of the safety systems is regularly verified. We also have in place first aid facilities and health check-up camps organised on a regular basis.

Business Responsibility & Sustainability Reporting

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

Given the nature of our business operations, we work out of offices that are not prone to work-related health and safety hazards. We rely on our H&S management system to identify and assess work-related risks and hazards. It identifies the potential safety risks, reviews existing safeguards and suggests mitigation measures for these risks. We ensure to document the risks and hazards identified along with their causes, consequences and mitigation measures. We regularly provide health and safety trainings to update employees on the various potential risks & hazards in an office environment such as fire hazards, safe usage of stairs/elevators, basic first aid training, etc.

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

There are no workers involved in the operational activities of CarTrade Tech Limited.

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

Yes, employees have access to non-occupational medical and healthcare services which include group medical insurance, accidental insurance, free medical consultations, etc.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 24	FY 23
Lost Time Injury Frequency Rate (LTIFR) per one million-person hours worked)	Employees	0.72	0
	Workers	0	0
Total recordable work-related injuries	Employees	4	0
	Workers	0	0
No. of fatalities	Employees	2	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Note: In the above figures, the recordable work related injuries pertain to fatalities and injuries which occurred outside office premises. One fatality is due to cardiac arrest of an employee during business travel and one due to road accident. Other work related injuries are also due to road accidents.

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

Given the nature of our business operations, we work out of offices that are not prone to major health and safety risks. However, The Company has put in place various measures to ensure a safe and healthy working environment for all employees.

- The Company has implemented a rigorous approach to identify, assess, mitigate, and monitor safety-related risks at the workplace.
- Areas for improvement is regularly identified and corrective action to prevent their recurrence is taken with the goal of creating a safe working environment.
- Frequent training programmes on standard safety measures and best practices is provided to all employees.
- The Company adheres to comprehensive security & safety guidelines.
- Offices are equipped with safety systems like fire detection, fire extinguishers, safe means of escape, assembly point, first- aid kits, etc.
- Regular health check-ups for employees are conducted in the office

Business Responsibility & Sustainability Reporting

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

	FY 24			FY 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	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

We regularly keep check of the Company's health and safety framework, and the working conditions for any significant risks or concerns. However, these parameters are currently not explicitly assessed or measured by the company.

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.

At our workplace, we continuously strive to ensure the best standards of safety for our employees through regular risk review exercise and providing adequate trainings. In order to avoid future safety-related incidents, the Company plans on providing trainings on road safety and health & well-being to its employees.

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).

	(Y/N/NA)
Employees*	Yes
Workers	Not Applicable

*Note: We provide accidental insurance which covers life & term insurance.

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

The Company has cheques and balances in place to ensure that the value chain partners are compliant with the provisions of the labour laws and are deducting and depositing the necessary statutory dues on time with the authorities. We prioritise the deduction and deposit of statutory dues including ESIC and PF each month to maintain compliance with regulations. We also ensure that we work with the value chain partners who are compliant with GST regulations. We have put in place appropriate terms & conditions in our contracts/ agreements with our value chain partners and conduct audits, wherever required.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 24	FY 23	FY 24	FY 23
	Employees	4	0	2
Workers	0	0	0	0

Business Responsibility & Sustainability Reporting

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

Yes, we facilitate an internal job postings (IJP) programme for employees to explore opportunities across domains within the organisation. There were no retirements or termination of employment during the reporting year for which transition assistance was necessitated.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	These parameters are currently not assessed for our value chain partners but we plan to conduct such assessments in future to identify and address any significant risks or concerns.
Working Conditions	

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

Presently, we do not assess the health and safety practices of our value chain partners. However, we intend to implement an assessment process to evaluate our value chain partners in these areas, to help us to consider and address any potential risks or concerns related to health and safety practices and working conditions throughout our value chain.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

The Company identifies stakeholders based on the value chain of the businesses and how they influence the Company. We value stakeholders are those individuals or groups of individuals who are directly or indirectly affected by operations, as well as those who have interests in business operations of the Company or have abilities to influence business operations and outcomes of those operations. Last year, we had identified our internal and external stakeholders based on the direct impact on the operations and working of the Company the stakeholder had. In the process of identifying these key stakeholders, we considered input and feedback from various departments within the organisation, as well as from senior management. This collaborative approach ensured that the assessment was comprehensive to identify the stakeholders who hold the most importance and influence in relation to the Company's activities.

We engage with our stakeholders based on our Stakeholder Engagement policy which outline collaborative engagement with all stakeholders, using effective and responsive communication that makes it possible to forge relationships based on ongoing trust. By engaging in this process, the Company effectively manages its relationships and engages with key stakeholders to meet their expectations and address their concerns. This policy lays out a systematic approach towards management of stakeholder engagement practices and processes to maximise value for both the stakeholders and the Company and outlines the principles for identifying stakeholders, engaging and managing stakeholders.

Business Responsibility & Sustainability Reporting

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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Internal stakeholders- Employees, Workers, KMPs, BoDs	No	<ul style="list-style-type: none"> Employee Engagement surveys Trainings Personal interactions (including performance appraisal discussions) Internal magazines/ newsletters Departmental meetings Townhall meetings Familiarisation programmes for Board members 	Others - need based	We regularly engage with employees to discuss various topics like employee benefits, employee recognition, performance review and career development, long-term strategy plans, Learning and Development, health and safety initiatives and addressing queries about policies and practices.
Customers	No	<ul style="list-style-type: none"> Customer Satisfaction survey Customer feedback Personal interactions Marketing and advertising activities Company website and email 	Others - Need-based	<p>We regularly engage with our customers to update on new products and services through advertising and marketing activities.</p> <p>We regularly interact with customers to resolve their queries with regards to use of our products and services.</p> <p>We also periodically assess customer satisfaction through surveys and to understand the grievances of customers and take their feedback on our products and services.</p>
Suppliers	No	<ul style="list-style-type: none"> One-on-one negotiations and meetings Supplier Audits Surveys 	Others- Need-based	We regularly engage with suppliers to discuss payment terms, infrastructure, resolving queries and payment of statutory dues.
OEMs	No	<ul style="list-style-type: none"> Personal interaction Project based discussions Newsletters Research report 	Others- Need-based	We engage with our OEMs to deliberate and decide on our offerings and the details around the same. We also engage with them to resolve queries and address issues highlighted in consumer feedback.

Business Responsibility & Sustainability Reporting

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Investors and shareholders	No	<ul style="list-style-type: none"> Annual General Meetings Earnings calls Annual Reports Investor meets Email broadcasts and intimation Individual meetings with financial media, shareholders and analysts 	Others- Need based Quarterly/ Annually	We regularly engage with investors and shareowners to update on the information having a bearing on the performance/ operations of the Company including price sensitive information. It also includes updating about various statutory requirements with respect to their shareholding in the Company, addressing shareholders' queries at the General Meetings, earnings call with institutional investors/ analysts in respect of quarterly/ half-yearly/annual financial results
Communities	No	<ul style="list-style-type: none"> Surveys Personal interaction Project based discussions CSR activities 	Others- Need based/ Annually	<p>We have mechanism in place to engage with the community to further their advancement by reducing social and economic inequalities.</p> <p>Further, we launched our DriveASmile initiative in FY23 which is focussed on supporting the family of needy people from mobility sector by facilitating donations from individuals and businesses via a transparent, tech-enabled platform and processes</p>
Government and Regulatory authorities	No	<ul style="list-style-type: none"> Need based engagements with national, state and local/ municipal officials Participation in industry and regulatory forums, meetings between regulators, and our board and management 	Others- Need based	We engage with regulatory bodies to discuss rules, regulations and policies affecting the industry and sharing our point of view.

Business Responsibility & Sustainability Reporting

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Media	No	<ul style="list-style-type: none"> Media briefings Press releases Marketing communication Written and telephonic interactions 	Others- Need based	Engagement with media is done to address business-related queries, share updates about the Company, new services announcements, views on industry landscape, etc
Dealers / Business partners	No	<ul style="list-style-type: none"> Surveys One-on-one negotiations and meetings 	Others- Need based	We engage with our business partners to deliberate and decide on our offerings and the details around the same. We also engage with them to resolve queries and address issues highlighted in customer feedback.

Leadership Indicators

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

The feedback received from consultations with the identified stakeholders through the formally outlined Stakeholder engagement framework is presented by management to the Stakeholder Relationship Committee (SRC) of the Board. It also provides and supervises the mechanism for addressing grievances and complaints from stakeholders and aligning Stakeholder priorities with the Company's business strategy. The SRC updates the Board on compliance status on a yearly basis and the suggestions by the Board are then implemented. The CSR committee also undertakes responsibility for sustainability related matters and deliberates on key environmental and social issues and action plans.

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.

We believe in the importance of stakeholder consultation to identify and manage environmental and social issues. We have put in place a mechanism to engage with our stakeholders on a regular basis to address their concerns and issues. We believe that stakeholder engagement is essential to building trust among our stakeholders and aligns with their needs and expectations. We engage with our internal and external stakeholders to have an improved understanding of the issues that directly influence our ability to effectively deal with the risks the organisation and leverage on the opportunities available to us. We ensure that we incorporate the inputs and feedback received through these consultations while formulating our policies and practices. This aids the Company in effectively addressing key environmental and social issues relevant to our operations, and drive business sustainability in general.

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

We regularly engage with all our stakeholders including those from the vulnerable/ marginalised groups in accordance with our Stakeholder Engagement Policy and Stakeholder Grievance Redressal Policy.

Business Responsibility & Sustainability Reporting

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 24			FY 23		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (A)	No. of employees / workers covered (D)	% (B / A)
Employees						
Permanent	1010	1010	100%	945	945	100%
Other than permanent	1	1	100%	5	5	100%
Total	1011	1011	100%	950	950	100%

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

Category	FY 24					FY 23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
Permanent Employees										
Male	715	-	-	715	100%	708	-	-	708	100%
Female	295	-	-	295	100%	237	-	-	237	100%
Other than Permanent Employees										
Male	1	-	-	1	100%	5	-	-	5	100%
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages:

a. Median remuneration/wages

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) ^{1,2}	4	10,37,500	2	60,93,445
Key Managerial Personnel ¹	2	3,66,82,160	1	1,09,61,889
Employees other than BoD and KMP	713	4,25,029	294	3,28,742
Workers	NA	NA	NA	NA

Note: 1. Mr. Vinay Vinod Sanghi, Chairman & Managing Director and Mrs. Aneesha Bhandary, Executive Director & CFO are considered at both head in the above table under "Board of Directors" and "Key Managerial Personnel"; and

2. For remuneration to Non-executive Director Sitting fee is considered for calculation of Median remuneration/ salary/ wages of respective category.

Business Responsibility & Sustainability Reporting

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

	FY 24	FY 23
Gross wages paid to females as % of total wages paid by the entity	16.88%	14.50%

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. All grievances, including human rights related grievances, are addressed through the formal procedure laid down in our Stakeholder Grievance redressal policy. The policy can be found on our website <https://cartradetech.com/corporategovernance.html>.

The Company also has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.

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

The Company remains committed to respecting and protecting human rights. We maintain zero tolerance towards any violation or misconduct on grounds of misdemeanor. Our Company's Code of Conduct and policies like Human Rights Policy, Prevention of Sexual Harassment Policy, Vigil Mechanism & Whistle Blower Policy and other social policies cover human rights aspects and compliance.

Our Stakeholder Grievance redressal policy outlines the mechanism redressing all grievances, including human rights concerns. Stakeholders can record their grievances via email, phone or in writing to the designated Stakeholder contact officers. For effective and efficient grievance management, the Company has dedicated E-mail IDs icc@carwale.com, contact@cartrade.com, support@carwale.com, contact@carwale.com, and contact@bikewale.com. The Company Secretary has been designated as Compliance Officer who is the authority responsible for the implementation, monitoring and review of the grievance redressal policy.

The stakeholder contact officer along with the grievance owner department is responsible for investigating the grievance and are mandated to create an action plan outlining the steps to be taken to resolve the grievances including identifying roles and responsibilities for assigning actions and monitoring the actions undertaken. The resolution and closure of the grievance is documented over an email and stakeholder would be provided a link to share their feedback.

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

	FY 24			FY 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
Human Rights 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:

	FY 24	FY 23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

Business Responsibility & Sustainability Reporting

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

Company's Vigil Mechanism and Whistle-blower policy ensures that the whistle-blower and/or the person processing the protected disclosure shall be protected from harassment, victimisation or use of any other unfair employment practice against them. Moreover, the chairperson of the Audit Committee has been entrusted with the responsibility of ensuring that actions or threats are treated as a separate Protected Disclosure, and he/she should investigate the same accordingly and may also recommend appropriate steps to protect the Whistle-blower from exposure to such retaliatory action and ensure implementation of such steps for the Whistle-blower's protection.

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

Yes, we make the best possible effort to ensure that our business contracts are in adherence with all the applicable human rights regulations and best practices.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	-
Forced/involuntary labour	-
Sexual harassment	-
Discrimination at workplace	-
Wages	-
Others – please specify	-

We regularly provide training to our employees on matters related to human rights. We also keep check on our operations to prevent any human rights violations. We observed no such cases of human rights violations related to child labour, forced labour, sexual harassment, discrimination at workplace or low wages.

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

Not Applicable

Leadership Indicators

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

The Company did not receive any human rights complaints during the reporting year and thus, no modifications or changes were required in the business processes to address such matters. However, we review and amend our policies and procedures regularly to ensure effectiveness of our systems to address various concerns and issues. We also ensure that our policies and procedures are communicated effectively to employees through training and the employee handbook.

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

No human rights due diligence exercise was conducted during the reporting year. However, we are cognisant of the valuable role that business can play in the protection of human rights of its stakeholders as well as society at large. We are committed to respecting and protecting the human rights of our employees, suppliers, business partners, customers and communities. We strive to ensure effectiveness of our policies and procedures to avoid occurrence of any human rights violations in our business. Going ahead, we intend to conduct effective human rights due diligence to identify, assess and mitigate potential human rights concerns.

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, our offices have been made accessible to accommodate visitors with disabilities. Our Vashi office is equipped with elevators to facilitate smooth movement for visitors with disabilities.

Business Responsibility & Sustainability Reporting

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	These parameters are currently not assessed for our value chain partners but we plan to conduct such assessments in future to identify and address any significant risks or concerns.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

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

Not Applicable.

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

Essential Indicators

1. Details of total energy consumption (GJ) and energy intensity:

Parameter	FY 24	FY 23
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	2,325	1,617
Total fuel consumption (E)	13	8
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	2,338	1,625
Total energy consumed (A+B+C+D+E+F)	2,338	1,625
Energy intensity per rupee of turnover (GJ/INR) (Total energy consumed / Revenue from operations)	0.0000013	0.0000010
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000028	0.000023
Energy intensity in terms of physical output (Total energy consumption / No. of Full Time Employee)	2.39	2.03

(Note: Fuel Consumption value for FY23 is revised as there was a calculation discrepancy)

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

No

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

No, PAT scheme is not applicable to CarTrade Tech Limited

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

Parameter	FY 24	FY 23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	445	394
(iii) Third party water	4,942	4,176
(iv) Seawater / desalinated water	-	-
(v) Others	-	-

Business Responsibility & Sustainability Reporting

Parameter	FY 24	FY 23
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	5,387	4,570
Total volume of water consumption (in kilolitres)	131	-*
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/INR)	0.0000029	0.0000029
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000646	0.0000647
Water intensity in terms of physical output (per Full Time Employee) (Total water consumption / No. of Full Time Employee)	5.51	5.70

*for FY23, the total water consumption; i.e.; water consumed as drinking water was not calculated separately. However, it is considered in the total water withdrawal figure.

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

No

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

Parameter	FY 24	FY 23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	5,256	4,570
- No treatment	-	-
- With treatment – please specify level of Treatment: Sewage Treatment Plant and Municipal Corporation Treatment Plants	5,256	4,570
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

(Note: We have revised our water discharge value for FY 22-23 as all the water discharged by our offices are either treated at building's STP or goes to the municipal corporation for recycling & reuse)

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

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

The Company recognises the importance of water for our overall business continuity and fully understand the impacts of untreated wastewater on the environment. Most of our office buildings operate in shared spaces and the treatment of the wastewater is carried out by the building management. In our head office in Vashi, the building is equipped with Sewage Treatment Plant (STPs) which treats the wastewater ensuring recycling and reuse.

Business Responsibility & Sustainability Reporting

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

Parameter	Please specify unit	FY 24	FY 23
NOx	-	-	-
SOx	-	-	-
Particulate matter (PM)	-	-	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

(Note: As the Company does not own any equipment which causes air emissions, thus, the above parameters are nil for CarTrade Tech Limited.)

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

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 24	FY 23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	242.07	241.68
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	462.32	301.76
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.00000038	0.00000035
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)		0.0000085	0.0000077
Total Scope 1 and Scope 2 emission intensity in terms of physical output (per Full Time Employee)	Metric tonnes of CO2 equivalent / employee	0.72	0.68

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No

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

Despite having a lower GHG emissions, we constantly assess on the ways to further reduce our carbon footprint. Our carbon footprint has increased in FY24 due to expansion of our office space. We envisage to reduce our electricity and fuel consumption in the upcoming years.

Business Responsibility & Sustainability Reporting

9. Provide details related to waste management by the entity:

Parameter	FY 24	FY 23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H).	40.44	33.59
Total (A+B + C + D + E + F + G + H)	40.44	33.59
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000002	0.00000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000049	0.00000048
Waste intensity in terms of physical output (Total waste generated / No. of Full Time Employee)	0.0414	0.0419
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	40.44	33.59
Total	40.44	33.59

(Note: Waste disposed by the Company mainly consists of paper, tissues or organic waste which is sent to municipal corporation for disposal & composting. Therefore, we have revised our disposal method from landfill to other disposal operations for FY23.)

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

No

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

Given the nature of our business operations, the Company does not generate any waste which is hazardous and/or toxic in nature, but the waste generated in normal course of operations is managed as per waste disposal process in accordance with local municipal regulations. E-waste generated is responsibly disposed through authorised re-cyclers and vendors, as per the guidelines of the E-waste (Management) Rules, 2022 (as amended).

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:

Not Applicable. The Company does not have any operations / offices in / around ecologically sensitive areas.

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

Not Applicable. The Company has not undertaken any projects that require an Environmental Impact Assessment (EIA).

Business Responsibility & Sustainability Reporting

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. If not, provide details of all such non-compliances:

The Company is compliant with all the environmental rules and regulations.

S. No	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Not Applicable

Leadership Indicators

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

We do not have any operations in water stress areas.

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

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

Parameter	FY 24	FY 23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water 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		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

No

Business Responsibility & Sustainability Reporting

2. Please provide details of total Scope 3 emissions & its intensity:

We have not estimated our Scope 3 emissions yet. However, we plan to estimate and disclose the same in the coming years.

Parameter	Unit	FY 24	FY 23
Total Scope 3 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	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

No

3. With respect to the ecologically sensitive areas reported at Question 10 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 since we do not have any operations in ecologically sensitive areas.

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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Not Applicable	Not Applicable	Not Applicable

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

We follow a robust framework that identifies internal and external threats, along with the development of effective mitigation strategies. The process of risk identification, analysis, mitigation, and monitoring are undertaken periodically by the Management Team and overseen by the Risk Management Committee. The detailed mitigation strategy for each risk category is incorporated within the Management Discussion & Analysis section of the Annual Report.

Our infrastructure is configured such that we can recreate critical infrastructure in another environment when needed to recover from a disaster. In addition, we use various automatic disaster mitigation and recovery measures, such as regular and automated backups, monitoring tools and infrastructure components with built-in redundancy.

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?

The Company's operations do not have any significant adverse impact on the environment considering the business model and the type of procurement practices.

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

In FY24, we have not conducted assessments of our value chain partners. However, we plan to conduct such assessments to identify and address any significant risks or concerns that may arise from these assessments and help us take appropriate corrective actions to mitigate any risks or concerns identified

Business Responsibility & Sustainability Reporting

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

Essential Indicators

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

Nil

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

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

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

The Company has not received any adverse order from the regulatory authority

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

Leadership Indicators

1. Details of public policy positions advocated by the entity

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
-	-	-	-	-	-

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

In FY24, we have not conducted any Social Impact Assessments (SIA) in compliance with laws such as the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 since the same was not required considering the nature of our business operations. However, we recognise the importance of social impact assessments in understanding and addressing the potential social implications of our business activities.

Name and brief details of project	SIA Notification No.	Date of notification	Whether information available in public domain? (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Not Applicable

Business Responsibility & Sustainability Reporting

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

Given the nature of our business operations, there has been zero displacement of population or livelihoods. As a result, we have not undertaken any Rehabilitation and Resettlement (R&R) activities.

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

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

The Company has a mechanism to interact with the members of the Community to understand and address their concerns, if any. All grievances are addressed through the formal procedure laid down in the Stakeholder Grievance Redressal Policy.

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

Parameter	FY 24	FY 23
Directly sourced from MSMEs/ small producers	-	-
Directly from within India	-	-

Note: Given the nature of our business operations, we do not procure any input/ raw materials. However, even for the limited goods and services we procure, we try to consider MSMEs/small producers and suppliers 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 24	FY 23
Rural	-	-
Semi-urban	-	-
Urban	6%	7%
Metropolitan	94%	93%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	

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

We have not undertaken any CSR projects in designated aspirational districts because the CSR expenditure is not applicable for the Company, as per section 135(5) of the Companies Act, as 2% of average net profit of the Company for last three financial years, 2013 is negative.

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

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

Yes

Business Responsibility & Sustainability Reporting

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

We try to apply preference to enterprises run by/ promote employment of women, people with disabilities, LGBTQ owned, SC/ST owned enterprises in line with our Preferential Procurement Policy. Depending on the feasibility, we also give preference to suppliers who are based locally or from neighbouring districts in the areas of operation of the Company and also give emphasis to micro, small and medium enterprises (MSMEs) in the procurement activities.

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

Nil.

Given the nature of our business operations, we do not procure any input/ raw materials. However, even for the limited goods and services we procure, we intend to provide opportunities for suppliers from marginalised/ vulnerable groups and have drafted a Procurement Policy accordingly. We make an effort to undertake our purchases by giving consideration to small businesses as well enterprises run by/ that promote employment of women, people with disabilities, LGBTQ and SC/ ST communities.

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

We have not engaged with any entity during the reporting period for deriving or sharing any benefits from the intellectual properties owned and acquired by us.

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
	<p>DriveASmile:</p> <p>DriveASmile is a CSR initiative powered by CarTrade Foundation. At DriveASmile, we believe in the power of collective kindness and the positive impact it can have on our society. It is a unique CSR initiative focussed on supporting the unsung heroes of the mobility industry – the hardworking individuals who keep our world moving.</p> <p>DriveASmile is a digital marketplace that connects family of needy people from mobility sector (taxi drivers, food delivery boys, workers of ancillary and auto factories, petrol pump workers, automobile dealer employees, etc.) with individual donors and donor organisations via a transparent, tech-enabled platform and processes.</p>	<p>Nearly 1000 persons & their families have benefitted from the portal. The total amount paid / donated from the portal was more than ₹ 30 lakhs in FY24.</p>	<p>100%.</p> <p>(Recipient of donations are needy individuals from the mobility sector such as commercial vehicle drivers’ children for their education, etc.)</p>

Note: Pursuant to Section 135 of the Companies Act 2013 and rules made therein, the CSR expenditure is not currently a compliance requirement, but giving back to society is deeply ingrained in Company’s ethos.

Business Responsibility & Sustainability Reporting

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 value customers as the cornerstone of our business strategy, and hence, we have engulfed customer centricity within all our policies, practices, and strategies. Any customer complaints and grievances which are received are treated with the utmost importance.

We have always focussed on improving the ways to communicate with our customers to understand their concerns and receive their complaints and feedback. Customers can raise their complaints by contacting on our e-mail ID viz. contact@carwale.com. All grievances are dealt with by our Social Media team/ Customer Support team, who co-ordinates with the relevant stakeholders to appropriately resolve the complaint/ issue raised. Customers can also escalate a complaint if they're unsatisfied with the resolution provided. Customers can also reach out to the Stakeholder contact officer as designated under the Stakeholder Grievance Redressal policy to lodge their grievances.

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

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

	FY 24			FY 23		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

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

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

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, given the nature of our business operations, the Company places strong emphasis on the protection and respect of privacy of data of all its stakeholders. This policy lays out our approach towards ensuring integrity and confidentiality of all the information collected, received, stored, and handled during the course of our business operations.

Business Responsibility & Sustainability Reporting

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

No such cases were raised for FY24 for the mentioned categories and hence no corrective actions were taken.

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

a. **Number of instances of data breaches:** No instances of data breach were reported or observed during the reporting year.

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

NIL.

No instances of data breach were reported or observed during the reporting year. We recognise the need for robust cyber security and data management practices to maintain the integrity and confidentiality of all our customers' privileged information and thereby obtain their trust. We are constantly in the process of strengthening our digital infrastructure in terms of technical safeguards and ongoing monitoring of new and existing threats. We have adopted a robust cybersecurity and data management framework and controls which is supervised by the Board and the senior management. We also regularly review our data and IT security policies and procedures and also conduct training and awareness sessions for our stakeholders to better equip them in dealing with instances of cyber-attacks and data breaches. We design our platforms, offerings, and policies to facilitate compliance with evolving privacy and data security laws and regulations.

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

NIL

Leadership Indicators

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

The information can be accessed through our website at <https://cartradetech.com/>.

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

We engage with our consumers through one-on-one interactions, emails, newsletters etc. as well as through our website.

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

Not applicable considering our service offerings.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Not applicable considering the Company does not manufacture/ sell tangible products.

Yes. The Company periodically assess customer satisfaction through surveys and to understand the grievances of customers and take their feedback on our products and services. We try to maintain regular engagement with customers through various engagement channels like Customer Satisfaction survey, Customer feedback, Personal interactions, and Marketing and advertising activities.