

Business Responsibility and Sustainability Report FY 2024-25

About Us

RateGain Travel Technologies Limited is a leading global provider of SaaS (Software-as-a-Service) solutions for the travel and hospitality industry. Founded with the vision of accelerating revenue growth for the travel ecosystem, RateGain helps travel and hospitality companies drive profitability through actionable insights, efficient distribution, and seamless customer experiences.

Serving over 3,200+ customers including 15 Fortune 500 companies, RateGain is trusted by the world's leading airlines, hotels, cruise lines, travel management companies, and online travel agencies across 100+ countries. With an expansive portfolio covering revenue management, rate intelligence, AI-driven distribution, and social listening tools, we empower businesses to make data-driven decisions in real-time.

Headquartered in India, RateGain continues to expand globally, shaping the future of travel through innovation, agility, and a deep understanding of customer needs.

Mission

We want to be the leading revenue maximization platform for the travel industry and offer an integrated technology platform to help our customers increase their revenue through customer acquisition, retention and wallet share expansion.

Sustainability

At RateGain, sustainability is not just an initiative-it is a responsibility embedded in our operations,

partnerships, and community engagement. As a technology-driven enterprise, we recognize the importance of building a business that thrives economically while also safeguarding the environment and promoting social equity.

We are committed to reducing our ecological footprint and contributing positively to environmental well-being.

Our social efforts are channelled through Community Gain, a flagship program that focuses on the development, education, and upliftment of underprivileged children. We also support initiatives aimed at hunger eradication, access to quality healthcare, improved sanitation, and the socio-economic empowerment of marginalized communities.

Sustainability is deeply integrated into our governance structure. A dedicated Sustainability Committee oversees the implementation of ESG (Environmental, Social, and Governance) principles across our operations, strategic goals, and risk management processes.

We take pride in being recognized for our contributions, including the Best CSR Impact Award from UBS Forums in 2018. As we move forward, we remain committed to strengthening our sustainability performance, measuring our impact, and transparently disclosing our progress.

Principle 1

Business Ethics, Transparency, and Accountability

Ethical governance forms the foundation of our operations. We are committed to upholding the highest standards of transparency, accountability, and compliance across all business practices. A strong Code of Conduct guides decision-making, and our governance structures are designed to foster trust among stakeholders. Leadership ensures regular monitoring of ethical risks, while internal audits and whistleblower mechanisms help uphold integrity at every level.

Principle 2

Providing Goods and Services that are Safe and Sustainable

As a global SaaS solutions provider, we're dedicated to delivering reliable, secure, and innovative digital products that help clients in the travel and hospitality industry optimize operations and enhance customer satisfaction. Our cloud-based platforms are developed with a focus on sustainability, cybersecurity, and performance efficiency. We continuously upgrade our offerings using responsible design principles that reduce data redundancy and energy usage, aligning with broader environmental goals.

Principle 3

Employee Well-being

Employee well-being is the key priority at RateGain. Inclusive HR policies, professional development programs, and a collaborative work environment ensure fair wages, health insurance, workplace safety, and mental wellness support for all team members. Our open-door culture and feedback mechanisms encourage participation in shaping practices, while continuous learning is promoted through skill-based training and leadership development.

Principle 4

Stakeholder Engagement and Inclusivity

We actively engage with all stakeholders including clients, partners, employees, regulators, and communities to understand evolving expectations and concerns. Regular client feedback sessions, investor communications, and CSR outreach ensure alignment between stakeholder interests and business strategies. Recognizing the value of collaboration, we work proactively to build trust-based, long-term relationships.

Principle 5

Respect for and Promotion of Human Rights

A strong commitment to upholding dignity, equality, and non-discrimination guides our workplace

practices. Internal policies strictly prohibit child labor, forced labor, and any form of harassment. Diversity, Equity, and Inclusion (DEI) are promoted at all levels, with human rights considerations integrated into supply chain and vendor selection processes.

Principle 6

Environmental Responsibility

Environmental sustainability is embedded in our business philosophy. Through our last year partnership with Green Yatra, we contributed to urban biodiversity and carbon sequestration via Miyawaki tree plantations in the NCR region. As a digital-first company, we minimize physical resource consumption and encourage energy-efficient data processing. The goal is to promote low-impact, high-efficiency operations while raising awareness about environmental responsibility.

Principle 7

Responsible Public Policy Advocacy

We engage with industry associations, government forums, and regulatory bodies in a transparent and ethical manner. Our expertise in digital travel and hospitality innovation supports responsible policymaking that fosters industry growth and sustainability. All policy advocacy is carried out through recognized platforms with full compliance to disclosure norms and conflict-of-interest protocols.

Principle 8

Inclusive Growth and Equitable Development

Inclusive development is pursued through community-focused programs under our flagship initiative, Community Gain. We support educational and health initiatives for underprivileged children, promote digital literacy, and work towards bridging social inequities. By leveraging strengths and resources, we aim to empower local communities and contribute meaningfully to national development goals.

Principle 9

Consumer Awareness and Well-being

Creating responsible, user-friendly digital products that deliver real-time value is at the core of our consumer engagement. Solutions are designed to be secure, scalable, and tailored to client needs. Through continuous innovation, proactive customer service, and responsible marketing, long-term client relationships are maintained-built on trust, transparency, and performance.

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L72900DL2012PLC244966
2	Name of the Listed Entity	RateGain Travel Technologies Limited
3	Year of incorporation	November 16, 2012
4	Registered office address	M-140, Greater Kailash, Part-II, New Delhi - 110048
5	Corporate address	4th Floor, Tower A, Club 125, Plot No. 3,4,5, Sector – 125, Noida – 201301
6	E-mail	companysecretary@rategain.com
7	Telephone	+91-120-5057000
8	Website	https://rategain.com/
9	Date of Start of Financial Year	Start Date End Date
	Financial Year	01-04-2024 31-03-2025
	Previous Year	01-04-2023 31-03-2024
	Prior To Previous Year	01-04-2022 31-03-2023
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd ('NSE') and BSE Ltd. ('BSE')
11	Paid-up Capital	INR 11,80,53,564/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name Of Contact Person	Mr. Mukesh Kumar (General Counsel and Company Secretary)
	Contact Number Of Contact Person	+91-120 5057000
	Email Of Contact Person	companysecretary@rategain.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 basis
14	Name of assessment or assurance provider	N.A.
15	Type of assessment or assurance obtained	N.A.

II. PRODUCTS/SERVICES

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

S. No.	Description of main activity	Description of business activity	% of turnover
1	Information and communication	Consultancy, Computer programming, and related activities	100%

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

S. No.	Product/Service*	NIC Code	% of total Turnover contributed
1	To ensure that travelers receive the right offers on their preferred devices, and to help hotels rank higher on OTAs and secure more bookings, revenue managers rely on DaaS solutions. The Company's DaaS portfolio includes products such as AirGain, CarGain, Demand.AI, Optima, Parity+, and Rev.AI.	62099	32.91%
2	Property owners use distribution solutions to share availability, rates, inventory, and content from accommodation providers with OTAs. The Company's distribution portfolio includes products such as Content AI and RezGain.	62099	22.07%
3	MarTech solutions serve as an end-to-end digital marketing suite for hotels, integrating real-time insights powered by AI. The Company's MarTech portfolio includes products such as BCV, MHS, and Engage.AI.	62099	45.02%

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	Not Applicable	2	2
International*	Not Applicable	7	7

*Overseas offices are of our international subsidiaries

19. Markets served by the entity:

a) Number of locations

Location	Number
National (No. of States)	28
International (No. of Countries)	24

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

The contribution of exports as a percentage of the total turnover of the entity is 96.47%.

c) Brief on types of customers

We serve both travel and non-travel customer segments across the globe, delivering solutions in revenue management, pricing, marketing, and distribution. Our travel customers include airlines, car rental companies, cruise lines, online travel agencies (OTAs), and travel management firms. In the non-travel segment, we work with global hotel chains and Fortune-listed companies.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	659	510	77%	149	23%
2.	Other than Permanent (E)	31	19	61%	12	39%
3.	Total employees (D + E)	690	529	77%	161	23%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

b) Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent employees (D)	1	1	100%	N.A.	N.A.
2.	Other than Permanent employees (E)	0	0	N.A	N.A.	N.A.
3.	Total differently abled employees (D + E)	1	1	100%	N.A.	N.A.

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33
Key Management Personnel	3	0	0.00

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

22. Turnover rate for permanent employees and workers

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in current FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15%	20%	16.10%	6.72%	4.44%	11.16%	14.00%	8.00%	21.00%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	RateGain Technologies Limited (UK)	Subsidiary	100	Yes
2	RateGain Adara Inc.	Subsidiary	100	Yes
3	RateGain Technologies LLC (UAE)	Subsidiary	100	Yes
4	RateGain Germany GmbH	Subsidiary	100	Yes
5	RateGain Technologies Inc. (US)	Subsidiary	100	Yes
6	RateGain Technologies Spain, S.L.	Subsidiary	100	Yes
7	RateGain Adara Japan GK	Subsidiary	100	Yes
8	BCV Social LLC (US)*	Subsidiary	100	Yes

*BCV Social LLC (US) merged into RateGain Adara Inc. w.e.f., April 01, 2025.

VI. CSR DETAILS

24. CSR Details

Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
Turnover (in ₹)	2,798,336,144/-
Net worth (in ₹)	2,104,308,843/-

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes As a SaaS provider, our business has limited direct interaction with vulnerable sections of society. Nevertheless, we remain committed to our Corporate Social Responsibility (CSR) efforts. To implement these initiatives effectively, we partner with credible NGOs that have a strong track record and established systems for community feedback and grievance redressal. These mechanisms help identify areas that truly need support, allowing us to align our CSR activities with the real needs and aspirations of the communities we aim to serve. Through these focused efforts, we strive to make a meaningful impact and contribute to the overall development and well-being of society. For more information, please refer to our comprehensive CSR Policy. https://rategain.com/pdf/governance/CSR_Policy.pdf	0	0	N.A.	0	0	N.A.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	<p>Yes</p> <p>We are committed to fostering a culture of transparency, integrity, and accountability across all levels of our organization. Our Whistle Blower Policy, available at https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf, clearly outlines the framework we follow to report, address, and resolve grievances. This policy empowers individuals to raise concerns regarding unethical behaviour, misconduct, or violations of company policy, with the assurance that their identity and concerns will be handled with the utmost confidentiality and seriousness.</p> <p>In addition to our internal mechanisms, we also prioritize open communication with our external stakeholders. Our Investor Relations team plays a crucial role in maintaining a trustworthy and responsive dialogue with our investors. We are always available to address any questions, feedback, or concerns they may have, and we actively work to ensure that our investors remain informed, valued, and confident in their association with us.</p>	0	0	N.A.	0	0	N.A.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes Our Whistle Blower Policy, available at https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf outlines the procedures and channels we have established to address grievances, ensuring accessibility and fairness for all stakeholders. In addition to our internal grievance mechanisms, our shareholders also have multiple external avenues to voice their concerns. These include reaching out directly to the Stock Exchange(s), filing complaints through SEBI's SCORES platform, utilizing the Online Dispute Resolution (ODR) system, or contacting our Registrar and Share Transfer Agent.	1	0	N.A.	0	0	N.A.
Employees and workers	Yes During the year, we introduced a cutting-edge Human Resource Management System (HRMS) that offers our employees an accessible and user-friendly platform to share feedback or raise concerns directly with the HR team. This initiative reflects our ongoing efforts to create a transparent and supportive workplace.	2	0	0	6	0	The complaints received during the year primarily pertained to operational issues and the need for infrastructure upgrades. In response, we took corrective actions including the renovation of washrooms, repair of doors, and installation of closed dustbins and sanitary vending machines to enhance workplace hygiene and functionality. Additionally, a complaint related to sexual harassment was reported and

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
	<p>In addition, our Whistle Blower Policy, available at https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf serves as a comprehensive guide for addressing grievances. It clearly outlines the procedures and channels available, ensuring that employee concerns are managed effectively, confidentially, and with accountability.</p> <p>We also have a robust POSH (Prevention of Sexual Harassment) policy in place, which provides a secure and confidential mechanism for employees to report incidents of sexual harassment. This reinforces our commitment to fostering a safe, respectful, and inclusive work environment.</p> <p>To further strengthen internal communication, we have integrated Leena AI-a smart, interactive chatbot that facilitates real-time employee feedback. Its advanced natural language processing capabilities help categorize input accurately, offering meaningful insights that drive data-backed decisions. This fosters a culture of open dialogue and continuous improvement, enhancing overall employee satisfaction and engagement.</p>						addressed in accordance with our POSH (Prevention of Sexual Harassment) policy. Appropriate remedial measures were implemented, and the matter was resolved, resulting in the formal closure of the complaint in the following year.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	<p>At RateGain, we adopt a multichannel approach to effectively manage customer grievances, combining both proactive and responsive strategies. Through regular Net Promoter Score (NPS) outreach, we actively gather insights into customer experiences, concerns, and areas of improvement reflecting our strong commitment to delivering customer satisfaction.</p> <p>In addition, our dedicated customer feedback system ensures that all complaints and suggestions are captured systematically. This ongoing engagement not only highlights our focus on continuous improvement but also reinforces our promise to provide exceptional and consistent service.</p>	5961	73	See details shared under Principle 9, Question 3	4461	100	See details shared under Principle 9, Question 3
Value Chain Partners	<p>Yes</p> <p>We follow a balanced approach to addressing grievances from our suppliers and partners, integrating both proactive and reactive measures. Through regular Net Promoter Score (NPS) outreach, we actively identify their concerns and operational challenges. Additionally, our dedicated feedback system ensures that any complaints or issues raised by our suppliers and partners are captured and addressed promptly. This approach reflects our commitment to maintaining strong, transparent, and collaborative relationships across our value chain.</p>	0	0	-	1	0	One complaint of a vendor was registered and the same was duly resolved by the Company in compliant manner, by making payments as per the MSME Act.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Data Security & Customer Privacy	Risk	Cyber-attacks represent a critical risk to our company's operations and, importantly, to the security and trust of our customers. These threats have the potential to disrupt business continuity, compromise sensitive data, and undermine the integrity of our digital systems. Beyond the immediate operational impact, such incidents could severely damage our reputation in the market and erode the confidence our customers place in us. Maintaining strong cybersecurity measures is therefore essential not only to protect our assets but also to preserve and strengthen our relationships with customers over the long term.	We have consistently prioritized developing applications with near-zero vulnerabilities, ensuring that security is embedded from the ground up. To protect against any potential breach incidents, we have established robust control mechanisms that enable us to promptly detect, manage, and mitigate risks. Additionally, we are strengthening the validation of our security processes through an ongoing SOC 2 certification exercise. This certification measures not only our commitment to upholding the highest standards of data security and privacy but also provides external assurance of the effectiveness and reliability of our systems.	Negative implication
2	Talent Acquisition and Retention	Opportunity	With our unwavering focus on our people, we are well-positioned to be an employer of choice. Receiving the 'Great Place to Work' award for five consecutive years is a strong testament to our positive work culture and commitment to employee well-being. We continue to attract the right talent from a competitive market, reinforcing our reputation as a preferred workplace.	Not Applicable	Positive implication

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Corporate Governance	Opportunity	At RateGain, corporate governance has always been a top priority and is deeply embedded in how we engage with both internal and external stakeholders. From exercising strong oversight over our data management practices to implementing proactive checks and balances, we ensure full compliance with all regulatory requirements. This comprehensive approach to governance builds confidence among the market, encouraging both institutional and individual investors to place their trust and resources in us.	Not Applicable	Positive implication
4	Employee Wellbeing	Opportunity	We remain firmly people-focused and have established policies and initiatives to support our employees' growth and well-being. The implementation of our HR Management System, along with a range of people-centric programs, positions us strongly to foster collaboration and drive business success collectively.	Not Applicable	Positive implication
5	Anti-Competitive Behavior	Risk	We maintain steady oversight over our operations, including our market-facing efforts to onboard marquee clients. We recognize the importance of being vigilant in our client engagements, and understanding that any lapse could lead to significant reputational risks.	We have implemented robust internal controls to ensure that our business practices support the overall well-being of the industry. These controls encompass comprehensive policies and procedures designed to prevent any inadvertent anti-competitive behavior, helping us operate with integrity and fairness in the marketplace.	Negative implication

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Product Designing & Development	Opportunity	We have recently migrated our SaaS offerings to the cloud and conducted thorough analyses of each product's architecture to ensure they run on optimized IT infrastructure. As these initiatives near completion, our products now have a significantly reduced carbon footprint and are well-positioned to help our clients achieve their climate goals.	Not Applicable	Positive implication
7	Waste Management	Risk	Managing e-waste is a key part of our waste management process at RateGain. We prioritize disposing of e-waste in an environmentally responsible manner, recognizing its critical importance to our sustainability efforts.	We have consistently ensured that the e-waste we generate is disposed of through authorized recyclers. During the year, we collaborated closely with our recycler to gain a clear understanding of the processes and outcomes for the waste once it leaves our premises.	Negative implication
8	Energy Management	Opportunity	The Company, being a SaaS solutions provider for the travel and hospitality industry, its business operations of the Company are not energy intensive. As a responsible corporate citizen, it has made conscious efforts to reduce the energy requirements during the use of its products, by making them more efficient by design.	Not Applicable	Positive implication

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

THIS SECTION IS AIMED AT HELPING BUSINESSES DEMONSTRATE THE STRUCTURES, POLICIES AND PROCESSES PUT IN PLACE TOWARDS ADOPTING THE NGRBC PRINCIPLES AND CORE ELEMENTS.

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

NGRBC Principle		1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	1 b. Has the policy been approved by the Board? (Yes/No)	1 c. Web Link of the Policies, if available
Policy and management processes				
P1	Ethics & Transparency	Yes <ul style="list-style-type: none"> Code of Conduct Anti-corruption or anti-bribery Policy RateGain Familiarization Programme 	Yes	<ul style="list-style-type: none"> https://rategain.com/pdf/governance/Code_of_Conduct_for_Board_and_Senior_Management.pdf https://rategain.com/pdf/governance/Anti_Bribery_And_Anti-Corruption_Policy.pdf https://www.primeinfobase.in/z_RATEGAIN/files/RateGain_Familiarisation_Programme_for_ID.pdf
P2	Product/Service Responsibility	Yes <ul style="list-style-type: none"> Risk Management Policy 	Yes	<ul style="list-style-type: none"> https://rategain.com/pdf/governance/Risk_Management_policy.pdf
P3	Human Resources	Yes <ul style="list-style-type: none"> Internal grievance redressal Policy* Employee well-being Policy* Equal opportunity Policy (as per the Rights of Persons with Disabilities Act, 2016)* Workplace safety Policy* Training Policy* Whistleblower Policy 	Yes	<ul style="list-style-type: none"> https://rategain.com/pdf/governance/RG_Whistle_Blower_Policy.pdf

NGRBC Principle		1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	1 b. Has the policy been approved by the Board? (Yes/No)	1 c. Web Link of the Policies, if available
P4	Responsiveness to Stakeholders	Yes <ul style="list-style-type: none"> Finance and Accounts Policy* Information Security Policy* Data Management Policy* 	Yes	Refer note below
P5	Respect for Human Rights	Yes <ul style="list-style-type: none"> Workplace safety Policy* POSH Policy* Human Rights Policy* 	Yes	Refer note below
P6	Protect Environment	Yes <ul style="list-style-type: none"> Environmental Sustainability Policy* ESG Policy 	Yes	<ul style="list-style-type: none"> https://rategain.com/pdf/governance/ESG_Policy.pdf
P7	Public Policy Advocacy	Yes <ul style="list-style-type: none"> Anti-competitive conduct Policy 	Yes	<ul style="list-style-type: none"> https://rategain.com/pdf/governance/RateGain_Anti-CompetitiveConductPolicy.pdf
P8	Inclusive Growth	Yes <ul style="list-style-type: none"> CSR Policy 	Yes	<ul style="list-style-type: none"> https://rategain.com/pdf/governance/CSR_Policy.pdf
P9	Customer Engagement	Yes <ul style="list-style-type: none"> GTM playbook* 	Yes	Refer note below

* Indicates policies that are hosted on the Company's intranet and hence, the web link cannot be shared.

Disclosure Question		2. Whether the entity has translated the policy into procedures. (Yes / No)	3. Do the enlisted policies extend to your value chain partners? (Yes/No)	4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.
Policy and management processes				
P1	Ethics & Transparency	Yes	No	
P2	Product Responsibility	Yes	No	
P3	Human Resources	Yes	No	Great Place to Work (GPTW)
P4	Responsiveness to Stakeholders	Yes	No	PCI/DSS certification SOC2 in progress
P5	Respect for Human Rights	Yes	No	
P6	Protect Environment	Yes	No	
P7	Public Policy Advocacy	Yes	No	
P8	Inclusive Growth	Yes	No	
P9	Customer Engagement	Yes	No	

Disclosure Question	5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.
Policy and management processes		
P1 Ethics & Transparency	<ul style="list-style-type: none"> 100% consistent compliance as per regulatory requirements 	<ul style="list-style-type: none"> Achieved consistent compliance as per regulatory requirements during FY24-25
P2 Product Responsibility	<ul style="list-style-type: none"> Optimization of IT infrastructure for efficient operations 	<ul style="list-style-type: none"> Migration to cloud-based data center near-complete
P3 Human Resources	<ul style="list-style-type: none"> Materiality Assessment involving Employees Employee Engagement on sustainability Implementation of a robust HRMS (Human Resource Management System) Employee-centric policies and procedures refresh 	<ul style="list-style-type: none"> Materiality Assessment has been completed with active inputs from employees Engaged employees on holistic professional development HRMS has gone live and is already being used by employees Launched employee well-being and welfare initiatives
P4 Responsiveness to Stakeholders	<ul style="list-style-type: none"> Materiality Assessment involving internal and external stakeholders Prepare for 3rd party ESG Ratings to address investor needs 	<ul style="list-style-type: none"> Materiality Assessment has been completed with active inputs from internal and external stakeholders Evaluations of ESG Rating Agencies and SEBI guidelines for India-based ERPs conducted
P5 Respect for Human Rights	<ul style="list-style-type: none"> Zero violations of human rights 	<ul style="list-style-type: none"> Monitored consistently during FY23-24
P6 Protect Environment	<ul style="list-style-type: none"> Optimization of IT infrastructure for efficient operations Establishing a Sustainability Committee Materiality Assessment Prepare for 3rd party ESG Ratings and benchmark our ESG actions 	<ul style="list-style-type: none"> Migration to cloud-based data center near-complete Terms of Reference (TOR) and Agenda for Sustainability Committee has been finalized Materiality Assessment has been completed with active inputs from internal and external stakeholders Evaluations of ESG Rating Agencies and SEBI guidelines for India-based ERPs conducted
P7 Public Policy Advocacy	<ul style="list-style-type: none"> Not Applicable 	<ul style="list-style-type: none"> Not Applicable
P8 Inclusive Growth	<ul style="list-style-type: none"> Performance review of the Company's CSR impact and re-aligning based on its broader ESG priorities 	<ul style="list-style-type: none"> CSR projects portfolio expanded to include new projects centered around Environmental and Social Impact
P9 Customer Engagement	<ul style="list-style-type: none"> Customer Delight and value-generation through our products and offerings Materiality Assessment involving customers 	<ul style="list-style-type: none"> Added new customer-facing value propositions and offerings Materiality Assessment has been completed with active inputs from employees

Governance, leadership and oversight

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

At RateGain, our journey has always been guided by commitment to innovation, integrity, and inclusivity. As we navigate the dynamic landscape of the travel and hospitality industry, we remain steadfast in our mission to provide cutting-edge SaaS solutions that empower our clients to achieve greater efficiency and customer satisfaction.

Our dedication to sustainability is not just a corporate responsibility but a core aspect of our business strategy. Through initiatives like our last year partnership with GreenYatra, we actively contribute to environmental conservation efforts, such as urban biodiversity and tree plantation projects in the Delhi NCR region. These actions reflect our belief in creating a positive impact on the communities we serve.

We also recognize the importance of social responsibility. Our flagship program, Community Gain, focuses on the development and upliftment of underprivileged children, addressing critical issues like education, hunger eradication, healthcare, and sanitation. By integrating ESG (Environmental, Social, and Governance) principles into our operations, we ensure that our growth is inclusive and equitable.

As a global technology company, we understand the profound responsibility we carry not just to our clients, but to the planet and society at large. Our focus remains on driving responsible growth by embedding sustainability into every facet of our operations, from product development to stakeholder engagement. We believe that technology can be a force for good, and we are committed to leveraging our capabilities to support the UN Sustainable Development Goals. This report reflects our continued efforts to measure, improve, and transparently communicate our progress on key environmental, social, and governance parameters.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Ms. Megha Chopra (Executive Director)

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.

At RateGain, our Executive Director, Ms. Megha Chopra, plays an instrumental role in shaping our sustainability journey. As a Chairperson of our Corporate Social Responsibility (CSR) Committee, and member of Stakeholders Relationship Committee, she provides strategic direction and governance oversight. These committees operate with a strong adherence to industry best practices, ensuring that our sustainability and governance strategies are both effective and forward-looking.

Under Ms. Chopra's visionary leadership, we remain deeply committed to empowering our clients while making a meaningful impact on people and communities. Our business plan reflects this intent aiming not only to drive operational excellence but also to embed sustainability into the core of everything we do.

We envision a future where sustainability is not just a responsibility, but an opportunity for us and for everyone connected with RateGain. With Ms. Chopra at the helm, we are steadily advancing toward this shared vision, reinforcing our purpose to create long-term value in a responsible and inclusive manner.

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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Any other Committee
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Any other Committee

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)
Performance against above policies and follow up action Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)	Need-based reviews taken up along with regular reviews
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)	Need-based reviews taken up along with regular reviews

11. Has the entity carried out independent assessment/ No evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

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

Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
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)						N.A.			
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

ESSENTIAL INDICATORS

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

Since RateGain does not staff any workers, the section below provides details only for its employees.

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	<p>At RateGain, we are committed to fostering a culture of continuous improvement and strong governance. To support this, we regularly organize structured training sessions for our Board of Directors. These sessions cover a wide range of important topics, including our evolving business models, risk mitigation strategies, compliance frameworks, emerging technology trends, shifts in the global and domestic industry landscape, and updates on our business performance. Through these initiatives, we ensure our directors stay informed, proactive, and fully aligned with our strategic direction.</p> <p>In addition, we place significant emphasis on legal and regulatory awareness. We conduct focused presentations on critical amendments to corporate and allied laws to keep our Board updated on the latest statutory developments. By equipping our leadership with timely and relevant insights, we build a well-informed governance structure that is empowered to make effective decisions and confidently steer the company towards long-term success in an ever-changing business environment.</p>	100%
Key Managerial Personnel	4	<p>At RateGain, we prioritize the continuous development of our Key Managerial Personnel (KMP) by organizing regular training sessions that cover a broad spectrum of relevant topics. These include our business models, risk mitigation strategies, compliance frameworks, technological advancements, evolving industry dynamics, and our operational performance.</p> <p>To further enhance their awareness of the legal landscape, we also conduct in-depth presentations on major amendments to corporate and allied laws. This ensures our leadership remains well-informed and aligned with current governance expectations, enabling us to operate responsibly and make sound, forward-thinking decisions.</p>	100%

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
Employees other than BoD and KMP	84	<p>At RateGain, we believe that a well-informed workforce is key to building a responsible and inclusive organization. As part of our induction program, we conduct comprehensive training sessions for all new employees, covering essential policies such as our Whistleblower Policy and the Prevention of Sexual Harassment (POSH) at the workplace.</p> <p>Beyond induction, we actively organize awareness and training sessions throughout the year on a wide range of topics. These include Autism Awareness, Breast Cancer Awareness, CSR initiatives, Financial Literacy, General Health and Well-being, POSH refresher sessions, Stakeholder Management, and Thalassaemia Awareness.</p> <p>We also ensure ongoing engagement on critical subjects such as Human Rights, our Code of Conduct, behavioural and soft skills development, safety protocols, risk identification, mental health, and emergency preparedness, including First Aid and CPR training.</p> <p>To further support our people, we've developed and published a comprehensive Employee Handbook that serves as a one-stop reference for all employee policies, entitlements, and benefits-promoting transparency and easy access to important information.</p>	100%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Penalty/ Fine		Nil		
	Settlement				
	Compounding fee				
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
	Imprisonment		Nil		
	Punishment				

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

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

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

At RateGain, we are firmly committed to upholding the highest standards of integrity through strict adherence to our Anti-Corruption and Anti-Bribery Policy. In line with this policy, neither we nor any of our employees engage in offering or accepting illegal payments, gifts, or undue benefits to secure business advantages.

We strive to foster a culture rooted in ethical, transparent, and fair business practices across all our operations. Robust systems and controls are in place to prevent, detect, and address any instances of bribery or corrupt conduct whether involving public officials, private entities, customers, or suppliers.

Our policy ensures full compliance with applicable domestic and international laws, reinforcing our zero-tolerance stance against corruption. For transparency and accessibility, the policy is publicly available on our website at https://rategain.com/pdf/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:

	FY 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	N.A.	Nil	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	N.A.	Nil	N.A.

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

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	10.62	21.21

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	N.A.	N.A.
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	N.A.	N.A.
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	N.A.	N.A.
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	15.61	12.14
	b. Sales (Sales to related parties / Total Sales)	90.60	89.08
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	52.04	66.07

LEADERSHIP INDICATORS

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

S. No.	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
1	0	N.A.	0

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, RateGain has robust procedures in place to prevent and address conflicts of interest involving board members and senior management. The Code of Conduct for Board and Senior Management strictly prohibits any involvement in activities, businesses, or relationships that could conflict with the Company's interests or undermine them. Furthermore, they must refrain from conducting Company affairs with their relatives or firms where they or their relatives hold substantial interests, unless full disclosure is made to the Board. These measures ensure transparency and maintain the Company's integrity in all transactions.

PRINCIPLE 2

BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D			
Capex			N.A.

Note: RateGain's accounting system currently does not categorize its R&D and capital expenses under Environmental or Social heads. The Company is evaluating its systems to find ways to incorporate this in future cycles.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
 No. As the nature of the business of the Company is providing SaaS solutions, at a corporate level, consumption of resources is limited to supporting the operations.
 b. If yes, what percentage of inputs were sourced sustainably?
 Not Applicable
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life
 This is not applicable since the Company is not producing any physical 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, owing to the nature of business.

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?
 No, the entity did not conduct LCA for any of its products or services.
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
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:
 Not Applicable
5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.
 Not Applicable

PRINCIPLE 3**BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS****ESSENTIAL INDICATORS****1. a. Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	510	510	100%	510	100%	0	0%	37	7%	0	0%
Female	149	149	100%	149	100%	6	4%	0	0%	6	4%
Total	659	659	100%	659	100%	6	1%	37	6%	6	1%
Other than Permanent employees											
Male	19	11	58%	0	0%	0	0%	0	0%	0	0%
Female	12	9	75%	0	0%	0	0%	0	0%	0	0%
Total	31	20	64.5%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male											
Female							N.A.				
Total											
Other than Permanent workers											
Male											
Female							N.A.				
Total											

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	1.10%	0.35%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	90.14%		Yes	87.29%		Yes
Gratuity	100.00%	N.A.	Yes	100.00%	N.A.	Yes
ESI	N.A.		N.A.	NA		N.A.

Note: We did not have any employees eligible for ESI during FY 2024-25.

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?

Yes, we fully comply with the provisions of the Rights of Persons with Disabilities Act, 2016, ensuring our workplace is accessible for differently-abled employees and workers. This includes features such as wheelchair ramps for building access and braille signage in elevators to support inclusive mobility.

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.

At RateGain, we uphold an Equal Opportunity Policy, accessible to all employees through our intranet that underscores our commitment to non-discrimination based on disability, race, gender, age, religion, sexual orientation, or any other beliefs.

We are dedicated to creating an inclusive workplace and ensuring that persons with disabilities have equal access to opportunities across all aspects of employment, including recruitment, training, promotions, and working conditions.

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%	92%		
Female	100%	100%		N.A.
Total	100%	96%		

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

Yes/No	If Yes, then give details of the mechanism in brief
Permanent Employees	<p>At RateGain, we remain consistently committed to fostering a healthy, fair, and inclusive work culture. To ensure that every team member feels valued and heard, we have put in place a robust grievance redressal mechanism that enables prompt and effective resolution of concerns.</p> <p>In line with this, we have recently upgraded our HR Management System (HRMS) by introducing an in-built ticketing tool, giving each one of us an additional, seamless avenue to report issues and seek resolution. By providing multiple channels for grievance redressal, we reinforce our collective commitment to maintaining a transparent and fair workplace.</p>
Other than Permanent Employees	<p>Yes</p> <p>Our Whistleblower Policy clearly lays out the process and channels for raising concerns, promoting transparency and accountability across the organization.</p> <p>If any of us experiences harassment, including sexual harassment, a complaint can be raised at icc.@rategain.com. Such concerns are promptly escalated to the POSH committee for investigation. Following the investigation, actions are taken in line with the committee's recommendations. We ensure protection for the complainant by either granting paid leave or transferring the employee to another team if the accused is a team member or supervisor.</p>

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

RateGain does not have any employee associations or unions and does not foresee the need arising for one in the future. The employees are however, encouraged to raise their collective concerns through the relevant channels.

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
- Male	N.A.			N.A.		
- Female						
Total Permanent Workers						
- Male	N.A.			N.A.		
- Female						

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	510	328	64%	130	25%	470	150	32%	367	78%
Female	149	104	70%	33	22%	120	48	40%	94	78%
Total	659	432	66%	163	25%	590	198	34%	461	78%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	510	452	89%	470	408	87%
Female	149	121	81%	120	95	79%
Total	659	573	87%	590	503	85%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

10. Health and safety management system:

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

As a tech-driven organization, we at RateGain recognize that our employees face minimal health and safety risks at the workplace. However, we still place a strong emphasis on maintaining high health and safety standards through structured management practices.

Our office undergoes daily cleaning to ensure a hygienic environment, and the premises are well-equipped with firefighting systems, fire alarms, and designated fire exits for emergencies. We conduct regular safety drills and display awareness posters to keep everyone informed about emergency protocols.

To further support employee well-being, we've installed air purifiers in meeting rooms and common areas for better indoor air quality. Every six months, we organize health camps, dental checkups, and blood donation drives. Additionally, our employees can access a gym, breakout zones, and play areas, fostering a balanced and health-conscious work atmosphere.

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

We do not have any major hazards at our workplace. To ensure the continued safety and well-being of our team, we engage a panel of external experts and auditors who regularly conduct health and safety audits across our facilities.

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

Yes, we have an internal ticketing platform that allows our employees to raise tickets for any work-related hazards they come across. Through this platform, they can also track the status of their concerns and see whether the issues have been resolved. Additionally, we encourage our team members to report any such hazards directly to the administration team, either in person or over a phone call. This open and responsive system helps us promptly address safety concerns and maintain a secure and supportive work environment for everyone.

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

Yes, we provide our employees with access to non-occupational medical and healthcare services. This year, we introduced a 'Health Plan' in collaboration with Practo, which offers benefits like free instant online consultations with certified medical professionals, e-pharmacy services, and lab testing. In addition to this, all our employees are covered under our comprehensive health insurance and personal accident policy, reinforcing our commitment to their well-being and security.

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

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

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

At RateGain, we place the highest importance on the safety and well-being of our employees and are committed to maintaining a secure work environment. To minimize health risks, especially from viruses like COVID-19, we've installed contactless biometric scanners at all building entrances. These biometric systems also help prevent unauthorized access to our office premises.

All our team members are required to participate in regular fire safety and earthquake evacuation mock drills to stay prepared for emergencies. Our premises are monitored through CCTV cameras and other advanced security systems. Additionally, our security staff undergoes regular training on fire and earthquake response protocols, further reinforcing our commitment to a safe and secure workplace for everyone.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	Nil	Nil	5	Nil	The logged complaints were related to operational and infrastructure upgradation necessitated over time. As solutions, the Company revamped its washrooms, conducted door repairs, installed closed dustbins and sanitary machines.
Health & Safety	Nil	Nil	Nil	Nil	Nil	

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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	100%
Working Conditions	100%

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

At RateGain, both internal teams and external compliance vendors assessed our health, safety practices, and working conditions. In the previous financial year, we did not encounter any significant risks, events, or incidents, so no corrective measures were necessary.

We follow a proactive approach to prevent such occurrences. Any employee concerns are promptly addressed by our administration team, with each issue handled systematically in line with our established company policies.

LEADERSHIP INDICATORS**1. Does the entity extend any life insurance or any compensatory package in the event of death of****a. Employees (Y/N)**

Yes

b. Workers (Y/N)

Not Applicable, since the Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

We at RateGain ensure that Tax Deducted at Source (TDS) is properly deducted and deposited by our customers for all payments received. This is closely monitored through Form 26AS, TDS certificates, and regular ledger reconciliations.

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

Not applicable, as there were no reported injuries or fatalities in the Company during FY 2024-25.

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.

Through a structured materiality assessment, we identified our key stakeholders. We began by compiling a broad list from across our ecosystem and then thoughtfully assessed each stakeholder's significance and impact on our business. This approach enabled us to arrive at a well-balanced mix of stakeholders—three internal and four external—ensuring our evaluation was both inclusive and reflective of those who matter most to us.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> Communication mails and newsletters Intranet notifications Team events/programs HR Surveys/Polls Streamlined access through newly introduced HRMS 	<ul style="list-style-type: none"> Team events happen at least twice every quarter Quarterly for reviews, rewards, recognitions etc. Peer recognitions through HRMS (Available-on-demand) Need-based communication to deliver important announcements and messages 	We regularly engage with our employees to understand their learning and development needs, career growth aspirations, performance feedback, rewards and recognition, and overall safety and well-being. Throughout the year, we also involved our employees in the materiality assessment process by seeking their valuable inputs, ensuring their voices contribute to shaping our priorities.
Investors	No	<ul style="list-style-type: none"> Demo Day conducted to showcase products Dedicated email channel Regular one to one interaction as well as roadshows. 	Frequent and need based	Our investors need clearer insights into our business lines and product offerings to make well-informed decisions.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> Dedicated customer success manager and QBRs - Customer advisory boards Closed Group Customer events - Website - Tradeshow - Email - Digital Platforms 	Frequent and need based	We regularly share future trends and thought leadership insights with our customers. We also involve them in validating product ideas, which helps us align our offerings with their needs. Additionally, these engagements create opportunities to upsell higher-value services from our portfolio.
Board of Directors	No	<ul style="list-style-type: none"> Communication mails One-to-One meetings Scheduled Quarterly Meetings 	Quarterly for reviews	Our interactions with the Board of Directors help us keep them informed about regulatory changes, material business events, and updates on business performance. These discussions also support us in assessing and enhancing our future-readiness as an organization.
CXOs	No	<ul style="list-style-type: none"> One-to-One meetings Regular leadership meetings Communication mails 	Monthly (at minimum)	We regularly engage with our CXOs to ensure strong alignment between business strategy and operations. This ongoing dialogue also enables us to make well-informed strategic decisions.
Promoters	No	<ul style="list-style-type: none"> One-to-One meetings Regular briefing meetings Communication mails 	Monthly (at minimum)	The interactions with promoters are used to highlight Business Performance and Business growth plans.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Auditors	No	<ul style="list-style-type: none"> Online Meetings, SMS and other notification channels Internet channels Website Email communications Online and telephonic Calls 	Frequent and need based	We conduct checks and reviews of Company data related to the audit's focus and hold briefings to evaluate actions taken in response to previous audit observations.
Suppliers	No	<ul style="list-style-type: none"> Dedicated email channel Regular one to one interaction Procurement Process (Floating of RFPs, Pre-agreement negotiations, Engagement Letters, Issuance of PO/ SO/Procurement agreements) 	Quarterly (Vendors are evaluated on a quarterly basis based on interdepartmental feedback on timing of delivery, support and service/product quality)	We regularly review operational aspects such as product and service pricing, quality, customer support and grievance redressal, risk exposure, assessments, and evaluations. We also conduct exclusive assessments of vendors, including MSMEs.

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.**

We continue to actively engage with our key stakeholders on economic, environmental, and social issues. The valuable insights gathered were shared with our Board, alongside other regular feedback and observations from our stakeholders.

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.**
No.

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

We leverage our existing mechanisms such as user feedback channels, dedicated customer support, strong HR policies, impactful CSR initiatives, and responsive shareholder grievance procedures to ensure stakeholder concerns are addressed promptly and efficiently.

PRINCIPLE 5**BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS****ESSENTIAL INDICATORS**

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	659	191	29%	590	590	100%
Other than permanent	31	31	100%	17	17	100%
Total Employees	690	222	32%	607	607	100%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	659	0	0%	659	100%	590	0	0%	590	100%
Male	510	0	0%	510	100%	470	0	0%	470	100%
Female	149	0	0%	149	100%	120	0	0%	120	100%
Other than permanent	31	0	0%	31	100%	17	0	0%	17	100%
Male	19	0	0%	19	100%	11	0	0%	11	100%
Female	12	0	0%	12	100%	6	0	0%	6	100%

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

3. Details of remuneration/salary/wages

- a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	2,40,000	2	1,90,000
Key Managerial Personnel	3	2,65,15,998	0	-
Employees other than BoD and KMP	507	12,86,691	149	8,86,141
Workers	-	-	N.A.	N.A.

Note: The Company does not engage or employ individuals categorized as 'workers' in accordance with the definition outlined in the SEBI Guidance Note on Business Responsibility and Sustainability Reporting (BRSR).

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	15.81%	13.37%

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

Yes

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

At RateGain, employees can confidentially report any human rights violations via a designated email address and phone number available on the intranet. We have a dedicated ICC committee and a specific email ID for reporting issues related to sexual harassment. Our policies and code of conduct are clearly established to effectively address and resolve grievances concerning human rights. Additionally, employees have access to an online grievance channel through the HRMS for raising any concerns encountered in their daily work. This comprehensive system helps us maintain a safe and supportive workplace, fostering employee well-being and upholding human rights within the organization

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	The case has been closed	1	0	The case has been closed
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Child Labour	0	0	N.A.	0	0	N.A.
Forced Labour/ Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human rights related issues	0	0	N.A.	0	0	N.A.

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % of female employees / workers	1%	0.79%
Complaints on POSH upheld	1	1

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

We at RateGain have established robust policies and procedures, including a well-defined code of conduct, to prevent any negative consequences for individuals raising concerns about discrimination or harassment. In the event such issues occur, our Human Resources team addresses them with the highest level of seriousness. Senior members of the HR team lead a detailed and impartial investigation to ensure a fair resolution. This process reflects our strong commitment to maintaining a safe, respectful, and inclusive work environment where all employees are treated with dignity and have equal access to opportunities.

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

No

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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.

While we introduced a new HRMS system in FY23-24 to streamline the process of registering complaints, the core procedures for addressing them remain consistent. At RateGain, we have established clear and comprehensive policies, including a strong code of conduct, to protect complainants from any negative repercussions in matters related to discrimination or harassment. Investigations are carried out diligently by senior HR personnel to ensure a fair and thorough review of each case. This reflects our continued commitment to fostering a respectful, inclusive, and safe workplace where every employee is treated with dignity and fairness.

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

We have a Code of Conduct in place to ensure that all Human Rights principles are upheld and consistently followed across the organization.

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 office is designed to be accessible to differently abled visitors, in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016.

PRINCIPLE 6

BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
From renewable sources			
Total electricity consumption (A)	Gigajoules	0	0
Total fuel consumption (B)	Gigajoules	0	0
Energy consumption through other sources (C)	Gigajoules	0	0
Total energy consumed from renewable sources (A+B+C)	Gigajoules	0	0
From Non-renewable sources			
Total electricity consumption (D)	Gigajoules	838.05	825.11
Total fuel consumption (E)	Gigajoules	-	19.13
Energy consumption through other sources (F)	Gigajoules	-	0
Total energy consumed from Non-renewable sources (D+E+F)	Gigajoules	838.05	844.24
Total energy consumed (A+B+C+D+E+F)	Gigajoules	838.05	844.24
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations)	Gigajoules/crore INR	3.98	4.9
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoules / crore INR	0.97	16.2
Energy intensity in terms of physical output (considering Total Employee Count)	Gigajoules/ employee	1.21	1.359

Note 1: Total energy consumption cannot be bifurcated as the source of electricity is State DISCOM. The State DISCOM buys electricity from both renewable & non-renewable sources. Since the company's office is in leased premises, we have no control over source of electricity.

Note 2: The PPP-adjusted revenue has been calculated using the PPP rates published by the IMF. The primary basis has been the USD to INR rate of 20.66 for 2025 and 22.40 for 2024.

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.

Yes. Assessment has been done by Sustainability Actions Private Limited.

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

No, as of March 31st, 2025, the PAT (Perform, Achieve, Trade) scheme designed to lower specific energy consumption in energy-intensive industries is not applicable to technology or SaaS companies. Hence, the scheme does not currently apply to RateGain's operations or activities.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)			
(i) Surface water	Kilolitres	0	0
(ii) Groundwater	Kilolitres	0	0
(iii) Third party water	Kilolitres	263.00	3580.67
(iv) Seawater / desalinated water	Kilolitres	0	0
(v) Others- Municipal Water	Kilolitres	26622.00	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Kilolitres	26885.00	3580.67
Total volume of water consumption (in kilolitres)	Kilolitres	26885.00	3580.67
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	Kilolitres/ crore INR	127.80	20.7
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	Kilolitres/ crore INR	31.0	68.9
Water intensity in terms of physical output (considering Total Employee Count)	Kilolitres/employee	39.0	5.9

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.

Yes. Assessment has been done by Sustainability Actions Private Limited.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Nil	Nil
- 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		
- 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. We have not undertaken any external assurance for water discharged.

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

Yes, our office is located in a building in Noida that has implemented a Zero Liquid Discharge (ZLD) system. This ensures that all wastewater generated within the premises is treated and recycled, with no liquid waste being discharged into the environment

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

We operate from a LEED Certified building, where we occupy one out of the total six floors, with the remaining floors being utilized by other companies. As a service-sector company functioning from leased premises, we receive our electricity from the builder/lessor, who sources it from the State Electricity Board. In the event of a power outage, diesel generators (DGs) operated by the builder/lessor are used to ensure power supply to all offices. The builder/lessor bills us based on our actual electricity consumption.

Air emissions, including stack and ambient air emissions, are tested biannually by independent agencies appointed by the builder/lessor. Given that our occupancy is restricted to a single floor in this multi-tenant building, we are currently unable to isolate the air emissions specifically attributable to our operations. However, all measured air quality parameters remain within the permissible limits defined by the Central Pollution Control Board (CPCB). We proactively collect these test reports from the builder/lessor to monitor and stay informed about emission levels in our operational environment.

Parameter	Unit	FY 2024-25	FY 2023-24
NOx	mg/Nm ³	31.8	-
Sox	mg/Nm ³	20.5	-
Particulate matter (PM ₁₀)	mg/Nm ³	94.4	-
Particulate matter (PM _{2.5})	mg/Nm ³	55.8	-
Persistent organic pollutants (POP)	m		-
Volatile organic compounds (VOC)			-
Hazardous air pollutants (HAP)			-
Others – please specify			-

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	3.62	23.47
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	169.72	210.08
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/ crore INR	0.82	1.3
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/ crore INR	0.20	4.5
Total Scope 1 and Scope 2 emission intensity in terms of physical output (considering Total Employee Count)	tCO ₂ e/ number of employees	0.25	0.385

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.

Yes. Assessment has been done by Sustainability Actions Private Limited.

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

Yes, we are nearing the completion of transitioning our SaaS offerings to cloud-hosted operations, an initiative that started in FY 2023-24 and has been actively pursued through FY 2024-25. Alongside this, we have optimized our IT infrastructure by hosting applications on energy-efficient Graviton processors within Amazon Web Services (AWS).

Our operations continue from the Club 125 facility in Noida, which is certified as an ESG LEED Gold Standard building. This enables us to work in a campus designed for optimal operational efficiency with minimal environmental impact.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)			
Plastic waste (A)	metric tonnes	0.0	0.0
E-waste (B)	metric tonnes	0.0	0.46
Bio-medical waste (C)	metric tonnes	N.A.	N.A.
Construction and demolition waste (D)	metric tonnes	N.A.	N.A.
Battery waste (E)	metric tonnes	0.0	0.024
Radioactive waste (F)	metric tonnes	N.A.	N.A.
Other Hazardous waste. Please specify, if any. (G)	metric tonnes	0.44	N.A.
Other Non-hazardous waste generated (H) - Mix of Wet and Dry waste from the premises	metric tonnes	1.98	4.32
Total (A+B + C + D + E + F + G + H)	metric tonnes	2.42	4.81
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	metric tonnes/ crore INR	0.0115	0.03
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	metric tonnes/ crore INR	0.0028	0.09
Waste intensity in terms of physical output (considering Total Employee Count)	metric tonnes/ employee	0.0035	0.0079
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	metric tonnes	1.98	0
(ii) Re-used	metric tonnes	0	0.092
(iii) Other recovery operations	metric tonnes	0	0
Total	metric tonnes	1.98	0.092
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	metric tonnes	0.44	0
(ii) Landfilling	metric tonnes	0	4.72
(iii) Other disposal operations	metric tonnes	0	0
Total	metric tonnes	0.44	4.72

Note: During FY2024-25, RateGain worked closely with its waste recyclers to understand what happens with the e-waste after they collect it. Based on this, we have been able to collect data for waste recovered and waste disposed during the year.

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. We have not undertaken any external assurance for waste management.

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.

RateGain is an IT Services Company and does not engage in any manufacturing activities. As a result, we do not generate hazardous waste from our operations. However, we do produce solid waste (municipal waste), e-waste (from company used assets), and battery waste (such as laptop batteries).

We take waste management seriously and have implemented effective measures to handle waste responsibly. Waste generated at our facilities is collected and segregated using designated dustbins. Wet and dry waste is handed over to the city municipal corporation for proper disposal. E-waste is sent to certified third-party recyclers to ensure safe disposal and recycling. Additionally, old and worn-out batteries are exchanged when purchasing new ones, promoting responsible disposal and environmental protection. These efforts demonstrate our commitment to sustainable waste management practices.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons there of and corrective action taken, if any.
Not Applicable			

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

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

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

Yes, we have fully complied with all applicable environmental laws, regulations, and guidelines in India. During the reporting period, no fines, penalties, or legal actions were initiated against us under any environmental framework.

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

LEADERSHIP INDICATORS

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

RateGain's office in Noida is located outside of any water-stressed regions or areas designated by the Central Ground Water Board (CGWB). We rely on the municipal piped water supply to meet our daily water requirements.

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

Not Applicable.

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

Parameter	Unit	FY 2024-25	FY 2023-24
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)	tCO ₂ e	-	23147.93
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/ lakh INR	-	1.335
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	tCO ₂ e/ number of employees	-	38.135

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

No, independent assessment/ evaluation/ assurance has been carried out by an external agency.

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.

We does not operate in ecologically sensitive areas. Hence, this question is not applicable.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1	Transition to cloud-hosted operations	We are nearing the completion of migrating our IT infrastructure from an in-house data center to a cloud-based setup.	We achieve operational efficiency and energy savings through the use of our products, while also benefiting from enhanced carbon footprint monitoring provided by our cloud service provider.	N.A.
2	Efficient and optimized IT Infrastructure	Wherever practical and feasible, we run our applications on servers powered by energy-efficient Graviton processors on AWS.	We've achieved a significant reduction in GHG emissions associated with hosting our applications, thanks to our transition to energy-efficient cloud infrastructure.	N.A.
3	E-waste collection and safe disposal initiative	We've strengthened our e-waste and battery waste management process by enhancing information gathering from responsible, compliant, and our recyclers. This helps us gain better insights into how end-of-life (EOL) materials are handled and ensures more responsible disposal practices.	We've implemented stronger controls on our waste disposal practices to ensure more sustainable waste management across our operations.	N.A.

5. Does the entity have a business continuity and disaster management plan?

Yes

Give details in 100 words/ web link.

Our Business Continuity Plan (BCP) at RateGain is designed to ensure the swift restoration of critical services in case of any disruption to our facilities, whether due to natural or man-made disasters. Unlike the IT Disaster Recovery Plan which specifically addresses the recovery of technology infrastructure, our BCP

focuses on managing localized disruptions. The plan is supported by essential components such as a robust IT Disaster Recovery framework, availability of alternate workspace, and regular updates to maintain its effectiveness. It clearly outlines our strategic approach to continuity during such events, defines the roles and responsibilities of Recovery Teams, and provides a structured sequence of actions and sub-team duties to guide the recovery process.

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.

As an IT services company, we at RateGain recognize that our value chain has a relatively limited environmental impact. Nevertheless, we remain committed to making informed and responsible choices to reduce our footprint. Within our leased office space, we have actively collaborated with the building management to address and improve areas such as water conservation, energy efficiency, and air quality management.

We've also engaged closely with our certified e-waste recyclers to gain better insight into how our e-waste is handled after it leaves our premises, ensuring responsible end-of-life processing. In parallel, our ongoing transition to a cloud-hosted data center reflects our conscious efforts to select energy-efficient IT infrastructure that helps minimize the carbon footprint associated with hosting our digital solutions.

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

Nil

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

- a. By the listed entity - Nil
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners. - Nil

PRINCIPLE 7

BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

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

Three (3)

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)
1	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
2	TiE-Delhi-NCR	State
3	NASSCOM	National

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

We had no reported incidents of anti-competitive behaviour during the year.

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
			None		

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.

We have not undertaken any SIAs in the current financial year.

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

Not Applicable

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

As a SaaS service provider, we may not directly engage with the community through our core business operations. However, we remain deeply committed to Corporate Social Responsibility (CSR) initiatives, which we carry out in partnership with trusted NGOs. These partners have a strong track record and effective feedback mechanisms to capture community input and address grievances. By utilizing these systems, they gain important insights into the community's needs and priorities, ensuring our CSR efforts are well aligned with those requirements. Through these collaborative efforts, we strive to create a meaningful and positive impact that supports the welfare and development of society.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	21.40%	16.02%
Sourced directly from within India	100%	100%

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 2024-25	FY 2023-24
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	Not Applicable

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

Not Applicable

3. 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:

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

4. 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	Not Applicable	Not Applicable

5. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Assisting vulnerable and underprivileged children and women (Aashray Society)	60	100%
2	One Meal a day – Eradicating hunger, Poverty and Malnutrition (Little India Foundation)	120	100%
3	Funding for promoting Health Care facilities (PraVan Foundation)	200	100%
4	Smart Shikha Campaign – Promoting Education (Shikhar Dhawan Foundation)	817	100%
5	Prathmik Vidyalaya (Abhay Pandey)	1	100%

PRINCIPLE 9

BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

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

RateGain continues to effectively utilize its well-established and robust mechanisms for handling and resolving complaints.

We offer 24x7 live chat support, along with assistance through phone and email. These are further supported by a dedicated helpdesk and customer success managers assigned to each business unit and geography. All consumer interactions are tracked and managed through the Salesforce application to ensure timely resolution of feedback and issues.

For hospitality-related support, clients can reach us through the following channels:

- Email: Clients can write to help@rategain.com. These emails are auto-forwarded to the Salesforce system, where a ticket is generated and assigned to the customer success team via the Salesforce Dashboard for further action.
- Phone: Support numbers connect clients with our consultants, who log the issue in Salesforce and initiate the resolution process.
- Zendesk Chat: Accessible from within the company's hospitality products post-login, this chat feature allows clients to raise issues directly with the support team, who respond to their queries or requests in real time.

For travel-related support, clients can email travel.cs@rategain.com. These emails are similarly integrated into Salesforce for ticket generation and are addressed by the customer success team via the Salesforce Dashboard in a prompt and structured manner.

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	N.A.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-25 (Current Financial Year)		Remarks	FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	N.A.	0	0	N.A.
Advertising	0	0	N.A.	0	0	N.A.
Cyber-security	0	0	N.A.	0	0	N.A.
Delivery of essential services	0	0	N.A.	0	0	N.A.
Restrictive Trade Practices	0	0	N.A.	0	0	N.A.
Unfair Trade Practices	0	0	N.A.	0	0	N.A.
Other	5961	73	N.A.	4461	100	N.A.

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		N.A.

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, we invested significant in-house effort in strengthening our internal controls, data security protocols, and operational procedures, culminating in the successful completion of SOC2 certification for RateGain Adara Inc. This achievement involved establishing rigorous policies and implementing advanced security measures across Adara's infrastructure and data handling processes, demonstrating our unwavering commitment to the highest standards of data security, privacy, and availability.

Building on this success, we are now pursuing SOC2 certification for the entire organization to extend these high standards across all business units. In addition, our Distribution business is PCI/DSS compliant, and the entire organization adheres to GDPR guidelines, reinforcing regulatory alignment and customer data protection at every level.

These certifications and ongoing initiatives collectively strengthen trust with our clients, particularly those in sensitive sectors, and underscore our commitment to safeguarding proprietary and personal data across adTech, measurement products, and all other business lines.

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.

All complaints we receive are routed to the appropriate teams for corrective action. For instance, if a bug is identified or a product enhancement is needed, our engineering team addresses it accordingly. Once the corrective actions are implemented, the complaint or request is marked as resolved and closed within the Salesforce platform.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Not Applicable

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

Not Applicable

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS

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

RateGain publishes information about its products and services through multiple online channels, predominantly through its website and social channels.

- <https://www.linkedin.com/company/rategain/>
- <https://www.linkedin.com/company/bcvsocial>
- <https://www.linkedin.com/company/adara>
- <https://www.linkedin.com/company/myhotelshop-a-rategain-company/>
- <https://rategain.com/offerings/>
- <https://www.youtube.com/@RateGainCompany>
- <https://www.bcvsocial.com/>
- <https://adara.com/>
- <https://rev-ai.io/>
- <http://airgain.ai/>
- <https://myhotelshop.com/>

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

Given the nature of our SaaS offerings, we at RateGain have implemented the following measures to ensure responsible and effective product usage:

- Each of our SaaS solutions is accompanied by a comprehensive user guide to facilitate easy adoption and use.
- We regularly conduct training sessions, along with quarterly and monthly business reviews, to support clients and address any usage-related concerns or queries.

Additionally, due to the inherent design of our products and the nature of client interactions, the likelihood of any irresponsible use by our customers is extremely low.

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

Our proactive approach to business continuity remains a key pillar of our service delivery at RateGain, helping us ensure minimal disruption to our services and the overall customer experience. In the event of a planned outage, we inform our customers in advance about the scheduled timing, expected duration, and provide an emergency contact number to ensure smooth communication and preparedness.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not applicable)

Not Applicable, as we are a SaaS service provider, and this does not pertain to our operations.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes