

July 15, 2026

BSE Limited Dept of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 Scrip Code: 543514	National Stock Exchange of India Limited The Listing Department, Exchange Plaza, Bandra Kurla Complex, Mumbai – 400 051 Symbol: VERANDA
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Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2025-26

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant circulars issued by SEBI in this regard, as amended from time to time, please find enclosed herewith the Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2025-26 forming an integral part of the Annual Report for FY 2025-26.

We request you to please take the above on record.

**Thanking you,
For Veranda Learning Solutions Limited**

**S Balasundharam
Company Secretary & Compliance Officer
M. No: ACS-11114**

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74999TN2018PLC125880
2.	Name of the Listed Entity	Veranda Learning Solutions Limited
3.	Date of Incorporation	20-11-2018
4.	Registered office address	G.R Complex, First floor, No. 807-808, Anna Salai, Nandanam, Chennai, Tamil Nadu, India, 600035
5.	Corporate address	G.R Complex, First floor, No. 807-808, Anna Salai, Nandanam, Chennai, Tamil Nadu, India, 600035
6.	E-mail	secretarial@verandalearning.com
7.	Telephone	044 46901007
8.	Website	https://www.verandalearning.com/web/index.php
9.	Financial year for which reporting is being done	Start dateEnd date
	Current Financial Year	April 01, 2025March 31, 2026
	Previous Financial Year	April 01, 2024March 31, 2025
	Prior to Previous Financial year	April 01, 2023March 31, 2024
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital (In Rs)	961696350.00
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	Mr. S. Balasundharam, Company Secretary & Compliance Officer
	Contact	044 46901007
	E mail	secretarial@verandalearning.com
13.	Reporting boundary	Standalone basis
14.	Whether the company has undertaken assessment or assurance of the BRSR Core?	No

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II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Management Support Services	Engage in planning, strategising and liaising for various stakeholders	97.17%

16. 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	Management Support Services	85491	97.17%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	1	1
International	0	0	0

18. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of States)	1
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity? 0.00%

c. A brief on types of customers

- Institutions - Courses offered in partnership with schools, colleges, and universities. E.g., Veranda Varsity.
- Skill Development Corporation of different states - Courses offered in partnership with skill development corporations of different states. E.g., Naan Mudhalvan program with TNSDC.

Note: above business are running through our subsidiary/step-down subsidiaries

IV. Employees

19. Details as at the end of Financial Year

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
EMPLOYEES								
1	Permanent (D)	41	33	80.49%	8	19.51%	0	0.00%
2	Other than permanent (E)	18	16	88.89%	2	11.11%	0	0.00%
3	Total employees(D + E)	59	49	83.05%	10	16.95%	0	0.00%

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S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
WORKERS								
4	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
5	Other than permanent (G)	0	0	0.00%	0	0.00%	0	0.00%
6	Total workers (F + G)	0	0	0.00%	0	0.00%	0	0.00%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
DIFFERENTLY ABLED EMPLOYEES								
1	Permanent (D)	0	0	0.00%	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%	0	0.00%
DIFFERENTLY ABLED WORKERS								
4	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
5	Other than Permanent (G)	0	0	0.00%	0	0.00%	0	0.00%
6	Total differently abled workers (F + G)	0	0	0.00%	0	0.00%	0	0.00%

20. Participation/Inclusion/Representation of women (as on March 31, 2026)

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	9	3	33.33%
Key Management Personnel*	3	0	0.00%

*Mr. Kalpathi S Suresh – Executive Director & Chairman is considered under both BoDs and KMP

21. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Category	Turnover rate in current FY (2025-26)				Turnover rate in previous FY (2024-25)				Turnover rate in the year prior to the previous FY (2023-24)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	36.11%	33.33%	0.00%	35.50%	54.00%	11.00%	0.00%	65.00%	15.00%	3.00%	0.00%	18.00%
Permanent Workers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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V. Holding, Subsidiary and Associate Companies (including joint ventures)**22. (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	Veranda Race Learning Solutions Private Limited	Subsidiary	100.00%	No
2	Veranda XL Learning Solutions Private Limited	Subsidiary	100.00%	No
3	Veranda IAS Learning Solutions Private Limited	Subsidiary	100.00%	No
4	Veranda Administrative Learning Solutions Private Limited	Subsidiary	100.00%	No
5	Veranda Learning Solutions North America, Inc.	Subsidiary	100.00%	No
6	BAssure Solutions Private Limited	Subsidiary	100.00%	No
7	Neyyar Academy Private Limited	Subsidiary	100.00%	No
8	Neyyar Education Private Limited	Subsidiary	100.00%	No
9	Veranda K-12 Learning Solutions Private Limited (Formerly Known as Educare Infrastructure Services Private Limited)	Subsidiary	100.00%	No
10	J.K.Shah Commerce Education Limited	Subsidiary	100.00%	No
11	Phire Learning Solutions Private Limited	Subsidiary	99.98%	No
12	Navkar Digital Institute Private Limited	Subsidiary	65.00%	No
13	Tapasya Educational Institutions Private Limited	Subsidiary	51.00%	No
14	BB Publication Private Limited	Subsidiary	51.00%	No
15	BB Virtuals Private Limited	Subsidiary	51.00%	No
16	SNVA Veranda Limited (Formerly known as SNVA Edutech Limited)	Associate	42.09%	No

VI. CSR Details**23. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes****(ii) Turnover (in ₹)** 29,89,37,765.07**(iii) Net worth (in ₹)** 1217,56,67,057.02

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VII. Transparency and Disclosures Compliances

24. 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/NA)	(If Yes, then provide web-link for grievance redress policy)	FY (2025-26)			PY (2024-25)		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	https://www.verandalearning.com/web/index.php	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	https://www.verandalearning.com/web/index.php	0	0	NA	0	0	NA
Shareholders	Yes	https://www.verandalearning.com/web/index.php	1	0	None	0	0	NA
Employees and workers	Yes	https://www.verandalearning.com/web/index.php	0	0	NA	0	0	NA
Customers	Yes	https://www.verandalearning.com/web/index.php	0	0	NA	0	0	NA
Value Chain Partners	Yes	https://www.verandalearning.com/web/index.php	0	0	NA	0	0	NA

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

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 Protection and Privacy	R	The evaluation of companies includes an assessment of the quantity of personal information they gather, their susceptibility to data breaches, their data protection systems, and their exposure to emerging or expanding privacy regulations.	We conduct comprehensive assessments to identify and address cybersecurity vulnerabilities across the Company's operations. Further, cybersecurity awareness is promoted through employee onboarding and periodic training programmes to ensure continuous understanding of and adherence to the Company's data security policies and best practices.	Negative Implications

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Business Ethics and Corporate Governance	O	Upholding business ethics is the cornerstone of ensuring transparent and sustainable corporate governance frameworks. Creating and implementing policies such as code of conduct and anti-bribery & corruption and good-Business ethics are essential to ensure transparent and sustainable corporate governance frameworks. When such business ethics are not complied with it often leads to significant reputational damage. The Company has a Code of Conduct in place to ensure compliance with standards of business practices and legal requirements for all its employees. We also have comprehensive anti-bribery and anti-corruption policy and measures to ensure compliance and management of risks. Policies such as whistleblower, related party transactions, etc. are also existent and material to business.	NA	Positive Implications
3	Learning Methodologies and Academic Cycle	R	Inability to adapt and update study materials and learning methodologies in accordance with the changing syllabi and examinations patterns may affect business and revenues fluctuate based on the academic cycle of our courses and timelines of the entrance & competitive exams.	Regularly review and update content and teaching methodologies, leverage in-house academic expertise, and align programme delivery with changing academic calendars and examination patterns to effectively manage the associated risks	Negative Implications
4	Product Innovation and Quality	O	Our management team drives significant focus on innovation since the education and curriculum development space is constantly evolving. We also conduct an annual trend analysis of trends in the sector and constantly work to tailor our solutions accordingly. Providing inclusive, innovative, and outcome-driven learning experiences is a part of our company's vision statement, and innovation is a core value of all our verticals.	NA	Positive Implications

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.verandalearning.com/web/index.php/corporate-governance-policies								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	NA	NA	NA	NA	NA	NA	NA	NA	NA
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No	No	No	No	No	No	No	No	No
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to providing inclusive, innovative and outcome-driven learning experiences while making quality education accessible and affordable. In line with its vision and mission, Veranda aims to enhance employability by democratising access to education through technology-enabled learning solutions. The Company continues to focus on expanding its reach, strengthening its learning ecosystem, and ensuring equal access to educational opportunities without discrimination on the basis of caste, creed, religion, race, ethnicity, gender, or any other criterion. These commitments form an integral part of the Company's long-term business strategy and are pursued on an ongoing basis.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Key Performances targets across ESG Parameters will be set internally and monitored going forward.								

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Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	The education technology sector continues to evolve with increasing digital adoption and changing learner expectations. At Veranda Learning, we remain committed to providing quality education through technology-enabled learning solutions while conducting our business in a responsible and sustainable manner. During FY 2025-26, we continued to monitor and report our environmental, social and governance performance in line with the Business Responsibility and Sustainability Reporting framework. We remain focused on strengthening our governance practices, enhancing stakeholder engagement, fostering an inclusive workplace, and improving the quality of our ESG disclosures. We are committed to integrating sustainable business practices into our operations and creating long-term value for all our stakeholders.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Kalpathi S. Suresh (DIN: 00526480), Executive Director & Chairman of Veranda Learning Solutions Limited
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No/NA).	Yes
If yes, provide details.	Mr. Kalpathi S. Suresh (DIN: 00526480), Executive Director & Chairman of Veranda Learning Solutions Limited

10. Details of Review of NGRBCs by the Company:

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Frequency (Annually/Half yearly/Quarterly/Any other-please specify)										
	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against above policies and follow up action	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No).										
If Yes, Provide name of the agency										
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:										
Not Applicable										

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	9	Role, responsibilities, duties and obligations as a member of the Board and Corporate Governance, Code of Business conduct, risk management, compliance programmes	100.00%
Key Managerial Personnel	9	Prevention of sexual harassment, Soft Skills, Corporate Etiquettes and Compliance Awareness	100.00%
Employees other than BoD and KMPs	9	Prevention of sexual harassment, Soft Skills, Corporate Etiquettes and Compliance Awareness	73.17%
Workers	0	0	0.00%

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2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:

Monetary

Sr. No.	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
1	Principle 1	Stock Exchanges (i.e. BSE Limited and National Stock Exchange of India Limited)	188800.00	There was a delay in filing the listing applications for equity shares allotted on a preferential basis pursuant to the allotments made on February 19, 2025, and February 21, 2025. As required under the applicable provisions, the listing application was required to be submitted within 20 days from the date of allotment. However, the applications were submitted on March 14, 2025, resulting in delays of 3 days and 1 day, respectively. As a result, both the exchanges have levied a penalty of ₹ 94,400 each (including GST).	No

Non-Monetary

Imprisonment	Nil
Punishment	Nil
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: Not Applicable.	
4. Does the entity have anti-corruption or anti-bribery policy?	Yes
If Yes, provide details in brief	Yes, the entity has adopted a Whistle blower policy and Code of Conduct for Directors and Senior Management that covers anti-corruption and anti-bribery measures. The Policies encompasses a commitment to promoting ethical business practices, transparency, and integrity throughout the organisation. https://www.verandalearning.com/web/index.php/corporate-governance-policies .
Provide a web-link if the entity has anti-corruption or anti-bribery policy	https://www.verandalearning.com/web/index.php/corporate-governance-policies

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

Safety Incident/Number	FY (2025-26)	PY (2024-25)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY (2025-26)		PY (2024-25)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest. Not Applicable

8. Number of days of accounts payables

	FY (2025-26)	PY (2024-25)
Number of days of accounts payables	129	115

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 (2025-26)	PY (2024-25)
Concentration of Purchases	a. i) Purchases from trading houses	69595.00	193031.00
	ii) Total purchases	216805.65	363943.69
	iii) Purchases from trading houses as % of total purchases	32.10%	53.04%
	b. Number of trading houses where purchases are made	4	4
	c. i) Purchases from top 10 trading houses	NA	NA
	ii) Total purchases from trading houses	NA	NA
Concentration of Sales	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
	a. i) Sales to dealer/distributors	NA	NA
	ii) Total Sales	NA	NA
	iii) Sales to dealer/distributors as % of total sales	NA	NA
	b. Number of dealers/distributors to whom sales are made	NA	NA
	c. i) Sales to top 10 dealers/distributors	NA	NA
	ii) Total Sales to dealer/distributors	NA	NA
	iii) Sales to top 10 dealers/distributors as % of total sales to dealer/distributors	NA	NA

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Parameter	Metrics	FY (2025-26)	PY (2024-25)
Share of RPTs in	a. i) Purchases (Purchases with related parties)	NA	NA
	ii) Total Purchases	NA	NA
	iii) Purchases (Purchases with related parties as % of Total Purchases)	NA	NA
	b. i) Sales (Sales to related parties)	293543977.57	408033143.12
	ii) Total Sales	298937765.07	410823943.12
	iii) Sales (Sales to related parties as % of Total Sales)	98.20%	99.32%
	c. i) Loans & advances given to related parties	2802589046.58	1217876803.22
	ii) Total loans & advances	2802589046.58	1217876803.22
	iii) Loans & advances given to related parties as % of Total loans & advances	100.00%	100.00%
	d. i) Investments in related parties	12727007210.7	8936604763.01
	ii) Total Investments made	12727007210.7	8936604763.01
	iii) Investments in related parties as % of Total Investments made	100.00%	100.00%

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 (2025-26)	PY (2024-25)	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	-
Capex	0.00%	0.00%	-

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

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

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a) Plastics (including packaging)	The Company has appropriate practices in place to monitor and dispose of e-waste safely through authorised e-waste vendors. The Company does not generate or deal with hazardous waste.
(b) E-waste	
(c) Hazardous waste	
(d) other waste	

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4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities. 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.

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 Carefacilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	33	33	100.00%	10	30.30%	NA	NA	0	0.00%	0	0.00%
Female	8	8	100.00%	0	0.00%	0	0.00%	NA	NA	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	41	41	100.00%	10	24.39%	0	0.00%	0	0.00%	0	0.00%
Other than Permanent employees											
Male	16	0	0.00%	0	0.00%	NA	NA	0	0.00%	0	0.00%
Female	2	0	0.00%	0	0.00%	0	0.00%	NA	NA	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	18	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

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 Carefacilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0.00%	0	0.00%			0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%			0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other than Permanent workers											
Male	0	0	0.00%	0	0.00%			0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%			0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

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

Safety Incident/Number	FY (2025-26)	PY (2024-25)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	557833.00	1011751.20
ii) Total revenue of the company	298937765.07	410823943.12
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.19%	0.25%

2. Details of retirement benefits

Benefits	FY (2025-26)			PY (2024-25)		
	No.of employees covered as a % of total employees	No.of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No.of employees covered as a % of total employees	No.of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	0.00%	Yes	100.00%	0.00%	Yes
Gratuity	100.00%	0.00%	Yes	100.00%	0.00%	Yes
ESI	7.30%	0.00%	Yes	100.00%	0.00%	Yes

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, the Company recognises the importance of workplace accessibility and has taken appropriate measures to ensure accessibility for differently abled employees and workers.

If not, whether any steps are being taken by the entity in this regard.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If so, provide a web-link to the policy. https://www.verandalearning.com/web/application/files/8017/8314/6170/Policy_on_Equal_Opportunities.pdf

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	0.00	0.00	0.00	0.00
Female	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? Yes

Particulars	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	NA	
Other than Permanent Workers	NA	
Permanent Employees	Yes	HRMS Helpdesk, Email to HR
Other than Permanent Employees	Yes	Email to HR

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

Category	FY (2025-26)			PY (2024-25)		
	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	41	0	0.00%	94	0	0.00%
Male	33	0	0.00%	79	0	0.00%
Female	8	0	0.00%	15	0	0.00%
Other	0	0	0.00%	0	0	0.00%
Total permanent workers	0	0	0.00%	0	0	0.00%
Male	0	0	0.00%	0	0	0.00%
Female	0	0	0.00%	0	0	0.00%
Other	0	0	0.00%	0	0	0.00%

8. Details of training given to employees and workers:

Category	FY (2025-26)					PY (2024-25)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	33	33	100.00%	33	100.00%	79	79	100.00%	79	100.00%
Female	8	8	100.00%	8	100.00%	15	15	100.00%	15	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	41	41	100.00%	41	100.00%	94	94	100.00%	94	100.00%
Workers										
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Category	FY (2025-26)			PY (2024-25)		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Employees						
Male	33	25	75.76%	79	45	56.96%
Female	8	8	100.00%	15	12	80.00%
Other	0	0	0.00%	0	0	0.00%
Total	41	33	80.49%	94	57	60.64%
Workers						
Male	0	0	0.00%	0	0	0.00%
Female	0	0	0.00%	0	0	0.00%
Other	0	0	0.00%	0	0	0.00%
Total	0	0	0.00%	0	0	0.00%

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No/NA). Yes

If yes, the coverage such system?

The Company has a Health, Safety and Environment Policy which governs the creation of a safe and healthy workplace for all employees. The coverage of this policy extends to all employees. The Policy is communicated to employees at the time of joining and reinforced through regular refresher training programmes. The Management of the Company regularly monitors compliance with health and safety norms.

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

The Company identifies work-related hazards through regular inspections and incident reporting. Periodic health and safety audits are also conducted to identify and review workplace hazards and assess associated risks. Appropriate corrective actions are taken based on the findings.

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

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

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

Safety Incident/Number	Category	FY (2025-26)	PY (2024-25)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

The Company is committed to providing a safe, healthy, and conducive work environment for all employees. Clean and hygienic workplaces, safe drinking water, proper ventilation, and good indoor air quality are maintained across all offices. The Company has a Health and Safety Policy in place, and all employees are familiarised with the Policy.

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

Benefits	FY (2025-26)			PY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

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.

Wellness programmes & urgent care mental health services are provided for employees.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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.

A robust procedure to effectively engage with various internal and external stakeholder groups. As a prerequisite, we identify and priorities our stakeholders, based on the impacts of the Company on stakeholders and the ability of stakeholder groups to influence the functioning of the Company.

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

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	Other	Email, intranet, company website, trainings, face-to-face meetings	Others – please specify	Periodic	Trainings, feedback, reviews, performance appraisals, HR Connects
2	Suppliers	No	Other	Email, face-to-face meetings	Others – please specify	Periodic	Review the delivery status, validating compliance requirements, raising concerns
3	Delivery channel partners	No	Other	Email, face-to-face meetings	Others – please specify	Periodic	Feedback on sales, feedback on the service, collection process
4	Customers	No	Other	Email, newspaper, website, telephonic calls	Others – please specify	Periodic	Information regarding the service, understanding feedback and concerns
5	Investors	No	Other	Emails, general meetings, company website, stock exchange websites, newspaper advertisements	Others – please specify	Periodic	Updates on the Company's performance, approval of agenda items, Board meeting intimations, and other Company disclosures.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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 (2025-26)			PY (2024-25)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	41	41	100.00%	94	94	100.00%
Other than permanent	18	18	100.00%	0	0	0.00%
Total Employees	59	59	100.00%	94	94	100.00%
Workers						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Workers	0	0	0.00%	0	0	0.00%

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

Category	FY (2025-26)					PY (2024-25)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	41	0	0.00%	41	100.00%	94	0	0.00%	94	100.00%
Male	33	0	0.00%	33	100.00%	79	0	0.00%	79	100.00%
Female	8	0	0.00%	8	100.00%	15	0	0.00%	15	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	18	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	16	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	2	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

a. Median remuneration/wages:

	Male		Female		Other	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	1	11,37,312	0	0	0	0
Key Managerial Personnel	3	40,81,731	0	0	0	0
Employees other than BoD and KMP	46	6,31,510	10	5,19,288	0	0
Workers	0	0	0	0	0	0

b. Gross wages paid to females:

	FY (2025-26)	PY (2024-25)
Gross wages paid to females	62,93,924	1,95,42,294
Total wages	7,66,74,405	11,70,53,999
Gross wages paid to females (Gross wages paid to females as % of total wages)	8.21%	16.70%

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

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

The Company is committed to providing a fair, safe and productive work environment where grievances, if any, are dealt sensitively and expeditiously. A grievance policy and process is in place for employees to voice their concerns so they could be effectively addressed. A grievance may be about an act, omission, situation, or decision that the employee feels is unfair, discriminatory, or unjustified. Employees are encouraged to come forward with their grievances with the knowledge that the Company will take appropriate action to address those grievances. This can be done in an informal way by verbally communicating the issue to the Manager or HR and then getting it addressed along with a member from the Grievance Redressal Committee.

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

Category	FY (2025-26)			PY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

	FY (2025-26)	PY (2024-25)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Average number of female employees/workers at the beginning of the year and as at end of the year	0	0
iii) Complaints on POSH as a % of female employees/workers	0.00%	0.00%
iv) Complaints on POSH upheld	0	0

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

The Company has a POSH Policy and an Employee Grievance Policy in place, which provide mechanisms to safeguard complainants against discrimination, harassment, or any adverse consequences. POSH awareness programmes and new joiner induction programmes reinforce appropriate workplace conduct and communicate the disciplinary actions for any violation of the policies.

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

No

10. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%

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

Nil issues till date

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Whether total energy consumption and energy intensity is applicable to the company? Yes

Revenue from operations (in ₹)		FY (2025-26)	PY (2024-25)
		298937765.07	410824000.00
Parameter	Units	FY (2025-26)	PY (2024-25)
From renewable sources			
Total electricity consumption (A)	Megajoule (MJ)	0.00	111587.27
Total fuel consumption (B)	Megajoule (MJ)	0.00	70396.65
Total energy consumed from renewable sources (A+B+C)	Megajoule (MJ)	0.00	181983.92
From non-renewable sources			
Total electricity consumption (D)	Megajoule (MJ)	126968.00	0.00
Total fuel consumption (E)	Megajoule (MJ)	110911.99	0.00
Total energy consumed from non-renewable sources (D+E+F)	Megajoule (MJ)	237879.99	0.00
Total energy consumed (A+B+C+D+E+F)	Megajoule (MJ)	237879.99	181983.92
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	Megajoule (MJ)/₹	0.0007957509	0.000442973
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	Megajoule (MJ)/₹	0.001680614	0.000442973
Energy intensity in terms of physical Output	Megajoule (MJ)	0.00	0.00
Energy intensity (optional) – the relevant metric may be selected by the entity			
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.			
2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India?	No		
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.			

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Parameter	FY (2025-26)	PY (2024-25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	8.69	0.00
(iv) Seawater/desalinated water	0.00	0.00
(v) Others	0.00	3.08
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	8.69	3.08
Total volume of water consumption (in kilolitres)	8.69	3.08
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.0000000291	0.0000000075
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.00	0.00
Water intensity in terms of physical output	0.00	0.00
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? – No.

If yes, name of the external agency.

4. Provide the following details related to water discharged:

Parameter	FY (2025-26)	PY (2024-25)
(i) To Surface water	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	8.69	0.00
No treatment	8.69	0.00
With treatment – please specify level of treatment	0.00	0.00
(v) Others	0.00	3.08
No treatment	0.00	3.08
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	8.69	3.08

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) No

If yes, name of the external agency.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? NA

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

Parameter	Please specify unit	FY (2025-26)	PY (2024-25)
NOx	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA

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.

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company?

Yes

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

Parameter	Unit	FY (2025-26)	PY (2024-25)
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	7.2	0
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	0.3	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO ₂ e/₹	0.0000000251	0
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/₹	0.00	0.00
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e	0.00	0.00
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) No

If yes, name of the external agency.

8. Does the entity have any project related to reducing Green House Gas emission? No

If Yes, then provide details.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Parameter	FY (2025-26)	PY (2024-25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.00	0.00
E-waste (B)	0.00	0.00
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	0.00	0.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.00	0.00
Total (A+B + C + D + E + F + G + H)	0.00	0.00
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.00	0.00
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.00	0.00
Waste intensity in terms of physical output	0.00	0.00
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	0.00	0.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total	0.00	0.00

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N): No

If yes, name of the external agency.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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.

We strive to reduce waste and recycle as much as possible. Our waste primarily comprises of plastic, papers and e-waste. We use glass/steel bottles at our offices to reduce the number of plastic bottles. We use 100% biodegradable plastic garbage bags to collect and dispose off dry and wet waste. We prefer digital processes and reduce the paper work in the ongoing activity. The Company does not produce any hazardous and toxic chemicals. We currently do not record the amount of waste we dispose since it is done through third parties. We plan to start recording this data in the future if enough resources are available for the same.

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/NA). NA

Not Applicable

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

Essential Indicators

- a. Number of affiliations with trade and industry chambers/associations. 5
- 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/International)
1	National Association of Software and Services Companies	National
2	ICT Academy	State
3	Pearson India Education Services Private Limited	National
4	Cambridge University Press & Assessment India Pvt. Ltd.	National
5	Tamil Nadu Skill Development Corporation	State

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. Not Applicable
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity: Not Applicable
3. Describe the mechanisms to receive and redress grievances of the community.

The mechanisms are detailed in Principle 4 – Point No.2

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

	FY (2025-26)	PY (2024-25)
Directly sourced from MSMEs/small producers	0.00%	2.57%
Sourced directly from within the district and neighbouring districts	0.00%	0.00%

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

	FY (2025-26)	PY (2024-25)
1. Rural	0	0
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Rural areas	0	0
2. Semi-urban	0	0
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Semi-Urban areas	0	0
3. Urban	0	0
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	0	0
ii) Total Wage Cost	0	0
iii) % of Job creation in Urban areas	0	0
4. Metropolitan	0	0
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	76674405.00	11996777.00
ii) Total Wage Cost	76674405.00	118191311.00
iii) % of of Job creation in Metropolitan area	100.00%	10.15%

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.**

Complaints can be registered on the email id support@verandalearning.com or alternately on the web-link <https://www.verandalearning.com/web/index.php/contact-us>. Response of the complaints and feedback sent under the supervision of the seniors of the Company.

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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	0.00%
Safe and responsible usage	0.00%
Recycling and/or safe disposal	0.00%

3. Number of consumer complaints in respect of the following

Category	FY (2025-26)			PY (2024-25)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? Yes.

If available, provide a web-link of the policy

<https://www.verandalearning.com/web/index.php/cyber-security-and-data-privacies-policy>

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. NA**7. Provide the following information relating to data breaches:****a. Number of instances of data breaches along-with impact**

0

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

0.00%

c. Impact, if any, of the data breaches

Not Applicable