



customer
insights.ai

Sustainability Report

as of 31st December 2025



ESG 360

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1. About CustomerInsights.AI (CIAI)

CustomerInsights.AI (“CIAI” or “the Company”) is a data and analytics advisory firm specializing in customer intelligence, human resources analytics and operational insight solutions. The Company provides consulting services, analytics implementations and artificial intelligence enabled platforms designed to support organizations in improving decision making, workforce effectiveness and customer experience.

The Company operates through its parent entity, CustomerInsights.AI, Inc. and its subsidiary entity, CustomerInsights.AI India Private Limited. CIAI has established a global operational presence with office locations in Hyderabad and Gurgaon in India through co working office facilities as well as international operations in New Jersey and Scottsdale, Arizona in the United States.

CIAI operates through a predominantly digital and technology driven model. Its core business focuses on delivering data driven transformation through consulting, analytics implementations and AI enabled platforms that enable organizations to derive actionable insights from data and improve business outcomes.

The Company’s operations are supported by a cloud-based infrastructure environment. Microsoft Azure serves as the primary platform for hosting production workloads and operational systems. In addition to Azure, CIAI utilizes other cloud platforms to support specific operational requirements, enabling scalability, flexibility and efficient data management across its service offerings.

As a technology focused organization, CIAI operates in an environment where data driven services, artificial intelligence and digital infrastructure play a central role in value creation. The Company recognizes that with the increasing reliance on data and analytics, there is a corresponding responsibility to ensure ethical conduct, responsible use of technology and strong governance practices.

CIAI is committed to conducting its business activities in a responsible, ethical and sustainable manner. The Company integrates environmental, social and governance considerations into its operations and decision-making processes to support long term value creation, operational resilience and stakeholder trust.

2. Organizational Operations

2.1 Operational Locations:

CIAI maintains office locations in Hyderabad and Gurgaon in India through co working office facilities and has international operations in New Jersey and Scottsdale, Arizona in the United States.

The Company operates through leased co-working spaces and therefore infrastructure-related aspects such as electricity consumption, water usage and waste management are managed by the respective facility providers.

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In addition to its office locations, the Company utilizes cloud infrastructure with data centers located in the East United States region which support its digital operations.

2.2 Hybrid Model:

CI AI operates under a hybrid working model where employees work through a combination of office based and remote arrangements depending on operational requirements.

This hybrid model forms part of the Company's overall operational structure and supports flexibility in workforce management while enabling efficient delivery of services across geographies.

The hybrid working approach also influences the Company's operational footprint by reducing the need for continuous physical office presence and enabling distributed work arrangements.

3. Reporting Approach

3.1 Reporting Boundary:

The organizational boundary for this report includes CustomerInsights.AI, Inc. and its subsidiary entity CustomerInsights.AI India Private Limited. The boundary covers operations across office locations in Hyderabad and Gurgaon in India as well as the international office in Scottsdale, Arizona in the United States.

The Company also has an office in New Jersey that commenced operations in 2026 and therefore is not included within the reporting boundary for the current reporting period.

The reporting boundary is defined based on an operational control approach, wherein activities and operations over which the Company has control are considered for reporting purposes.

3.2 Reporting Period:

This Sustainability Report presents CustomerInsights.AI's environmental, social and governance performance for the period from January 2025 to December 2025. The Company follows an annual reporting cycle for its disclosures.

4. Purpose of the Report

This report presents an overview of CustomerInsights.AI's environmental, social and governance practices and performance for the reporting period. It provides a structured and transparent disclosure of the Company's approach towards integrating ESG considerations into its operations and decision-making processes.

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The report documents the Company's current ESG practices, policies and operational processes and provides stakeholders with a clear understanding of how sustainability considerations are addressed within the organization.

This report also serves as a baseline reference for the Company's ESG journey by identifying existing practices and establishing a foundation for future ESG initiatives including the development of metrics, monitoring mechanisms and reporting frameworks.

The report supports alignment with recognized sustainability frameworks and regulatory expectations including the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD) and applicable Business Responsibility and Sustainability Reporting (BRSR) Core indicators, thereby enhancing transparency, accountability and consistency in ESG reporting.

5. ESG at CIAI

5.1 ESG Philosophy:

CustomerInsights.AI recognizes that effective management of environmental, social and governance considerations is essential to long term value creation, operational resilience and the maintenance of stakeholder trust. As a technology driven organization operating in a data intensive environment, the Company acknowledges its responsibility to conduct business with integrity, accountability and transparency.

CIAI integrates ESG considerations into its operations, decision making processes and business activities with the objective of promoting responsible technology use, fostering a safe and inclusive workplace and maintaining strong governance practices. The Company's approach to sustainability is aligned with its commitment to responsible innovation and ethical business conduct.

5.2 ESG Policy Overview:

CIAI has established a formal Environmental, Social and Governance Policy which provides a structured framework for integrating sustainability considerations across its operations. The policy defines the Company's commitment to responsible and sustainable business practices and outlines principles related to environmental management, social responsibility and governance practices.

The policy is designed to promote responsible resource utilization, support employee well-being, strengthen governance practices and ensure ethical use of technology including data analytics and artificial intelligence. It also reinforces the Company's approach to cybersecurity, data protection and responsible information management.

The ESG Policy applies to all employees, contractors, vendors and business partners associated with CIAI and establishes a consistent framework for ESG integration across the organization.

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5.3 Governance Structure:

CIAI has defined roles and responsibilities across various functions to support the implementation of ESG practices within the organization. Executive Management provides strategic direction for ESG initiatives and ensures that sustainability considerations are integrated into organizational priorities.

The Human Resources function is responsible for managing social aspects of ESG including employee well-being, workplace conduct, recruitment practices and professional development programs. The Information Technology and Information Security teams oversee cybersecurity, data protection and technology infrastructure management. Operational departments are responsible for implementing ESG practices within their respective functions in alignment with organizational policies.

All employees are expected to comply with established policies, use resources responsibly and contribute to maintaining a respectable and ethical workplace environment.

Aneesh Gupta (Sr Principal, Head of Delivery Excellence) will be responsible for overseeing the implementation of ESG policies within the organization, including matters related to climate risks.

5.4 Stakeholders:

CIAI recognizes the importance of engaging with stakeholders as part of its ESG framework. The Company's stakeholders include employees, clients, vendors, business partners, regulators and the communities in which it operates.

The Company seeks to maintain transparent and responsible engagement with its stakeholders by promoting ethical conduct, safeguarding data and ensuring delivery of reliable and responsible services. Employee engagement is supported through internal communication mechanisms, training programs and feedback channels, while client relationships are managed through service delivery and data governance practices.

CIAI also engages with vendors and partners through defined procurement and operational practices to ensure alignment with its standards of responsible business conduct.

5.5 Materiality Positioning:

CIAI's approach to ESG is guided by key areas that are relevant to its operations, business model and stakeholder expectations. As a technology driven organization, the Company's ESG priorities are focused on areas such as responsible use of data and artificial intelligence, information security and cybersecurity, employee well-being, diversity and inclusion, resource consumption and ethical business conduct.

Environmental considerations are primarily associated with energy consumption, cloud infrastructure usage and responsible management of information technology assets. Social aspects are centered around workforce management, employee engagement and workplace practices, while governance priorities focus on data protection, responsible AI, compliance and risk management.

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While a formal materiality assessment process is in the process of being strengthened, the Company continues to align its ESG focus areas with its operational context and stakeholder expectations.

6. Environmental Performance

6.1 Environmental Approach:

CIAI recognizes the importance of responsible environmental practices in supporting sustainable business operations. While the Company operates within a technology and analytics driven environment, its activities including office operations, digital infrastructure and computing systems involve the consumption of energy and other resources.

The Company integrates environmental considerations into its workplace practices, operational procedures and the management of technology infrastructure. This includes monitoring of key operational parameters such as energy consumption, office resource utilization and technology infrastructure usage to understand environmental impacts and identify opportunities for improvement.

CIAI's environmental footprint is primarily associated with its use of information technology infrastructure, office facilities and digital platforms. As a result, environmental management practices are focused on responsible management of IT assets, efficient use of cloud infrastructure and minimizing resource consumption through digital operations.

The Company promotes environmental awareness across its workforce and encourages responsible resource utilization through its operational practices and internal policies.

6.2 IT lifecycle + E-waste:

CIAI follows defined practices for the lifecycle management of information technology assets including procurement, usage and disposal. The Company procures laptops and related equipment from established original equipment manufacturers such as Dell and Lenovo through certified vendors. Devices are configured and validated by the IT team prior to deployment to ensure compliance with internal security and system requirements.

The Company follows responsible practices for disposal of electronic waste generated through obsolete or unused IT assets. Unused laptops are disposed and electronic waste is routed through authorized recycling vendors. CIAI engages Pure Earth Recyclers Private Limited as its e-waste vendor.

As part of the disposal process, storage devices such as hard disks are removed prior to disposal and are handed over to the authorized vendor for destruction. The vendor provides confirmation of destruction including records of shredding of storage devices. A total of *0.00128 tonne* of e-waste was processed as part of recent e-waste handling activities during the reporting period.

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6.3 Cloud + Digital Operations:

CIAI operates through a digital first model supported by cloud-based infrastructure. The Company's core systems and operational platforms are primarily hosted on Microsoft Azure which serves as the main platform for production workloads and data storage.

In addition to Azure, the Company utilizes Amazon Web Services and Google Cloud Platform for specific operational requirements. Enterprise systems such as OneDrive and SharePoint are used for data storage and collaboration.

Backup and recovery processes are managed through native cloud platform capabilities to ensure data availability and enable restoration in the event of disruptions. This reliance on cloud infrastructure supports efficient allocation of computing resources and reduces the need for physical infrastructure.

CIAI's operations are largely supported through digital workflows, with internal communication, documentation and employee records maintained through digital systems. This approach reduces reliance on paper-based processes and supports resource efficiency.

6.4 Energy Practices:

Energy consumption within CIAI's operations is associated with both electricity usage and limited fuel consumption for backup power. Electricity consumption is primarily linked to office infrastructure and computing systems, while fuel consumption relates to diesel usage in backup power systems within co-working facilities.

As the Company operates through co-working facilities, electricity and diesel usage are managed by facility providers and data availability is dependent on inputs received from these providers.

The Company promotes responsible energy usage through operational practices such as enabling power saving settings on computing devices and ensuring systems transition into sleep mode during periods of inactivity.

CIAI's reliance on cloud infrastructure also supports efficient energy utilization by enabling optimized allocation of computing resources.

The Company monitors key energy consumption parameters based on available data. Electricity consumption data presented below includes all operational locations including India and the United States. Diesel consumption data is limited to India operations based on available data from co-working facilities. The Company is in the process of strengthening data collection mechanisms to expand coverage of fuel consumption across international locations.

Parameters	Value
Total Electricity Consumption (kWh)	922463.91
Total Fuel Consumption such as Diesel, etc. (kWh)	55.54
Total Energy Consumption (kWh)	922519.45

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6.5 Water Management:

CIAI's water consumption is associated with office operations within co working facilities and is managed by facility providers, where water is sourced through third-party infrastructure. Water consumption data presented below currently reflects India office locations based on inputs received from co working facility providers. The Company is working towards strengthening data collection processes and expanding the coverage of water consumption data across its international operations.

At the India locations, co working facilities have systems such as rainwater harvesting and wastewater treatment in place. Due to these integrated systems and shared infrastructure, identification of water discharge attributable specifically to CIAI operations is not feasible.

The Company continues to enhance its understanding of water related impacts and is strengthening its monitoring mechanisms in line with its operational model.

The Company reports total water consumption of 112.57 KL for the reporting period based on available data from co-working facility providers and reasonable estimates where direct data is not available.

6.6 Waste Management

CIAI generates relatively low levels of waste due to its digital first and service oriented operating model. Waste generated across operations is primarily associated with office activities.

The Company promotes responsible waste management practices by minimizing paper usage through digital workflows and encouraging efficient resource utilization across its operations.

Waste generated from operations is currently tracked in select categories and the Company is in the process of strengthening its waste data collection and monitoring mechanisms to improve completeness and consistency of reporting.

The below waste generated figure includes dry waste, plastic waste, paper waste and electronic waste generated from IT asset lifecycle, with e-waste being managed through authorized disposal mechanisms.

Parameters	Value
Plastic Waste (Tonne)	0.06608
E-waste (Tonne)	0.00128
Paper Waste (Tonne)	0.025
Dry Waste (Tonne)	1.4619
Total Waste Generated (Tonne)	1.55426

6.7 GHG Emissions:

CIAI has assessed its greenhouse gas emissions across Scope 1, Scope 2 and Scope 3 categories based on available operational data, in alignment with the Greenhouse Gas Protocol.

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For CIAI, Scope 1 emissions have been estimated based on diesel consumption linked to backup power usage at office locations, using available operational data and appropriate assumptions where required.

Scope 2 emissions represent indirect greenhouse gas emissions associated with purchased electricity consumed for office operations. These emissions have been calculated based on monthly electricity consumption data for the office locations, using location-based emission factors relevant to the geographies in which the Company operates.

Also, the Scope 3 emissions have been estimated for selected categories based on data availability and relevant methodologies. These include employee commuting, water consumption, waste generation, cloud storage and purchase of goods.

The table below presents the quantified greenhouse gas emissions across Scope 1, Scope 2, and relevant Scope 3 categories:

Parameters	Value
Scope 1 Emissions (kgCO ₂ e)	15
Scope 2 Emissions (kgCO ₂ e)	306804
Scope 3 Emissions (kgCO ₂ e)	40424.23
Total GHG Emissions (kgCO₂e)	347243.23

7. Climate Risk

CIAI recognizes that climate change presents both transition and physical risks that may impact its operations, workforce and business environment. In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Company has identified key climate-related risks relevant to its operational model as a technology driven and service-oriented organization.

Given CIAI's reliance on digital infrastructure, cloud platforms and a geographically distributed workforce, climate related risks are primarily associated with energy consumption, regulatory developments, workforce exposure and operational continuity.

7.1 Transition Risks:

7.1.1 Policy and Legal Risks –

CIAI recognizes that evolving regulatory requirements related to sustainability disclosures, emissions reporting and responsible business conduct may require strengthening of existing environmental data management systems and governance frameworks. As regulatory expectations continue to develop across jurisdictions, there is a risk of increased compliance requirements that may impact reporting processes and operational practices.

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Changes in energy markets and regulatory frameworks, particularly in regions dependent on conventional energy sources, may also lead to fluctuations and potential increases in electricity costs, thereby influencing the Company's operational expenses over time.

CIAI acknowledges the importance of aligning with emerging regulatory requirements and is in the process of strengthening its ESG governance framework, including the development of structured data monitoring systems and reporting mechanisms. The Company continues to align its practices with recognized frameworks such as GRI, TCFD and BRSR and is working towards enhancing transparency and compliance in sustainability disclosures.

7.1.2 Technology Risks –

As a technology driven organization, CIAI's operations are closely linked to digital infrastructure and cloud-based systems, which are increasingly being evaluated for their energy consumption and environmental impact. The growing focus on sustainable technology and low emission digital solutions presents a risk of technological obsolescence if existing systems are not aligned with evolving sustainability expectations.

Transitioning towards more energy-efficient technologies, optimizing cloud usage and adopting improved digital practices may involve additional investments in systems, tools and processes aimed at reducing the Company's digital footprint.

CIAI recognizes the need to continuously evaluate and enhance its technology infrastructure to align with sustainability considerations. The Company promotes efficient utilization of computing resources, adoption of cloud-based solutions and optimization of digital workflows to improve resource efficiency. CIAI also continues to assess opportunities to strengthen its technology practices in line with evolving industry expectations related to sustainable and responsible use of digital infrastructure.

7.1.3 Market and Reputational Risks –

CIAI recognizes that clients, investors and other stakeholders are increasingly prioritizing transparency in sustainability performance and climate related disclosures. There is a growing expectation for organizations to demonstrate measurable progress in ESG practices, including emissions monitoring and responsible business conduct.

As part of the broader analytics and artificial intelligence ecosystem, the Company is also subject to increased scrutiny related to the energy consumption of data centers and digital infrastructure. A lack of transparent disclosures or clearly defined sustainability practices may impact stakeholder perception, client expectations and the Company's ability to attract and retain talent.

CIAI addresses these risks by strengthening its ESG reporting practices, including periodic assessment and disclosure of greenhouse gas emissions and climate related risks. The Company has established an ESG policy framework and continues to enhance its reporting mechanisms to improve transparency, accountability and stakeholder communication. CIAI remains committed to responsible business conduct and aims to align its practices with evolving stakeholder expectations and industry standards.

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7.2 Physical Risks:

7.2.1 Acute Risks –

CIAI's workforce is geographically concentrated with a significant presence in India, where certain regions may be exposed to extreme weather events such as heatwaves and floods. Such events may impact on employees' health and safety and could lead to temporary disruptions in operations and service delivery.

While the Company operates through a hybrid and cloud-based model, extreme weather events may also impact supporting infrastructure such as power supply and internet connectivity, which are critical for remote and hybrid work environments.

The Company's office locations in Hyderabad and Gurgaon are also situated in regions that may experience water-related stress, which could affect the availability of resources required for office operations.

CIAI mitigates these risks through its hybrid working model which enables operational flexibility and continuity in the event of localized disruptions. The Company's reliance on cloud-based infrastructure further supports business continuity by enabling remote access to systems and data. CIAI also continues to strengthen its operational resilience by ensuring data backup systems, secure access protocols and distributed workforce capabilities.

7.2.2 Chronic Risks –

Long term changes in climate patterns including rising temperatures may lead to increased energy consumption for cooling and higher operational costs over time.

Climate-related factors such as prolonged heat exposure and air quality concerns may also impact employee well-being, productivity and overall workforce efficiency.

CIAI recognizes the importance of addressing long term climate-related impacts and promotes workplace practices that support employee well-being and safe working conditions. The Company's flexible work arrangements enable employees to adapt to changing environmental conditions, while ongoing efforts to improve energy efficiency and resource management support long term operational sustainability.

CIAI is also in the process of strengthening its climate risk assessment and integrating long-term climate considerations into its ESG strategy and operational planning.

7.3 Risk Integration and ERM

CIAI currently coordinates the oversight of operational risks through internal management teams across functional departments such as HR, IT, Finance, etc. to ensure that specific policy controls are implemented effectively. While these functional processes are established, the organization is working toward formalizing a centralized Enterprise Risk Management (ERM) framework to consolidate compliance monitoring and integrate climate-related risks into its broader strategic oversight.

7.4 Potential Impact of Climate Risks on Business and Financial Planning

7.4.1 Increased Operating Costs –

CIAI recognizes that climate related transition risks may influence its operating cost structure. Changes in the global energy landscape, including geopolitical developments and evolving regulatory requirements, may lead to fluctuations in energy prices. Given the Company's reliance on electricity for office operations and digital infrastructure, such changes may have an impact on operating expenses over time.

In markets such as India, where the power sector continues to rely on conventional energy sources, evolving climate policies and regulatory measures may further influence energy pricing and availability, thereby affecting cost dynamics associated with operations.

7.4.2 Transition Costs –

CIAI acknowledges that the transition towards more energy efficient technologies and practices may require additional investments over time. These may include enhancements to digital infrastructure; optimization of cloud usage and adoption of improved operational processes aimed at reducing the Company's environmental footprint.

Such transition-related investments form part of the Company's broader efforts to align its operations with evolving sustainability expectations and improve resource efficiency.

7.4.3 Scenario Analysis –

CIAI is in the process of strengthening its understanding of potential climate related impacts across key dimensions of its operations, including its cloud dependent value chain and cost structures.

The Company is evaluating potential implications on operating costs, including energy and cloud related expenses, as well as broader business and strategic considerations under different transition scenarios. This includes assessing potential impacts on financial planning, technology deployment and operational resilience.

Going forward, CIAI aims to enhance its approach by incorporating scenario-based analysis to better understand climate related risks and opportunities across short, medium and long-term time horizons, and to support informed decision making aligned with evolving business and sustainability priorities.

8. Social Performance

8.1 Workforce Composition:

CIAI's workforce comprises approximately 156 personnel including full time employees, interns and contractors across its operations. Of these, 153 are full time employees and 3 are contractors.

The workforce is geographically distributed with 124 employees based in India and 32 employees located across international operations.

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The gender distribution of the workforce includes 117 male employees and 43 female employees. In addition, the Company engages interns and contractors, with representation across both male and female categories.

CIAI follows inclusive employment practices and aims to ensure that hiring and employment decisions are made without discrimination based on gender, religion, caste, race or other personal characteristics.

The Company also monitors employee attrition as part of its workforce management practices to assess workforce stability and retention. The attrition rate for the reporting period was 17%.

8.2 Diversity and Inclusion:

CIAI is committed to promoting a diverse and inclusive workplace where all employees are treated with fairness, respect and equal opportunity. The Company's employment practices are designed to prevent discrimination and support an inclusive work environment across all levels of the organization.

The Company supports inclusive workplace practices by providing flexible work arrangements where required. As part of its commitment to inclusivity, CIAI has employees with disabilities within its workforce and has provided appropriate workplace accommodations including permanent remote working arrangements to support accessibility and enable effective participation.

Employee benefits programs are extended inclusively, and workplace policies are designed to ensure equal opportunity and non-discriminatory practices across hiring, employment and career development.

CIAI also recognizes the importance of equitable compensation practices. The Company is in the process of strengthening its monitoring mechanisms to track gender-based compensation metrics, including the percentage of total remuneration/salary paid to women employees.

Diversity and inclusion are integrated into the Company's human resource practices and are supported through policies and workplace initiatives that promote equal opportunity and respectful conduct.

The Company has not reported any incidents of discrimination and continues to promote an inclusive and respectful workplace environment.

8.3 Employee Benefits:

CIAI provides a range of employee benefits designed to support employee well-being and financial security. Employees are covered under group medical insurance and group personal accident insurance programs which provide health and accident coverage for employees and eligible dependents.

In addition to insurance coverage, employees are entitled to statutory benefits including provident fund contributions, gratuity, paid leave and maternity and paternity benefits in accordance with applicable regulations.

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CIAI is also working towards enhancing visibility on employee compensation structures across locations. The Company is in the process of tracking salary distribution across geographies to better understand workforce related expenditure and support structured ESG disclosures.

8.4 Well-being Initiatives:

CIAI undertakes initiatives to support employee well-being through wellness programs and engagement activities. The Company has organized employee well-being initiatives including wellness programs and medical camps for employees.

Employee engagement is further supported through reward and recognition platforms and internal initiatives aimed at promoting a positive work environment.

The Company continues to promote a workplace culture that prioritizes employee health, safety and overall well-being.

CIAI is in the process of strengthening its monitoring mechanisms for employee well-being initiatives, including tracking the percentage of revenue spent on employee well-being. This will support improved visibility on investments in employee welfare and enable more structured reporting in line with ESG and BRSR requirements.

8.5 Health and Safety:

CIAI is committed to maintaining a safe working environment for its employees. Given the Company's operations in co working facilities and a hybrid working model, workplace safety practices are implemented in coordination with facility providers.

Fire safety preparedness is supported through fire drill exercises conducted at office premises by co-working facility providers. These drills help ensure awareness and readiness among employees in case of emergency situations.

During the reporting period, no major work-related injuries or safety incidents were reported, reflecting the effectiveness of existing safety practices. CIAI continues to reinforce workplace safety through ongoing awareness/training and adherence to established safety protocols.

8.6 POSH:

CIAI has established a formal framework for prevention of sexual harassment at the workplace through its POSH Policy. The Company has constituted a POSH Committee to address workplace harassment concerns and ensure compliance with applicable regulations.

Employees are required to complete training modules related to workplace conduct and harassment prevention. The Company also maintains a grievance reporting mechanism through dedicated communication channels to enable employees to report concerns.

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During the reporting period, no complaints related to sexual harassment were reported, reflecting the effectiveness of the Company's policies and its commitment to maintaining a safe and respectful workplace environment.

8.7 Training and Certification:

CIAI supports employee development through structured training and certification programs. The Company has established a certification reimbursement program under which employees who have completed a minimum service period are eligible to pursue job relevant certifications.

Upon successful completion of the certification and submission of required documentation, the Company reimburses certification costs up to INR 10,000 or the full course fee, whichever is lower.

The Company promotes continuous learning and professional development as part of its workforce capability building initiatives.

8.8 HR Governance:

CIAI's human resources function supports employee lifecycle management, compensation administration and payroll processes. HR operations in India are supported through Solugenix, which manages HR processes including payroll coordination and employee data management.

Attendance and HR operational data are maintained and integrated with payroll systems, with oversight from both HR and finance functions to ensure accuracy and compliance.

The Company is in the process of strengthening internal HR capabilities to enhance oversight and management of employee related processes.

8.9 Responsible procurement and MSME Engagement:

CIAI engages with vendors and service providers as part of its operational requirements. Based on the current vendor base, a significant proportion of CIAI's vendors fall under the category of Micro, Small and Medium Enterprises (MSMEs).

The Company recognizes the importance of supporting small and medium enterprises through its procurement practices and continues to engage with such vendors as part of its operations. CIAI is also working towards strengthening its vendor data management systems to enable more structured tracking and reporting of procurement related metrics going forward.

8.10 CSR / Community Engagement:

CIAI has undertaken community engagement initiatives as part of its social responsibility efforts. The Company has supported CSR activities through engagement with the Nirmaan Organization and has undertaken initiatives including support for an orphanage in Hyderabad.

CSR activities are supported through internal processes and funding mechanisms and reflect the Company's commitment to contributing positively to the communities in which it operates.

9. Governance Performance

9.1 ESG governance:

CIAI has established an Environmental, Social and Governance policy to guide its sustainability practices and integrate ESG considerations into its business operations. The Company's ESG approach is supported by defined roles and responsibilities across functions to ensure implementation and oversight of sustainability related initiatives.

Executive Management provides strategic direction on ESG matters and ensures alignment of sustainability considerations with business objectives. Functional teams including Human Resources, Information Technology and Administration support implementation of ESG practices within their respective areas.

The Company continues to strengthen its ESG governance structure by enhancing internal coordination, improving data tracking mechanisms and aligning disclosures with recognized sustainability frameworks.

9.2 Ethics and Conduct:

CIAI is committed to maintaining high standards of ethical conduct and integrity across its operations. The Company has established policies and guidelines that define expectations related to professional behaviour, compliance and responsible business conduct.

Employees are expected to adhere to these policies and conduct their activities in a manner that reflects fairness, transparency and accountability. The Company promotes ethical practices through internal communication and policy awareness.

CIAI maintains a zero-tolerance approach towards bribery and corruption and is committed to conducting its business with integrity and transparency. The Company's ESG policy outline principles relating to ethical business practices, including prevention of bribery and corruption. These principles are communicated across the organization as part of its governance framework. The Company has not reported any instances of bribery or corruption.

Also, CIAI maintains mechanisms to address employee concerns and grievances, supporting a culture of openness and accountability within the organization.

9.3 Responsible AI:

As a data and analytics driven organization, CIAI recognizes the importance of responsible use of artificial intelligence and data. The Company integrates principles of ethical AI and responsible data usage into its operations to ensure that analytics solutions are developed and deployed in a responsible manner.

CIAI emphasizes transparency, fairness and accountability in its AI driven solutions and ensures that data handling practices are aligned with privacy and security requirements. The Company promotes responsible use of data and analytics across its service offerings.

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9.4 Cybersecurity and IT governance:

CIAI has implemented information security and cybersecurity measures to protect organizational data and ensure secure operation of its technology systems. The Company's IT function is responsible for managing access controls, data security and system integrity across its digital infrastructure.

The Company utilizes cloud-based platforms with built in security features and maintains protocols for user access management and data protection. Regular monitoring and controls are in place to safeguard information assets.

CIAI has not reported any data breach incidents during the reporting period and continues to strengthen its cybersecurity framework to address evolving risks and ensure the protection of sensitive data.

9.5 Vendor governance:

CIAI's vendor ecosystem primarily comprises service providers supporting its digital and operational requirements. Given the nature of its operations, the Company does not engage with trading houses or dealers, and procurement activities are largely service oriented with no concentration risks arising from such categories.

Vendor onboarding involves verification of key documents including incorporation details, tax registrations and other relevant credentials.

The Company ensures that vendors meet defined requirements before engagement and maintains records for compliance and operational purposes. CIAI continues to strengthen its vendor governance practices and monitoring mechanisms to support responsible procurement.

CIAI recognizes the importance of maintaining efficient payment practices and vendor relationships. The Company is in the process of strengthening its monitoring mechanisms to track accounts payable days as part of its financial governance framework.

10. CIAI's Way Forward

CIAI is committed to strengthening its environmental, social and governance practices and continues to enhance its approach towards sustainability in line with its operational model and business priorities.

The Company is focused on improving its ESG data management systems to enable more structured tracking, monitoring and reporting of key environmental and social parameters. This includes enhancing visibility on energy consumption, greenhouse gas emissions, employee related metrics and governance indicators.

CIAI has identified and defined relevant ESG performance indicators and established measurable targets, as presented below. These efforts are guided by the Company's baseline assessment and evolving understanding of its environmental and social impacts.

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Key Metrics	Baseline Value/Current Status	Target Description	Target Year
Environmental			
Total GHG Emissions	347243.23 kgCO ₂ e	Maintain within ±5% and improve data accuracy	CY 2026
Scope 1, 2 & 3 GHG Emission	Scope 1 - 15 kgCO ₂ e Scope 2 - 306804 kgCO ₂ e Scope 3 - 40424.23 kgCO ₂ e	Reduce emissions by 5%	CY 2026
Electricity, Water and Waste Data Coverage	Partial data available	Achieve 100% data coverage	CY 2026
E-waste Compliance	Practiced but not quantified	Maintain 100% Compliance	CY 2026
Social			
Attrition Rate	17%	Reduce to below 16%	CY 2027
Training Hours	Not tracked	Minimum 12 hours per employee	CY 2026
Employee Participation in Training Certification Reimbursement	Not tracked	Achieving 25% participation	CY 2026
Wellness Programs Participation	Not tracked	Achieving 60% participation	CY 2027
Safety Drills Coverage	Not tracked	Achieve 100% participation	CY 2026
Diversity Ratio	27.54%	Increase to 30%	CY 2027
Governance			
ESG Governance Structure	Partially defined	Fully defined structure	CY 2026
ESG Policy Implementation	Policy developed	Policy implementation	CY 2027
Anti-Bribery Policy	Not available	Policy development and implementation	CY 2026
Sustainable Vendor Adoption	Not formalized	Assess and onboard 50% of critical vendors based on ESG criteria	CY 2027

As part of its climate related approach, CIAI is evaluating alignment with global frameworks including the Science Based Targets initiative (SBTi). The Company is assessing the applicability of such frameworks based on its operational context and data readiness.

CIAI also continues to strengthen its internal processes and governance mechanisms to support effective implementation of ESG practices. This includes improving data collection systems, enhancing stakeholder engagement and integrating sustainability considerations into business operations.

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Going forward, the Company aims to build a structured and scalable ESG framework that supports transparency, accountability and continuous improvement in sustainability performance.

11. Indexes

This section presents the reference indexes and supporting information corresponding to the disclosures included in this report. The indexes provide a structured mapping of CIAI's sustainability disclosures against recognized frameworks and reporting requirements.

CIAI has aligned its disclosures with relevant global and national frameworks including the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD) and applicable BRSR Core indicators. These mappings are intended to enhance transparency and enable stakeholders to easily navigate and understand the Company's ESG disclosures.

11.1 GRI Index:

GRI Standard	Disclosure Requirement	Report Reference	Page No.
1. The organization and its reporting practices			
2-1	Organizational details	Section 1 – About Customerinsights.AI (CIAI)	4
2-2	Entities included in the organization's sustainability reporting	Section 3.1 – Reporting Boundary	5
2-3	Reporting period, frequency and contact point	Section 3.2 – Reporting Period	5
2. Activities and workers			
2-6	Activities, value chain and other business relationships	Section 1 – About Customerinsights.AI (CIAI) Section 2 – Organizational Operations	4
2-7	Employees	Section 8.1 – Workforce Composition	14
3. Governance			
2-9	Governance Structure and Composition	Section 5.3 – Governance Structure	7
2-12	Role of highest governance body in overseeing the management of impacts	Section 5.3 – Governance Structure	7
2-13	Delegation of responsibility for managing impacts	Section 5.3 – Governance Structure	7
4. Strategy, Policies and Practices			
2-23	Policy commitments	Section 5.2 – ESG Policy Overview	6
2-24	Embedding policy commitments	Section 5.2 – ESG Policy Overview	6
2-26	Mechanisms for seeking advice and raising concerns	Section 8.6 – POSH Section 9.2 – Ethics and Conduct	16 18
5. Climate Change			
102-5	Scope 1 GHG emissions	Section 6.7 – GHG Emissions	10
102-6	Scope 2 GHG emissions	Section 6.7 – GHG Emissions	10

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102-7	Scope 3 GHG emissions	Section 6.7 – GHG Emissions	10
6. Anti-corruption			
205-2	Communication and training about anti-corruption policies and procedures	Section 9.2 – Ethics and Conduct	18
205-3	Confirmed incidents of corruption and actions taken	Section 9.2 – Ethics and Conduct	18
7. Energy			
302-1	Energy consumption within the organization	Section 6.4 – Energy Practices	9
8. Water and Effluents			
303-3	Water withdrawal	Section 6.5 – Water Management	10
303-4	Water discharge	Section 6.5 – Water Management	10
303-5	Water consumption	Section 6.5 – Water Management	10
9. Emissions			
305-1	Direct (Scope 1) GHG emissions	Section 6.7 – GHG Emissions	10
305-2	Energy indirect (Scope 2) GHG emissions	Section 6.7 – GHG Emissions	10
305-3	Other indirect (Scope 3) GHG emissions	Section 6.7 – GHG Emissions	10
10. Waste			
306-3	Waste generated	Section 6.6 – Waste Management	10
306-5	Waste directed to disposal	Section 6.2 – IT lifecycle + E-waste Section 6.6 – Waste Management	8 10
11. Employment			
401-1	New employee hires and employee turnover	Section 8.1 – Workforce Composition	14
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Section 8.3 – Employee Benefits	15
401-3	Parental leave	Section 8.3 – Employee Benefits	15
12. Occupational Health and Safety			
403-3	Occupational health services	Section 8.5 – Health and Safety	16
403-5	Worker training on health and safety	Section 8.5 – Health and Safety	16
403-6	Promotion of worker health	Section 8.5 – Health and Safety	16
403-9	Work-related injuries	Section 8.5 – Health and Safety	16
13. Training and Education			
404-2	Programs for upgrading employee skills and transition assistance	Section 8.7 – Training and Certification	17
14. Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	Section 8.2 – Diversity and Inclusion	15
405-2	Ratio of basic salary and remuneration of women to men	Section 8.2 – Diversity and Inclusion	15
15. Non-discrimination			

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406-1	Incidents of discrimination and corrective actions	Section 8.2 – Diversity and Inclusion	15
16. Local Communities			
413-1	Operations with local community engagement, impact assessments and development programs	Section 8.10 – CSR / Community Engagement	17
17. Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	Section 9.5 – Vendor Governance	19

11.2 TCFD Index:

Sr. No.	Disclosure Requirement	Report Reference	Page No.
Governance			
a)	Describe the board's oversight of climate-related risks and opportunities	Section 5.3 – Governance Structure	7
b)	Describe management's role in assessing and managing climate-related risks and opportunities	Section 5.3 – Governance Structure Section 9.1 – ESG Governance	7 18
Strategy			
a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term	Section 7 – Climate Risk	11
b)	Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	Section 7.4 - Potential Impact of Climate Risks on Business and Financial Planning	14
c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Section 7.4.3 – Scenario Analysis	14
Risk Management			
a)	Describe the organization's processes for identifying and assessing climate-related risks	Section 7 – Climate Risk	11
b)	Describe the organization's processes for managing climate-related risks	Section 7 – Climate Risk	11
c)	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	Section 7.3 - Risk Integration and ERM	13
Metrics and Targets			
a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with strategy and risk management process	Section 6 – Environmental Performance	8
b)	Disclose Scope 1, Scope 3 and if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Section 6.7 – GHG Emissions	10
c)	Describe the targets used by the organization to manage climate-related	Section 10 – CIAI's Way Forward	19

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	risks and opportunities and performance against targets		
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11.3 BRSR Core Mapping:

BRSR Mapping	Disclosure Requirement	Report Reference	Page No.
Principle 1 – Essential Indicator 8	Number of days of Accounts Payable	Section 9.5 – Vendor Governance	19
Principle 1 – Essential Indicator 9	Concentration of purchases and sales with trading houses, dealers and related parties, along with loans, advances and investments in related parties	Section 9.5 – Vendor Governance	19
Principle 3 – Essential Indicator 1 (c)	% of Revenue Spent on Employee Well-being	Section 8.4 – Well-being Initiatives	16
Principle 3 – Essential Indicator 11	Safety-related Incidents	Section 8.5 – Health and Safety	16
Principle 5 – Essential Indicator 3 (b)	Wages/Salaries Paid to Female Employees (% of Total Wages)	Section 8.2 – Diversity and Inclusion	15
Principle 5 – Essential Indicator 6	POSH Complaints	Section 8.6 – POSH	16
Principle 6 – Essential Indicator 1	Energy Consumption	Section 6.4 – Energy Practices	9
Principle 6 – Essential Indicator 3 & 4	Water Consumption and Discharge	Section 6.5 – Water Management	10
Principle 6 – Essential Indicator 7	GHG Emissions	Section 6.7 – GHG Emissions	10
Essential 6 – Essential Indicator 9	Waste Generated	Section 6.6 – Waste Management	10
Principle 8 – Essential Indicator 4	% Procurement from MSMEs	Section 8.9 – Responsible procurement and MSME Engagement	17
Principle 8 – Essential Indicator 5	Wages/Salaries Distribution Across Locations	Section 8.3 – Employee Benefits	15
Principle 9 – Essential Indicator 7	Data Breach Incident	Section 9.4 – Cybersecurity and IT Governance	19