

Perfection  
People First  
Perseverance  
Professionalism



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# 1. About This Report

This is the inaugural Sustainability Report of Quality Austria Central Asia Pvt Ltd (QACA). It covers our environmental, social, and governance (ESG) performance for the financial year 1 April 2025 to 31 March 2026, and has been prepared with reference to GRI Standards.

This report is a response to a shift in the world around us. Across every sector in which QACA operates whether it be telecom, automotive, infrastructure, food, energy, etc. governments, clients and regulators are raising the bar on supply chain ESG accountability. They want to know whether their service partners manage environmental impact, treat workers fairly, and govern themselves with integrity. QACA is in the business of helping organizations answer exactly those questions.

Publishing this report is, therefore, a deliberate act of accountability. QACA's business is built on helping organizations achieve higher standards: in quality, safety, environmental stewardship, information security, and governance. It would be inconsistent, and ultimately unconvincing, to advocate for these standards in our clients' operations while remaining silent about our own. This report removes that incongruity.

This report is addressed to all our stakeholders: clients in India and internationally, joint venture partners in Austria and India, accreditation and regulatory bodies, employees, communities, and prospective partners. It covers more ground than any single client questionnaire requires because QACA's responsibilities extend beyond any single relationship. We have structured it with reference to GRI Standards precisely because GRI provides a globally recognized framework that any stakeholder, anywhere, can use to evaluate our performance with confidence.

## Reporting Boundary

The organizational boundary for all quantitative ESG data: energy, GHG emissions, water, waste, workforce, health and safety, and training, covers QACA's India operations: the headquarters in Noida, Uttar Pradesh, and all 33 branch offices across India. QACA also operates in Nigeria and Sri Lanka; these overseas operations are acknowledged in the organizational narrative but their operational data is not included in the ESG metrics reported here. This boundary will be reviewed and potentially expanded in future reporting cycles. The limited financial data referenced in Section 10 is drawn from QACA's independently audited standalone financial statements for FY 2024–25 (year ended 31 March 2025), prepared by S N A & Company, Chartered Accountants, New Delhi (Firm Reg. No. 08732N), signed 29 September 2025.

## GRI Standards Referenced

This report is prepared with reference to GRI Standards. The primary framework is GRI 1: Foundation 2021, which sets the reporting principles and requirements. General organizational disclosures follow GRI 2: General Disclosures 2021. Topic-specific performance is reported with reference to GRI 201 (Economic Performance), GRI 302 (Energy), GRI 303 (Water and Effluents), GRI 305 (Emissions — Scope 1, 2, and 3), GRI 306 (Waste), GRI 401 (Employment), GRI 403 (Occupational Health and Safety), GRI 404 (Training and Education), GRI 405 (Diversity and Equal Opportunity), GRI 406 (Non-Discrimination), GRI 408 and 409 (Child and Forced Labor), GRI 414 (Supplier Social Assessment), and GRI 418 (Customer Privacy). A full GRI Content Index mapping each disclosure to the relevant section of this report is provided in Section 13.

### UN Sustainable Development Goals

QACA’s activities contribute to multiple UN Sustainable Development Goals. Our workforce practices and CSR programs support SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), and SDG 8 (Decent Work and Economic Growth). Our environmental programs support SDG 12 (Responsible Consumption) and SDG 13 (Climate Action). Our governance and supply chain practices support SDG 16 (Peace, Justice and Strong Institutions) and SDG 17 (Partnerships for the Goals). The services QACA delivers to thousands of certified organizations — ISO 14001, ISO 45001, GHG verification, ESG assurance — generate a multiplier effect across these SDGs far beyond our own direct footprint.

### External Assurance

This report has not been externally assured for FY 2025–26. QACA intends to seek third-party assurance from FY 2026–27 onwards.



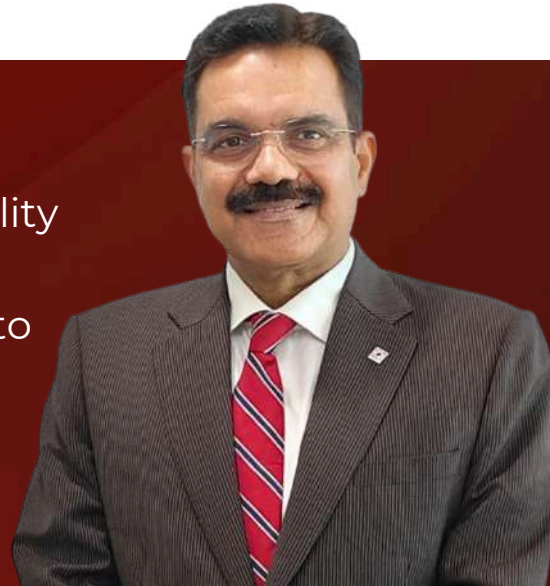
# Our Story

MD message  
Purpose, Mission & Vision  
Our Values: The Four Ps  
Services Portfolio  
Industries Served

A message from our MD

Together, we will shape a future where quality drives performance, safety protects people, and sustainability secures the generations to come.

**Pankaj Rai**  
**Managing Director**



Dear Stakeholders,

It gives me immense pleasure to present Quality Austria Central Asia's first-ever Sustainability Report.

For over fifteen years, QACA has helped thousands of organizations across India and beyond achieve international standards: in quality, safety, environment, information security, food safety management, and more. We have certified companies against ISO 14001, verified greenhouse gas inventories using ISO 14064, and helped businesses achieve their goals preserving health, life, and environment. This is the first time we are formally holding a mirror to our own performance.

Our Mission: to provide reassurance, deliver trust with prompt, cost-effective services to any business, with passion, drives everything we do. In FY 2025–26, we took several meaningful steps forward.

We were honored to receive the *Significant Progress Award* from Indus Towers and the *Recognition of Excellence* award at the TVS Supplier Sustainability Summit from TVS Motor Company in December 2025. Both recognitions reflect the trust that our key clients place in QACA's commitment to quality and continuous improvement.

We held more than 20 campus recruitment drives in rural India. We recruited more than 1,500 people in this financial year from rural India. At QACA we believe that sustainable growth can only be achieved by empowering our youth in rural India.

We are committed to demonstrating high degree of compliance towards environment, safety, governance, and people.

Warm regards,

**Pankaj Rai,**  
 Managing Director  
 Quality Austria Central Asia Pvt Ltd

## 3. Organizational Profile



**Quality Austria Central Asia Pvt Ltd (QACA)** was incorporated on 23 August 2010 as a joint venture between Quality Austria (Austria, 26%) and Peacock Global Quality Assurance Pvt Ltd (India, 74%). Headquartered in Noida, Uttar Pradesh, QACA has grown into one of India's most trusted Testing, Inspection, and Certification (TIC) companies over fifteen years of operation, with a presence extending to Nigeria and Sri Lanka.

The company operates across six interconnected service lines: Certification, Inspection, Training, Sustainability Services, Cyber Security, and Laboratory Services, serving clients in telecom, automotive, coal, oil & gas, water infrastructure, built environment, power, food, government, and healthcare sectors. QACA is also the parent of QA Testing Laboratories Pvt Ltd, a subsidiary holding NABL accreditation under ISO/IEC 17025:2017 (Certificate TC-8386, valid until 6 March 2029).

### 3.1 Purpose, Mission & Vision





QACA's identity is anchored in three statements that guide every decision the organization makes.

QACA's Purpose is *Evolutionary Growth*: the belief that every organization, however capable, can and must keep growing in quality, responsibility, and relevance. This is why QACA does what it does. The Mission that flows from this Purpose is to provide *reassurance, deliver trust with prompt, cost-effective services to any business, with passion*. The Vision is to be the *agile, empowered, and preferred partner for management and technical services, delivering explicit and implicit expectations, no matter where*.

These statements are not just words on a wall. They are the lens through which QACA evaluates every client engagement, every hiring decision, and every governance choice, including the decision to produce this report.

### 3.2 Our Values: The Four Ps

QACA's culture is shaped by four core values:

- 
**Professionalism:** demonstrated through integrity in every audit, training, and client engagement
- 
**People First:** unlocking the potential of employees, clients, and communities.
- 
**Perseverance:** maintaining unflinching commitment to outcomes however complex the assignment
- 
**Perfection:** aiming to be first-time right in every finding, communication, and delivery.

## 3.3 Scale of Operations

Metric	Value / Status
Date of Incorporation	23 August 2010   CIN: U74140DL2010PTC207439
Legal Form	Private Limited Company (India, Companies Act 2013)
Shareholders	Peacock Global Quality Assurance Pvt Ltd: 74%   Quality Austria Certification GmbH: 26%
Directors	Mr. Pankaj Rai (DIN: 01937169)   Mr. Anil Murjani (DIN: 06891498)
Headquarters	201, Tower C, ATS Bouquet, Sector-132, Noida, Uttar Pradesh 201301
Countries of Operation	India, Nigeria, Sri Lanka
Branch Offices in India	33 branch offices, plus field locations across 20+ states
Revenue from Operations (FY 2024–25)	₹19,276.57 lakhs (~₹192.77 crore)
Net Profit After Tax (FY 2024–25)	₹1,586.70 lakhs   Net margin: 8.23%
Total Employees	2,266 permanent employees (as at 31 March 2026)   107 contract/associate staff engaged during FY 2025–26
EPF Registration	Code: DSNHP0939557000   Active since: 01/09/2010
ESIC Registration	Code: 200011756600009 99   Covered from: 01/04/2011
CSR Expenditure (FY 2024–25)	₹34.72 lakhs (mandatory: ₹33.21 lakhs)
Subsidiary	QA Testing Laboratories Pvt Ltd: NABL accredited, ISO/IEC 17025:2017, TC-8386

## 3.4 Services Portfolio

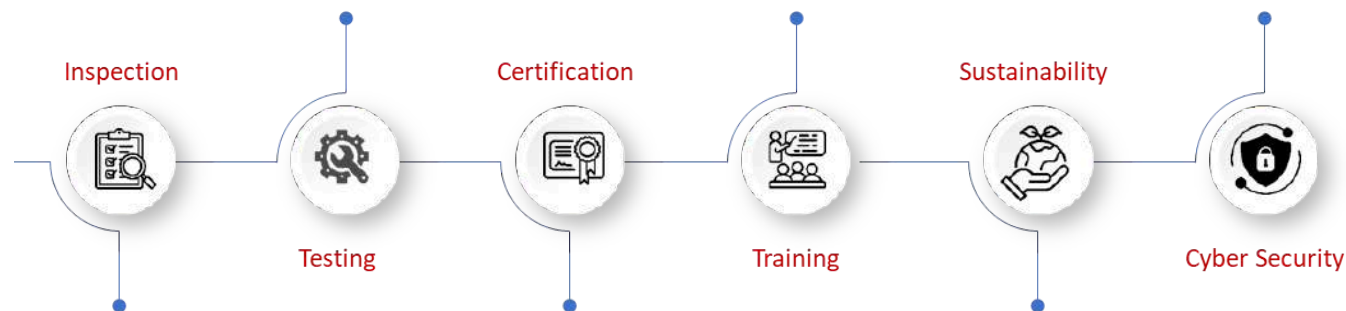
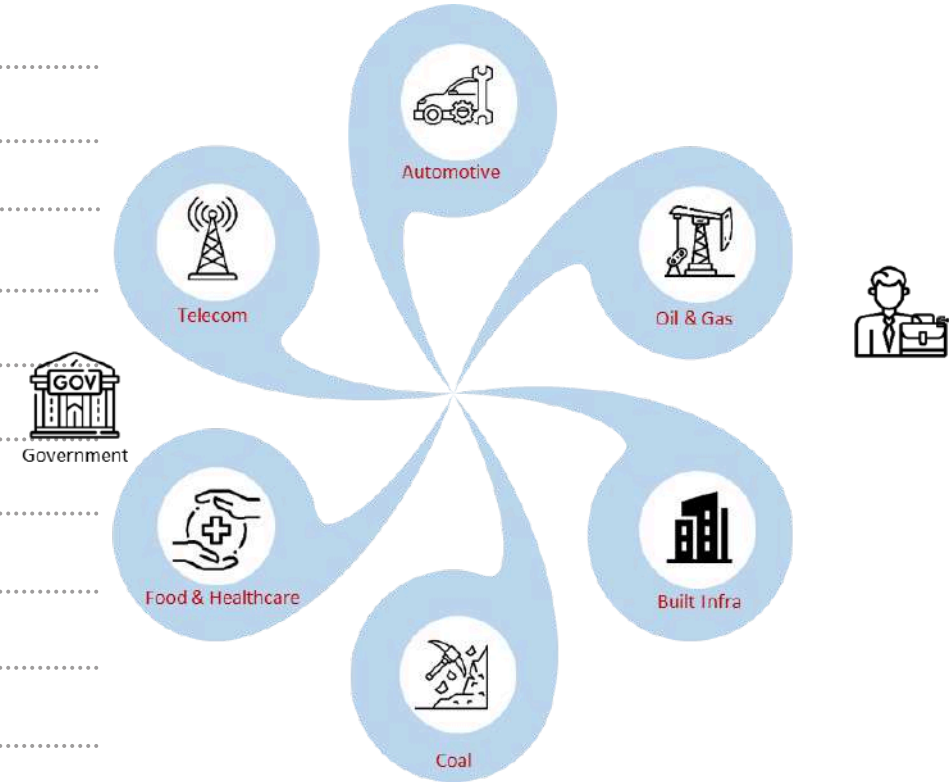
QACA's six service lines are deeply interconnected, enabling the organization to serve as a single trusted partner across a client's entire quality and sustainability journey.

- **Certification** covers the broadest range of management system standards in QACA's portfolio stretching from ISO 9001 (Quality Management) and ISO 14001 (Environmental Management) to ISO 45001 (Health & Safety), ISO/IEC 27001 (Information Security), ISO 37001 (Anti-Bribery), ISO 14064 (GHG Accounting and Verification), IATF 16949 (Automotive), FSSC 22000 (Food Safety), and more than a dozen others. These certifications directly help QACA's clients demonstrate their own ESG credentials to their stakeholders.
- **Inspection** services span from structural audits to inspections of telecom towers, water infrastructure, roads and bridges, EV charging stations, oil and gas transportation systems, fire safety of buildings, to pre-delivery quality checks of automotive components. QACA's field inspectors routinely work in high-risk environments: coal mines, oil and gas installations, construction sites, and industrial facilities, which makes the organization's own health and safety performance especially important.
- **Training** is delivered across lead auditor, internal auditor, implementer, and awareness levels. Notably, QACA is the exclusive direct delivery partner for CQI/IRCA affiliated training courses: no sub-partnerships are permitted.
- **Sustainability** services include ESG audits, sustainability assurance and reporting (GRI, BRSR, etc.), GHG verification (GHG Protocol and ISO 14064), CBAM advisory, life cycle assessments, and sustainable energy solutions. The same client demands that prompted this report, prod QACA to work in this fast growing service area.
- **Cyber Security** services cover VAPT, IT governance, DPDPA 2023 compliance, TISAX, information security, API security testing, and network penetration testing.
- **Laboratory** services provide capacity-building support for ISO 15189 (medical laboratories) and ISO/IEC 17025 (testing and calibration laboratories) through QACA's NABL-accredited subsidiary.

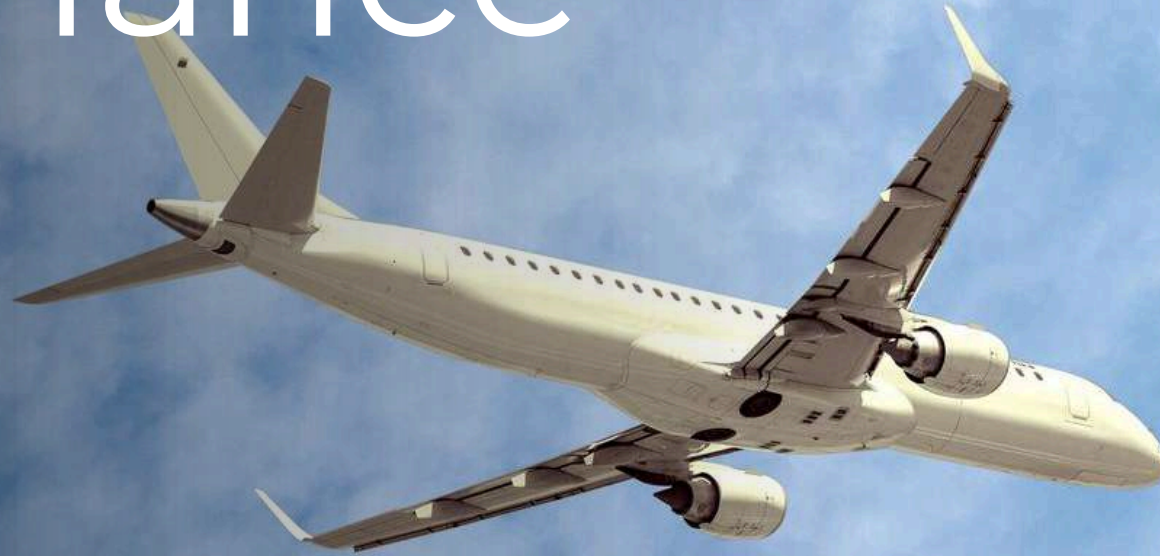


### 3.5 Industries Served

Industry / Sector	QACA Services Delivered
Telecom	Tower inspection, quality assurance, certification
Renewable Energy	Project Management Consulting (PMC)
Automotive	Parts inspection, quality assurance, certification
Coal	Coal sampling and testing, inspection, certification
Oil & Gas	Inspection, certification, PNGRB compliance
Water Infrastructure	Inspection under government programs (Jal Jeevan Mission and others)
Built Environment	Structural audits, fire safety inspection, EV charging station inspection
Power & Energy	ISO 50001, sustainable energy advisory
Food	ISO 22000, FSSC 22000, FSSAI compliance
Cyber Security	VAPT, DPDPA, TISAX for private and government clients
Government / BIS	Third-party inspection (TPI) and certification for Bureau of Indian Standards
Healthcare	ISO 15189 for medical laboratories, ISO 13485 for medical devices



# Strategy & Governance



In this section:

Sustainability Strategy

Sustainability Governance

Policy Framework

Certifications Held

Impartiality, Integrity & Governance

ESG Goals and FY 2025–26 Performance

## 4.1 Sustainability Strategy

QACA's sustainability strategy is built on a straightforward insight: our business creates a powerful multiplier effect. Every ISO 14001 certificate we issue helps a client reduce its environmental impact. Every GHG verification we complete adds integrity to India's carbon assessment and declaration. Every ESG audit we conduct raises the quality of corporate sustainability disclosure. The aggregate effect of QACA's work on the ESG performance of thousands of certified organizations across India is far greater than our own direct footprint.

That said, this multiplier effect only holds credibility if QACA itself meets the standards it promotes. Our sustainability strategy therefore has two equally important dimensions: improving our own ESG performance, and deepening the sustainability services we offer our clients.

On the environmental front, FY 2025–26 is our baseline year — the first time we are formally measuring our energy consumption, GHG emissions across all three scopes, water use, and waste generation across all offices. This includes Scope 3 emissions from business travel, field staff site travel, employee commuting, and purchased goods and services; categories that are particularly significant for a field-intensive services organization like QACA. Establishing this comprehensive baseline is essential before targets can be set meaningfully, and we commit to publishing year-on-year comparisons from FY 2026–27 onwards.

On the social front, our priorities are clear from the ESG Materiality Survey: employee health and safety, human rights, diversity and inclusion, and POSH compliance ranked among the highest-priority topics for both internal and external stakeholders. The investments we are making in safety training, POSH awareness, and rural campus recruitment reflect these priorities directly.

On governance, QACA's accreditation obligations under ISO/IEC 17021-1 and ISO/IEC 17020 already impose a governance discipline that most commercial organizations do not face. The appointment of a Chief Vigilance Officer in FY 2025–26, the operation of our whistleblower channel ([ombudsman@qacamail.com](mailto:ombudsman@qacamail.com)), and our ISO 37001 anti-bribery certification are concrete expressions of a governance culture that we intend to make even more transparent through this and future reports.

## 4.2 Sustainability Governance

Accountability for sustainability at QACA begins at the top. The Board of Directors, comprising Mr. Pankaj Rai (Managing Director) and Mr. Anil Murjani (Director), reviews ESG performance as a standing item, consistent with the governance requirements of QACA's accreditation bodies. Operational delivery of the sustainability agenda is coordinated by the Chief Sustainability Officer.

Sustainability responsibilities are embedded across business functions rather than siloed in a single team. HR owns workforce and social metrics. The Vigilance function owns ethics, anti-corruption, and whistleblower management. Operations owns service delivery metrics and the indirect impact data reported in Section 11. The Admin function owns safety, environmental data collection for energy, water, waste, and fleet. This distributed model ensures that ESG performance is owned by the people closest to the data.

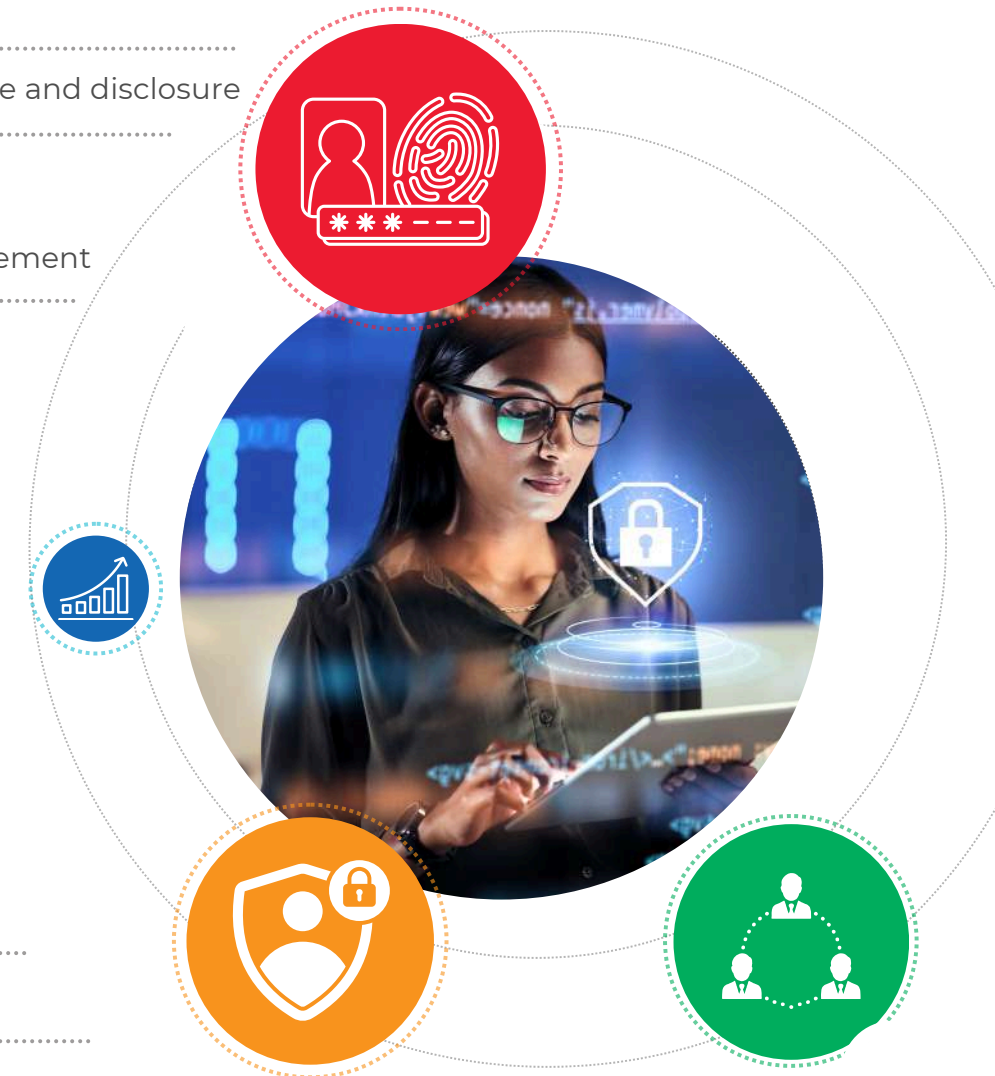
QACA links sustainability performance metrics to the annual performance appraisal process for key management roles. Leaders with responsibility for safety, compliance, training, and environmental management are evaluated — and rewarded — in part on the basis of quantitative ESG outcomes. This ensures that sustainability is not a parallel agenda but a core dimension of how QACA measures individual and organizational success.



## 4.3 Policy Framework

QACA's ESG commitments are underpinned by 22 formally documented, publicly available policies at [www.qualityaustriacentralasia.com/policy-and-objective/](http://www.qualityaustriacentralasia.com/policy-and-objective/) These policies cover every material dimension of ESG performance and are reviewed and updated as part of QACA's management system review cycle.

Policy	Scope & ESG Relevance
ESG Policy	Overarching commitment to Environmental, Social, and Governance performance and disclosure
Environmental Policy	Minimizing environmental impact, conserving resources, regulatory compliance
Green Policy	Energy efficiency, paperless operations, responsible e-waste disposal, eco-procurement
Health & Safety Policy	Employee and contractor safety: aligned with ISO 45001:2018
Health Improvement Policy	Employee physical and mental wellbeing
Road Safety Policy	Safety standards for field personnel traveling to client sites
Diversity & Inclusion Policy	Equal opportunity hiring and a non-discriminatory workplace
Labor & Human Rights Policy	Labor law compliance, prohibition of child and forced labor
POSH Policy	Prevention of Sexual Harassment: committee structure, reporting, compliance
Anti-Bribery & Anti-Corruption Policy	Zero tolerance: aligned with ISO 37001 certification
Information Security Policy	Protection of client and organizational data: aligned with ISO/IEC 27001



**Policy**

IT Governance Policy

IT Asset Management Policy

Risk Management Policy

Work Ethics Policy

CSR Policy

Finance Policy

Contract Governance Policy

Travel & Expense Policy

Social Media Policy

Anti-Bribery & Anti-Corruption Policy

Attendance & Leave Policy

**Scope & ESG Relevance**

IT systems governance and lifecycle management

IT asset lifecycle, disposal, and e-waste responsibility

Enterprise risk identification, assessment, and treatment

Professional conduct, conflicts of interest, ethical behavior

Corporate Social Responsibility commitments

Financial controls and expenditure authorization

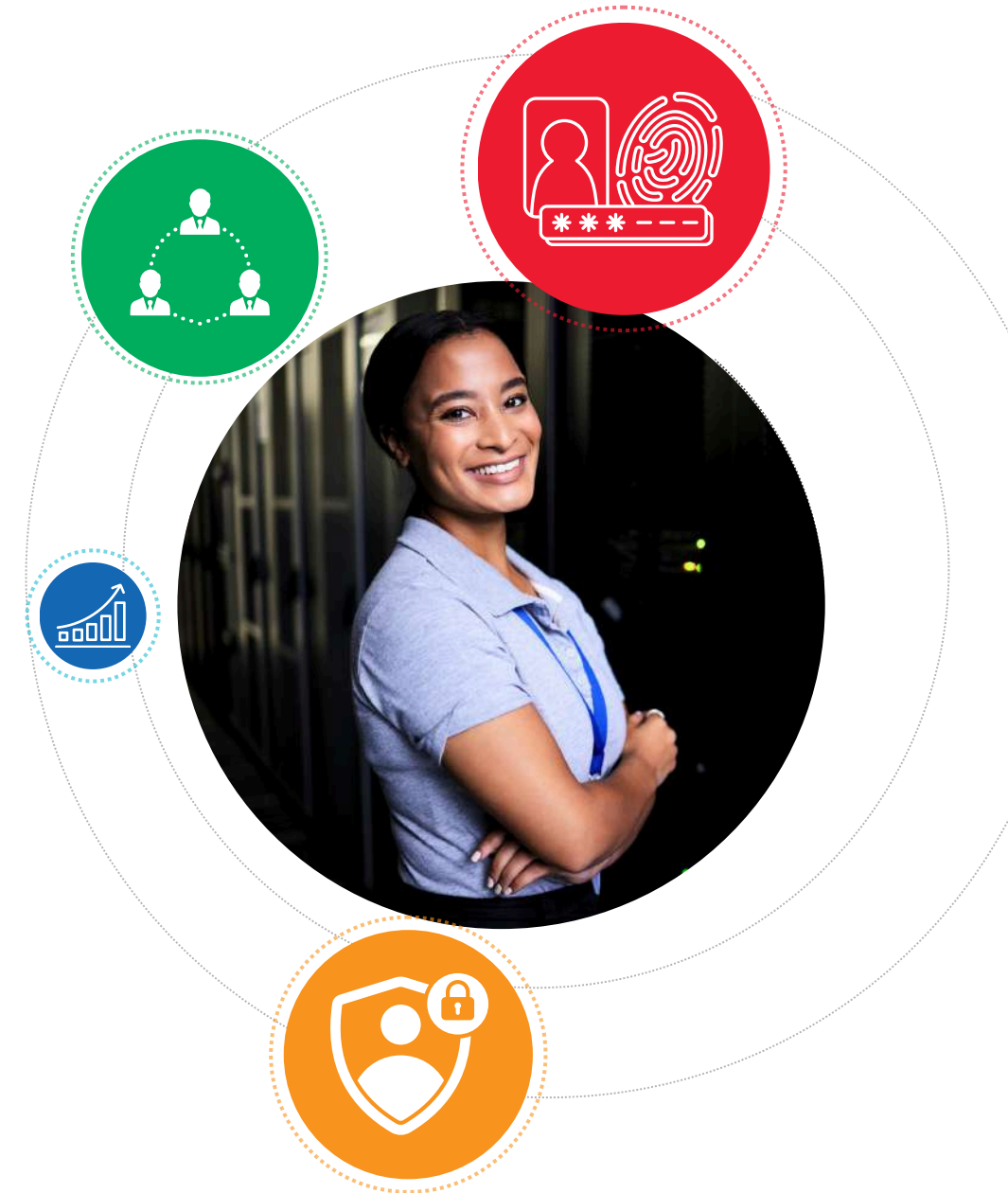
Contract review, approval, and management

Business travel expenditure controls

Professional and responsible social media conduct

Zero tolerance: aligned with ISO 37001 certification

Fair leave entitlements and attendance management



## 4.4 Certifications Held

### ISO 45001:2018: Occupational Health & Safety

Valid: QACA's own OHS management system

### ISO 37001: Anti-Bribery Management System

Valid: underpins zero-tolerance anti-corruption stance

### ISO/IEC 27001: Information Security Management

Valid: protects client and organizational data

### ISO 14001: Environmental Management

Valid: formal commitment to environmental performance

### ISO/IEC 17021-1: Certification Body (NABCB)

Valid: mandatory for management system certification

### ISO/IEC 17020: Inspection Body (NABCB)

Valid: mandatory for inspection activities

### Akkreditierung Austria Accreditation

Valid: covers Austria-accredited certification scope

### IATF 16949 Scheme Authorization

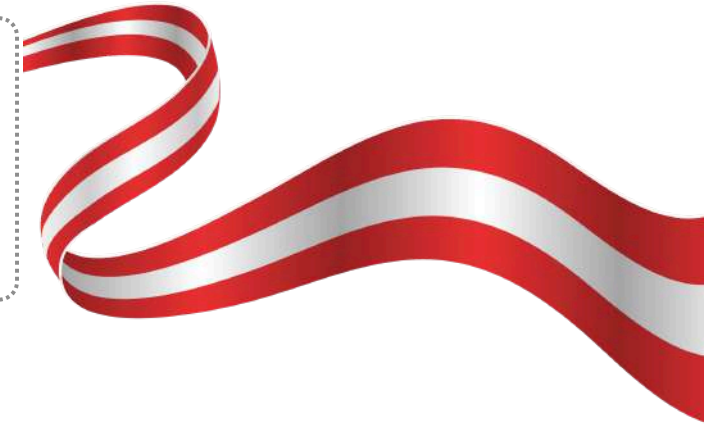
Valid: automotive sector certification

### GFSI / FSSAI Scheme Recognition

Valid: food safety certification

### NABL ISO/IEC 17025 (QA Testing Laboratories)

Valid: competence and impartiality of testing and calibration laboratories



## 4.5 Impartiality, Integrity & Governance

For a certification and inspection body, impartiality is not simply a governance aspiration; it is a mandatory requirement under the accreditation standards QACA operates under. ISO/IEC 17021-1 and ISO/IEC 17020 both require that QACA's certification and inspection decisions be free from commercial, financial, and other pressures that might compromise objectivity. This requirement shapes QACA's governance structure at every level.

Independent Impartiality Committees[HG1] in India are constituted with external members and are charged with safeguarding QACA's independence from commercial influence. These committees meet formally throughout the year and review all potential conflict-of-interest situations.

The Chief Vigilance Officer (CVO), appointed in FY 2025–26, provides an additional layer of integrity oversight across all geographies. The CVO's remit covers anti-corruption enforcement, whistleblower case management, and the investigation of any ethics violations. All auditors and inspectors are required to ensure there is no conflict-of-interest before each assignment.

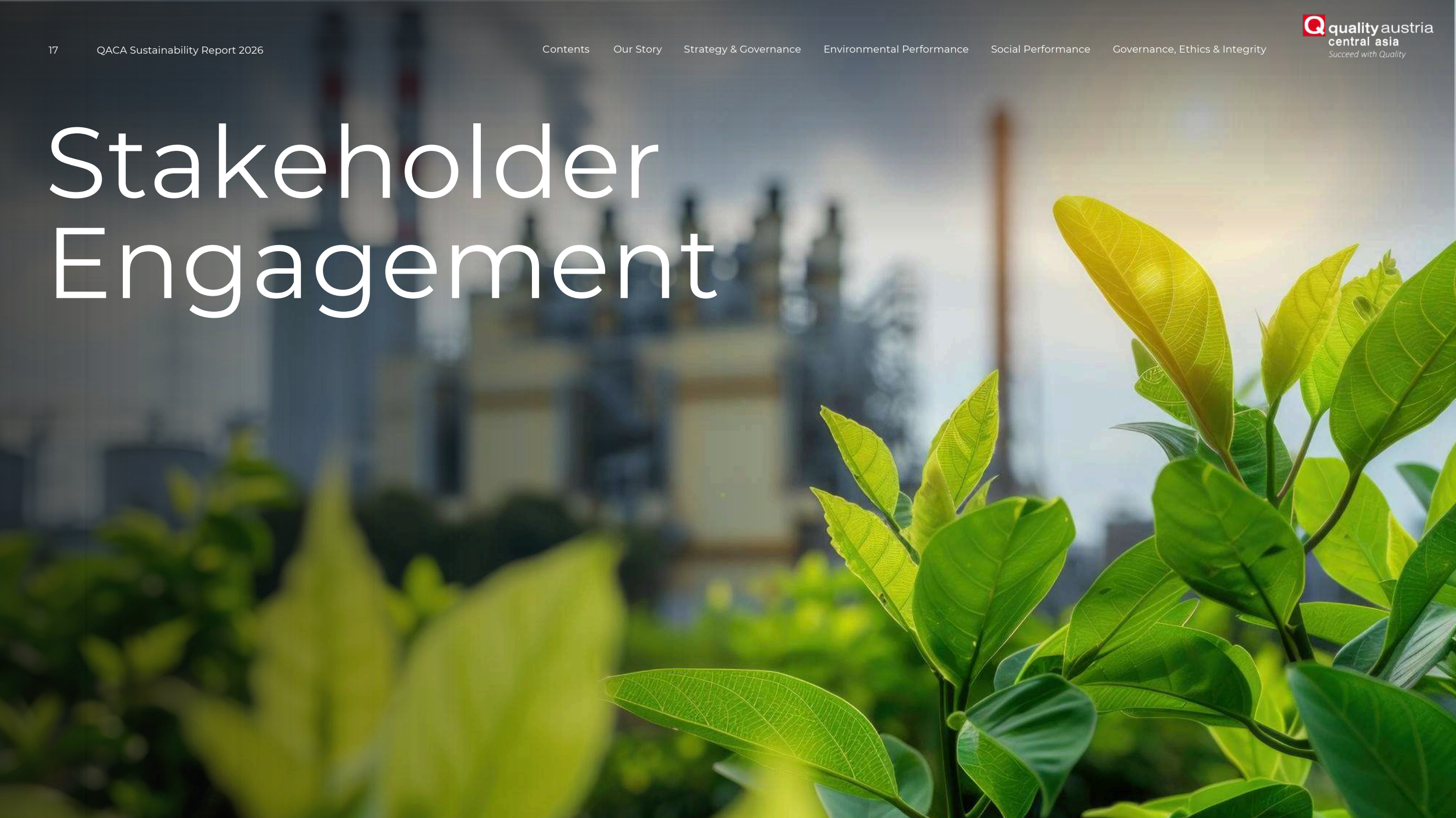
QACA's whistleblower channel [ombudsman@qacamail.com](mailto:ombudsman@qacamail.com) is open to all employees, contractors, clients, and third parties. The channel is operated with full confidentiality and non-retaliation protection. Section 9 provides insights into complaints received, resolved, and categorized in FY 2025–26.

## 4.6 ESG Goals and FY 2025-26 Performance

The table below summarizes QACA's sustainability goals and what we achieved, or are measuring for the first time, in our baseline year.

Pillar	Goal	FY 2025–26 Performance
Environment	Establish comprehensive GHG baseline (Scope 1, 2, 3)	Baseline established: data collection complete; results in Section 7
Environment	Achieve 100% e-waste disposal through UPPCB-authorized recyclers	Achieved — 138 IT assets disposed via UPPCB-authorized recycler (Cynosure Recycling Pvt. Ltd.).
Social	Zero confirmed discrimination or human rights incidents	Achieved: 0 confirmed incidents
Social	Conduct National Safety Week with structured program	Achieved: 2,000+ employees participated across 7 geographies
Social	Zero Lost-Time Injuries	Achieved: LTIFR = 0.00
Governance	Appoint Chief Vigilance Officer	Achieved: CVO appointed in FY 2025–26
Governance	Maintain ISO 37001, 45001, 27001, 14001 certifications	Achieved: All certifications valid
Reporting	Publish inaugural Sustainability Report	Achieved: This document

# Stakeholder Engagement



## 5. Stakeholder Engagement

QACA's operations touch a wide and diverse range of stakeholder groups. Clients trust us with the integrity of their certifications. Employees depend on us for fair treatment, safe working conditions, and meaningful career development. Accreditation bodies rely on us to uphold the standards that underpin public confidence in management system certification. Communities benefit from the employment and CSR activities we generate. And partners, both Quality Austria and Peacock Global, have built their reputations on the JV's performance.

Understanding what each of these groups expects from QACA, and what they consider most important, is the foundation of effective sustainability management. QACA engages with its stakeholders through multiple formal and informal channels throughout the year.



### Stakeholder Group

### Primary Engagement Channels

**Clients: certified organizations & inspection clients**

Audit engagements, client satisfaction surveys, complaints & appeals (QSP-12), account management

**Training participants**

Course feedback, post-training evaluations, webinar interactions, certificate verification portal

**Employees**

Town halls, performance reviews, HR communications, training programs, POSH committee, ESG Materiality Survey

**Regulators & accreditation bodies**

Surveillance audits, regulatory submissions, accreditation reviews (NABCB, Akkreditierung Austria, IATF, GFSI, FSSAI, PNGRB)

**Joint venture partners**

Board and management meetings, financial reporting, strategic planning

**Chief Vigilance Officer & integrity team**

Internal reporting, whistleblower system, ombudsman reviews

**Suppliers & service providers**

Procurement, vendor evaluation, contract governance, ESG assessments

**Local communities**

Employment, rural campus placement programs, CSR initiatives

**Industry bodies (CQI/IRCA, IAF, etc.)**

Membership, standards development, training accreditation

**Key clients**

ESG disclosures, client satisfaction surveys, recognition programs

## 6. Materiality Assessment

In 2025, QACA conducted a formal ESG Materiality Assessment Survey: one of the most substantive internal consultations the organization has undertaken. A total of 263 internal employees responded, representing virtually every business unit, function, and geography in which QACA operates. A further 14 external stakeholders participated, including senior management, clients, and partners. Together, they rated 31 ESG topics spanning the full environment, social, and governance dimensions of the GRI framework and BRSR.

The breadth of participation was genuinely impressive. Respondents came from Telecom, Government, Certification & Training, Coal, Automotive, Cyber Security, Finance, HR, Design, Administration, and other functions. They were located in states from Uttar Pradesh to Odisha, Gujarat to Tamil Nadu, Karnataka to West Bengal — a cross-section that reflects QACA's genuinely pan-India workforce.

The assessment considered both the significance of QACA's impacts on the economy, environment, and people (impact materiality) and the significance of ESG topics to QACA's own financial performance and business resilience (financial materiality). This dual perspective, consistent with evolving international sustainability reporting practice, ensures that QACA's material topics reflect what matters both to the world and to the organization.

### 6.1 What Stakeholders Told Us

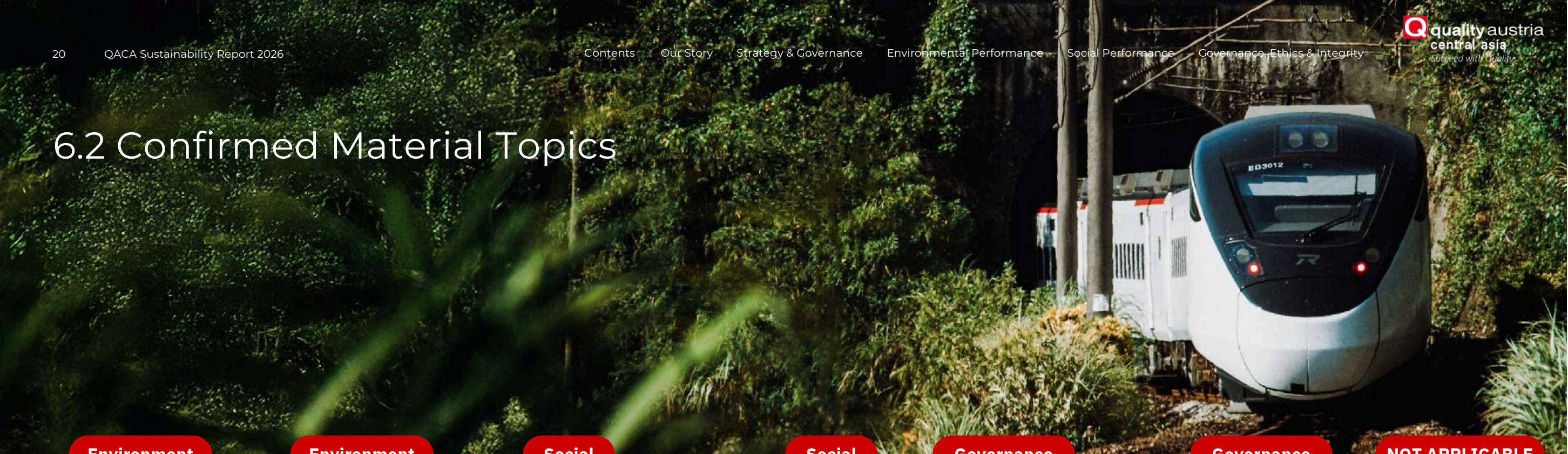
The survey results were unambiguous on several fronts. On the governance side, Customer Satisfaction (95.7% rated High), Leadership & Governance (95.3%), Anti-Bribery & Anti-Corruption (approximately 92%), Economic Performance, Data Security & Cybersecurity (92.9%), and Business Continuity (92.8%) were consistently rated as high-priority by both internal and external respondents. These results reflect QACA's nature as a trust-based professional services organization; clients and employees alike understand that QACA's value proposition rests entirely on the reliability and integrity of its judgments.

On the social side, Employee Health & Safety (95.4% rated High internally) ranked as the single most urgent social priority, consistent with QACA's reality as a business where field personnel regularly work in tough environments. Human Rights (94.8%), Corporate Social Responsibility (93.7%), and Product/Service Stewardship (93.3%) were also rated extremely highly, as were POSH, Non-Discrimination, and Diversity & Inclusion.

Environmental topics were rated Medium importance overall by both internal and external respondents which is a realistic reflection of QACA's position as an office-based service organization rather than a manufacturer or heavy industry operator. Energy Management, GHG Emissions, and Water Management were identified as the most relevant environmental material topics.

The survey also generated rich qualitative feedback. Employees raised themes that go beyond the standard ESG checklist: the need for greater recognition of field engineers who contribute to critical national infrastructure alongside government employees; requests for stronger leadership development and communication skills programs; the importance of stress management; and a clear call for QACA to take proactive steps toward inclusion of more women in its workforce. One respondent from Odisha observed that QACA's field professionals serve society as directly as any government official and deserve comparable recognition. These voices have been heard, and their themes are reflected in our FY 2026–27 commitments.

# 6.2 Confirmed Material Topics



# Environmental Performance

In this section:

- Energy Consumption & Renewable Energy
- GHG Emissions: Scope 1, Scope 2 and Scope 3
- GHG Emissions: Scope 3
- Water Consumption
- Waste Management
- Vehicles & Fuel
- Green Initiatives in FY 2025–26

# 7. Environmental Performance

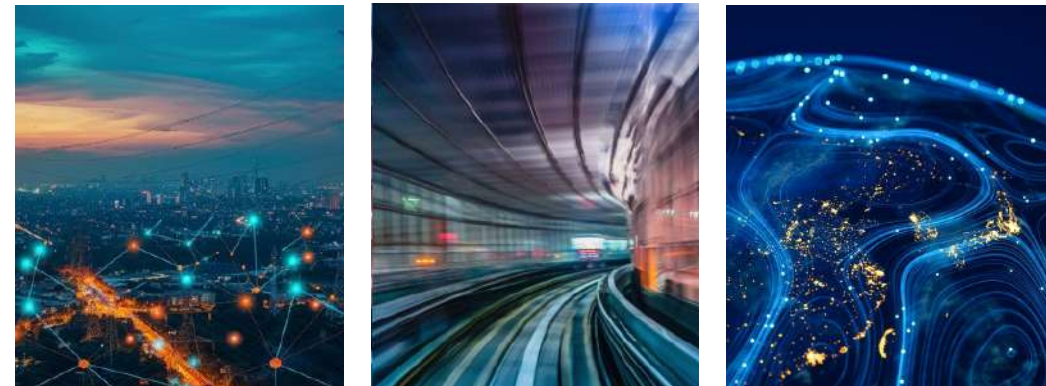
QACA’s Environmental Policy and Green Policy together commit the organization to minimizing its environmental impact, conserving natural resources, improving energy efficiency, and disposing of waste responsibly. As a service organization with no manufacturing operations, QACA’s direct environmental footprint is modest when compared to industrial clients. The primary sources of our environmental impact are electricity consumption across offices, fuel used by the vehicle fleet that supports our field operations, paper consumption, and the electronic waste generated when IT equipment is retired.

That said, modesty of footprint is not an excuse for inaction. As a company that certifies clients against ISO 14001, verifies GHG inventories under ISO 14064, and advises clients on CBAM compliance and sustainable energy solutions, QACA has a particular obligation to practice what it promotes. FY 2025–26 is our baseline year, the first time we have systematically measured our environmental performance across all offices. This baseline will be the reference point against which all future improvement is measured.

Energy Metric	FY 2024–25	FY 2025–26
Total electricity consumed- all offices (kWh)	16,70,616	15,43,119
Renewable energy consumed (kWh)	Nil	Nil
Renewable energy as % of total energy	0%	0%
Energy intensity (kWh per FTE per year)	824	650
Energy intensity (kWh per ₹ crore revenue)	8,667	7,716 (FY 2025-26 unaudited rev.)
Third-party energy data assurance	No	Targeted FY 2026–27

## 7.1 Energy Consumption & Renewable Energy

QACA’s offices consume grid electricity for lighting, air conditioning, IT equipment, and general operations. There is currently no renewable energy generation at any QACA location, and we have not yet entered into a green tariff arrangement or purchased Renewable Energy Certificates.



## 7.2 GHG Emissions - Scope 1, Scope 2, and Scope 3

QACA is establishing its first GHG emissions baseline in FY 2025–26, covering all three scopes of the GHG Protocol. Scope 1 emissions arise from fuel combustion in our owned and long-term leased vehicle fleet. Scope 2 emissions arise from purchased electricity at QACA's offices. Scope 3 emissions arise from sources outside QACA's direct ownership or control but that are a consequence of our activities — principally business travel, field-staff site travel, employee commuting, purchased goods and services, capital goods, and upstream transportation.

Energy Metric	FY 2025–26
Scope 1: vehicle fleet (tCO <sub>2</sub> e)	41.14
Scope 2: purchased electricity, location-based (tCO <sub>2</sub> e)	1,104.87
Scope 2: purchased electricity, market-based (tCO <sub>2</sub> e)	1,104.87
Total Scope 1 + Scope 2 (tCO <sub>2</sub> e)	1,146.01
GHG intensity per FTE- Scope 1+2	0.483
GHG intensity per ₹ crore revenue - Scope 1+2	5.73 (FY 2025-26 unaudited rev.)
Scope 3 - covered categories (see Section 7.2a)	1,231.47 (estimated)
Total Scope 1 + 2 + 3 (tCO <sub>2</sub> e)	2,377.48 (estimated)
Enterprise GHG intensity per FTE - Scope 1+2+3	1.002 tCO <sub>2</sub> e/FTE

Notes: (i) Location-based and market-based Scope 2 are identical because QACA did not procure any contractual renewable-energy instruments (RECs / I-RECs / green tariff / PPAs) and no residual-mix factor is published for the Indian grid. (ii) Scope 3 estimate is derived using UK DESNZ 2024 spend-based and distance-based emission factors; spend categories carry a ~±30% inherent uncertainty per GHG Protocol guidance. (iii) Per-revenue intensities for FY 2025–26 use the unaudited interim revenue figure of ₹200 crore (per Finance team); audited revenue will be available in September 2026.

## 7.2a GHG Emissions - Scope 3 in detail

QACA's Scope 3 inventory addresses six of the fifteen GHG Protocol categories that are material to a service-sector organisation: Category 1 (purchased goods and services), Category 2 (capital goods), Category 4 (upstream transportation: courier and logistics), Category 5 (waste generated in operations, tracked qualitatively only), Category 6 (business travel by head-office staff plus field-staff site travel), and Category 7 (employee commuting). Categories 3, 8 through 14, and 15 are not material to QACA's service-organisation business model and are excluded with rationale.

Emission factors are drawn from the UK DESNZ 2024 "Government GHG Conversion Factors for Company Reporting," using spend-based factors for Categories 1, 2 and 4 (currency conversion ₹1 lakh ≈ £952) and distance-based factors for Categories 6 and 7. The calculation produces the following category-wise emissions for FY 2025–26.

Cat #	Category	Activity data (FY 2025-26)	Emission factor applied	tCO <sub>2</sub> e
1	Purchased goods & services (office supplies / software / professional services)	₹4,696.47 lakhs spend	DESNZ spend-based, mixed sector	346.29
2	Capital goods (IT hardware + machinery /equipment)	₹493.90 lakhs spend	DESNZ spend-based, computer / machinery	174.53
3	Fuel- & energy-related activities	Not material	—	N/A
4	Upstream transportation & distribution (courier, road)	₹150.81 lakhs spend	DESNZ "Postal & courier services" 0.327 kg CO <sub>2</sub> e/£	46.95
5	Waste generated in operations	Plastic 18 kg + battery 26 kg + toner 18 kg + general 4,536 kg + 138 IT assets	Qualitative - tCO <sub>2</sub> e quantification deferred	N/Q
6a	Business travel - domestic flights	16 trips × ~2,000 km RT	DESNZ 0.25 kg CO <sub>2</sub> e/pkm (with RF)	8.00

Cat #	Category	Activity data (FY 2025-26)	Emission factor applied	tCO <sub>2</sub> e
6b	Business travel - international flights	18 trips × ~12,000 km RT	DESNZ 0.20 kg CO <sub>2</sub> e/pkm (long-haul economy, with RF)	43.20
6c	Business travel - rail	288 trips × ~600 km	DESNZ 0.041 kg CO <sub>2</sub> e/pkm	7.08
6d	Business travel - hotel nights	635 nights	DESNZ "India hotel stay" 28 kg CO <sub>2</sub> e/night	17.78
6e	Field staff — own 2-wheeler	30,00,000 km	DESNZ motorbike 0.10 kg CO <sub>2</sub> e/km	300.00
6f	Field staff — own 4-wheeler	50,000 km	DESNZ avg car 0.15 kg CO <sub>2</sub> e/km	7.50
6g	Field staff — hired cab	6,00,000 km	DESNZ taxi 0.14 kg CO <sub>2</sub> e/pkm	84.00
—	Cat 6 subtotal	—	—	467.56
7	Employee commuting (250 office-based emp × 15 km × 220 days × mode split)	16,50,000 km/yr total	DESNZ blended modal factors	196.14
8–15	Upstream leased assets / Downstream T&D / Use of products / EoL / Leased / Franchises / Investments	Not applicable (service organisation)	—	N/A
	SCOPE 3 TOTAL (FY 2025-26, all covered categories)	—	—	1,231.47

*Methodology notes for Scope 3:*

- UK DESNZ 2024 GHG Conversion Factors are used in the absence of a comprehensive India-specific factor library — standard practice for Indian BRSR-Core filers.
- Spend-based factors (Categories 1, 2, 4) carry a typical ±30% uncertainty per GHG Protocol Corporate Value Chain (Scope 3) Standard.
- Distance-based factors (Categories 6, 7) are tighter (~±10–15%).
- Field-staff travel volumes (Category 6e–g) and commuting volumes (Category 7) are based on approximations provided by the Finance team, not exact ledger extracts. Refinement is on the FY 2026–27 commitments list.
- Air-travel factors include radiative-forcing (RF) uplift per DESNZ default. Without RF, Cat 6a–b would reduce by approximately 35%.
- Overall Scope 3 figure should be read as 1,232 tCO<sub>2</sub>e ± ~25%, i.e., a plausible range of approximately 925 to 1,540 tCO<sub>2</sub>e.

## 7.3 Water Consumption

Water at QACA's offices is consumed for drinking, sanitation, and facility maintenance. QACA does not operate manufacturing processes, and there is no wastewater discharge other than through municipal drainage.

Water Metric	FY 2024–25	FY 2025–26
Total water consumed - all offices (KL)	115.10	190.38
Water intensity (KL per FTE per year)	0.057	0.080
Water intensity (KL per ₹ crore revenue)	0.60	0.95 (FY 2025-26 unaudited rev.)

## 7.4 Waste Management

Waste management at QACA is governed by our Green Policy and IT Asset Management Policy. The main waste streams generated by our office operations are electronic waste from retired IT equipment and peripherals, battery waste from UPS systems, paper and packaging, used toner cartridges, and general non-hazardous office waste. Electronic waste is the highest-priority waste stream given QACA's technology-intensive operations and the regulatory requirements under India's E-Waste Management Rules.

E-waste is disposed of through UPPCB-authorized recyclers only, with disposal certificates obtained for each consignment. Construction and Demolition waste and Biomedical waste are not applicable to QACA's operations.

Waste Category	FY 2024–25	FY 2025–26
Plastic waste generated (kg)	20	18
Plastic waste recycled (kg) *	12	10.8
E-waste generated - IT assets retired (units)	138 computers retired	Pending year-end IT asset register close-out
E-waste via UPPCB-authorized recycler	Yes - 100%	Yes - 100%
Battery waste generated (kg)	30	26
Other hazardous waste - toner cartridges etc. (kg)	25	18
General non-hazardous office waste (kg)	5,184	4,536
Total waste intensity (kg per ₹ crore revenue)	27.46	22.99 (FY 2025-26 unaudited rev.)

\* QACA's plastic waste is sent to municipal garbage collection systems. For India, the recycling ratio is generally taken to be 60%.

## 7.5 Vehicles & Fuel

Vehicle / Fuel Metric	FY 2024-25	FY 2025-26
QACA-owned / long-term leased vehicles (count)	6 owned 3 leased	6 owned 3 leased
Fuel type breakdown (petrol / diesel / CNG / electric)	3- petrol 6- diesel	3- petrol 6- diesel
Total fuel consumed - petrol (litres)	4,200	5,280
Total fuel consumed - diesel (litres)	8,500	10,800

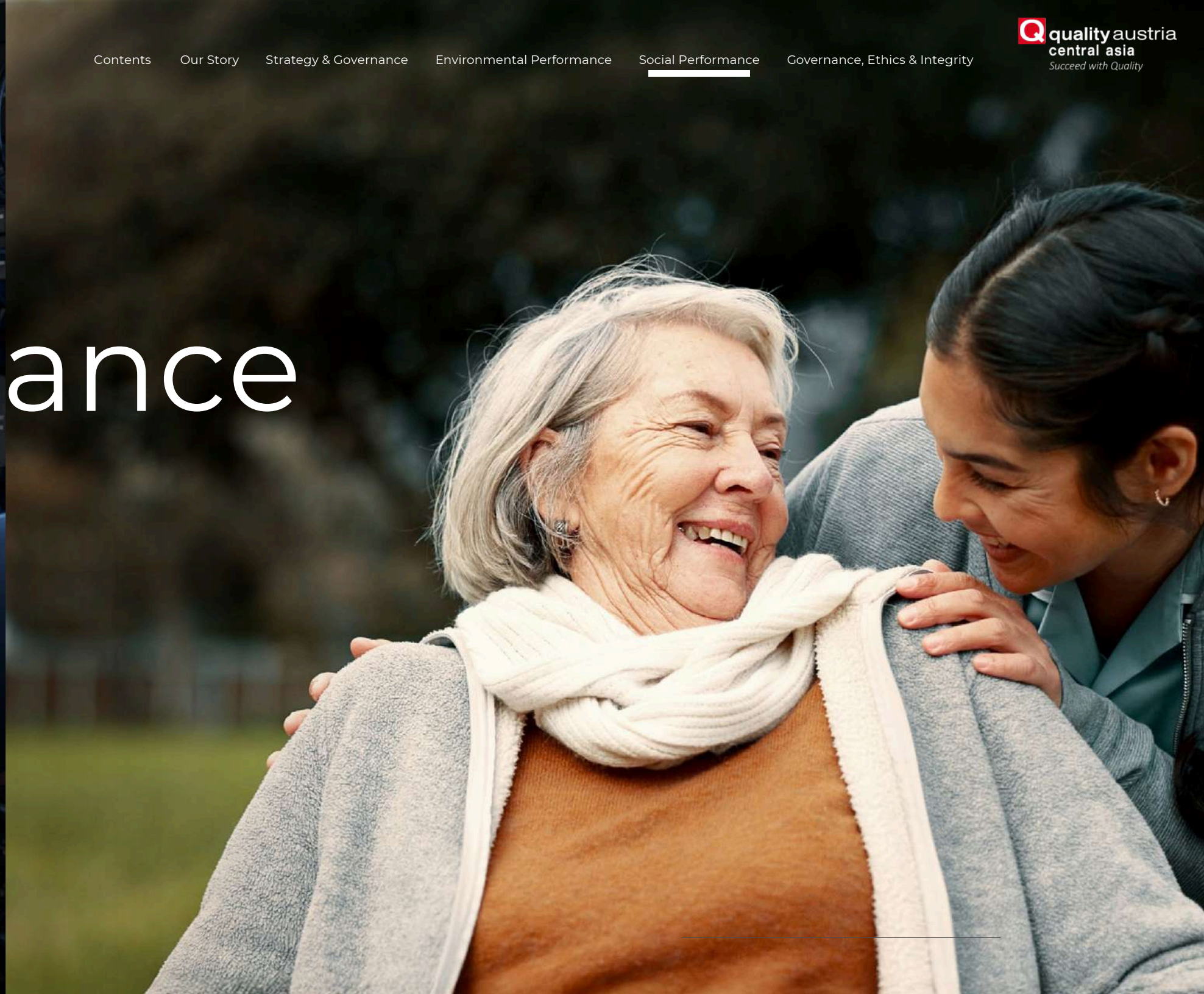
## 7.6 Green Initiatives in FY 2025-26

QACA implemented several green initiatives during the year. The organization deployed Odoo, an integrated enterprise resource planning system, as part of its process automation drive, significantly reducing paper-based workflows across HR, finance, and operations. E-waste disposal was formalized through a documented relationship with a UPPCB-authorized recycler.

# Social Performance

In this section:

- Our People: Workforce Overview
- Wages by Location
- Training & Development
- Occupational Health & Safety
- Diversity, Equity & Inclusion
- Prevention of Sexual Harassment (POSH)
- Employee Wellbeing
- Rural Campus Placements
- Supply Chain: Labor and Human Rights
- CSR Activities



## 8.1 Our People - Workforce Overview

QACA's people are its most important asset. The organization's ability to deliver high-quality certification, inspection, and training services depends entirely on the competence, integrity, and commitment of its workforce; from the lead auditors who conduct complex management system assessments, to the field engineers who inspect telecom towers, coal handling plants, and water infrastructure across the country.

QACA employed 2,266 permanent employees on its India payroll, with a further 107 contract and associate field engineers engaged across various geographies during the year.



Workforce Metric	FY 2024–25	FY 2025–26
Total permanent employees on payroll (31 Mar)	1,995	2,266
Total contract / associate staff engaged	32	107
New permanent hires - Female	61	38
New permanent hires - Male	2,366	1,809
Total employee exits	1,704	1,862
Attrition rate (%)	85.4%	82.2%
Female employees (% of total)	3.4%	3.6%
Women in management (count / total mgmt)	3 / 16	3 / 17
Female gross wages as % of total gross wages (BRSR Core)	5.0%	4.8%

## 8.2 Wages by Location

QACA's workforce is distributed across Metropolitan, Urban, Semi-Urban, and Rural India, and wages are classified by primary work location consistent with the BRSR Core framework. This disclosure reflects QACA's commitment to equitable compensation regardless of geography.

Location Band	Wages FY 2024–25 (₹ Lakhs)	Wages FY 2025–26 (₹ Lakhs)
Metropolitan (Delhi NCR, Mumbai, Bengaluru, Chennai, Hyderabad, Kolkata)	828.15	1,149.89
Urban (other cities)	3,427.91	3,385.17
Semi-Urban	516.73	1,231.62
Rural	109.67	166.49
Metro wages as % of total wages	17.3%	20.0%
Rural wages as % of total wages	2.3%	2.9%



## 8.3 Training & Development

Investing in people's capabilities is both a business imperative and an ESG commitment for QACA. The organization's training function operates on two levels simultaneously: delivering professional development to QACA's own employees, and providing standards-based training courses to thousands of external participants each year.

Internally, training covers ISO technical and standards-specific skills, ESG and sustainability reporting, cybersecurity awareness, leadership and soft skills, POSH awareness, road safety, and new-joiner induction. QACA funds external professional certifications, including lead auditor qualifications, for eligible employees as part of its commitment to career development.

For external clients, QACA is particularly notable as the exclusive direct provider of CQI/IRCA affiliated courses in its territory. All CQI/IRCA training is delivered by QACA itself: no sub-partnerships are permitted, ensuring consistent quality and accountability.



Training Metric	FY 2024-25	FY 2025-26
Total training hours delivered to employees	2,955	3,416
Average training hours per employee per year	16	24
Employees who received at least one training session	1,288 (45%)	1,958 (72%)
External certifications funded for QACA staff	17.3%	20.0%
% employees completing formal performance appraisal	41% (1,114)	74% (2,153)
Lead Auditor / Auditor qualifications held by QACA staff	2.3%	2.9%
External training participants (client organizations)	5,369	4,014
CQI/IRCA affiliated courses delivered	408	52
CQI/IRCA course participants	2,938	471



## 8.4 Occupational Health & Safety

Safety is not optional at QACA. Our field personnel work in environments that carry genuine physical risk: coal handling terminals, oil & gas installations, telecom tower rooftops, construction sites, and food manufacturing plants. QACA's ISO 45001:2018 certified Occupational Health & Safety Management System is therefore not a paper exercise. It is the operational framework that keeps our people safe every day.

The organization's Road Safety Policy specifically addresses the risks faced by field engineers traveling between client sites: a significant cause of workplace fatalities in India's TIC sector. PPE is issued to all field staff working in high-risk environments, and safety inductions are completed before entry to any hazardous site.

National Safety Week was observed from 4 to 10 March 2026 across multiple geographies, including UP East, Uttarakhand, Bihar & Jharkhand, Dhanbad, Gujarat, West Bengal, and the MP-CG region. Activities included toolbox talks, first-aid awareness sessions, road safety briefings, a safety pledge, mock drills, and a height safety demonstration. More than 2,000 employees participated across these locations. Following Safety Week, awareness among field personnel around safe work practices increased measurably, and the structured review identified areas for reinforced training going forward.



Location Band	FY 2025–26
Lost Time Injuries (LTI)	0
Total man-hours worked	480,688
LTIFR (LTI × 1,000,000 ÷ man-hours)	0.00
Recordable injuries (non-LTI)	15
Confirmed occupational illnesses	0
Fatalities	1
Near-miss incidents reported	1,050
Road incidents involving field personnel	10
Total safety training hours delivered	4,000
% workforce covered by safety training	100% (field + HO)
Emergency response drills conducted	1
Employees with valid first-aid certificate	2

## 8.5 Diversity, Equity & Inclusion

QACA's Diversity & Inclusion Policy commits the organization to equal opportunity employment and a workplace free from discrimination on any grounds including gender, caste, religion, nationality, age, disability, or sexual orientation. The ESG Materiality Survey revealed strong employee voices in favor of going further: several respondents called for proactive steps toward inclusion of more women in QACA's workforce, and this commitment is being formalized for FY 2026–27.

DEI & Human Rights Metric	FY 2024–25	FY 2025–26
Confirmed discrimination incidents	0	0
Human rights complaints received	0	0
Human rights complaints resolved	0	0

## 8.6 Prevention of Sexual Harassment (POSH)

QACA has a formally constituted Internal Complaints Committee (ICC) under the Prevention of Sexual Harassment Act. The POSH Policy is publicly available on the QACA website. Regular POSH awareness training is conducted for all employees, and ICC proceedings are handled with full confidentiality.

POSH Metric	FY 2024–25	FY 2025–26
Complaints received	0	1
Complaints resolved within 90 days	0	1
Complaints upheld	0	1
POSH awareness sessions conducted	1	2
Employees who attended POSH training	160	195
% employees covered by POSH training	8.0%	8.6%
Total duration of POSH training (hours)	2	4

## 8.7 Employee Wellbeing

QACA invests in employee wellbeing through medical insurance, employee assistance programs, health camps, and similar initiatives. This spend is a direct expression of our People First value and is disclosed as a percentage of revenue consistent with BRSR Core requirements.

Wellbeing Metric	FY 2024–25	FY 2025–26
Total spend on employee wellbeing (₹ Lakhs)	278.34	313.36
Wellbeing spend as % of revenue from operations	1.44	1.57

## 8.8 Rural Campus Placements

QACA's rural campus recruitment program is a deliberate effort to extend career opportunities to graduates from colleges and institutes in rural and semi-urban India. By actively visiting campuses outside major cities, QACA builds a more geographically diverse workforce while supporting the livelihoods and economic development of communities that are often overlooked by corporate recruiters.

Rural Campus Metric	FY 2024–25	FY 2025–26
Graduates placed through rural campus recruitment	594	637
Rural colleges / institutes visited	25	32
Indian states covered	5 (Bihar, Kerala, Madhya Pradesh, Uttar Pradesh, West Bengal)	10 (Andhra Pradesh, Assam, Bihar, Haryana, Jharkhand, Madhya Pradesh, Odisha, Punjab, Uttar Pradesh, West Bengal)

## 8.9 Supply Chain - Labor and Human Rights

QACA's Labor & Human Rights Policy prohibits child labor, forced labor, and any form of workplace coercion across its own operations and expects the same of its suppliers. Vendor assessments are conducted against ESG criteria including child labor, forced labor, environmental impact, anti-corruption, and occupational health and safety.

Supply Chain Metric	FY 2024–25	FY 2025–26
Total procurement spend (₹ Lakhs)	1,930.79	1,342.83
Spend with MSME-registered vendors (₹ Lakhs)	412.80	321.14
MSME spend as % of total procurement (BRSR Core)	21.4%	23.9%
Spend with Indian domestic vendors (₹ Lakhs)	1,928.50	1,338.23
India spend as % of total procurement (BRSR Core)	99.9%	99.7%
Suppliers formally assessed on ESG criteria	0	0
% of procurement spend covered by ESG assessments	0	0

## 8.10 CSR Activities

QACA’s CSR expenditure in FY 2024–25 was ₹34.72 lakhs against a statutory requirement of ₹33.21 lakhs, reflecting a surplus spend of ₹1.51 lakhs. The corresponding figure for FY 2025-26 were ₹42 Lakhs against ₹40.01 lakhs. CSR activities are governed by the CSR Policy and focus on areas with direct community impact.

CSR Metric	FY 2024–25	FY 2025–26
CSR spend (₹ Lakhs)	34.72	42
Mandatory CSR obligation (₹ Lakhs)	33.21	40.01
CSR activities	<ul style="list-style-type: none"> <li>• Blood Donation Camp</li> <li>• Blanket Distribution</li> <li>• Pankaj Rai Foundation</li> <li>• Providing essential facilities such as medical aid, food, and education to the underprivileged</li> </ul>	<ul style="list-style-type: none"> <li>• Book distribution to needy and poor people</li> <li>• Medical help to needy and poor people</li> <li>• Quality education through Delhi Sanskar Bharti Shiksha Samiti</li> </ul>



# Governance, Ethics & Integrity



In this section:

Anti-Bribery & Anti-Corruption

New Joiner Induction

Data Privacy & Information Security

Regulatory Compliance

## 9.1 Anti-Bribery & Anti-Corruption

QACA is certified against ISO 37001 (the Anti-Bribery Management System standard) which imposes structured requirements for preventing, detecting, and responding to bribery in all forms. Our Anti-Bribery & Anti-Corruption Policy adopts zero tolerance and is enforced by the CVO appointed in FY 2025–26. Employees at all levels receive regular training on anti-bribery, impartiality, and conflict-of-interest obligations.

Auditors and inspectors, whose independence is particularly critical, are required to complete dedicated conflict-of-interest declarations before each assignment, consistent with ISO/IEC 17021-1. Any potential conflict triggers an escalation to the Impartiality Committee before the assignment proceeds.

### Anti-Corruption Metric

	FY 2024–25	FY 2025–26
Anti-bribery / impartiality training sessions	2	9
Employees who attended anti-bribery training	34	275
Whistleblower complaints received	14	8
Whistleblower complaints resolved	14	6
Confirmed bribery / corruption / ethics incidents	10	4
Disciplinary actions taken	Termination - 51	Termination - 78



## 9.2 New Joiner Induction

New employees complete a formal induction program within 30 days of joining. The program covers anti-bribery and impartiality obligations, POSH awareness, data security, and safety orientation; all four topics that are directly relevant to the integrity and compliance standards QACA operates under.

Induction Metric	FY 2024–25	FY 2025–26
New joiners completing full induction within 30 days	1,814 (70%)	1,730 (73%)
Average induction program duration (hours)	1.5 hours	1.5 hours

## 9.3 Data Privacy & Information Security

QACA is certified against ISO/IEC 27001 (Information Security Management System standard) and actively assists clients with DPDPA 2023 compliance through its Cyber Security practice. QACA's own compliance with India's Digital Personal Data Protection Act 2023 is being implemented in parallel with our client advisory work.

Data Privacy Metric	FY 2024–25	FY 2025–26
Substantiated customer data privacy complaints	0	0
Data security incidents / breaches	0	0
DPDPA 2023 compliance status	In progress - 40% complete; content management platform under development; Privacy Risk Assessment completed	In progress - 60% complete

## 9.4 Regulatory Compliance

QACA has not been subject to any regulatory sanctions, fines, or formal warnings during FY 2025–26. All management system certifications were maintained in good standing throughout the year.

Regulatory Compliance Metric	FY 2024–25	FY 2025–26
ISO 37001 - body + last audit date	Austrian Accreditation (16 July 2024)	Austrian Accreditation (6 August 2025)
ISO/IEC 27001 - body + last audit date	Austrian Accreditation (16 July 2024)	Austrian Accreditation (6 August 2025)
ISO 45001 - body + last audit date	Austrian Accreditation (16 July 2024); NABCB (13-15 March 2024)	Austrian Accreditation (6 August 2025); NABCB (15-17 March 2025)
Regulatory non-compliance incidents	0	0

## 10. Economic Performance

This section presents only the headline financial indicators directly relevant to QACA's sustainability performance: principally revenue growth, profitability, and CSR expenditure. Full audited financial statements are held on file and available on request. QACA has delivered consistent, profitable growth over five consecutive financial years, with revenue from operations growing from ₹7,865.65 lakhs in FY 2020–21 to ₹19,276.57 lakhs in FY 2024–25.

Revenue figures are drawn from independently audited and certified financial statements.

### 10.1 Revenue Trend

Financial Year	Revenue from Operations (₹ Lakhs)
FY 2020–21	7,865.65
FY 2021–22	8,281.41
FY 2022–23	10,289.45
FY 2023–24	16,029.90
FY 2024–25	19,276.57
FY 2025–26	~ 20,000 (Audited figures will be available in Sept 2026)

### 10.2 Key Indicators (FY 2024–25)

Financial Metric	Value
Revenue from Operations	₹19,276.57 lakhs (~₹192.77 crore)
Total Income	₹19,459.13 lakhs
Net Profit After Tax	₹1,586.70 lakhs Net margin: 8.23%
CSR Expenditure	₹34.72 lakhs (mandatory: ₹33.21 lakhs)

## 10.3 Supply Chain Finance (BRSR Core)

QACA has no trading house procurement and no dealer or distributor network; all revenue is earned through direct service contracts with clients. Related party transactions arise primarily from professional service arrangements with group entities, consistent with applicable accounting standards.

Induction Metric	FY 2024-25	FY 2025-26
Cost of services procured (₹ Lakhs)	7,400.45	7,173.84
Accounts Payable Days	~63.5 days	~31 days
Purchases from trading houses (% of total)	Nil	Nil
Sales to dealers / distributors (% of total)	Nil- all direct service contracts	Nil- all direct service contracts
Share of RPTs in Purchases (%)	~33.5%	10.3% (FY 2025-26 unaudited, per Finance)
Share of RPTs in Sales (%)	Nil	Nil
Share of RPTs in Loans and Advances (%)	~12.4%	0% (FY 2025-26 unaudited, per Finance)
Share of RPTs in Investments (%)	100%	100% (FY 2025-26 unaudited, per Finance)



# 11. Indirect Economic Impact & Certifications Delivered

QACA's most significant contribution to sustainable development is not captured in its own environmental footprint or even its own workforce data. It is captured in the cumulative impact of the services it delivers to clients. Every management system certificate QACA issues, every inspection it completes, and every training course it delivers makes the certified organization safer, more efficient, more ethical, or more environmentally responsible. Across thousands of certified organizations in India and beyond, this aggregate impact is substantial.

This section discloses the scale of QACA's service delivery, which forms the foundation of the organization's indirect economic and social impact.



## 11.1 Certification Services

Certification Metric	FY 2024-25	FY 2025-26
Total active client certificates	1,840	2,315
ISO 9001 certificates	696	685
ISO 45001 certificates	220	340
ISO 14001 certificates	276	350
ISO/IEC 27001 certificates	22	50
ISO 14064 GHG verifications completed	1	5
ESG audits / sustainability assurance engagements	20	225
ISO 50001 Energy Management certificates	5	20
IATF	600	640

## 11.2 Training Services

Quality Austria Central Asia is a ‘trainings’ organization. In FY 2024-25 we provided trainings to 5,369 participants and in FY 2024-26 the figure was 4,014



## 11.3 Client Recognition

QACA’s work is recognized by clients who value consistent quality and reliable service. Two significant recognitions in FY 2025–26 merit specific disclosure:

- On 17 December 2025, Indus Towers awarded QACA the Significant Progress Award, recognizing QACA’s performance and advancement in meeting Indus Towers’ supply chain ESG standards.
- On 18 December 2025, TVS Motor Company presented QACA with the Recognition of Excellence award at the TVS Supplier Sustainability Summit, acknowledging QACA’s contribution to TVS Motor Company’s sustainability objectives through its inspection and certification services.



## 12. FY 2026–27 Sustainability Commitments

Having established our ESG baseline in FY 2025–26, QACA commits to the following priorities for the year ahead. These commitments respond directly to what our stakeholders told us in the Materiality Assessment, and to the areas where our own performance measurement has revealed the greatest opportunity for improvement.

Pillar	FY 2026–27 Commitment
Environment	Set GHG reduction targets based on FY 2025–26 baseline. Publish full Scope 3 inventory for FY 2025–26 and extend measurement to additional categories.
Environment	Achieve 100% e-waste disposal through UPPCB-authorized recyclers with documented certificates.
Social	Launch a formal leadership development program for mid-level managers. Increase average training hours per employee.
Social	Formalize more women inclusion targets in the Diversity & Inclusion Policy. Expand rural campus placement program to additional states.
Governance	Seek third-party assurance of ESG disclosures (targeting ISAE 3000 standard). Complete DPDPA 2023 compliance implementation and publish a standalone compliance statement.
Reporting	Publish the second Sustainability Report with year-on-year comparison data. Begin formal BRSR Core submission process



## 13. GRI Content Index

This index maps each GRI disclosure to the relevant section of this report. The report is prepared with reference to GRI Standards, including GRI 1 (Foundation 2021), GRI 2 (General Disclosures 2021), and the topic-specific standards listed below.

GRI Disclosure	Location in This Report	GRI Disclosure	Location in This Report	GRI Disclosure	Location in This Report
GRI 2-1: Organizational details	Section 3	GRI 2-30: Collective bargaining agreements	Not applicable	GRI 401-1: New employee hires and employee turnover	Section 8.1
GRI 2-2: Entities included in reporting	Section 1	GRI 201-1: Direct economic value generated and distributed	Section 10	GRI 403-1 to 403-10: OHS Management System	Section 8.4
GRI 2-3: Reporting period and frequency	Section 1	GRI 302-1: Energy consumption within the organization	Section 7.1	GRI 404-1: Average training hours per year per employee	Section 8.3
GRI 2-4: Restatements of information	N/A — inaugural report	GRI 302-3: Energy intensity	Section 7.1	GRI 404-2: Employee skills upgrading programs	Section 8.3
GRI 2-6: Activities, value chain, other business relationships	Section 3	GRI 303-5: Water consumption	Section 7.3	GRI 404-3: Employees receiving performance reviews	Section 8.3
GRI 2-7: Employees	Section 8.1	GRI 305-1: Direct (Scope 1) GHG emissions	Section 7.2	GRI 405-1: Diversity of governance bodies and employees	Section 8.1
GRI 2-9: Governance structure	Sections 4, 4.2	GRI 305-2: Energy indirect (Scope 2) GHG emissions	Section 7.2	GRI 406-1: Incidents of discrimination	Section 8.5
GRI 2-22: Statement on sustainable development strategy	Section 2	GRI 305-3: Other indirect (Scope 3) GHG emissions	Section 7.2a	GRI 408-1: Operations with risk of child labor	Section 8.9
GRI 2-23: Policy commitments	Section 4.3	GRI 305-4: GHG emissions intensity	Section 7.2	GRI 409-1: Operations with risk of forced labor	Section 8.9
GRI 2-26: Mechanisms for seeking advice and raising concerns	Sections 4.5, 9.1	GRI 306-3: Waste generated	Section 7.4	GRI 414-1 / 414-2: Supplier social assessment	Section 8.9
GRI 2-29: Approach to stakeholder engagement	Section 5	GRI 306-4: Waste diverted from disposal	Section 7.4	GRI 418-1: Substantiated complaints concerning breaches of customer privacy	Section 9.3

## Appendix: Statutory Compliance & Certification Records

QACA is in full compliance with applicable Indian labor and statutory regulations. The following registrations and certifications are in force and are maintained as active records:

Registration / Certificate	Details
Employees' Provident Fund (EPF)	Code: DSNHP0939557000   Active since: 01/09/2010   EPF & Miscellaneous Provisions Act, 1952
Employees' State Insurance (ESIC)	Code: 200011756600009 99   Covered from: 01/04/2011   ESI Act, 1948
Company Registration	CIN: U74140DL2010PTC207439
NABL Accreditation - Subsidiary	QA Testing Laboratories Pvt Ltd   TC-8386   ISO/IEC 17025:2017   Valid: 07/03/2025 – 06/03/2029
Auditors (FY 2024–25)	S N A & Company, Chartered Accountants, New Delhi (Firm Reg. No. 08732N)
Turnover Certification FY 2024–25	Aditya Kumar & Associate, Chartered Accountants (FRN: 041575N) — certified 24.12.2025
Turnover Certification FY 2020–21 to 2023–24	M P K & Co., Chartered Accountants (Firm Reg. No. 026331N)

### Forward-Looking Statements

*This report contains forward-looking statements relating to QACA's sustainability goals, commitments, and intentions. Such statements reflect management's current expectations and are subject to change based on future operating conditions, resource availability, regulatory requirements, and other factors outside QACA's control. QACA does not undertake any obligation to update forward-looking statements after the date of this report.*