

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the Listed Entity:** L17111PB1962PLC002463
2. **Name of the Listed Entity:** Vardhman Holdings Limited
3. **Year of incorporation:** 1962
4. **Registered office address:** Vardhman Premises, Chandigarh Road, Ludhiana- 141010
5. **Corporate address:** Vardhman Premises, Chandigarh Road, Ludhiana- 141010
6. **E-mail:** [secretarial.lud@vardhman.com](mailto:secretarial.lud@vardhman.com)
7. **Telephone:** +91-161-2228943-48
8. **Website:** [www.vardhman.com](http://www.vardhman.com)
9. **Financial year for which reporting is being done:** FY 2025-26
10. **Name of the Stock Exchange(s) where shares are listed:** National Stock Exchange of India Limited and BSE Limited.
11. **Paid-up Capital:** ₹319.15 Lakhs

12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**

| Sr. No. | Particulars      | Details                                                                        |
|---------|------------------|--------------------------------------------------------------------------------|
| 1.      | DIN number       | 07650988                                                                       |
| 2.      | Name             | Vikas Kumar                                                                    |
| 3.      | Designation      | Director                                                                       |
| 4.      | Telephone number | 0161-2228943                                                                   |
| 5.      | Email id         | <a href="mailto:secretarial.lud@vardhman.com">secretarial.lud@vardhman.com</a> |

13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):**

Standalone basis.

14. **Name of assurance provider:** NA
15. **Type of assurance obtained:** NA

## II. Products/services:

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

| Sr. No. | Description of Main Activity                                                                 | Description of Business Activity                                                            | % of Turnover of the entity                                                                                                                                                                                       |
|---------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | The Company is a Middle Layer Non-deposit taking NBFC registered with Reserve Bank of India. | The Company operates primarily as an Investment Company, not accepting any public deposits. | The Company's primary sources of income consist of Interest income, Dividend income and gain on sale of investments from the investments made by the Company and this constitutes 100% of the Company's turnover. |

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

| Sr. No. | Product/Service     | NIC Code | % of total Turnover contributed |
|---------|---------------------|----------|---------------------------------|
| 1.      | Same as question 16 | 6430     | Same as question 16             |

## III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | -                | 1                 | 1     |
| International | -                | -                 | -     |

The Company operates from one location i.e. from its Registered Office situated in Ludhiana, Punjab, India.

### 19. Markets served by the entity:

#### a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | -*     |
| International (No. of Countries) | -      |

\*The Company is a non-deposit taking non-banking financial company, primarily involved in making investments. It does not have any customer interface.

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

Not Applicable

#### c. A brief on types of customers:

The Company is a non-deposit taking non-banking financial company, primarily involved in making investments. It does not have any customer interface.

## IV. Employees

### 20. Details as at the end of Financial Year:

#### a. Employees and workers (including differently abled):

| S. No.    | Particulars              | Total (A) | Male    |           | Female  |           |
|-----------|--------------------------|-----------|---------|-----------|---------|-----------|
|           |                          |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES |                          |           |         |           |         |           |
| 1.        | Permanent (D)            | 3         | 2       | 66.67%    | 1       | 33.33%    |
| 2.        | Other than Permanent (E) | -         | -       | -         | -       | -         |
| 3.        | Total employees (D+E)    | 3         | 2       | 66.67%    | 1       | 33.33%    |

| S. No.  | Particulars              | Total (A)      | Male    |           | Female  |           |
|---------|--------------------------|----------------|---------|-----------|---------|-----------|
|         |                          |                | No. (B) | % (B / A) | No. (C) | % (C / A) |
| WORKERS |                          |                |         |           |         |           |
| 4.      | Permanent (F)            | Not Applicable |         |           |         |           |
| 5.      | Other than Permanent (G) |                |         |           |         |           |
| 6.      | Total workers (F+G)      |                |         |           |         |           |

**b. Differently abled Employees and workers:**

| S. No                       | Particulars                               | Total (A)      | Male    |           | Female  |           |
|-----------------------------|-------------------------------------------|----------------|---------|-----------|---------|-----------|
|                             |                                           |                | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES |                                           |                |         |           |         |           |
| 1.                          | Permanent (D)                             | Nil            |         |           |         |           |
| 2.                          | Other than Permanent (E)                  |                |         |           |         |           |
| 3.                          | Total differently abled employees (D + E) |                |         |           |         |           |
| DIFFERENTLY ABLED WORKERS   |                                           |                |         |           |         |           |
| 4.                          | Permanent (F)                             | Not Applicable |         |           |         |           |
| 5.                          | Other than permanent (G)                  |                |         |           |         |           |
| 6.                          | Total differently abled workers (F + G)   |                |         |           |         |           |

**21. Participation/Inclusion/Representation of women (as on 31<sup>st</sup> March, 2026)**

| Particulars              | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 8         | 2                             | 25.00%    |
| Key Management Personnel | 3         | 1                             | 33.33%    |

**22. Turnover rate for permanent employees and workers**

(Disclose trends for the past 3 years)

| Particulars         | FY2025-26<br>(Turnover rate in current FY) |        |       | FY 2024-25<br>(Turnover rate in previous FY) |        |       | FY 2023-24<br>(Turnover rate in the year prior to the previous FY) |        |       |
|---------------------|--------------------------------------------|--------|-------|----------------------------------------------|--------|-------|--------------------------------------------------------------------|--------|-------|
|                     | Male                                       | Female | Total | Male                                         | Female | Total | Male                                                               | Female | Total |
| Permanent Employees | 33%                                        | -      | 33%   | -                                            | 33%    | 33%   | -                                                                  | 33%    | 33%   |
| Permanent Workers   | Not Applicable (NA)                        |        |       | Not Applicable (NA)                          |        |       | Not Applicable (NA)                                                |        |       |

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

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

| S. No. | Name of the holding/ subsidiary/ associate companies/ joint ventures (A) | Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Vardhman Textiles Limited                                                | Associate                                                      | 28.99                             | No                                                                                                                           |
| 2.     | Vardhman Spinning and General Mills Limited                              | Associate                                                      | 50                                | No                                                                                                                           |

## VI. CSR Details

### 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes

- a. Turnover (in ₹): 5,395.91 lakhs  
b. Net worth (in ₹): 98,591.45 lakhs

## VII. Transparency and Disclosures Compliances

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

There was no case of violation of the Code of Conduct of the Company and no case was reported under the Company's Vigil Mechanism and Whistle Blower Policy during the year.

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY-2025-26<br>Current Financial Year       |                                                              |         | FY-2024-25<br>Previous Financial Year      |                                                              |         |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                                                                              | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | NA                                                                                                           | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Investors (other than shareholders)               | NA                                                                                                           | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Shareholders                                      | Yes                                                                                                          | Nil                                        | Nil                                                          | Nil     | Nil                                        | Nil                                                          | Nil     |
| Employees and workers                             | Yes                                                                                                          | Nil                                        | Nil                                                          | Nil     | Nil                                        | Nil                                                          | Nil     |
| Customers                                         | NA                                                                                                           | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Value Chain Partners                              | NA                                                                                                           | -                                          | -                                                            | -       | -                                          | -                                                            | -       |
| Other (please specify)                            | NA                                                                                                           | N.A.                                       |                                                              |         | N.A.                                       |                                                              |         |

No Complaints/ Grievances from any Shareholder and Customer relating to any of the Principles under NGRBC.

The Code of Conduct of the Company is available at: [https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Holdings%20Ltd/Code\\_of\\_Conduct\\_for\\_Directors\\_and\\_Senior\\_management.pdf](https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Holdings%20Ltd/Code_of_Conduct_for_Directors_and_Senior_management.pdf)

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

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate                                                                                    | Financial implications of the risk or opportunity (Indicate positive or negative implication) |
|--------|---------------------------|--------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| 1.     | Corporate Governance      | Risk                                       | Impact on the ethical fabric of the organisation | Experienced persons on the Board for maintaining checks and balances; maker checker approach for all processes organisation wide. | Negative                                                                                      |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity               | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implication) |
|--------|---------------------------|--------------------------------------------|----------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------|
| 2.     | Economic performance      | Risk                                       | Economic slowdown will affect returns and value of Investments | Diversification of Investment portfolio.       | Negative                                                                                      |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

| Disclosure Questions                                                                                                                                                                                                                                       | P 1                                                                                                                                                                                                      | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>                                                                                                                                                                                                                     |                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |
| 1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No)                                                                                                                                           | Y                                                                                                                                                                                                        | N   | Y   | Y   | Y   | N   | Y   | Y   | N   |
| b. Has the policy been approved by the Board? (Yes/ No)                                                                                                                                                                                                    | Y                                                                                                                                                                                                        | NA  | N   | Y   | N   | NA  | N   | Y   | NA  |
| c. Web Link of the Policies, if available                                                                                                                                                                                                                  | Various policies of the Company are available on the website of the Company at <a href="https://www.vardhman.com/Investors/CompanyInformation">https://www.vardhman.com/Investors/CompanyInformation</a> |     |     |     |     |     |     |     |     |
| 2. Whether the entity has translated the policy into procedures. (Yes/No)                                                                                                                                                                                  | Y                                                                                                                                                                                                        | NA  | Y   | Y   | Y   | NA  | Y   | Y   | NA  |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/ No)                                                                                                                                                                                 | NA                                                                                                                                                                                                       | NA  | NA  | NA  | NA  | NA  | NA  | NA  | NA  |
| 4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | NA                                                                                                                                                                                                       | NA  | NA  | NA  | NA  | NA  | NA  | NA  | NA  |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                               | Though not set any specific commitment goals, we continue to adhere all the guiding principles.                                                                                                          |     |     |     |     |     |     |     |     |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                          |                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |

### Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The Company is a Middle Layer Non-deposit taking NBFC registered with RBI. Its sole business is to make investments in equity or other financial instruments. So, the Company's business activity does not call for any ESG related challenges, targets or achievements. However, as a responsible business entity, the Company is well aware of criticality of Environment Conservation and Social Governance.

The Management is committed to follow higher standards of Corporate Governance.

Corporate Social Responsibility is an integral part of the Culture. The CSR projects are focused on participatory and collaborative approach with the community.

| Disclosure Questions                                                                                                                                                        | P 1                                                                                                                                                                                                     | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |                                                                          |     |     |     |     |     |     |     |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                               | Mr. Shri Paul Oswal<br>Chairman & Managing Director<br>DIN: 00121737<br>Email id: <a href="mailto:secretarial.lud@vardhman.com">secretarial.lud@vardhman.com</a><br>Tel. No.: 0161- 2228943             |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes, the Risk Management Committee and the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time. |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
| 10. Details of Review of NGRBCs by the Company:                                                                                                                             |                                                                                                                                                                                                         |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
| Subject for Review                                                                                                                                                          | Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee                                                                                                         |     |     |     |     |     |     |     |     | Frequency (Annually/ Half Yearly/ Quarterly/ Any other – please specify) |     |     |     |     |     |     |     |     |
|                                                                                                                                                                             | P 1                                                                                                                                                                                                     | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1                                                                      | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action                                                                                                                     | All the policies of the Company are reviewed periodically or on a need basis.<br>The Company complies with the regulations, extant and principles as are applicable.                                    |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances                                                            |                                                                                                                                                                                                         |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.       |                                                                                                                                                                                                         |     |     |     |     |     |     |     |     | P 1                                                                      | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|                                                                                                                                                                             |                                                                                                                                                                                                         |     |     |     |     |     |     |     |     | N                                                                        |     |     |     |     |     |     |     |     |

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

| Questions                                                                                                                       | P 1 | P 2 | P 3  | P 4  | P 5  | P 6 | P 7  | P 8  | P 9 |
|---------------------------------------------------------------------------------------------------------------------------------|-----|-----|------|------|------|-----|------|------|-----|
| The entity does not consider the Principles material to its business (Yes/No)                                                   |     |     |      |      |      |     |      |      |     |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |     |     |      |      |      |     |      |      |     |
| The entity does not have the financial or/ human and technical resources available for the task (Yes/No)                        | N.A | *   | N.A. | N.A. | N.A. | *   | N.A. | N.A. | *   |
| It is planned to be done in the next financial year (Yes/No)                                                                    |     |     |      |      |      |     |      |      |     |
| Any other reason (please specify)                                                                                               |     |     |      |      |      |     |      |      |     |

\*Being purely an investment company, this is not applicable

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

### PRINCIPLE 1

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

#### Essential Indicators

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

| Segment                           | Total number of training and awareness programmes held | Topics/ principles covered under the training and its impact                                                                                                            | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Board of Directors                | 4                                                      | During the year, the Board of Directors and Key Managerial Personnel of the Company invested their time on various updates pertaining to the business, regulations, etc | 100%                                                                       |
| Key Managerial Personnel          | 4                                                      |                                                                                                                                                                         | 100%                                                                       |
| Employees other than BoD and KMPs | Not Applicable                                         | Not Applicable                                                                                                                                                          | Not Applicable                                                             |
| Workers                           | Not Applicable                                         | Not Applicable                                                                                                                                                          | Not Applicable                                                             |

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

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Not Applicable, as no fines or penalties have been imposed in the reporting period.

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

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

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

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

Yes, the Vigil Mechanism of the Company, which also incorporates a Whistle Blower Policy in terms of the Uniform Listing Agreement aims to provide a channel to the Employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or Policy. The mechanism provides for adequate safeguards against victimization of Employees and Directors to avail of the mechanism and also provide for direct access to the Chairman/ Chairman of the Audit Committee in exceptional cases.

The Vigil Mechanism/Whistle Blower Policy is available at the company's website link [https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Holdings%20Ltd/Vigil\\_Mechanism\\_and\\_Whistle\\_Blower\\_Policy.pdf](https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Holdings%20Ltd/Vigil_Mechanism_and_Whistle_Blower_Policy.pdf)

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

| Particulars | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------|----------------------------------------|-----------------------------------------|
| Directors   | NIL                                    | NIL                                     |
| KMPs        | NIL                                    | NIL                                     |
| Employees   | NIL                                    | NIL                                     |
| Workers     | NIL                                    | NIL                                     |

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

| Particulars                                                                                  | FY 2025-26<br>(Current Financial Year) |         | FY 2024-25<br>(Previous Financial Year) |         |
|----------------------------------------------------------------------------------------------|----------------------------------------|---------|-----------------------------------------|---------|
|                                                                                              | Number                                 | Remarks | Number                                  | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | NIL                                    | -       | NIL                                     | -       |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | NIL                                    | -       | NIL                                     | -       |

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

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

| Particulars                         | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|----------------------------------------|-----------------------------------------|
| Number of days of accounts payables | NA                                     | NA                                      |

**Note:** The Company is an Investment Company and does not have any cost of goods/service

## 9. Open-ness of business

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

| Parameter                  | Metrics                                                                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------|------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Concentration of Purchases | a) Purchases from trading houses as % of total purchases                                 | NIL                                    | NIL                                     |
|                            | b) Number of trading houses where purchases are made from                                |                                        |                                         |
|                            | c) Purchases from top 10 trading houses as % of total purchases from trading houses      |                                        |                                         |
| Concentration of Sales     | a) Sales to dealers / distributors as % of total sales                                   | NIL                                    | NIL                                     |
|                            | b) Number of dealers / distributors to whom sales are made                               |                                        |                                         |
|                            | c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  |                                        |                                         |
| Share of RPTs in           | a) Purchases (Purchases with related parties / Total Purchases)                          | NIL                                    | NIL                                     |
|                            | b) Sales (Sales to related parties / Total Sales)                                        | NIL                                    | NIL                                     |
|                            | c) Loans & advances (Loans & advances given to related parties / Total loans & advances) | NIL                                    | NIL                                     |
|                            | d) Investments (Investments in related parties / Total Investments made)                 | 19.07%                                 | 10.72%                                  |

### Leadership Indicators

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

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

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

VHL has its Code of Conduct which extends to all directors and employees of the Company which aims at maintaining highest standards of business conduct in line with the ethics of the Company, provides guidance in difficult situations involving conflict of interest & moral dilemma and ensures compliance with all applicable laws. All employees have to read and understand this code and agree to abide by it.

The Code of Conduct is available at the Company's web site at the link [https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Holdings%20Ltd/Code\\_of\\_Conduct\\_for\\_Directors\\_and\\_Senior\\_management.pdf](https://www.vardhman.com/Document/Report/Company%20Information/Policies/Vardhman%20Holdings%20Ltd/Code_of_Conduct_for_Directors_and_Senior_management.pdf)

## PRINCIPLE 2

Businesses should provide goods and services in a manner that is sustainable and safe

### Essential Indicators

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

| Particulars | (Current Financial Year)<br>FY2025-26 | (Previous Financial Year)<br>FY2024-25 | Details of improvement in<br>environmental and social impacts |
|-------------|---------------------------------------|----------------------------------------|---------------------------------------------------------------|
| R&D         | Not Applicable                        |                                        |                                                               |
| Capex       |                                       |                                        |                                                               |

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

Not Applicable

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

Not Applicable

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.** Not Applicable.

The Company is engaged only in investment activities as a Non-Banking Financial Company and does not have any goods and raw materials utilization as a part of its products and services.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

No, as the Company is engaged purely in Investment activities, the requirement of Extended Producer Responsibility (EPR) is not applicable to Company.

### Leadership Indicators

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

| NIC Code | Name of Product/ Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
|----------|--------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|
|----------|--------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|

Not Applicable

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along- with action taken to mitigate the same.**

| Name of Product/ Service | Description of the risk/ concern | Action Taken |
|--------------------------|----------------------------------|--------------|
|--------------------------|----------------------------------|--------------|

Not Applicable

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

| Indicate input material | Recycled or re-used input material to total material |                                      |
|-------------------------|------------------------------------------------------|--------------------------------------|
|                         | FY2025-26<br>Current Financial Year                  | FY2024-25<br>Previous Financial Year |
| Not Applicable          |                                                      |                                      |

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

|                                | FY 2025-26<br>Current Financial Year |          |                      | FY 2024-25<br>Previous Financial Year |               |                      |
|--------------------------------|--------------------------------------|----------|----------------------|---------------------------------------|---------------|----------------------|
|                                | Re-used                              | Recycled | Safely Disposed (MT) | Re-used                               | Recycled (MT) | Safely Disposed (MT) |
| Plastics (including packaging) | NA                                   |          |                      | NA                                    |               |                      |
| E-waste                        |                                      |          |                      |                                       |               |                      |
| Hazardous waste                |                                      |          |                      |                                       |               |                      |
| Other waste                    |                                      |          |                      |                                       |               |                      |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---------------------------|-----------------------------------------------------------------------------------------------------|
| Not Applicable            |                                                                                                     |

## PRINCIPLE 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

### Essential Indicators

1. **a. Details of measures for the well-being of employees:**

| Category                       | % of employees covered by |                  |            |                    |            |                    |            |                    |            |                     |            |
|--------------------------------|---------------------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                                | Total<br>(A)              | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity benefits |            | Day Care facilities |            |
|                                |                           | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent employees            |                           |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | 2                         | -                | -          | 2                  | 100        | NA                 | NA         | NA                 | NA         | NA                  | NA         |
| Female                         | 1                         | -                | -          | 1                  | 100        | 1                  | 100        | NA                 | NA         | NA                  | NA         |
| Total                          | 3                         | -                | -          | 3                  | 100        | 1                  | 100        | NA                 | NA         | NA                  | NA         |
| Other than Permanent employees |                           |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | NA                        |                  |            |                    |            |                    |            |                    |            |                     |            |
| Female                         |                           |                  |            |                    |            |                    |            |                    |            |                     |            |
| Total                          |                           |                  |            |                    |            |                    |            |                    |            |                     |            |

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

| Category                     | % of workers covered by |                  |            |                    |            |                    |            |                    |            |                     |            |
|------------------------------|-------------------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                              | Total<br>(A)            | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity benefits |            | Day Care facilities |            |
|                              |                         | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent workers            |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | NA                      |                  |            |                    |            |                    |            |                    |            |                     |            |
| Female                       |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Total                        |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Other than Permanent workers |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | NA                      |                  |            |                    |            |                    |            |                    |            |                     |            |
| Female                       |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Total                        |                         |                  |            |                    |            |                    |            |                    |            |                     |            |

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

| Particulars                                                                | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|----------------------------------------------------------------------------|--------------------------------------|---------------------------------------|
| Cost incurred on wellbeing measures as a % of total revenue of the company | 0.0003%                              | 0.0003%                               |

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

| Benefits                | FY 2025-26<br>Current Financial Year               |                                                |                                                      | FY 2024-25<br>Previous Financial Year              |                                                |                                                      |
|-------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                         | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the Authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF                      | NA                                                 | NA                                             | NA                                                   | NA                                                 | NA                                             | NA                                                   |
| Gratuity                | 100                                                | NA                                             | Y                                                    | 100                                                | NA                                             | Y                                                    |
| ESI                     | NA                                                 | NA                                             | NA                                                   | NA                                                 | NA                                             | NA                                                   |
| Others – please specify | NA                                                 | NA                                             | NA                                                   | NA                                                 | NA                                             | NA                                                   |

**3. Accessibility of workplaces**

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

Yes.

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

The Company is poised to provide equal opportunity to normal employees as well as employees with disabilities. However, there is no formal policy laid in this regard.

**5. Return to work and Retention rates of permanent employees and workers that took parental leave.**

| Gender       | Permanent employees         |                | Permanent workers   |                |
|--------------|-----------------------------|----------------|---------------------|----------------|
|              | Return to work rate         | Retention rate | Return to work rate | Retention rate |
| Male         | No such instances reported. |                | Not applicable      |                |
| Female       |                             |                |                     |                |
| <b>Total</b> |                             |                |                     |                |

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

| Particulars                    | Yes/No<br>(If Yes, then give details of the mechanism in brief) |
|--------------------------------|-----------------------------------------------------------------|
| Permanent Workers              | Nil                                                             |
| Other than Permanent Workers   | NA                                                              |
| Permanent Employees            | Yes                                                             |
| Other than Permanent Employees | NA                                                              |

The Company is a Non-deposit accepting Investment Company. As such, the Company has not employed any worker. As at the end of the financial year, it has only 3 employees on its rolls. The Company has grievance redressal mechanism and all employees can reach out to the Management to address their concerns.

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

| Category                         | FY 2025-26<br>(Current Financial Year)               |                                                                                                |           | FY 2024-25<br>(Previous Financial Year)              |                                                                                               |         |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------|
|                                  | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees/ workers in respective category, who are part of association(s) or Union (D) | % (D/C) |
| <b>Total Permanent Employees</b> | 3                                                    | Nil                                                                                            | -         | 3                                                    | Nil                                                                                           | -       |
| - Male                           | 2                                                    | Nil                                                                                            | -         | 2                                                    | Nil                                                                                           | -       |
| - Female                         | 1                                                    | Nil                                                                                            | -         | 1                                                    | Nil                                                                                           | -       |
| <b>Total Permanent Workers</b>   | Not Applicable                                       |                                                                                                |           |                                                      |                                                                                               |         |
| - Male                           |                                                      |                                                                                                |           |                                                      |                                                                                               |         |
| - Female                         |                                                      |                                                                                                |           |                                                      |                                                                                               |         |

# 8. Details of training given to employees and workers:

| Category  | FY 2025-26<br>(Current Financial Year) |                                  |         |                         |        | FY 2024-25<br>(Previous Financial Year) |                                  |         |                         |        |
|-----------|----------------------------------------|----------------------------------|---------|-------------------------|--------|-----------------------------------------|----------------------------------|---------|-------------------------|--------|
|           | Total<br>(A)                           | On Health<br>And safety measures |         | On skill<br>upgradation |        | Total<br>(D)                            | On Health and<br>safety measures |         | On Skill<br>upgradation |        |
|           |                                        | No. (B)                          | % (B/A) | No. (C)                 | %(C/A) |                                         | No. (E)                          | % (E/D) | No. (F)                 | %(F/D) |
| Employees |                                        |                                  |         |                         |        |                                         |                                  |         |                         |        |
| Male      | 2                                      | Nil                              |         | Nil                     |        | 2                                       | Nil                              |         | Nil                     |        |
| Female    | 1                                      |                                  |         |                         |        | 1                                       |                                  |         |                         |        |
| Total     | 3                                      |                                  |         |                         |        | 3                                       |                                  |         |                         |        |
| Workers   |                                        |                                  |         |                         |        |                                         |                                  |         |                         |        |
| Male      | Not Applicable                         |                                  |         |                         |        |                                         |                                  |         |                         |        |
| Female    |                                        |                                  |         |                         |        |                                         |                                  |         |                         |        |
| Total     |                                        |                                  |         |                         |        |                                         |                                  |         |                         |        |

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

| Category     | FY 2025-26<br>(Current Financial Year) |                |           | FY 2024-25<br>(Previous Financial Year) |         |           |
|--------------|----------------------------------------|----------------|-----------|-----------------------------------------|---------|-----------|
|              | Total (A)                              | No. (B)        | % (B / A) | Total (C)                               | No. (D) | % (D / C) |
| Employees    |                                        |                |           |                                         |         |           |
| Male         | 2                                      | 2              | 100%      | 2                                       | 2       | 100%      |
| Female       | 1                                      | 1              | 100%      | 1                                       | 1       | 100%      |
| <b>Total</b> | 3                                      | 3              | 100%      | 3                                       | 3       | 100%      |
| Workers      |                                        |                |           |                                         |         |           |
| Male         |                                        | Not Applicable |           |                                         |         |           |
| Female       |                                        |                |           |                                         |         |           |
| <b>Total</b> |                                        |                |           |                                         |         |           |

# 10. Health and safety management system:

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

As the Company is in the business of making investments, there are no critical occupational health and safety risks.

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

NA

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

NA

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

Yes.

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

| Safety Incident/Number                                                        | Category* | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|-------------------------------------------------------------------------------|-----------|--------------------------------------|---------------------------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | -                                    | -                                     |
|                                                                               | Workers   | Not applicable                       |                                       |
| Total recordable work-related injuries                                        | Employees | -                                    | -                                     |
|                                                                               | Workers   | Not applicable                       |                                       |
| No. of fatalities                                                             | Employees | -                                    | -                                     |
|                                                                               | Workers   | Not applicable                       |                                       |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | -                                    | -                                     |
|                                                                               | Workers   | Not applicable                       |                                       |

\*Including in the contract workforce

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

The Company has identified health and safety of its employees as one of its focus areas and is focused on building a culture of safety and introducing best practices.

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

| Particulars        | FY 2025-26<br>(Current Financial Year) |                                       |         | FY 2024-25<br>(Previous Financial Year) |                                       |         |
|--------------------|----------------------------------------|---------------------------------------|---------|-----------------------------------------|---------------------------------------|---------|
|                    | Filed during the year                  | Pending resolution at the end of year | Remarks | Filed during the year                   | Pending resolution at the end of year | Remarks |
| Working Conditions | Nil                                    | Nil                                   | NA      | Nil                                     | Nil                                   | NA      |
| Health & Safety    | Nil                                    | Nil                                   | NA      | Nil                                     | Nil                                   | NA      |

**14. Assessments for the year:**

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

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

There were no safety related incidents or significant risks/concerns related to health and safety.

**Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

The Company offers benefits under Group Personal Accident (GPA) insurance.

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

Being purely an Investment Company, this point is not applicable.

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

| Particulars | Total no. of affected employees/ workers |                                      | No. of employees/ workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |                                      |
|-------------|------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
|             | FY 2025-26 (Current Financial Year)      | FY 2024-25 (Previous Financial Year) | FY 2025-26 (Current Financial Year)                                                                                                                | FY 2024-25 (Previous Financial Year) |
| Employees   | Nil                                      |                                      | Nil                                                                                                                                                |                                      |
| Workers     |                                          |                                      |                                                                                                                                                    |                                      |

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

5. Details on assessment of value chain partners:

| Particulars                 | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---------------------------------------------------------------------------------------------|
| Health and safety practices | Not Applicable                                                                              |
| Working Conditions          |                                                                                             |

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. - Not Applicable

## PRINCIPLE 4:

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

### Essential Indicators

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

The Company recognizes employees and shareholders/ investors as our key stakeholders.

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

| Stakeholder Group        | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other        | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                 |
|--------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Employees                | No                                                             | Email, In House Magazines, Engagement Activities, Employee Satisfaction Surveys                                                      | Regular                                                                             | Career Growth, Training & Development, Improvement Plans, Long-Term Strategy, Awareness Campaigns, Health & Safety Initiatives. |
| Shareholders & Investors | No                                                             | Annual General Meeting, Email, Stock Exchange intimations, Annual Report, Quarterly Results, Company Website, Newspaper Publication. | As and when required                                                                | Profitability & Stability, Growth Prospects, Major Events                                                                       |

### Leadership Indicators

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

The Company has established several committees dedicated to economic and ESG (Environmental, Social, and Governance) domains to effectively monitor performance in these areas. These include the committees on Audit, Risk Management and CSR.

These committees meet regularly to appraise performance in the respective domains, evaluating the Company's achievements, challenges, and opportunities. These evaluations are crucial for identifying areas of improvement and implementing strategies to drive positive change.

These reports are then presented to the Board. The Board actively analyzes reports to gain a holistic understanding of the same.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

No

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

The Company actively contribute to the socio-economic development of the Community through its Corporate Social Responsibility projects.

## PRINCIPLE 5

### Businesses should respect and promote human rights

#### Essential Indicators

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

| Category               | FY 2025-26<br>(Current Financial Year) |                                                 |           | FY 2024-25<br>(Previous Financial Year) |                                                |           |
|------------------------|----------------------------------------|-------------------------------------------------|-----------|-----------------------------------------|------------------------------------------------|-----------|
|                        | Total<br>(A)                           | No. of<br>employees /<br>workers covered<br>(B) | % (B / A) | Total<br>(C)                            | No. of<br>employees/<br>workers covered<br>(D) | % (D / C) |
| <b>Employees</b>       |                                        |                                                 |           |                                         |                                                |           |
| Permanent              | 3                                      | -                                               | -         | 3                                       | -                                              | -         |
| Other than permanent   | -                                      | -                                               | -         | -                                       | -                                              | -         |
| <b>Total Employees</b> | 3                                      | -                                               | -         | 3                                       | -                                              | -         |
| <b>Workers</b>         |                                        |                                                 |           |                                         |                                                |           |
| Permanent              | Not applicable                         |                                                 |           |                                         |                                                |           |
| Other than permanent   |                                        |                                                 |           |                                         |                                                |           |
| <b>Total Workers</b>   |                                        |                                                 |           |                                         |                                                |           |

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

| Category             | FY 2025-26<br>Current Financial Year |                          |            |                           |            | FY 2024-25<br>Previous Financial Year |                          |            |                           |            |
|----------------------|--------------------------------------|--------------------------|------------|---------------------------|------------|---------------------------------------|--------------------------|------------|---------------------------|------------|
|                      | Total<br>(A)                         | Equal to<br>Minimum Wage |            | More than<br>Minimum Wage |            | Total<br>(D)                          | Equal to<br>Minimum Wage |            | More than<br>Minimum Wage |            |
|                      |                                      | No.<br>(B)               | %<br>(B/A) | No.<br>(C)                | %<br>(C/A) |                                       | No.<br>(E)               | %<br>(E/D) | No.<br>(F)                | %<br>(F/D) |
| Employees            |                                      |                          |            |                           |            |                                       |                          |            |                           |            |
| Permanent            |                                      |                          |            |                           |            |                                       |                          |            |                           |            |
| Male                 | 2                                    | -                        | -          | 2                         | 100%       | 2                                     | -                        | -          | 2                         | 100%       |
| Female               | 1                                    | -                        | -          | 1                         | 100%       | 1                                     | -                        | -          | 1                         | 100%       |
| Other than Permanent |                                      |                          |            |                           |            |                                       |                          |            |                           |            |
| Male                 | -                                    | -                        | -          | -                         | -          | -                                     | -                        | -          | -                         | -          |
| Female               | -                                    | -                        | -          | -                         | -          | -                                     | -                        | -          | -                         | -          |
| Workers              |                                      |                          |            |                           |            |                                       |                          |            |                           |            |
| Permanent            | Not Applicable                       |                          |            |                           |            |                                       |                          |            |                           |            |
| Male                 |                                      |                          |            |                           |            |                                       |                          |            |                           |            |
| Female               |                                      |                          |            |                           |            |                                       |                          |            |                           |            |
| Other than Permanent | Not Applicable                       |                          |            |                           |            |                                       |                          |            |                           |            |
| Male                 |                                      |                          |            |                           |            |                                       |                          |            |                           |            |
| Female               |                                      |                          |            |                           |            |                                       |                          |            |                           |            |

## 3. Details of remuneration/salary/wages:

### a) Median remuneration / wages:

| Particulars                      | Male   |                                                                             | Female |                                                                             |
|----------------------------------|--------|-----------------------------------------------------------------------------|--------|-----------------------------------------------------------------------------|
|                                  | Number | Median remuneration/ salary/ wages of respective category (Amount in lakhs) | Number | Median remuneration/ salary/ wages of respective category (Amount in lakhs) |
| Board of Directors (BoD)         | 6      | 0.95                                                                        | 2      | 0.275                                                                       |
| Key Managerial Personnel         | 1      | 1.43                                                                        | 1      | 30.35                                                                       |
| Employees other than BoD and KMP | -      | -                                                                           | -      | -                                                                           |
| Workers                          | -      | -                                                                           | -      | -                                                                           |

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

| Particulars                                       | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|---------------------------------------------------|--------------------------------------|---------------------------------------|
| Gross salary paid to females as % of total salary | 41.04%                               | 41.85%                                |

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

Yes, all employees can reach out to the management to address their concerns and the Company also have grievance redressal mechanism.

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

The Grievance redressal system is governed by the Grievance Handling Policy. The employee having a cause for complaint has a right to present his/her case in writing to the Group HR Head for investigation and consideration within a reasonable period from the date of arising of said cause.

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

| Particulars                       | FY 2025-26<br>Current Financial Year |                                       |         | FY 2024-25<br>Previous Financial Year |                                       |         |
|-----------------------------------|--------------------------------------|---------------------------------------|---------|---------------------------------------|---------------------------------------|---------|
|                                   | Filed during the year                | Pending resolution at the end of year | Remarks | Filed during the year                 | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | NIL                                  |                                       |         |                                       |                                       |         |
| Discrimination at workplace       |                                      |                                       |         |                                       |                                       |         |
| Child Labour                      |                                      |                                       |         |                                       |                                       |         |
| Forced Labour/Involuntary Labour  |                                      |                                       |         |                                       |                                       |         |
| Wages                             |                                      |                                       |         |                                       |                                       |         |
| Other human rights related issues |                                      |                                       |         |                                       |                                       |         |

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

| Particulars                                                                                                                      | FY26<br>Current Financial Year | FY25<br>Previous Financial Year |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | NIL                            | NIL                             |
| Complaints on POSH as a % of female employees / workers                                                                          |                                |                                 |
| Complaints on POSH upheld                                                                                                        |                                |                                 |

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

There is zero tolerance with regards to concerns of discrimination and sexual harassment. Any concerns related to these issues are dealt with confidentiality. The person found guilty is subject to disciplinary action.

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

Yes.

**10. Assessments for the year:**

| Particulars                 | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|-------------------------------------------------------------------------------------------------------|
| Child labour                | The Company is in compliance with the laws, as applicable.                                            |
| Forced/involuntary labour   |                                                                                                       |
| Sexual harassment           |                                                                                                       |
| Discrimination at workplace |                                                                                                       |
| Wages                       |                                                                                                       |
| Others – please specify     |                                                                                                       |

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

NA

## Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints**  
None, due to Nil grievance.
- Details of the scope and coverage of any Human rights due-diligence conducted.**  
None
- Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**  
Yes.
- Details on assessment of value chain partners:**

| Particulars                      | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---------------------------------------------------------------------------------------------|
| Sexual Harassment                | NA                                                                                          |
| Discrimination at workplace      |                                                                                             |
| Child Labour                     |                                                                                             |
| Forced Labour/Involuntary Labour |                                                                                             |
| Wages                            |                                                                                             |
| Others – please specify          |                                                                                             |

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

## PRINCIPLE 6:

Businesses should respect and make efforts to protect and restore the environment

## Essential Indicators

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

| Parameter                                                                                                                                                      | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>From renewable sources</b>                                                                                                                                  | NA                                     | NA                                      |
| Total electricity consumption (A)                                                                                                                              |                                        |                                         |
| Total fuel consumption (B)                                                                                                                                     |                                        |                                         |
| Energy consumption through other sources (C)                                                                                                                   |                                        |                                         |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                    |                                        |                                         |
| <b>From non-renewable sources</b>                                                                                                                              |                                        |                                         |
| Total electricity consumption (D)                                                                                                                              |                                        |                                         |
| Total fuel consumption (E)                                                                                                                                     |                                        |                                         |
| Energy consumption through other sources (F)                                                                                                                   |                                        |                                         |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>                                                                                                |                                        |                                         |
| <b>Total Energy consumed (A+B+C+D+E+F)</b>                                                                                                                     |                                        |                                         |
| Energy intensity per rupee of turnover<br>(Total energy consumed / Revenue from operations)                                                                    |                                        |                                         |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total energy consumed / Revenue from operations adjusted for PPP) |                                        |                                         |
| <b>Energy intensity in terms of physical output</b>                                                                                                            |                                        |                                         |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                                |                                        |                                         |

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, name of the external agency. Not Applicable.

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

Not Applicable.

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

| Parameter                                                                                                                                                       | FY 2025-26<br>(Current Financial Year)                                                                          | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                               | Not Applicable as the Company's usage of water is primarily restricted to employees' consumption purposes only. |                                         |
| (i) Surface water                                                                                                                                               |                                                                                                                 |                                         |
| (ii) Groundwater                                                                                                                                                |                                                                                                                 |                                         |
| (iii) Third party water                                                                                                                                         |                                                                                                                 |                                         |
| (iv) Seawater / desalinated water                                                                                                                               |                                                                                                                 |                                         |
| (v) Others                                                                                                                                                      |                                                                                                                 |                                         |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                                 |                                                                                                                 |                                         |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                        |                                                                                                                 |                                         |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations)                                                                       |                                                                                                                 |                                         |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total water consumption / Revenue from operations adjusted for PPP) |                                                                                                                 |                                         |
| <b>Water intensity in terms of physical output</b>                                                                                                              |                                                                                                                 |                                         |
| <b>Water intensity (optional)</b> – the relevant metric may be selected by the entity                                                                           |                                                                                                                 |                                         |

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

4. Provide the following details related to water discharged:

| Parameter                                                                    | FY 2025-26<br>(Current Financial Year)                                                                          | FY 2024-25<br>(Previous Financial Year)                                                                         |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> | Not Applicable as the Company's usage of water is primarily restricted to employees' consumption purposes only. | Not Applicable as the Company's usage of water is primarily restricted to employees' consumption purposes only. |
| <b>(i) To Surface water</b>                                                  |                                                                                                                 |                                                                                                                 |
| -No treatment                                                                |                                                                                                                 |                                                                                                                 |
| -With treatment – please specify level of treatment                          |                                                                                                                 |                                                                                                                 |
| <b>(ii) To Groundwater</b>                                                   |                                                                                                                 |                                                                                                                 |
| -No treatment                                                                |                                                                                                                 |                                                                                                                 |
| -With treatment – please specify level of treatment                          |                                                                                                                 |                                                                                                                 |
| <b>(iii) To Seawater</b>                                                     |                                                                                                                 |                                                                                                                 |
| -No treatment                                                                |                                                                                                                 |                                                                                                                 |
| -With treatment – please specify level of treatment                          |                                                                                                                 |                                                                                                                 |
| <b>(iv) Sent to third-parties</b>                                            |                                                                                                                 |                                                                                                                 |
| -No treatment                                                                |                                                                                                                 |                                                                                                                 |
| - With treatment – please specify level of treatment                         |                                                                                                                 |                                                                                                                 |
| <b>(v) Others</b>                                                            |                                                                                                                 |                                                                                                                 |
| -No treatment                                                                |                                                                                                                 |                                                                                                                 |
| - With treatment – please specify level of treatment                         |                                                                                                                 |                                                                                                                 |
| <b>Total water discharged (in kilolitres)</b>                                |                                                                                                                 |                                                                                                                 |

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable.

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

Not Applicable.

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

| Parameter                           | Please specify unit | FY 2025-26<br>(Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|-------------------------------------|---------------------|----------------------------------------|--------------------------------------|
| NOx                                 |                     | NA                                     | NA                                   |
| SOx                                 |                     |                                        |                                      |
| Particulate matter (PM)             |                     |                                        |                                      |
| Persistent organic pollutants (POP) |                     |                                        |                                      |
| Volatile organic compounds (VOC)    |                     |                                        |                                      |
| Hazardous air pollutants (HAP)      |                     |                                        |                                      |
| Others – please specify             |                     |                                        |                                      |

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

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

| Parameter                                                                                                                                                                                                    | Unit                                        | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                 | Metric tonnes of CO <sub>2</sub> equivalent | Not Applicable                         | Not Applicable                          |
| <b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                 | Metric tonnes of CO <sub>2</sub> equivalent |                                        |                                         |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of Turnover</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)                                                             |                                             |                                        |                                         |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) |                                             |                                        |                                         |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>                                                                                                                              |                                             |                                        |                                         |
| <b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – the relevant metric may be selected by the entity                                                                                           |                                             |                                        |                                         |

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

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

No, being in the business of making investments only, the Company does not generate any emissions/ waste.

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

| Parameter                                                                                                                                                     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                               |                                        |                                         |
| Plastic waste <b>(A)</b>                                                                                                                                      | Not Applicable                         | Not Applicable                          |
| E-waste <b>(B)</b>                                                                                                                                            |                                        |                                         |
| Bio-medical waste <b>(C)</b>                                                                                                                                  |                                        |                                         |
| Construction and demolition waste <b>(D)</b>                                                                                                                  |                                        |                                         |
| Battery waste <b>(E)</b>                                                                                                                                      |                                        |                                         |
| Radioactive waste <b>(F)</b>                                                                                                                                  |                                        |                                         |
| Other Hazardous waste. Please specify, if any. <b>(G)</b>                                                                                                     |                                        |                                         |
| Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any.<br>(Break-up by composition i.e. by materials relevant to the sector)                |                                        |                                         |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                    |                                        |                                         |
| <b>Waste intensity per rupee of turnover</b><br>(Total waste generated / Revenue from operations)                                                             |                                        |                                         |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total waste generated / Revenue from operations adjusted for PPP) |                                        |                                         |
| <b>Waste intensity in terms of physical output</b>                                                                                                            |                                        |                                         |
| <b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity                                                                         |                                        |                                         |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                |                                        |                                         |
| <b>Category of waste</b>                                                                                                                                      |                                        |                                         |
| (i) Recycled                                                                                                                                                  | Not Applicable                         | Not Applicable                          |
| (ii) Re-used                                                                                                                                                  |                                        |                                         |
| (iii) Other recovery operations                                                                                                                               |                                        |                                         |
| <b>Total</b>                                                                                                                                                  |                                        |                                         |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                                             |                                        |                                         |
| <b>Category of waste</b>                                                                                                                                      |                                        |                                         |
| (i) Incineration                                                                                                                                              | Not Applicable                         | Not Applicable                          |
| (ii) Landfilling                                                                                                                                              |                                        |                                         |
| (iii) Other disposal operations                                                                                                                               |                                        |                                         |
| <b>Total</b>                                                                                                                                                  |                                        |                                         |

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

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

Our initiative to reduce waste generation at our office include using jet hand dryers in washrooms to minimize usage of tissue rolls, printing on both sides of paper and generating awareness in employees to shift to paperless office model.

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

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

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N). – Yes

If not, provide details of all such non-compliances, in the following format:

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

#### Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):  
For each facility / plant located in areas of water stress, provide the following information:
- Name of the area
  - Nature of operations
  - Water withdrawal, consumption and discharge in the following format:

| Parameter                                                                             | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                     | Not Applicable                         | Not Applicable                          |
| (i) Surface water                                                                     |                                        |                                         |
| (ii) Groundwater                                                                      |                                        |                                         |
| (iii) Third party water                                                               |                                        |                                         |
| (iv) Seawater / desalinated water                                                     |                                        |                                         |
| (v) Others                                                                            |                                        |                                         |
| <b>Total volume of water withdrawal (in kilolitres)</b>                               |                                        |                                         |
| <b>Total volume of water consumption (in kilolitres)</b>                              |                                        |                                         |
| <b>Water intensity per rupee of turnover (Water consumed/turnover)</b>                | Not Applicable                         | Not Applicable                          |
| <b>Water intensity (optional)</b> – the relevant metric may be selected by the entity |                                        |                                         |

| Parameter                                                                    | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                                        |                                         |
| <b>(i) Into Surface water</b>                                                | Not Applicable                         | Not Applicable                          |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| <b>(ii) Into Groundwater</b>                                                 |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| <b>(iii) Into Seawater</b>                                                   |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| <b>(iv) Sent to third-parties</b>                                            |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| <b>(v) Others</b>                                                            |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| <b>Total water discharged (in kilolitres)</b>                                |                                        |                                         |

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

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

| Parameter                                                                                                                                                                    | Unit                                        | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | Not Applicable                         | Not Applicable                          |
| <b>Total Scope 3 emissions per rupee of turnover</b>                                                                                                                         |                                             |                                        |                                         |
| <b>Total Scope 3 emission intensity (optional)</b> – therelevant metric may be selected by the entity                                                                        |                                             |                                        |                                         |

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

**3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not Applicable

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

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

5. **Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. –**  
The company acknowledges the unpredictable nature of emergencies and disasters, which can strike without warning. The Disaster Management Plan forms part of its IT Policy. The purpose of this plan is to specify controls to ensure that our data, applications and systems can be recovered to meet business operational requirements following a disruptive cyber incident.
6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**  
No such incident has occurred.
7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**  
Not Applicable.
8. **a. Green credits generated or procured by the entity – NA**  
**b. Green credits generated or procured by top ten value chain partners (in terms of value of purchases and sales respectively) - NA**

## PRINCIPLE 7

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

### Essential Indicators

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

| S. No. | Name of the trade and industry chambers/associations | Reach of trade and industry chambers/ associations (State/National) |
|--------|------------------------------------------------------|---------------------------------------------------------------------|
| 1      | Nil                                                  |                                                                     |

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

### Leadership Indicators

1. **Details of public policy positions advocated by the entity:**

| S. No          | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify) | Web Link, If available |
|----------------|-------------------------|-----------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------|
| Not Applicable |                         |                                   |                                                          |                                                                                          |                        |

## PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

| Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | Relevant Web link |
|-----------------------------------|----------------------|----------------------|-----------------------------------------------------------|------------------------------------------------|-------------------|
|-----------------------------------|----------------------|----------------------|-----------------------------------------------------------|------------------------------------------------|-------------------|

Not Applicable

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

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In ₹) |
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|

Not Applicable

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

The stakeholders can send their grievances to the Compliance Officer at [secretarial.lud@vardhman.com](mailto:secretarial.lud@vardhman.com).

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

| Parameter                                    | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|----------------------------------------------|--------------------------------------|---------------------------------------|
| Directly sourced from MSMEs/ small producers | Not Applicable                       |                                       |
| Directly from within India                   |                                      |                                       |

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

| Location     | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|--------------|--------------------------------------|---------------------------------------|
| Rural        | -                                    | -                                     |
| Semi-urban   | -                                    | -                                     |
| Urban        | 100%                                 | 100%                                  |
| Metropolitan | -                                    | -                                     |

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

### Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
|----------------------------------------------|-------------------------|

Not Applicable

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

| S. No. | State | Aspirational District | Amount spent (In INR) |
|--------|-------|-----------------------|-----------------------|
| 1.     | -     | -                     | -                     |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)  
No.
- (b) From which marginalized /vulnerable groups do you procure?  
Not Applicable.
- (b) What percentage of total procurement (by value) does it constitute?  
Not Applicable.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

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

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| None              |                   |                         |

6. Details of beneficiaries of CSR Projects:

| S. No. | CSR Project                                                                                  | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|--------|----------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1.     | Financial assistance to Rehras Sewa Society for purchase of blood donation couches, Ludhiana | 1200                                        | 100%                                                       |

## PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

### Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.  
The Company does not have any direct customer/ consumer interface being a Non-deposit accepting Investment Company.
2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

| Particulars                                                 | As a percentage to total turnover |
|-------------------------------------------------------------|-----------------------------------|
| Environmental and social parameters relevant to the product | Not Applicable                    |
| Safe and responsible usage                                  |                                   |
| Recycling and/or safe disposal                              |                                   |

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

| Particulars                    | FY 2025-26<br>(Current Financial Year) |                                   |         | FY 2024-25<br>(Previous Financial Year) |                                   |         |
|--------------------------------|----------------------------------------|-----------------------------------|---------|-----------------------------------------|-----------------------------------|---------|
|                                | Received during the year               | Pending resolution at end of year | Remarks | Received during the year                | Pending resolution at end of year | Remarks |
| Data privacy                   | NA                                     |                                   |         |                                         |                                   |         |
| Advertising                    |                                        |                                   |         |                                         |                                   |         |
| Cyber-security                 |                                        |                                   |         |                                         |                                   |         |
| Delivery of essential Services |                                        |                                   |         |                                         |                                   |         |
| Restrictive Trade Practices    |                                        |                                   |         |                                         |                                   |         |
| Unfair Trade Practices         |                                        |                                   |         |                                         |                                   |         |
| Other                          |                                        |                                   |         |                                         |                                   |         |

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

| Particulars       | Number         | Reasons for recall |
|-------------------|----------------|--------------------|
| Voluntary recalls | Not Applicable |                    |
| Forced recalls    |                |                    |

**5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes. The policy can be accessed on the following link: <https://vardhman.com/Document/11.03%20Privacy%20and%20Data%20Protection%20Policy%20-%20PDF.pdf>

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

Not Applicable

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

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches: NA

**Leadership Indicators**

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

The Company is an investment company and does not have a customer interface. However, details about the Company's profile and operations can be accessed at [www.vardhman.com](http://www.vardhman.com).

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

Not applicable.

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

Not Applicable.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Not applicable.