



4 August 2026

National Stock Exchange of India Limited
“Exchange Plaza”,
Bandra - Kurla Complex,
Bandra (E),
Mumbai – 400 051

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sirs,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Ref: “Vodafone Idea Limited” (IDEA/532822)

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report (BRSR) of the Company along with Independent Reasonable Assurance Statement for BRSR core, which forms part of the Annual Report for the Financial Year 2025-26.

The above is for your information and record.

Thanking you,

Yours truly,

For **Vodafone Idea Limited**

Pankaj Kapdeo
Company Secretary

Encl.: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Overview

At Vodafone Idea (Vi), sustainability continues to be integrated into our business strategy, operational priorities and governance framework. During Financial Year (FY) 2025–26, the Company further strengthened its Environmental, Social and Governance (ESG) focus through initiatives centered on energy efficiency, renewable energy adoption, responsible resource management, workplace safety, inclusive growth and data privacy. Technology-led interventions, including Artificial Intelligence (AI) enabled network optimization and continued deployment of energy-efficient infrastructure, supported operational resilience while reducing environmental impact. The Company also continued advancing circularity initiatives through material recovery, repair, and reutilization practices across operations. Health, Safety and Wellbeing remained a core organizational priority, supported by robust governance mechanisms, extensive training programmes, and strengthened safety processes across operations and partner ecosystems. Vi also continued reinforcing stakeholder trust through strong cybersecurity and data privacy practices aligned with globally recognized standards and certifications.

With sustainability embedded into leadership oversight and business decision-making, Vi remains committed to enabling responsible digital growth while creating long-term value for stakeholders.

Section A: General Disclosures

I. Details of the Listed Entity

1. Corporate Identity Number (CIN) of the Company	L32100GJ1996PLC030976
2. Name of the Listed Entity	Vodafone Idea Limited
3. Year of Incorporation	1995
4. Registered Office Address	Suman Tower, Plot No. 18, Sector 11, Gandhinagar - 382 011, Gujarat
5. Corporate Address	Birla Centurion, 10th Floor, Century Mills Compound, Pandurang Budhkar Marg, Worli, Mumbai - 400030 (Maharashtra)
6. E-mail	shs@vodafoneidea.com
7. Telephone	079-66714000
8. Website	www.myvi.in
9. Financial Year for which reporting is being done	2025 – 26
10. Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited 2. BSE Limited
11. Paid-up Capital	₹ 10,83,43,03,50,010
12. Name and Contact Details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Ambika Khurana Chief Regulatory and Corporate Affairs Officer ambika.khurana@vodafoneidea.com
13. Reporting Boundary	Report is done on a standalone basis
14. Name of Assurance Provider	Emergent Ventures India Private Limited (EVI)
15. Type of Assurance obtained	Reasonable Assurance (BRSR Core)

II. Products/Services

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

Sr. No.	Description of the main activity	Description of business activity	% of turnover of the entity
1.	Information and Communication	Wired, Wireless or Satellite Telecommunication activities	97.51%

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.	Wired, wireless, and satellite telecommunication activities	611	97.51%

Note: *NIC code updated as per The National Industrial Classification (NIC) 2025 released by the Ministry of Statistics and Programme Implementation (MoSPI) on 18th November 2025.

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	NA	20	20
International	NA	NA	NA

19. Markets served by the entity

a. Number of locations:

Locations	Number
National (No. of States)	28 States + 8 Union Territories
International (No. of Countries)	NIL

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

8% of the total turnover of the entity.

c. A brief on types of customers

Vodafone Idea Limited (VIL) serves all sections of consumers ranging from New Consumer Classification System (NCCS), Urban Metro Dwellers and Rural Consumers, across the length and breadth of the country.

IV. Employees

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

a. Employees and Workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Employee						
1	Permanent (D)	9500	7676	80.8%	1824	19.2%
2	Other than Permanent (E)	8112	5861	72.25%	2251	27.75%
3	Total Employees (D+E)	17612	13537	76.86%	4075	23.14%
Workers*						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total Workers (F+G)	-	-	-	-	-

Note: *VIL does not have any workers

b. Differently abled Employees and Workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees						
1	Permanent (D)	4	4	100%	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	4	4	100%	-	-
Differently Abled Workers*						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total Workers (F+G)	-	-	-	-	-

Note: *VIL does not have any workers

21. Participation/Inclusion/Representation of women:

	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board Of Directors (BOD)	12	1	8.33%
Key Management Personnel (KMP)	3	-	-

22. Turnover rate for Permanent Employees and Workers:

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.6%	21.8%	16.0%	14.7%	26.3%	16.9%	15.0%	21.0%	16.0%
Permanent Workers*	-	-	-	-	-	-	-	-	-

Note: *VIL does not have any workers

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)**23. Names of Holding/Subsidiary/Associate Companies/Joint Ventures:**

Sr. No.	Name of the Holding /Subsidiary/ Associate Companies /Joint Ventures (A)	Indicate whether Holding/Subsidiary/ Associate/Joint Ventures	% 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)
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Refer to the section "Salient features of the Financial Statement of Subsidiaries, Associates and Joint Ventures for the year ended March 31, 2026, pursuant to Section 129 (3) of the Companies Act, 2013" forming part of this Annual Report.

VI. CSR Details**24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:** No**(ii) Turnover (in ₹) :** ₹ 44,385 Crores**(iii) Net worth (in ₹):** (₹ 56,076) Crores**VII. Transparency and Disclosures Compliances****25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Several mechanisms to addressing grievances of communities and beneficiaries have been established across our programs implemented by Vodafone Foundation. Using a wide variety of channels, we actively seek feedback, suggestions and complaints and resolve them in pre-defined turnaround time. E.g., in Connecting for Good programme, beneficiaries can raise their concerns through emails, chat and during regular interactions with our partners. In Scholarship programme, beneficiaries are able to reach out to our multi-lingual support team and can also raise their concerns through Chatbot. Additionally, beneficiaries can raise their concerns using social media channels which are responded to within well-defined timeframe. https://www.myvi.in/content/dam/microsite/pdfs/corporategovernance/CSR_Policy.pdf	-	-	-	-	-	-

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			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (Other than shareholders)	Yes Investors and shareholders have access to Company Secretary through a dedicated email to report any concerns or grievances <u>Code of Conduct</u>	0	0	-	0	0	-
Shareholders	Yes. To redress investor grievances, the Company has a dedicated e-mail ID shs@vodafoneidea.com to which investors may send complaints	330	0	The complaints majorly pertain to non-receipt of annual report and IEPF matters	2323	0	The complaints majorly pertain to non-allotment of shares/ non-refund of Allotment. Money in FPO, non-receipt of Annual Report and IEPF matters.
Employee & Workers	Yes. Vi has a detailed and comprehensive grievance redressal mechanism for employees. <u>Code of Conduct</u>	7	0	-	6	0	-

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			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes Vi adheres to TRAI Policy of grievance redressal. https://www.trai.gov.in/consumer-info/telecom/grievance-redressal-mechanism	4770473	7961	Customer can register complaints through different modes (Contact Centre, Vi Store, App, Web, E-mail, DoT/TRAI/PG portal etc). Customer receives the Service Request number via SMS along with TAT at the time of complaint registration. Complaint is resolved by the Central Back Office team as per the pre-defined TAT, and the resolution is communicated via SMS/Call. In case the customer is not satisfied with the resolution, he has the option to appeal within 30 days of the resolution.	5789606	5578	Customer can register complaints through different modes (Contact Centre, Vi Store, App, Web, E-mail, DoT/TRAI/PG portal etc). Customer receives the Service Request number via SMS along with TAT at the time of complaint registration. Complaint is resolved by the Central Back Office team as per the pre-defined TAT, and the resolution is communicated via SMS/Call. In case the customer is not satisfied with the resolution, he has the option to appeal within 30 days of the resolution.
Value Chain Partners	Yes. Vi has a stringent process to record grievances from value chain partners which include contractors, suppliers, channel partners, vendors, business associates among other value chain partners https://vodafoneidea.integritymatters.in	-	-	-	-	-	-

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

Sr. No.	Material issue Identified	Indicate Whether Risk or Opportunity	Rationale for identifying Risk/Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change	Risk	There is a need to keep a watch on emerging regulations within the telecom sector and globally on climate change (India has taken a Net Zero target by 2070 because of the UNFCCC negotiations in the COP), which focuses on clean technologies and renewable energy. Over recent years, India has faced severe consequences of climate change, affecting both humans and physical infrastructure. Telecom disruptions not only threaten Vodafone Idea with significant restructuring costs but also hinder essential communication pre and post disaster, crucial for disaster prevention and rescue efforts.	• Creating a structured governance framework to oversee climate change related issues. • Designating a Sustainability/ ESG committee to overlook all the risks, mitigation measures and contingency plans if there is a risk.	Negative
2	E-waste Management	Risk	Telecom equipment, networking infrastructure, contributes significantly to e-waste generation. Inadequate e-waste management poses environmental and health hazards, regulatory non-compliance risks, and reputational damage. Effective management strategies are essential to mitigate these risks, ensure regulatory compliance.	• Partnering with relevant government agencies to ensure proper handling, recycling, and disposal of electronic waste. • Adhering to e-waste management regulations • Regularly monitoring e-waste management practices.	Negative
3.	Customer Privacy & Data Security	Risk	Instances of usage and selling of consumer data/data privacy breaches are leading to rising privacy concerns. It is important for VIL to communicate transparently about the policies regarding the quantity, kind, and use of consumer data that is provided to third parties. In the age of increased cybersecurity threats, protecting customer data is paramount to maintaining competitiveness and safeguarding the integrity of their services. In India, there are ongoing efforts to update regulations regarding privacy and personal data protection through the DPDP Act. This proposed Act aims to regulate the usage and protection of customer data. Data security concerns can affect customer acquisition and retention, decrease market share, and decrease the demand for VIL services. Data loss can result in the unintentional disclosure of private information, which could result in non-compliance, legal ramifications, and damage to our brand's reputation.	• VIL is bound by/complies with license terms to ensure confidentiality of subscriber information. • VIL has also been taking steps such as meticulous planning, rigorous assessment, and proactive measures to align our practices with the requirements outlined in the DPDP Act. • Conducting customer privacy audits regularly. • Disciplinary action in case of breaches. • Creating stringent measures to ensure customer privacy. • Appropriate organizational and technical measures to ensure data security. • Minimize data retention. • Remaining compliant with the regulation.	Negative

Sr. No.	Material issue Identified	Indicate Whether Risk or Opportunity	Rationale for identifying Risk/Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Quality of Network Infrastructure	Risk	Network infrastructure is vulnerable to technological failure which can be caused by either human mistake or natural disasters, which can affect the quality of VIL's services. Rapid technological advancements in the IT industry makes it necessary for VIL to make technological upgrades that are necessary to satisfy growing client demand for stronger and better network connectivity. Failure to do so could adversely affect VIL's business and market share.	• Conducting regular quality checks. • Recording the number of complaints to mitigate risks.	Negative
5.	Talent Attraction and Development	Opportunity	An organization with talented employees presents an opportunity for VIL to promote innovation, improve service delivery, and enhance customer satisfaction. As we evolve from a traditional telecom firm to a digital enterprise, our ability to attract and upskill talent will be critical to improve our business performance and increase market share.	-	Positive
6.	Health, Safety and Employee wellbeing	Opportunity	Prioritizing employee health and safety fosters a positive work environment, and mitigates operational risks. Wellness measures taken by VIL not only prevents physical harm but also addresses mental health challenges, enhancing employee satisfaction and productivity. In addition, we work on continuous improvement process by regular review, assess, and enhance health safety and wellbeing initiatives.	-	Positive
7.	Competitive Behavior	Opportunity	A healthy competition between different telecom companies results in every company trying to get a technological edge to acquire more market share and a bigger customer base.	-	Positive
8	Diversity, Equity and Inclusion	Opportunity	Diversity and Inclusion can help in strengthening the organization's decision making and image in the industry. Companies that are diverse, and inclusive are better at responding to challenges, accumulating top talent, and meeting the needs of their customers. Other benefits of diversity and inclusion are: • Improving the quality of decision making. • Increasing customer insight and innovation. • Driving employee motivation and satisfaction.	-	Positive
9	Regulatory Compliance	Risk	Failure to comply with regulatory compliance can lead to legal penalties, reputational damage, and operational disruptions. By prioritizing regulatory compliance, VIL can mitigate risks, build trust with stakeholders, fostering long-term sustainability and value creation and enhance its ESG performance.	VIL is regularly monitoring and reporting compliances and also maintains oversight on changing regulations and legislations to ensure continued compliance.	Negative

Section B: Management and Process Disclosures

This section is aimed at helping businesses demonstrate the structure, policies and processes put in place towards adopting the National Guidelines for Responsible Business Conduct (NGRBC) Principles and Core Elements.

The NGRBC as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1 -P9 for which Vodafone idea has a policy as given below:

Principle	Principle description	Vodafone Idea's Policy(s)
P1	Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	Code of Conduct Speak Up Policy
P2	Product Lifecycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe	Energy and Carbon Management Policy (Available on Intranet)
P3	Employee Well-being: Businesses should respect and promote the well-being of all employees, including those in their value chains	Code of Conduct Privacy Policy
P4	Stakeholder Engagement: Businesses should respect the interests of and be responsive to all its stakeholders	Code of Conduct
P5	Promoting Human Rights: Businesses should respect and promote human rights	Code of Conduct Privacy Policy Health, Safety, and Wellbeing (HSW) Policy (Available on Intranet)
P6	Protection of Environment: Businesses should respect and make efforts to protect and restore the environment	Code of Conduct Energy and Carbon Management Policy (Available on Intranet)
P7	Responsible Policy Advocacy: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	Code of Conduct
P8	Support Inclusive Growth: Businesses should promote inclusive growth and equitable development	Code of Conduct CSR Policy
P9	Providing Customer Value: Businesses should engage with and provide value to their consumers in a responsible manner	Code of Conduct Privacy Policy

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)					Yes				
b. Has the policy been approved by the Board? (Yes/No)					Yes				
c. Web Link of the Policies, if available					https://www.myvi.in/investors/corporate-governance				
2. Whether the entity has translated the policy into procedures.(Yes/ No)					Yes				

3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, all the enlisted policies extend to our value chain partners wherever required. The extension to value chain partners across policies is mentioned within each policy drafted and uploaded on our website: https://www.myvi.in/investors/corporate-governance The policies that VIL has adopted are in conformity with relevant national and international standards, wherever statutorily applicable. The policies are compliant with the NGRBCs issued by the Ministry of Corporate Affairs and are drafted after taking into consideration the best practices adopted across the industry.
4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusted standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	P9 providing Customer Value - ISO 27001 certified Information Security Management System; - ISO 27701 certified Privacy Information Management; - PCI DSS 4.0 certified The Payment Card Industry Data Security Standard; - SOC2 Type II certified.
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Vodafone Idea is continuing its sustainability journey with special focus on energy efficiency and emission reduction. This ultimately furthers VIL's commitment to addressing global environmental issues such as climate change and global warming. The emission levels of the Network are being tracked annually as per DoT guidelines. Notably, over 2000 tower co-owned sites are now also powered by solar energy solutions.
6. Performance of the entity against the specific commitments, goals, and targets alongwith reasons in case the same are not met.	Vodafone Idea is steadily advancing its commitment to sustainability by integrating renewable energy sources, such as solar and wind across its owned facilities, guided by both regulatory and commercial viability. In FY 2025-26, the Company sourced ~51 Mn kWh of energy from renewables. ESG principles remain central to our strategy, deeply embedded in every facet of our operations.

Governance, leadership and oversight

7. Statement by Director responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements.

At Vi, we believe that responsible business practices and sustainable growth are inseparable from long-term success. As one of India's leading telecommunications service providers, we recognize our role in enabling digital inclusion while managing the environmental and social impacts associated with rapidly expanding network infrastructure and rising data consumption. As India accelerates towards a digital-first economy, telecom networks are witnessing exponential growth in energy demand driven by 4G expansion and 5G rollout, increased site densification, and rapidly growing data usage. In a typical telecom network, nearly three-fourths of total energy consumption is attributable to the Radio Access Network (RAN), making energy efficiency and emissions reduction critical priorities for the industry.

Against this backdrop, Vi continued strengthening its sustainability journey during FY 2025-26 through focused actions across energy efficiency, renewable energy adoption, circular resource management, workplace safety, inclusive growth, and responsible governance.

During the year, we made significant progress in strengthening our ESG governance framework. Recognizing the growing importance of sustainability, the Board broadened the scope of the existing CSR Committee to include ESG oversight, and it now functions as the Corporate Social Responsibility and Sustainability Committee. The Committee will provide focused oversight, guide implementation, monitor progress against ESG priorities, and drive continuous improvement across the organization.

To further institutionalize our sustainability journey, we adopted a comprehensive ESG Policy that outlines our commitments, governance framework and approach to managing material environmental, social and governance matters.

A key milestone during the year was the deployment of Vi's AI-powered Self-Organizing Network (AI-SON) platform, which intelligently optimizes network energy usage without impacting customer experience. This technology-led intervention has enabled approximately 10% reduction in site energy consumption across technologies and multi-vendor networks. On an annualized basis, this initiative is expected to contribute to a reduction of nearly 5 lakh metric tons of CO2 emissions equivalent to planting approximately 13 million trees significantly contributing towards India's climate action and Green Growth ambitions.

The Company also sourced approximately ~51 Mn kWh of renewable energy during the year and continued expanding renewable energy adoption across operations, including solar-powered infrastructure at tower co-owned sites and captive wind power arrangements in Maharashtra.

Our circularity and resource optimization initiatives continued delivering meaningful outcomes through material recovery, repair, reuse, and responsible waste management practices. Through our dedicated Value Engineering Centre (VEC), the Company has achieved significantly higher equipment recovery rates compared to industry averages, contributing cumulative cost avoidance of ₹ 46.87 Crore as of March 2026. Health, Safety and Wellbeing remain central to our operational philosophy. During FY 2025-26, over 38,700 HSW training man-hours were delivered across operations, supported by extensive audits, facilitation programmes, digital safety reporting mechanisms, and strengthened contractor safety governance frameworks.

We also continued reinforcing our commitment towards inclusive growth and responsible business practices through supplier diversity initiatives, increased participation of women and persons with disabilities across operations, and continued alignment with globally recognized standards including ISO 27001, ISO 27701, PCI DSS 4.0, and SOC 2 Type II.

As we move forward, we remain committed to integrating sustainability deeper into our business strategy and operations while creating long-term value for customers, employees, shareholders, partners, and communities. Through innovation, responsible governance, and collaborative action, Vi will continue contributing towards a more connected, resilient, and sustainable digital future for India.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Abhijit Kishore Chief Executive Officer abhijit.kishore@vodafoneidea.com
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.	Sustainability governance is directly integrated into our highest levels of leadership and overseen by the Board. Governance Structure & Commitment Details • Leadership - Led Governance: A dedicated Steering Committee comprised of senior leaders across all core business functions holds direct operational responsibility for sustainability issues. • Rigorous Oversight: This executive body meets on a regular schedule to evaluate risks, drive strategic decision-making, and implement sustainability initiatives across the organization. This structure ensures that strategic sustainability matters are systematically reviewed by senior leadership, embedding sustainability into our core corporate governance. At the Board Meeting held on March 30, 2026, the Board entrusted the task to the Corporate Social Responsibility Committee by renaming it as Corporate Social Responsibility and Sustainability Committee and modifying its charter to include ESG related matters. The following Directors are members of the Corporate Social Responsibility and Sustainability Committee: Ms. Neena Gupta, Chairperson Mr. Sunirmal Talukdar, Member Mr. Rajat Kumar Jain, Member Mr. Ravinder Takkar, Member For further details please refer Corporate Governance Report forming part of this Annual Report.

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)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action																		Quarterly
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																		Quarterly

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
					No				

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)						Not Applicable			
The entity does not have the financial or/human and technical resources available for the task (Yes/No)						The weblinks of Policies aligned to NGRBC Principles are given under Section B in this Report.			
It is planned to be done in the next Financial Year (Yes/No)									
Any other reason (please specify)									

SECTION C: Principle wise Performance Disclosure

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

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the Financial Year:

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	1	• Trainings conducted on Company Policies include: - Code of Conduct - Prevention of Sexual Harassment - Health and Safety - Data Security and Privacy • Strategy and Roadmap for BRSR including updates on BRSR Core and SEBI Circular.	100%
Key Managerial Personnel	2	• Trainings conducted on Company Policies include: - Code of Conduct - Prevention of Sexual Harassment - Health and Safety - Data Security and Privacy • Awareness program on Strategy and Roadmap for BRSR • Internal workplace post on Embracing Business Sustainability at Vi for creating awareness on ESG.	100%
Employees other than BOD and KMPs**	Internal ILT/VILT-112 programs with 18527 sessions	Internal ILT/VILT on people development – trainings conducted on Company Policies include: - Code of Conduct - Prevention of Sexual Harassment - Health and Safety - Data Security and Privacy - Internal workplace post on Embracing Business Sustainability at Vi for creating awareness on ESG. - Awareness program on Strategy and Roadmap for BRSR including updates on BRSR Core and SEBI Circular	Overall 100% coverage
	Gyanodaya programs – 344 Participants	Gyanodaya - Leadership development programs	
	GVC Coursera 48277 completions	GVC – Coursera and online courses and videos 84396 completions. Total Learning Hours 635092, Average Learning Hours per employee is 61.2 hours. in FY 2026	
Workers*	NA	NA	NA

Note:

* VIL does not have any workers

**Employees covered - 9500 have completed training on CoC, HSW, Data security and Privacy and other Company policies

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:

Monetary					
	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/ Judicial Institution	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	NA	-	NA	NA
Settlement	NA	NA	-	NA	NA
Compounding Fee	NA	NA	-	NA	NA

Non-Monetary					
	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/ Judicial Institution	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	-	NA	NA
Punishment	NA	NA	-	NA	NA

Note: Hereinafter NA indicates Not Applicable

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:

VIL upholds the highest standards of integrity and transparency, the anti-bribery policy, which forms an integral part of its Code of Conduct, clearly states that the Company does not tolerate any form of bribery as outlined in its Code of Conduct (CoC), which is accessible at "[Code of Conduct](#)". The CoC incorporates a robust anti-bribery and anti-corruption policy that applies to Directors, full and part-time employees, subsidiaries, and any other authorized representatives of VIL. This policy ensures fair dealings in all interactions and routine business activities. It explicitly prohibits employees and their relatives from offering or accepting bribes in any form, whether as gifts, cash, facilities, or other means, either directly or indirectly. As per the policy, employees and their relatives are not permitted to offer or receive bribes in the form of gifts, cash, facilities, or any other manner, either directly or indirectly.

- **Due Diligence on Business Relationships:** The policy outlines clear guidelines for conducting due diligence when selecting firms or entities for business collaborations, ensuring that risks associated with bribery and corruption are mitigated.
- **Anti-Corruption and Anti-Bribery Training:** VIL mandates annual refresher training on its anti-corruption and anti-bribery policy for all employees, ensuring that they understand and commit to adhering to the policy's guidelines.
- **Whistle-blower Mechanism and Monitoring:** VIL has implemented a whistle-blower mechanism that allows employees and third parties to report any concerns related to unethical business practices, including corruption and bribery, ensuring a transparent process for addressing such issues.

- **Investigation and Consequences of Misconduct:** VIL follows a formal procedure to investigate and resolve any complaints regarding bribery or corruption. Disciplinary actions are taken as per the Consequence Management Policy and are periodically reported to the Audit Committee of the Board. The severity of the breach determines the appropriate disciplinary action, which can include penalties, legal action, or even termination of employment or business contracts.
- **Zero Tolerance for Facilitation Payments:** VIL's anti-bribery policy, which forms an integral part of its Code of Conduct, clearly states that the Company does not tolerate facilitation payments of any kind. Business partners, including vendors and suppliers, are expected to adhere to similar ethical standards when conducting business with VIL. All vendor contracts and purchase orders include clauses addressing ethical purchasing, bribery, and corruption.

5. Number of Directors/KMPs/Employees/Workers against whom disciplinary action was taken by any Law Enforcement Agency for the charges of bribery/corruption:

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers*	-	-

Note: *VIL does not have any workers

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

	FY 2025-26	FY 2024-25
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, since no fines, penalties or actions were imposed by regulatory, law enforcement or judicial authorities on cases related to corruption and conflicts of interest.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	175	223

Reasonable assurance is carried out by Emergent Ventures India Private Limited

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:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	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	26%	28%
	b. Number of dealers/distributors to whom sales are made	13,024	13,769
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	7%	7%
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)*	5%	19%
	b. Sales (Sales to related parties/Total Sales)	0.4%	0.4%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances**	100%	100%
	d. Investments (Investments in related parties/Total Investments made)***	100%	100%

Note:

* Includes rental expenses and the same has been accounted for, in accordance with IND AS 116 in the financial statements.

** Represents loans given to subsidiaries by Vodafone Idea Limited

*** Represents Equity Investment in subsidiaries by Vodafone Idea Limited

Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
10 Events	VIL HSW norms and sensitization on Corporate sustainability and responsible business practices to all High-risk suppliers	100%

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:

As part of its strong governance framework, VIL has established robust mechanisms to manage conflicts of interest. The Company's Code of Conduct explicitly requires all Board Members to avoid situations where their personal interests could conflict with the interests of VIL.

In the event that an individual within the organization finds themselves in a situation that could potentially lead to a conflict between personal and professional interests, they are expected to declare the conflict, seek appropriate approval, and ensure it is duly recorded. To assist in evaluating such situations, individuals are encouraged to reflect on whether they would be comfortable explaining their actions to colleagues, friends, or even the media.

The Code of Conduct applies to all employees and members of the Board of Directors. It provides clear guidance on identifying, avoiding, and reporting both actual and perceived conflicts of interest.

In addition, VIL has in place a Related Party Transactions Policy that governs all interactions between the Company and Related Parties. The policy ensures appropriate reporting, approval, and disclosure mechanisms are followed. It also mandates that any Director with an interest in a Related Party Transaction must recuse themselves from discussions or decisions pertaining to such contracts or arrangements, thereby preventing any potential conflict of interest. Further, the Board Members and KMPs confirm, at the beginning of every financial year that they have no material interest in any of transactions of the Company, either directly, indirectly or on behalf of third parties and undertake to disclose to the Board of Directors of the Company of any change in the above position.

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	Since, there are no expenditures under these categories, details are not recorded.
Capex	-	-	

- 2. a. Does the entity have procedures in place for sustainable sourcing?**

Yes.

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

100% of suppliers are onboarded at VIL through a structured evaluation process led by the commercial function. This includes reviewing the supplier's Company profile to assess financial stability, conducting site visits where necessary, and carrying out assessments based on defined processes. Cross-referencing with customers is also undertaken on a case-by-case basis. All suppliers are required to comply with VIL's policies, including the Code of Conduct, Anti-Bribery Policy, Economic Sanctions and Trade Controls, Data Privacy and Protection Policy, Business Resilience Policy, Information Security Policy, and Health, Safety and Wellbeing Policy. (Supplier Onboarding Link: <https://www.myvi.in/vodafone-idea/suppliers-and-partners>)

Additionally, VIL is committed to promoting equal opportunities by actively engaging with a diverse range of marginalized and vulnerable suppliers through a dedicated supplier diversity policy.

- 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:**

Type of Waste	Method of Reclamation
	Not Applicable

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

Not Applicable

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?

NIC Code	Name of product/service	% Of Total turnover contributed	Boundary for which LCA was conducted	Whether conducted by Independent Agency	Results in Public Domain
No					

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 alongwith action taken to mitigate the same:

Name of the 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 Reused Input Material to Total Material	
	FY 2025-26	FY 2024-25
Not Applicable		

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						
Not Applicable						

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. Measures undertaken for Employee Wellbeing –

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

Category	Total (A)	% Of Employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	7676	7676	100%	7676	100%	0	0%	7676	100%	7676	100%
Female	1824	1824	100%	1824	100%	1824	100%	0	0	1824	100%
Total	9500	9500	100%	9500	100%	1824	19.2%	7676	80.8%	9500	100%
Other than Permanent Employees*											
Male	5861	-	-	-	-	-	-	-	-	-	-
Female	2251	-	-	-	-	-	-	-	-	-	-
Total	8112	-	-	-	-	-	-	-	-	-	-

Note: *Insurance such as Group Personal Accident (GPA) & Group Medical coverage (GMC) Policy for our other than permanent employees is provided by the respective 3rd party vendor.

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

Category	Total (A)	% Of Workers* covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: *VIL does not have any workers

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of the total revenue of the Company	0.19%	0.20%

Note: Reasonable assurance is carried out by Emergent Ventures India Private Limited.

2. Details of Retirement Benefits for Financial Year 2025-26 and Financial Year 2024-25

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%			100%		
Gratuity	100% (Subject to the eligibility criteria in the Gratuity Act)	Not Applicable	Yes	100% (Subject to the eligibility criteria in the Gratuity Act)	Not Applicable	Yes
ESIC	0.00%			0.01%		
Other	-	-	-	-	-	-

3. Accessibility of workplaces:

Are the premises/offices of the entity accessible to differently abled employees, any 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, the key office locations of the organization across India have accessible premises for differently abled employees as per the requirements of the Rights of Persons with Disabilities Act, 2016. This also includes wheelchair support and reserved parking.

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:

Yes, VIL has an equal opportunity policy as per Right of Persons with Disabilities Act, 2016, as outlined in the Code of Conduct Policy. The Policy articulates the Company's commitment to the principle of "equal opportunity" for all employees. This policy is also available to all employees through intranet.

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	96%	85.0%	NA	NA
Female	93%	69.7%	NA	NA
Total	96%	81.3%	NA	NA

Note: *VIL does not have any workers

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Not applicable
Other than Permanent Workers	
Permanent Employees	Yes, VIL has a well-defined grievance redressal mechanism in place for all employees through its Speak Up Policy.
Other than Permanent Employees	The Speak Up mechanism provides a structured platform to report any genuine concerns or grievances related to unethical, unprofessional, or unlawful conduct. This includes, but is not limited to, abuse of systems, conflict of interest, bribery, fraud, breach of data privacy, threats to health and safety, violation of policies/processes, and anti-competitive practices such as price fixing. The mechanism serves the following purposes: • Offers a secure and confidential channel for employees and workers to raise concerns without fear of retaliation. • Promotes a culture of responsible and protected whistle-blowing, encouraging individuals to report suspected violations of laws, VIL's Code of Conduct, or the Company's values. • Enables timely investigation and resolution of complaints through a transparent and structured process. • Acts as a feedback loop to improve internal controls and align processes with good governance practices. The grievance mechanism is accessible to all employees, and is regularly communicated across the organization to ensure awareness and ease of access.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of Association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of Association(s) or Union (D)	% (D/C)
Total Permanent Employees	9500	-	-	9787	-	-
Male	7676	-	-	8003	-	-
Female	1824	-	-	1784	-	-
Total Permanent Workers*	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

Note:* VIL does not have any workers

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees*										
Male	13537	7676	57%	7676	57%	14309	8003	56%	8003	56%
Female	4075	1824	45%	1824	45%	4149	1784	43%	1784	43%
Total	17612	9500	54%	9500	54%	18458	9787	53%	9787	53%
Workers**										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note:

*Total employees comprises of permanent (9500) and other than permanent (8112) employees. Training on Health safety and skill upgradation for other than permanent employees is conducted by 3rd party vendor.

**VIL does not have any workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees*						
Male	13537	7676	57%	14309	8003	56%
Female	4075	1824	45%	4149	1784	43%
Total	17612	9500	54%	18458	9787	53%
Workers**						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

Note:

*Total employees comprises of permanent (9500) and other than permanent (8112) employees. For other than permanent employees performance and career development reviews is done by 3rd party vendor.

**VIL does not have any workers.

10. Health and Safety Management System:**a. Whether an occupational Health and Safety Management System has been implemented by the entity? (Yes/No). If yes, the coverage of such system?**

Yes. VIL has implemented a comprehensive Health, Safety and Wellbeing (HSW) management system across its operations. The framework is built on a structured three-pronged approach covering People, Processes, and Properties (Equipment and Facilities) to ensure effective management of occupational health and safety risks.

The HSW management system extends to:

- All employees of the organization
- Vendor personnel
- Contractors and sub-contractors engaged in operations

The key elements of the system include:

- (i) **Safety Induction:** All personnel are required to complete a mandatory safety induction programme within the first week of engagement.
- (ii) **Job-Specific HSW Training:** Field personnel undergo role-specific HSW training prior to deployment to ensure preparedness for task-related risks. During FY 2025-26, 38,707 HSW training man-hours were delivered.
- (iii) **Contractor Safety Management:** Contractors are required to execute HSW agreements and submit detailed safety plans before commencement of work. Sub-contracting beyond Tier-II is restricted to maintain oversight and accountability.
- (iv) **Safety Governance and Review Mechanisms:** Monthly Safety Council Meetings are conducted across clusters to review safety performance, discuss concerns, and drive continuous improvement. Periodic meetings are also conducted with high-risk contractors to strengthen implementation of HSW requirements.
- (v) **HSW Audits and Facilitation Programmes:** Bi-annual HSW Deep Dive Audits are conducted across all Vi-managed premises to assess compliance and identify improvement areas. During FY 2025-26, 60 Deep Dive Audits and 60 HSW Facilitation Programmes were completed.
- (vi) **Incident Reporting and Investigation:** All incidents arising from routine and non-routine activities are investigated through a structured Root Cause Analysis (RCA) process, followed by implementation of corrective and preventive actions.

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

The Company has identified four critical risk areas:

- Work at Height
- Electrical Work
- Road Safety
- Underground Work

To manage these risks, the organization has established 9 Absolute Safety Rules and implemented structured hazard identification and risk assessment mechanisms applicable to both routine and non-routine activities.

The key processes include:

- (i) **Permit to Work (PTW) System:** A formal PTW system is followed for authorization and control of high-risk activities.
- (ii) **Job Safety Analysis (JSA):** Task-level hazards are systematically identified and evaluated through JSA prior to execution of activities.
- (iii) **Last Minute Risk Assessment (LMRA):** Dynamic and site-specific risks are assessed immediately before commencement of work.
- (iv) **Safety Plans:** Detailed safety plans are prepared before initiation of field operations.
- (v) **HSW Deep Dive Audits:** Periodic audits are conducted to assess Systematic compliance and effectiveness of safety controls.

During FY 2025-26, the following process improvements were implemented to strengthen hazard identification and risk mitigation:

- Standardization of PTW processes across circles
- Uniform thermography practices for electrical risk identification
- Introduction of standardized electrical and vehicle inspection checklists
- Deployment of QR code-enabled incident reporting and SMS gateway in mSafe for faster hazard reporting
- Enhancement of the CIAT platform with a new JSA module (under final stage of implementation)

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)

Not Applicable. As VIL does not have any workers.

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

Yes, VIL provides access to non-occupational medical and healthcare services for its employees.

Key initiatives include:

- On-site Medical Room Facility: VIL offices are equipped with medical rooms where employees can receive basic medical assistance. A doctor visits the office on designated days each week, and employees can avail themselves of in-person consultations during these visits.
- Health Awareness and Doctor Sessions: Periodic medical awareness sessions are conducted by healthcare professionals on relevant health topics to educate and engage employees on preventive care and healthy living.
- Yoga and Wellness Programs: Virtual yoga sessions are organized regularly in the mornings to promote physical and mental wellness among employees.
- Health Insurance Coverage: All employees are covered under a comprehensive group health insurance policy, which includes coverage for hospitalization, maternity, and critical illnesses, as well as dependent coverage.
- Annual Health Check-ups: Preventive health check-ups are facilitated annually to support early detection and proactive health management.
- Employee Assistance Program (EAP): A confidential counseling service is available to support mental and emotional well-being, including assistance for personal or work-related concerns.

These services are designed to support the holistic well-being of employees beyond workplace-related health matters.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees*	0.050	0.120
	Workers**	NA	NA
Total recordable work-related injuries	Employees*	5	2
	Workers**	NA	NA
No. of fatalities	Employees*	NIL	NIL
	Workers**	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees*	NIL	1
	Workers**	NA	NA

Note:

* Includes other than permanent employees

** VIL does not have any workers

Reasonable assurance is carried out by Emergent Ventures India Private Limited

12. Describe the measures taken by the entity to ensure a safe and healthy workplace:

The Company has implemented a comprehensive HSW framework to ensure safe and healthy working conditions across operations. Key measures include:

- Mandatory safety induction and role-based HSW training programmes for employees and field personnel;
- Bi-annual HSW Deep Dive Audits across all managed premises;

- (iii) Regular maintenance and safety checks of critical equipment through Annual Maintenance Contracts (AMCs);
- (iv) Structured contractor onboarding and contractor safety management processes;
- (v) Monthly Safety Council Meetings and periodic engagement with high-risk contractors;
- (vi) HSW Facilitation Programmes to identify operational challenges and promote safe work practices;
- (vii) Third-party vendor audits and electrical inspections across managed premises to mitigate operational and fire risks;
- (viii) Structured incident reporting, investigation, and Root Cause Analysis (RCA) processes for all safety incidents;
- (ix) Monthly HSW capability-building sessions for HSW SPOCs;
- (x) Compliance monitoring through issuance and closure tracking of Corrective Measure Management (CMM) observations;
- (xi) Employee wellbeing initiatives including online yoga sessions and awareness programmes focused on physical and mental wellbeing.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	-	NIL	NIL	-
Health & Safety	NIL	NIL	-	NIL	NIL	-

14. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and Safety Practices	100% plants and offices are assessed by entity and third parties
Working Conditions	100% plants and offices are assessed by entity and third parties

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:

The Company continues to implement corrective and preventive actions to mitigate significant occupational health and safety risks identified through assessments, audits, and incident investigations.

Key initiatives undertaken during FY 2025-26 include:

Infrastructure and Equipment Safety

- Installation of portal anchor points at rooftop tower sites to reduce fall risks
- Provision of insulated hand tools for electrical safety
- Relocation of AC outdoor units to minimize work-at-height exposure
- Implementation of man-machine segregation in warehouses
- Introduction of speed governors and GPS tracking across operational vehicles

- Mitigation measures for loose objects in fault restoration vehicles
- Ergonomic improvements in kitting operations through elevated work platforms

Training and Capability Building

- Conduct of defensive driving training for commercial drivers
- Development of Master First-Aid Trainers through a joint programme with Aditya Birla Group (ABG)
- Progress on insourcing of high-risk trainings including OFC, Defensive Driving, and Electrical Safety training
- Ongoing implementation of Work-at-Height training insourcing

Process Strengthening and Standardization

- Enhancement of the Fall Hazard Rescue Plan (FHRP) framework
- Development of Contractor Safety Management Standards
- Standardization of PTW processes, thermography practices, and inspection checklists
- Deployment of digital reporting tools including QR-code-based incident reporting and SMS gateway integration
- Strengthening of compliance tracking through CMM monitoring and HSW dashboards

Audit and Compliance Measures

- Third-party audits at retail stores and managed premises
- Cross-region HSW audits
- Calibration and certification of monitoring devices
- Removal of non-standard extension boards and strengthening of AMC scope
- Blacklisting of vendors for non-compliance and unsafe practices

During FY 2025-26, 39 out of 60 targeted HSW process corrections were implemented across the areas of:

- Safety training and awareness
- Equipment and engineering controls
- Process standardization and SOPs
- Inspection and documentation systems
- Audit, compliance, and risk management

These measures are aimed at continuously strengthening workplace safety standards, reducing operational risks, and fostering a strong safety culture across the organization.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/No) (B) Workers (Yes/No)?

Yes, as a responsible organization, VIL provides life insurance or any compensatory package in the event of the death of employees. Since VIL has no workers, the segment is not applicable.

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

VIL ensures that statutory dues are deducted and deposited by its value chain partners through a structured due diligence

process. During the onboarding surveys, value chain partners are required to conduct a self-assessment confirming their compliance with applicable statutory requirements.

Additionally, VIL's Supplier Code of Conduct for value chain partners mandates adherence to all relevant labour laws and regulations, including those related to payment of remuneration, minimum wages, statutory deductions, overtime compensation, and applicable employee benefits. Partners are expected to ensure compliance with these obligations throughout their engagement with VIL.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	FY 2024-25	FY 2025-26	FY 2024-25
Employees	3	NIL	NIL	NIL
Workers*	NA	NA	NA	NA

Note: *VIL does not have any worker

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)

Yes. The organization provides employment extension in case of retirement on case-to-case basis depending on the business requirement.

5. Details on assessment of value chain partners:

	% Of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	100%
Working Conditions	100%

Note:

Vendor declaration on HSW and Working conditions are taken during onboarding
Permit to work to be raised is mandatory before starting any High-Risk activity

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:

VIL adheres to a Supplier Consequence Management Matrix (CMM), which is shared with all suppliers. The CMM outlines that any non-compliance with VIL's Health, Safety, and Wellbeing Policy is not tolerated and may result in appropriate corrective measures.

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:**

VIL engages with all stakeholders – national, state, and local government, civil society organizations, academic institutions, corporate partners, implementing partners and beneficiaries – through a wide variety of tools. During the year, VIL participates in several events, consultations organized by other civil society organizations which help in identifying the key stakeholders. The stepwise processes for identifying key stakeholder groups are as follows:

- i. Identification of potential partners based on business requirements, due diligence done by business teams, who can serve the desired purpose. There are a set of discussions done by the business teams to understand partner capabilities, interest in doing business, credentials, operating models, etc.
- ii. The Commercial function identifies key stakeholders relevant to supply chain management by coordinating with business and cross-functional teams. Based on business needs, potential partners are shortlisted, and due diligence is conducted, including commercial evaluations, technical assessments where applicable, and third-party risk screening through the Dow Jones Risk Center. Engagements are finalized in line with the Delegation of Authority framework.

2. List of 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)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Electronic Correspondence, Press Briefings, Analyst Meets and Earning Calls	Quarterly/Ongoing	- Address queries of investors on operations of VIL. - Promote transparency among existing and potential investors.
Shareholders	No	Annual General Meeting and Extra-ordinary General Meeting	Annually/Ongoing	
Customers	No	SMS, Electronic Correspondence, and interactions during business field visits are provided to customers regularly on the upgrade of services and plans, as well as any discontinuations.	Ongoing and Regular	Sensitize on services being offered.
Suppliers	Yes	Electronic Correspondence, Annual Meetings.	Ongoing	The engagement focuses on Sensitization Sessions, Policy Communication, and Supplier Assessments. Key topics raised include Policy Compliance, Code of Conduct, ESG, and Health & Safety Concerns.
Regulators	No	Email, Letter, Meeting etc.	As per the needs and requirements	Related to operation of telecom sector.
Community/NGO	Yes	Meetings, Email, Pamphlets	Monthly	Grievance redressal / project implementation of Vi Foundation.

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)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Events and Sessions • Regular Employee Communication Forums • Engagement Emails • Annual Employee Surveys • Townhall deliberation	Ongoing and Continuous	• Learning and Development • Employee recognition and engagement activities • Employee performance review and career development • Employee safety and well-being.
Distributors/Retailers	No	Physical visit, Email, SMS, WhatsApp	Daily	• Business queries

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:

VIL maintains a constant dialogue between the Board and the leadership with different sections of the civil societies. Before the commencement of engagement with any organization, a problem statement is identified where a meaningful intervention leveraging VIL's strength in technology can be developed and scaled-up. After the problem statement has been well articulated, appropriate implementing organizations are identified that undergo thorough due diligence before any formal engagement. At each stage of the project, VIL's Board and Senior Management are apprised using various tools such as meetings, field visits and participation in high profile events.

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:

Yes, VIL follows a comprehensive consultation framework to identify and engage different sections of the civil society to deepen our understanding of key areas of our intervention. VIL regularly participates in external meetings, conferences, events and other platforms to engage with civil society organizations and adapt to major trends emerging in the space.

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

VIL is a pioneer in the telecom industry, having created employment opportunities for Women and People with Disabilities (PWD) in Commercial Warehouses across India. Over the past four years, the Company has achieved 40% diversity, increasing the number of female employees from 74 to 183 and PWD employees from 6 to 26 at the warehouses. Additionally, VIL is committed to fostering equal opportunities for all stakeholders. The Company has a dedicated policy to engage with a diverse range of marginalized and vulnerable suppliers.

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:**

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees*						
Permanent	9500	9500	100%	9787	9787	100%
Other than permanent**	8112	-	-	8671	-	-
Total Employees	17612	9500	54%	18458	9787	53%
Workers***						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

Note:

* Covered in COC module which is done by employees every 2-3 years, new joiners have to complete COC within 90 days of joining

** For other than permanent employees mandatory training is provided by 3rd party vendor.

*** VIL does not have any workers

2. Details of minimum wages paid to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wages		More than Minimum Wages		Total (D)	Equal to Minimum Wages		More than Minimum Wages	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent	9500	0	0	9500	100%	9787	0	0	9787	100%
Male	7676	0	0	7676	100%	8003	0	0	8003	100%
Female	1824	0	0	1824	100%	1784	0	0	1784	100%
Other than permanent	8112	0	0	8112	100%	8671	0	0	8671	100%
Male	5861	0	0	5861	100%	6306	0	0	6306	100%
Female	2251	0	0	2251	100%	2365	0	0	2365	100%
Workers*										
Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wages		More than Minimum Wages		Total (D)	Equal to Minimum Wages		More than Minimum Wages	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Other than permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: *VIL does not have any workers

3. Details of remuneration/salary/wages:

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (in ₹)	Number	Median remuneration/salary/wages of respective category (in ₹)
Board of Directors (BOD)	11	NA	1	NA
Key Managerial Personnel (KMP)	3	5,73,92,153	NIL	NIL
Employees other than BOD and KMP	7,673	22,77,880	1,824	18,57,509
Workers*	NA	NA	NA	NA

Note: *VIL does not have any workers

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	15.61%	15.50%

Note: Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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

Yes, the Human Resources Function of the Company is responsible for addressing human rights issues. All the issues related with human rights are addressed following comprehensive approach in a very amicable and impartial way.

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

We have institutionalized a mechanism to allow for reporting and remediation of all human rights violations through our Speak Up Policy. The Speak Up mechanism acts as a dynamic source of information which will help in realigning various processes and take corrective actions as part of good governance practice. The mechanisms to redress grievances related to human rights issues includes a comprehensive approach which provides a platform & mechanism to voice genuine concerns or grievances without any fear of reprisal.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	7	2	Investigation in process (as per the timeline of 90 days provided to conduct the investigation)	6	0	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Child Labour	NIL	NIL	-	NIL	NIL	-
Forced Labour/ Involuntary Labour	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human rights related issues	NIL	NIL	-	NIL	NIL	-

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	7	6
Complaints on POSH as a % of female employees / workers	Less than 1%*	Less than 1%**
Complaints on POSH upheld	3	4

Note:

*(7/1900*100) 0.36%

**(6/1847*100) 0.32%

Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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

As per the guidelines of the Speak Up Policy a comprehensive approach is designed to offer protection, anonymity and confidentiality to the complainant. VIL affirms that it will not allow any complainant to be victimized for making any complaint. Any kind of victimization of the whistle-blower that is brought to the notice of the Value Standards Committee (VSC) will be treated as an act warranting disciplinary action and will be treated as such. We also have a provision to transfer the complainant workplace/role to prevent against victimization/retaliation.

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

Yes, the contract agreement includes provisions for adherence to labour laws, fair payment practices, minimum wage regulations, compensation acts, to ensure compliance and protect employee rights.

10. Assessments for the year:

	% of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Child Labour	
Forced/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	Not recorded
Wages	
Others	

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

No risks or concerns were accounted post the internal assessment of VIL's operations for the human rights parameters.

Leadership Indicators**1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints:**

No changes or modifications have taken place in the reporting period.

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

VIL provides conducive workplace to all its employees by providing utmost protection to human rights of its employees. However, VIL has not conducted any human rights due diligence.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Details on assessment of value chain partners:

	% Of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment*	100
Discrimination at workplace*	100
Child Labour**	100
Forced Labour/Involuntary Labour**	100
Wages**	100
Others	-

Note:

* All the above are part of Supplier Code of Conduct.

** 100% of our Vendors are required to give endorsement on the above; declaration is taken through the Vendor Compliance Portal during onboarding.

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

Following Actions are taken to address significant risks/concerns:

- Supplier code of conduct explicitly addresses above issues and sets clear expectations and standards from value chain partners; and
- Various whistleblower mechanisms, overseen by independent third parties, are provided to report unethical behavior or human rights concerns without fear of reprisal.

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (in GJ)		
Total electricity consumption (A)	185,127 GJ	169,092 GJ
Total fuel consumption (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumed from renewable sources (A+B+C)	185,127 GJ	169,092 GJ
From non-renewable sources (in GJ)		
Total electricity consumption (D)	1,527,264 GJ	1,664,905 GJ
Total fuel consumption (E)	106,717 GJ	113,598 GJ
Energy consumption through other sources (F)	NA	NA
Total energy consumed from non-renewable sources (D+E+F)	1,633,981 GJ	1,778,502 GJ
Total energy consumed (A+B+C+D+E+F)*	1,819,108 GJ	1,947,515 GJ
Energy intensity per rupee of turnover (Total energy consumed / revenue from operations)	0.000004098	0.000004513
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.00008336	0.00009323
Energy intensity in terms of physical output Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: *Institutional spaces wherever electricity bills are not available, circle average values/ loads have been considered.

The energy consumption disclosed is inclusive of the energy consumed by the Data Center (DC) managed and operated by Vodafone Idea Business Services Limited.

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

Yes, Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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? (Yes/No). If yes, disclose whether targets set under the PAT Scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not applicable

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

Parameter	FY 2025-26	FY 2024-25
Water Withdrawn by the source (in kilolitres)		
i. Surface Water	0	0
ii. Ground Water	40,633.0 KL	60,298 KL
iii. 3rd Party Water	133,396.6 KL	110,072 KL
iv. Seawater/desalinated water	0	0
v. Other sources	0	0
Total Volume of Water Withdrawn (in kiloliters) (i+ii+iii+iv+v)	174,029.6 KL	170,370 KL
Total Volume of Water Consumed (in kiloliters)*	26,877 KL	68,337 KL
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.0606 KL/Mn	0.1583 KL/Mn
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	1.2316 KL/\$Mn	3.2714 KL/\$Mn
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: *Since we are in multi-tenanted premises at most of the locations, we do not have separate metering for water withdrawal and discharge. For FY 2025-26, water withdrawal and consumption is considered for retail stores as per the CGWA norms.

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

Yes, Reasonable assurance is carried out by Emergent Ventures India Private Limited.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface Water		
- No treatment		
- With treatment (please specify level of treatment)		
(ii) To Groundwater		
- No treatment		
- With treatment (please specify level of treatment)		
(iii) To Seawater		
- No treatment		
- With treatment (please specify level of treatment)		
(iv) Sent to third parties		
- No treatment*	147,152.59 KL**	
- With treatment (please specify level of treatment)		
(v) Others		
- No treatment		102,033 KL
- With treatment (please specify level of treatment)		
Total Water discharged (in kiloliters)*	147,152.59 KL	102,033 KL

Note:

*Since water is used for domestic use only hence no treatment is required.

**Water discharged destinations were revisited and for current year it is realigned to third parties.

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

Yes, Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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

No

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	-		
SOx	-		
Particulate Matter (PM)	-		
Persistent Organic Pollutants (POP)	-	Does not Record	
Volatile Organic Compounds (VOC)	-		
Hazardous Air Pollutants (HAP)	-		
Others	-		

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	7,934.24	8,537.88
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	301,210.40	3,36,218.27
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO ₂ e/₹	0.0000007	0.0000008
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO ₂ e/\$	0.00001417	0.00001650
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Institutional spaces wherever electricity bills are not available, circle average values/ loads have been considered
The energy consumption disclosed is inclusive of the energy consumed by the Data Center (DC) managed and operated by Vodafone Idea Business Services Limited.

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

Yes. Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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

VIL continuously strives to reduce its GHG emissions across operations and mitigate its negative impacts on the environment and society at large. Some of the key initiatives implemented in line with VIL's Energy and Carbon Management Policy include:

- Considering energy performance when operating VIL's infrastructure.
- Continue with the procurement of most energy efficient telecom hardware.
- Encouraging infrastructure provider partners to adopt low carbon operations.

As a result, VIL has achieved:

- Over 75% of VIL BTS portfolio - Outdoor BTS (15% reduction in energy consumption compared to Indoor BTS);
- Diesel elimination project continued to reduce carbon footprint at over 9,000 sites;
- 100% of the telecom hardware procured by the Company is low power consuming telecom hardware;
- New Sites Deployment on Sharing Basis: A majority of the sites deployed were at existing 2G sites and/or shared sites as part of the mandated initiative to reduce carbon emissions and energy consumption;
- The Company continued active equipment energy saving initiatives like power saving features during low traffic period. All new packet-core deployments as well as new MSS/VoLTE circuit-core deployments use cloud architecture; and
- RET – solar based generation at over 2000 tower co-owned sites. We also have renewable power via CPP in Maharashtra.

9. Provide details related to waste management by the entity:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1.06	19.09
E-waste (B)	1104.27*	351.83
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	1493.28	1447.38
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (<i>Jelly filled cable, Insulated wires, Insulated cables, copper cables, any other cables, used lead acid batteries, used oil, remaining containers and cur cables</i>)	597.88	412.47
Other Non-hazardous waste generated (H). Please specify, if any. (<i>Break-up by composition i.e., by materials relevant to the sector</i>) (<i>All Iron materials, Furniture, cabinets, microwave antenna, GSM antenna, wooden items and Rack</i>)	2438.88	2056.72
Total (A+B+C+D+E+F+G+H)	5635.37	4287.50
Waste intensity per rupee of turnover (<i>Total waste generated/Revenue from operations</i>) tonnes/million rupees of turnover	0.013 MT/Mn	0.010 MT/Mn
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (<i>Total waste generated/Revenue from operations adjusted for PPP</i>)	0.26 MT/\$Mn	0.21 MT/\$Mn
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of disposal Method		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations**	5635.37	4287.50
Total	5635.37	4287.50

Note: *Increase in e-waste scrap is a result of the 5G rollout, which involves the installation of new 5G equipment and the replacement of legacy network equipment.

**Waste (Scrap) is sold off to authorized scrap vendors who have been certified by the relevant Government /Regulatory Authority

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

Yes. Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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:

At Vodafone Idea Limited (VIL), site return materials are systematically classified into four categories: usable, faulty repairable, obsolete, and scrap. Emphasis is placed on maximizing reutilization by repairing and redeploying usable and repairable items. In FY 2025-26, VIL successfully redeployed materials, reflecting our strong focus on asset optimization and cost efficiency. For materials that are deemed obsolete and beyond repair, VIL adopts a robust and environmentally responsible scrap disposal management process.

Scrap Management Process

(i) Identification & Segregation:

Scrap items are first identified by the functional users. These items are then segregated based on:

- Material composition: e.g., metal, plastic
- Type of waste: solid, hazardous, e-waste, and plastic

(ii) Scrap Note & Disposal:

A scrap note is prepared and routed through the designated approval workflow within VIL. Once approved, disposal is carried out through authorized scrap vendors, certified by relevant Government/Regulatory bodies and holding necessary licenses. These vendors are responsible for ensuring that the material is handled, disposed of, or repurposed in compliance with environmental and societal regulations.

Value Engineering Center (VEC)

To further enhance value recovery, VIL has set up a dedicated Value Engineering Centre (VEC). The VEC specializes in the evaluation and repair of equipment classified as “Repair Not Possible (RNP)” by OEMs. Rather than scrapping such equipments, it is redirected to the VEC for further examination and repair. The center has been proven highly effective, achieving a recovery rate of 70%, which is significantly higher than the industry average of 30% seen with other local repair partners. Approximately, around 15,918 modules (PAN India In-house repairs)/4200 modules (VEC) are categorized as RNP annually across all clusters. As of March’26, the VEC has delivered a total cost avoidance of ₹46.87 crore, underscoring its vital role in resource optimization and sustainability.

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:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Yes/No). 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 Weblink
No assessment has been undertaken in Financial Year 2025-26					

- 13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, 1974, Air (Prevention and Control of Pollution) Act, 1981, Environment Protection Act, 1986 and rules thereunder (Yes/No). If not, provide details of all such non-compliances.**

Sr. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/actions taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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VIL ensures compliance with all regulatory and statutory requirements as per Environment and Water Protection Act, including Environment Protection Act, Water and Air Act and Rules, Hazardous Waste Rules, among others.

Leadership Indicators

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

For each facility/plant located in areas of water stress, provide the following information:

Not Applicable. VIL's operation sites are not located in water stressed regions nor water is withdrawn, consumed, nor discharged from any water stressed areas.

- a. Name of the area:** Not Applicable
b. Nature of operations: Not Applicable
c. Water withdrawal, consumption and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater/desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		

Not Applicable as VIL's sites are not located in any water stressed areas.

Not Applicable as VIL's sites are not located in any water stressed areas

Parameter	FY 2025-26	FY 2024-25
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Not Applicable as VIL's sites are not located in any water stressed areas

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent		

Company has not yet computed Scope 3 emissions.

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. None of the VIL's operations are located in or around any ecologically sensitive areas.

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:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Waste Management	Reduce Paper Waste Tree savings: Double sided printing, use of Re-cycled paper, Wastage Packing Materials Reutilized	• Double side printing – 3.5 Mn paper, 425 No of trees & ₹ 15.34 lakhs saving • Use of recycled paper - 82 No. of trees • Recycled and use of packaging material – 24 No. of trees saved • Overall – 532 trees saved with ₹ 27.91 lakhs savings
eSIM Adoption	Promoting eSIM adoption as a digital alternative to physical SIM card, thereby reducing the consumption of plastic, paper based packaging and transport logistics.	Reduced consumption of paper by ~1000 kgs and plastic waste by 630 kgs

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Energy Initiative		
Carbon reduction	- Energy savings – LED usage, light sensor. - Reduced carbon emission by discontinuing diesel MHE- by use of battery operated MHE - Implementation of EV - Renewable Energy by Installing Solar Panel at 3 Warehouses	• Use of LED lights and motion sensor - 161 kWh Electricity unit saved per day and ₹ 16.18 lakhs saving annually • All clusters use LED lights as of date (no CFL/Halogen lights used) – so the savings continue • Per Annum 19,053 CO2 kg reduced • All cluster use battery operated MHEs (no diesel operated MHEs used) – so the savings continue and the use of EV • Saving ₹ 1.45 lakhs p.a. • Carbon Reduction Emission: 15446 kg
AI-powered Self-Organizing Network (AI-SON) platform	Vi has deployed an AI-powered Self-Organizing Network (AI-SON) platform, which intelligently optimizes energy usage without impacting the customer experience.	• ~10% reduction in site energy consumption across all technologies and multi-vendor networks. • In support of India's climate goals, Vi will achieve a reduction of 5 lakh metric tons CO2 emissions on annualized basis. • This is equivalent to planting 13 million trees and getting closer to carbon neutrality. • Significant contribution to India's Green Growth visions through sustainable digital innovation
Water initiative		
Adoption of Green Office Standards	Designed and commissioned new regional offices as "Green" facilities, incorporating energy-efficient fixtures, and green-norm compliant workstations.	Enhanced energy efficiency across new operations and a measurable reduction in the corporate carbon footprint.
Indoor Air Quality & Material Sustainability	Installation of ~20,000 SFT of CRI-certified carpets with amorphous resin backings (VOC levels ≤ 0.5 mg/m ³). Used eco-certified, low-VOC paints and adhesives in all interior fit-outs	Significant reduction in volatile organic compound (VOC) emissions, ensuring a healthier indoor environment for employees.
Water Conservation & Retrofitting	Implementation of a dual strategy: installing low-flow fixtures and double-flush cisterns in new projects, while retrofitting existing office taps with high-efficiency aerators.	Achieved up to 50% water savings per usage in selected locations, significantly reducing overall freshwater consumption intensity.
Sustainable Procurement of Infrastructure	Standardised the procurement of office assets to include 1,000+ units of IGBC, GreenPro, and BIFMA-certified modular furniture and ergonomic seating.	Ensures long-term product durability and alignment with national and international environmental sustainability standards.

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Enhanced Fire Safety & Structural Resilience	Integrated fire-retardant gypsum wall partitions containing chemically bonded water across office infrastructures.	Improved safety benchmarks with fire resistance performance ranging from 60 to 240 minutes, preventing potential spread in case of emergencies.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes, VIL has a Physical Security Policy (available on intranet) that ensures the implementation of physical security measures that needs to be adopted across all facilities of VIL. The policy ensures acceptable levels of physical security and safety of employees, its service partners, associates, physical assets, and those visiting the VIL premises. This policy covers the physical security, aspects of access control, CCTV surveillance, fire safety measures and pandemic measures which need to be adopted to provide a safe and secure environment for the staff and successful & efficient functioning of the business. This policy has to be complied by all the employees, management, affiliates, associates, contractors, and third parties that are directly or indirectly associated with the business of VIL.

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 significant adverse impact was identified on the environment arising from VIL's value chain.

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

100% value chain partners were assessed for environmental impacts. As a part of VIL Policies, vendor confirmation on abiding to relevant Environment Polices is taken during the Vendor Onboarding stage.

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

a. By the listed entity: Nil

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

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

Essential Indicators

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

As one of the leading mobile operators in the country, Vodafone Idea advocates policies that can spur socio-economic growth as well as the growth of the telecom sector, promoting development, inclusive growth, and access to information through programs such as Digital India. Vodafone Idea is an active player in the 10 national and international industry associations listed in below table (either directly or through its subsidiaries).

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.

Sr. No.	Name of the Trade and Industry Chambers/Associations	Reach of Trade and Industry Chambers/Associations (State/National)
1	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
2	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3	Confederation of Indian Industry (CII)	National
4	Cellular Operators Association of India (COAI)	National
5	GSM Association (GSMA)	International
6	Digital Infrastructure Providers Association (DIPA)	National
7	UK India Business Council (UKIBC)	India/United Kingdom
8	Telecom Sector Skill Council of India (TSSC)	National
9	Telecommunications Standards Development Society, India (TSDSI)	National
10	Internet Service Providers Association of India	National

Through its association with the above bodies, Vodafone Idea actively participates in discussions relating to policy development on several issues pertaining to the telecom industry, including new Telecom Act, the Digital Personal Data Protection Act, 2023, development of a world class communications infrastructure, ease of doing business, Right of Way (RoW) policies & processes, promoting broadband and Data Economy, enabling the evolution and development of emerging technologies, etc.

VIL is a key member of the COAI and has held position of the Chair of COAI. Its senior executives are Chair/ Co-chair of various Committees of the industry body.

VIL through the Chief Regulatory & Corporate Affairs Officer is on the governing body of Telecom Sector Skill Council. The Company is also represented on various industries, including as the Chair of Telecom Task Force in FICCI, Co-chair of Digital Communication Committee in ASSOCHAM, Board Member in ICRIER and Chair of Executive Council in Mobipro Innovation Pvt Ltd.

VIL is also associated with the GSMA and works closely with the association on various industry programs such as 5G, spam and fraud, standards, spectrum related issues such as identification of globally harmonized bands for IMT, reasonable approach to spectrum pricing, etc.

The Company is also involved in the activities of TSDSI, which is a not-for-profit legal entity in a PPP mode with participation from stakeholders including Governments, service providers, vendors, manufacturers, academic institutes and research laboratories.

Through its active participation in various industrial bodies, Vodafone Idea advocates on various telecom industry issues and also attempts to drive a consensus driven approach to further the Government's vision of a Digital India.

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
	NIL	

Leadership Indicators

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

Sr. 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
1	Economic, Regulations, Ease of Doing Business	TRAI's Consultation on Draft Manual and Rating of Properties for Digital Connectivity	Yes	As and when required	Link
2	Network, Spectrum and Licensing	TRAI's Consultation on Assignment of the Microwave Spectrum in 6 GHz (lower), 7 GHz, 13 GHz, 15 GHz, 18 GHz, 21 GHz Bands, E-Band, and V-Band (Backhaul Spectrum)	Yes	As and when required	Link
3	Economic, Regulations, Ease of Doing Business	TRAI's Consultation on the Regulatory Framework for the Sale of Foreign Telecom Service Providers SIM/eSIM cards for the use in M2M/IoT Devices meant for Export purposes	Yes	As and when required	Link
4	Network, Spectrum and Licensing	TRAI's Consultation on Auction of Radio Frequency Spectrum in the Frequency Bands Identified for International Mobile Telecommunications (IMT)	Yes	As and when required	Link
5	Economic, Regulations, Ease of Doing Business	TRAI's Consultation on Draft Reporting System on Accounting Separation	Yes	As and when required	Link
6	Economic, Regulations, Ease of Doing Business	TRAI's Consultation on Draft Telecommunication Tariff (Seventy Second Amendment) Order, 2025	Yes	As and when required	Link
7	Economic, Regulations, Ease of Doing Business	TRAI's Consultation on Review of Tariff for Domestic Leased Circuits (DLCs)	Yes	As and when required	Link
8	Economic, Regulations, Ease of Doing Business	TRAI's Consultation on Review of Rating of Properties for Digital Connectivity Regulations, 2024	Yes	As and when required	Link
9	Technology and Consumer Affairs	TRAI's Consultation on TCCCPR 3rd Amendment to TCCCP Regulation	Yes	As and when required	Link
10	Economic, Regulations, Ease of Doing Business	TRAI's Consultation on Review of existing TRAI Regulations on Interconnection Matters	Yes	As and when required	Link

Sr. 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
11	Economic, Regulations, Ease of Doing Business	TRAI's Pre-Consultation Paper on Review of Tariff for Domestic Leased Circuits (DLCs)	Yes	As and when required	Link
12	Economic, Regulations, Ease of Doing Business	TRAI's Pre-Consultation Paper on Review of existing TRAI Regulations on Interconnection matters	Yes	As and when required	Link
13	Technology and Consumer Affairs	DoT Consultation on Draft Telecommunications (Telecom Cyber Security) Amendment Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
14	Network, Spectrum and Licensing	DoT Draft Telecommunications (Authorisation for Provision of Main Telecommunication Services) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
15	Network, Spectrum and Licensing	DoT Draft Telecommunications (Authorisation for Provision of Miscellaneous Telecommunication Services) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
16	Network, Spectrum and Licensing	DoT Draft Telecommunications (Regulation of Restructuring, Acquisition of Authorized Entities) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
17	Network, Spectrum and Licensing	DoT Draft Telecommunications (User Identification) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
18	Network, Spectrum and Licensing	DoT Draft Telecommunications (Migration) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
19	Network, Spectrum and Licensing	DoT Draft Telecommunications (Authorisation for Telecommunication Network) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
20	Network, Spectrum and Licensing	DoT Draft Telecommunications (Sharing, Trading and Leasing of Spectrum) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal
21	Network, Spectrum and Licensing	DoT Draft Telecommunications (Authorisation for Captive Telecommunication Services) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal

Sr. 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
22	Network, Spectrum and Licensing	DoT Consultation on Draft Use of Low Power and Very Low Power Wireless Access System including Radio Local Area Network in Lower 6 GHz band (Exemption from Licensing Requirement) Rules, 2025	Yes	As and when required	Document available on e-Gazette portal

The Company plays an important role in advocating issues of the telecom sector and promoting a progressive and fair telecom policy. The senior management of the Company actively participates in various industry fora and is involved with various stakeholders for discussions regarding formulating new policies, reviewing and modifying relevant policies. The Company currently does not have a stated policy on advocacy; however, it continues to monitor and follow the business and regulatory environment.

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					

Note: VIL does not have any CSR obligation for FY 2025-26

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by entity:

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 INR)
No projects pertinent to Rehabilitation and Resettlement (R&R) were undertaken in the reporting period as no need arose for such projects.						

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

VIL ensures all the voices of communities affected by VIL's operations are heard. It promotes a transparent mechanism for receiving, understanding, and resolving grievances of community members in a fair and timely manner.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/Small Producers	3.31%	1.92%
Directly from within India	80.29%	81.43%

Note: Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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	FY 2024-25
Rural	0%	0%
Semi – Urban	15.41%	9.63%
Urban	23.48%	17.42%
Metropolitan	61.11%	72.95%

(Placed as per RBI Classification System - rural/semi-urban/urban/metropolitan)

Note: Reasonable assurance is carried out by Emergent Ventures India Private Limited.

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):**

Not Applicable

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

State	Aspirational District	Amount spent (In INR)
NA	NA	0

Note: VIL does not have any CSR Obligation for FY 2025-26.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No)

Yes, efforts have been initiated to identify and support marginal and vulnerable suppliers within our base to ensure fair and transparent procurement practices.

(b) From which marginalized/vulnerable groups do you procure?

- Women-owned Enterprise
- People with disabilities-owned
- LGBTQ-owned
- Schedule Caste/Schedule Tribe-owned
- Ex-servicemen-owned
- MSME

(c) What percentage of total procurement (by value) does it constitute?

VIL is committed to fostering equal opportunities, both within our workforce and across our supplier ecosystem. We recognize that diverse suppliers bring unique perspectives, innovative solutions and meaningful contributions

that enhance our business value. Supporting these businesses also enables us to contribute to broader economic development and community empowerment.

In alignment with this commitment, a dedicated Supplier Diversity Policy was launched in December 2023, aimed at actively engaging with a wide range of groups, including women-owned enterprises, businesses owned by persons with disabilities, ex-servicemen, Scheduled Castes, Scheduled Tribes and the LGBTQIA+ community.

As a result of this initiative: In FY 2025-26, 7% of new supplier onboarded comprises diversified suppliers, whereas 6% of our overall active supplier base comprises diversified suppliers.

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
	VIL provides telecommunication services based on latest technology and has not acquired any intellectual property based on traditional knowledge.			

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
No disputes were reported with respect to intellectual property in the reporting period.		

6. Details of beneficiaries of CSR Projects:

CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
	NA	

Note: VIL does not have any CSR obligation for FY 2025-26

Principle 9: Businesses should engage with and provide value to their customers and consumers in a responsible manner

Essential Indicators

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

VIL provides multiples channels for customers to raise complaints and provide feedback. Complaints received from all touchpoints (e.g., Contact Centre, E-mail, Digital, Vi app., Retail Outlets) are flagged in CRM, which is addressed by the Back-Office Team. Each complaint resolution is governed by a pre-defined TAT.

2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental product and social parameters relevant to the Product	-
Safe and responsible usage	-
Recycling and/or safe disposal	-

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising						
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Customer	4770473	7961	Vi adheres to TRAI Policy of grievance redressal. Customer can register complaints through different modes (CC, Vi Store, Vi Mini Stores App, Web, Email, DoT/TRAI/PG portal etc.). Customer receives the Service Request number via SMS along with TAT at the time of complaint registration. Complaint is resolved by the Central Back Office team as per the pre-defined TAT, and the resolution is communicated via SMS / Call. In case the customers are not satisfied with the resolution, they have the option to appeal within 30 days of the resolution.	5789606	5578	Vi adheres to TRAI Policy of grievance redressal. Customer can register complaints through different modes (CC, Vi Store, Vi Mini Stores App, Web, Email, DoT/TRAI/PG portal etc.). Customer receives the Service Request number via SMS along with TAT at the time of complaint registration. Complaint is resolved by the Central Back Office team as per the pre-defined TAT, and the resolution is communicated via SMS/Call. In case the customers are not satisfied with the resolution, they have the option to appeal within 30 days of the resolution.

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

	Number	Reason for Recall
Voluntary Recall		
Forced Recall		Not Applicable

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, VIL maintains a comprehensive Information Security Policy and a Data Privacy Policy designed to safeguard the interests of all stakeholders, including employees, customers, and suppliers. These internal policies are built upon ISO standards, regulatory guidelines, and global industry best practices to ensure the confidentiality, integrity, and availability of all sensitive information assets.

In addition to internal governance, VIL has implemented a Privacy Policy that details the collection, storage, and processing of personal information. This framework is strictly aligned with:

- Digital Personal Data Protection (DPDP) Act, 2023
- ISO 27701 Standard (Privacy Information Management System)
- Data Security Council of India (DSCI) Security Framework
- Generally Accepted Privacy Principles (GAPP)

Furthermore, to demonstrate accountability and maintain trust, VIL subjects its practices to rigorous, independent external audits:

- **ISO 27001 Certification:** Provides external validation of our Information Security Management System (ISMS) and cybersecurity resilience.
- **ISO 27701 Certification:** Serves as an independent audit of our privacy practices, ensuring robust management of Personally Identifiable Information (PII).

Through these certifications and policy alignments, VIL ensures that privacy and data protection are embedded into the design and delivery of all products and services.

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, as no such incidents were reported for Current Financial Year.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches.

There have been no instances of data breaches.

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

There have been no instances of data breach involving personally identifiable information of customers.

c. Impact, if any, of the data breaches.

Not applicable as there have been no instances of data breaches.

Note: Reasonable assurance is carried out by Emergent Ventures India Private Limited.

Leadership Indicators

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

All details related with the products and services of VIL are available on the portal and mobile application of VIL. (<https://www.myvi.in>)

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

VIL carries out regular campaigns to inform and educate consumers about the products and services. Additionally, SMS are sent to customers at regular interval about the services and products and also uses social media platform to educate the consumers.

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

Yes, all/any communication directives received from Regulatory & Government authorities are complied with on an immediate basis.

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)

Yes, Product information details are displayed on the portal and application for easy understanding of the customers. It abides with the government norms and regulations. Our entity undertakes a detailed market research on assessing consumer satisfaction for all our services offered. In FY 2025-26, VIL conducted a nation-wide Net Promotor Study (NPS Study) across many circles in India for both prepaid as well as postpaid segments. The objective of this study is to gauge satisfaction amongst the customer base on our products and services.



Independent Assurance Statement

Introduction and scope

Vodafone Idea Limited ("Company" or "VIL") engaged Emergent Ventures India Pvt. Ltd. ("EVI") for carrying out an independent Reasonable assurance (High Level, Type 2 as per AA1000AS Standard) of the VIL's Business Responsibility and Sustainability Report (Core) ("BRSR Core" or "Report") in accordance with requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations") read with the SEBI's BRSR (Core) framework ("Reporting Standard") and Industry Standards on Reporting of BRSR (Core), for the reporting period from 1st April 2025 to 31st March 2026. The assurance has been conducted in accordance with the requirements of Assurance Standard AA1000AS-v3. The operations covered for this assurance include VIL's operations in India.

Activities undertaken

A number of activities were undertaken as part of this assurance process:

- a. Review of the BRSR (Core): Assessment of the disclosures in accordance with the requirements of SEBI's BRSR (Core) framework.
- b. Evaluation against AA1000AS Principles: Examination of the Company's adherence to the principles of Materiality, Inclusivity, Responsiveness, and Impact, as outlined in the AA1000 Assurance Standard.
- c. On-site Audits: Conducted on-site audits at the corporate office and selected operational sites on a sample basis to verify data and processes.
- d. Stakeholder Meetings – Management: Engaged with key officials to understand the management's approach to sustainability and strategic priorities.
- e. Stakeholder Meetings – Data Owners: Interacted with personnel responsible for data collation and compilation at the corporate office and operational sites to assess systems and processes used for data management and reporting.
- f. Review of Estimations and Assumptions: Evaluated the appropriateness of key assumptions and methodologies used by the Company for estimating certain data points.
- g. Data Verification – Sample-Based Review:
 - i. Reviewed data on a month-wise and facility-wise basis.
 - ii. Tested the reliability and accuracy of selected data points through supporting evidence.
 - iii. Reviewed the processes for data collation, compilation, and reporting to assess robustness and consistency.

EVI believe that the evidence obtained are sufficient and appropriate to provide a basis for a reasonable assurance opinion.

Limitations

Assurance relied solely on the documentation maintained and provided by the company. Assessment is based on the assumption that the data and information provided in the report and supporting documents are without any discrepancy. Assurance is subject to no physical verification of the inventories.

The scope of assurance does not further cover:

- The statements made in the Report that describe company's approach, strategy, aim, expectation, aspiration or beliefs or intentions.
- Data related to the Company's financial performance disclosures. EVI has not been involved in evaluation or assessment of any financial data / reports of the company. EVI's opinion on specific BRSR core indicators relies on the third party audited financial reports of the company and does not take any responsibility of the financial data reported in the audited financial reports of the company.
- Activities and practices followed outside the defined assurance period stated hereinabove.
- The assurance does not cover the activities and operations undertaken by any other entity that may be associated with or have a business relationship with the "Company".
- Compliance with any environmental, social, and legal issues related to the regulatory authority.
- Mapping of the Report with reporting frameworks other than those specifically mentioned in assurance scope. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.

The reliability of assurance is subject to uncertainties that are inherent in the assurance process. Uncertainties stem from limitations in quantification models, assumptions, or data conversion factors used or may be present in the estimation of data used to arrive at results. The conclusions herein are also naturally subject to any inherent uncertainties involved in the assurance process. While reading the assurance statement, stakeholders shall recognize and accept the limitations and scope as mentioned above.



Independence

EVI is an independent professional services company that specializes in the areas of Sustainability, Climate Change and Environmental Management. EVI adheres to Code of Ethics as per AA1000AS to maintain high ethical standards in assurance activities. For the reporting period, no member of the assurance team has a business relationship with the Company and its officials beyond that required of this assurance. The team has conducted the assurance independently and there has been no conflict of interest. No member of the verifier team is involved in the preparation of the Report. The assurance has been carried out by experts who have an excellent understanding of methodology and procedures for the assurance of sustainability reports and data as per AA1000AS.

Company's responsibility

VIL is responsible for preparing the BRSR (Core) in accordance with Reporting Standard and for maintaining effective internal controls over the data and information disclosed. The selection of reporting criteria, reporting period, reporting boundary, monitoring, data measurement, preparation, and presentation of information for the reports are the sole responsibility of the management of the Company.

Verifier's responsibility

The assurance statement should not be taken as a basis for interpreting the Company's overall performance. EVI do not accept or assume any liability whatsoever to any person or organization with regards to use or reliance on the contents of this assessment. The intended user of this assurance statement is the Management of the company.

Conclusion

Based on the Reasonable (High Level, Type 2, assurance standard AA1000AS v3) assurance procedures and activities conducted and data/evidence obtained, it is opined that in all material aspects, the disclosures under BRSR (Core) are reported in accordance with SEBI Listing Regulations read with the requirements of BRSR Core (Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30 January 2026) and Industry Standards on Reporting of BRSR Core, (Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024).

Observations

- **Principle of Inclusivity:** Company has applied the principle of inclusivity in engaging with its stakeholders. Different departments engage regularly with their relevant stakeholders through multiple engagement channels.
- **Principle of Materiality:** Company has followed a structured process of materiality determination to identify key material issues.
- **Principle of Responsiveness:** Company has applied the principle of responsiveness with respect to its stakeholders. Company has well defined system for responding to any concern raised by key stakeholders.
- **Principle of Impact:** Company has identified, measured and disclosed the impact related with some of the key environmental, social and governance topics.
- **Reliability and quality of specified information:** The majority of the data and information verified by assurance team (on sample basis) during the assessment is found to be fairly accurate. All data is reported transparently without material error.

Without affecting the overall conclusions on the Report, the following recommendations are made: The Company has strong systems wherein each critical function has a dedicated ESG Champion who collects data and executes sustainability initiatives. To build upon this strength and align with evolving regulatory frameworks, the Company may consider designating circle-level sustainability champions to spearhead in streamlining data collection, help local data owners understand updated reporting requirements, and drive training and awareness sessions.

Abhay Kumar Agarwal
Lead Assurer

Emergent Ventures India Private Ltd.

413, Magnum Tower-1, Sector 58, Gurugram – 122018, Haryana, India

18 July 2026



AA1000
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