

08th July, 2026

BSE Ltd.
Corporate Relation Department,
Listing Department,
Rotunda Building, PJ Towers,
Dalal Street, Mumbai – 400 023.
Scrip Code: 532867

National Stock Exchange of India Ltd.
Listing Department
Exchange Plaza, C-1, Block- G,
Bandra Kurla Complex
Bandra (East) Mumbai-400 051
NSE Symbol: V2RETAIL

Sub.: Business Responsibility & Sustainability Report for the financial year 2025-26

Dear Sirs,

This is with reference to Regulation 34(2)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2025-26, which also forms part of the Annual Report for FY 2025-26, submitted to the Exchanges vide letter dated July 08,2026.

This is for your information and record.

Thanking you,
YOURS FAITHFULLY,
FOR V2 RETAIL LIMITED

SHIVAM AGGARWAL
COMPANY SECRETARY & COMPLIANCE OFFICER



Business Responsibility and Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L74999DL2001PLC147724
2.	Name of the Company	V2 Retail Limited
3.	Year of Incorporation	2001
4.	Registered Office Address	Khasra No. 928, Extended Lal Dora Abadi Village, Kapashera Border, Tehsil Vasant Vihar, New Delhi-110037, India
5.	Corporate Address	2 nd Floor, 13, Sub. Major Laxmi Chand Rd, Maruti Udyog, Sector 18, Gurugram, Sarhol, Haryana 122015
6.	Email Address	cs@v2kart.com
7.	Telephone	011-41771850
8.	Website	http://www.v2retail.com/
9.	Financial Year Reported	2025-26
10.	Name of the Stock Exchanges where shares are listed	National Stock Exchange (NSE) Bombay Stock Exchange (BSE)
11.	Paid-up Capital	₹ 36,46,37,550
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shivam Aggarwal 9711224388 cs@v2kart.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Consolidated
14.	Name of assurance provider	Not Applicable (NA)
15.	Type of assurance obtained	Not Applicable (NA)

II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Traded goods	Retail Sales	100

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Retail Sale of Readymade Garments, Hosiery Goods and other articles of clothing and clothing accessories	47711	100

III. Operations

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

Location	Number of Stores	Number of Offices	Total
National	325	2	327
International	0	0	0

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	25
International (No. of Countries)	0

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

Nil

c. Types of customers

V2 Retail primarily operates in Tier II and Tier III cities through its network of "V2 Retail" stores, offering a wide range of apparel and general merchandise tailored for the entire family.

The Company is recognized as one of the fastest-growing value fashion retailers in India, backed by strong brand recall and a loyal customer base spanning diverse demographic groups. It provides an extensive assortment of apparel and lifestyle products, focusing on delivering quality fashion at competitive prices in line with its guiding principle of "Value and Variety."

With a well-established footprint across Northern and Eastern India, V2 Retail follows a focused approach to cater to the neo-middle-class segment in emerging urban markets. By curating contemporary and trend-driven collections at affordable price points, the Company consistently meets the evolving preferences of India's aspirational consumers.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	10561	8226	77.8%	2335	22.2%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	10561	8226	77.8%	2335	22.2%
WORKERS						
		Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	0	0	0	0	0



b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

	FY'2025-26			FY'2024-25			FY'2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	82%	65%	73%	89%	68%	79%	89%	88%	89%
Permanent Workers	0	0	0	0	0	0	0	0	0

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

23. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	V2 Smart Manufacturing Private Limited	Wholly Owned Subsidiary	100	No

VI. CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

- i. Turnover (₹ in Lakhs): 3,06,003.33
- ii. Net worth (₹ in Lakhs): 90,231.26

VII. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principle 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 redressal policy)	FY'2025-26			FY'2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes https://v2retail.com/investors/investor-grievance-redressal-contact/	0	0	No Complaint received during the year.	0	0	No Complaint received during the year.
Investors (other than shareholders)	Yes https://v2retail.com/investors/investor-grievance-redressal-contact/	0	0	No Complaint received during the year.	0	0	No Complaint received during the year.
Shareholders	Yes https://v2retail.com/investors/investor-grievance-redressal-contact/	0	0	No Complaint received during the year.	0	0	No Complaint received during the year.
Employees and workers	Yes, https://www.v2retail.com/wp-content/uploads/2018/08/Grievance-Resolution-Policy.pdf	0	0	No Complaint received during the year.	0	0	No Complaint received during the year.
Customers	Yes, https://v2retail.com/investors/business-responsibility-policy/	280	17	Complaints are received via email. But, all previous data of emails was deleted due to technical glitch.	183	13	Complaints are received via email.
Value Chain Partners	Yes https://v2retail.com/investors/investor-grievance-redressal-contact/	0	0	No Complaints received during the year.	0	0	No Complaints received during the year.
Others	NA						



26. Overview of the Company’s material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Health and Safety of People	R	Employee well-being is a top priority. Neglecting it can lead to decreased productivity and increased operational costs.	We prioritised workplace safety through regular fire and medical emergency drills, maintained first aid kits at all stores, and continued safety training for employees. Over 99% of employees were covered under human rights and safety training. Awareness campaigns were run on fire safety and emergency protocols across locations.	Negative
2	Business Ethics and Corporate Governance	O	Strong corporate governance practices enhance investor confidence, strengthen brand reputation, and help mitigate risks.	NA	Positive
3	Customer engagement & Satisfaction	O	Engaged customers tend to remain loyal, resulting in repeat purchases and favourable word-of-mouth promotion. Happy customers improve brand image and help boost sales. By focusing on customer experience, embracing digital innovations, and nurturing long-term relationships, companies can achieve a competitive advantage. Ultimately, customer focused strategies fuel business growth and create meaningful, lasting bonds with consumers.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Weblink of the policies, if available	https://v2retail.com/investors/statutory-policies/#								
2. Whether the Company has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	Not Available								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	Currently, the Company has not established any specific time-bound sustainability commitments or targets. However, it remains committed to integrating sustainability considerations into its business strategy and operations. The Company intends to identify and implement measurable goals and targets in line with its long-term strategic priorities and evolving sustainability framework as part of its continuous improvement journey.								
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.									
Governance, leadership and oversight									
7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>At our company, we are committed to the highest standards of ethics, transparency, responsibility, and sustainability across all operations.</p> <p>We aim to exceed societal and regulatory expectations while putting the interests of our stakeholders at the forefront. Our approach centres on five key focus areas:</p> <ul style="list-style-type: none"> • Energy efficiency • Waste management • Water conservation • Sustainable supply chains • Eco-friendly practices <p>These priorities are guided by clearly defined ESG goals that form the backbone of our sustainable business model. We take a responsible approach to resource use, ensuring our activities support long-term environmental health and ecosystem protection for future generations.</p> <p>By embedding sustainability into our core values, we strive to lead by example and inspire broader change toward a more sustainable world.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Ram Chandra Agarwal DIN: 00491885 Designation: Chairman & Managing Director Email id: cs@v2kart.com								
9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Directors and Senior Leadership Team continuously oversee and monitor various Environmental, Social and Governance (ESG) matters to ensure that the Company's business operations are conducted in a responsible and sustainable manner.								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9



Performance against above policies and follow up action	Board	The policies are reviewed periodically as per the requirements
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board	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 the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, The Company carries out internal assessments through its Internal Control Team. The Team periodically evaluates and reviews the effectiveness of the Company's policies, processes and controls to ensure compliance with applicable requirements and alignment with the Company's operational and governance objectives.								

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 principle material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicator:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	During the year, the Board of Directors and Key Managerial Personnel's of the Company invested time on various updates comprising matters relating to an array of issues pertaining to the business, regulations, economy and governance parameters.	100%
Key Managerial Personnel	3	During the year, the Board of Directors and Key Managerial Personnel's of the Company invested time on various updates comprising matters relating to an array of issues pertaining to the business, regulations, economy and governance parameters.	100%
Employees other than Board of Directors and KMPs	121	INDUCTION, KRA/KPI, SOP	100%
Workers	NA		

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:

	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Monetary		Has an appeal been preferred? (Yes/No)
			Amount (In ₹)	Brief of the Case	
Penalty/ Fine	Nil	National Stock Exchange & Bombay Stock Exchange	20000	During the year under review, it was observed that there was a gap exceeding the prescribed limit between two Board Meetings, which is not in compliance with the provisions of the Companies Act, 2013 and applicable regulations.	The Company has, however, duly paid the said penalties within the prescribed timelines.
Settlement					
Compounding fee				Nil	



NGRBC Principle	Non-Monetary		Has an appeal been preferred? (Yes/No)
	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	
Imprisonment Punishment	Nil		

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

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

V2 Retail Limited has established a formal Code of Conduct applicable to its Board and management personnel, which strictly prohibits any form of bribery, kickbacks, or corrupt practices in the course of its business operations. The Code applies to all directors, senior management, and employees, and is also extended to third-party suppliers and business partners through appropriate contractual provisions. The key elements of the Code include:

Scope and Applicability

The anti-corruption provisions form an integral part of the broader Code of Conduct and also address areas such as conflicts of interest, corporate courtesies, and ethical business practices. The policy applies across the entire organization, including group companies, joint ventures, suppliers, and service providers, ensuring consistent and comprehensive adherence to these standards.

Training and Communication

V2 Retail Limited conducts regular training sessions and awareness programs on anti-corruption practices for employees at all levels. The policy is communicated at the time of onboarding and is continuously reinforced through periodic communications and initiatives.

Integrity Without Exception

The policy clearly provides that no employee or director shall offer, solicit, or accept any improper payment, gift, or hospitality that may influence business decisions or impair professional integrity. It expressly prohibits all forms of facilitation payments, kickbacks, and other undue advantages.

Whistle-Blower Mechanism

A confidential Vigil Mechanism and Whistle-Blower Policy supports the overall anti-corruption framework. It enables employees and other stakeholders to report any suspected unethical conduct or violations of the anti-corruption policy to the Chairperson of the Audit Committee or the Vigilance & Ethics Officer. The mechanism ensures confidentiality, allows for anonymous reporting, and provides protection against any form of retaliation.

Board Approval and Oversight

The Code of Conduct, including its anti-corruption provisions, has been formally approved by the Board of Directors and is reviewed periodically to ensure its continued relevance and effectiveness. The Audit Committee is regularly updated on compliance initiatives as well as any reported instances of potential violations.

Web Link to Policy

All statutory policies, including the Code of Conduct for Board & Management and other compliance documents, are centrally available at: <https://v2retail.com/investors/statutory-policies/>

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

	FY'2025-26	FY'2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

Note: No disciplinary action was taken against any Directors/ KMPs/ employees/ workers by any law enforcement agency for the charges of bribery/corruption.

6. Details of complaints with regard to conflict of interest

	FY'2025-26		FY'2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	No Complaints were received in relation to the issue of Conflict of Interest of Directors.	0	No Complaints were received in relation to the issue of Conflict of Interest of Directors.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	No Complaints were received in relation to the issue of Conflict of Interest of Directors.	0	No Complaints were received in relation to the issue of Conflict of Interest of Directors.

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 conflict of interest.

NA

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

	FY'2025-26 (Current Financial Year)	FY'2024-25 (Previous Financial Year)
Number of days of accounts payables	61.52	75.52



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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0	0
Concentration of Sales	a. Sales to dealer / distributors	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	0.02	0.13
	b. Sales (Sales to related parties as % of Total Sales)	0	0
	c. Loans & advances given to related parties as % of Total loans & advances	0.25	0.82
	d. Investments in related parties as % of Total Investments made	100	100

Leadership Indicators

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

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

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.

V2 Retail Limited maintains robust processes to identify, avoid, and manage conflicts of interest among its Board members and senior management. The Company's framework includes a comprehensive Code of Conduct, a Related Party Transaction Policy, and formal appointment terms for independent directors, all approved by the Board and enforced through designated oversight mechanisms.

Key Elements

Code of Conduct for Board & Management

Directors must disclose any potential personal or familial interests that could conflict with the Company's interests. The policy prohibits leveraging corporate opportunities for private gain and mandates prior disclosure of gifts or hospitality received.

Related Party Transaction Policy

All transactions with related parties are documented and require Audit Committee approval if material. Arm's-length terms are ensured through pre-approval thresholds and periodic omnibus reviews to maintain transparency.

Independent Directors' Appointment Terms

Independent directors sign formal letters incorporating Schedule IV of the Companies Act, 2013, requiring them to disclose external interests, recuse themselves from conflicted discussions, and undergo periodic independence reviews.

Oversight and Enforcement

- **Compliance Officer** monitors disclosures and escalates any issues to the Audit Committee.
- **Audit Committee** reviews related-party transactions and conflict disclosures, ensuring adherence to governance standards.
- Non-compliance may result in disciplinary action, including removal from committees or Board positions.

Through this integrated policy suite and active oversight, V2 Retail Limited upholds high standards of corporate governance and safeguards stakeholder interests.

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

Essential Indicator:

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

Segment	FY'2025-26	FY'2024-25	Details of improvements in environmental and social impacts
R & D	0	0	-
Capex	0	0	-

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

No

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

Nil

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.**

(a) Plastics (including packaging)	The Company manages plastic waste generated from its packaging materials through authorised recyclers and waste management agencies to ensure environmentally responsible collection, processing, and recycling. Plastic waste is segregated at source to facilitate effective recovery and disposal in accordance with applicable regulatory requirements. The Company also endeavours to optimise its packaging practices by reducing the use of plastic materials and exploring sustainable alternatives wherever operationally feasible.
(b) E-waste	The Company follows a structured process for the environmentally sound management and disposal of electronic waste. Obsolete, damaged, or end-of-life electrical and electronic equipment are periodically identified, segregated, and disposed of through government-authorised e-waste recyclers in accordance with the provisions of the applicable E-Waste Management Rules. The Company is committed to ensuring responsible handling, recycling, and disposal of e-waste to minimise environmental impact and promote sustainable resource management.
(c) Hazardous waste	The Company manages hazardous waste, including process residues, spent solvents, contaminated containers, and other hazardous materials, in strict compliance with the applicable Hazardous and Other Wastes (Management and Transboundary Movement) Rules and other relevant environmental regulations. Hazardous waste is appropriately segregated, stored, labelled, handled, and transported in accordance with prescribed safety standards and is disposed of only through authorised Treatment, Storage and Disposal Facilities (TSDFs) approved by the Maharashtra Pollution Control Board (MPCB). The Company maintains robust monitoring, documentation, and manifest tracking mechanisms to ensure complete traceability, regulatory compliance, and environmentally responsible waste management.
(d) other waste.	The Company adopts responsible waste management practices for non-hazardous waste generated from its operations. Waste materials such as paper, wood, packaging waste, and general municipal solid waste are systematically segregated at source and disposed of through authorised recyclers, waste management agencies, or municipal authorities, as applicable. The Company also promotes resource efficiency by implementing measures such as the reuse of shipping containers, optimisation of raw material consumption, and adoption of circular economy practices wherever operationally feasible. These initiatives contribute towards reducing waste generation, enhancing resource recovery, and minimising the environmental impact of the Company's operations.



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.

Extended Producer Responsibility (EPR) is presently not applicable to the Company, as the nature of its products and packaging materials does not fall within the categories currently notified for EPR compliance under the applicable regulations administered by the Central Pollution Control Board (CPCB). The Company, however, continues to monitor regulatory developments and remains committed to complying with all applicable environmental laws and obligations should its operations become subject to EPR requirements in the future.

Leadership Indicators -

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

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

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

Name of Product / Service	Description of the risk / concern	Action Taken
NIL		

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

Indicate input material	Recycled or re-used input material to total material #	
	FY'2025-26	FY'2024-25
NA		

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

	FY'2025-26			FY'2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category

Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential indicators:

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities#	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	8226	1579	19.2%	6647	80.8%	0	0	0	0	0	0
Female	2335	68	2.9%	2267	97.1%	3	0.03%	0	0	0	0
Total	10561	1647	15.6%	8914	84.4%	3	0.03%	0	0	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day 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	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent Workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

	FY'2025-26	FY'2024-25
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	25.02	24.65
ii) Total revenue of the company	306003.33	188449.52
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.01%	0.01%



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

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%	0%	Y	100%	0%	N
Gratuity	100%	0%		100%	0%	N
ESI	84.4%	0%	Y	82%	0%	N
Others- please specify	100%	0%	Y	100%	0%	N

3. Accessibility of workplaces

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

Yes. The Company is committed to fostering an inclusive, equitable, and non-discriminatory workplace for all employees, customers, and stakeholders. The Company's premises and offices are designed and maintained to be accessible to persons with disabilities in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016 and other applicable regulations. Accessibility features include barrier-free entry and exit points, ramps, accessible pathways, and other necessary infrastructure to facilitate ease of movement, participation, and access to workplace facilities. The Company continues to take appropriate measures to promote equal opportunity and create an environment that supports diversity, inclusion, and accessibility.

4. Does the Company 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

https://www.v2retail.com/wp-content/uploads/2019/04/Policy-On-Board-Diversity.pdf?gl=1*1o6kcff*ga*MTgwODM3ODM4OS4xNzUwNjc1MDYz*ga_6FJ43BJ221*cze3NTA3NDg2NTckbzUkZzAkdDE3NTA3NDg2NTckajYwJGwwjGgw

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	0	0	0	0
Female	3	100%	0	0
Total	3	100%	0	0

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes.
Other than permanent workers	<p>The Company has established a comprehensive Grievance and Conflict Resolution Policy applicable to all employees and workers, including permanent, contractual, temporary, trainee, and other eligible personnel. The policy provides a structured and transparent framework for the reporting, investigation, and resolution of workplace grievances and concerns in a fair, impartial, and timely manner.</p> <p>Key features of the grievance redressal mechanism include:</p> <ul style="list-style-type: none"> • Multiple channels for reporting grievances, including reporting to immediate supervisors, Human Resources personnel, designated grievance officers, or through other prescribed communication channels. • Assurance of confidentiality and protection against retaliation to encourage employees and workers to raise concerns without fear of adverse consequences. • Clearly defined procedures and timelines for acknowledgement, assessment, investigation, and resolution of grievances. • Equal access to the grievance redressal mechanism for all categories of employees and workers. • Maintenance of appropriate records and periodic review of grievances to ensure effectiveness of the resolution process. <p>The policy reflects the Company's commitment to fostering a respectful, inclusive, safe, and harmonious workplace environment and is communicated and made accessible to all employees and workers.</p> <p>Click here to view the Grievance and Conflict Resolution Policy. Grievance-Resolution-Policy.pdf</p>
Permanent employees	
Other than permanent employees	

7. Membership of employees and workers in association(s) or Unions recognised 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	0	0	0	0	0	0
-Male	0	0	0	0	0	0
-Female	0	0	0	0	0	0
Total Permanent Workers	0	0	0	0	0	0
-Male	0	0	0	0	0	0
-Female	0	0	0	0	0	0



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	8226	8226	100.00%	8226	100.00%	5527	5527	100.00%	5527	100.00%
Female	2335	2335	100.00%	2335	100.00%	958	958	100.00%	958	100.00%
Total	10561	10561	100.00%	10561	100.00%	6485	6485	100.00%	6485	100.00%
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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	8226	3378	41.1%	5527	650	12%
Female	2335	328	14%	958	260	27%
Total	10561	3706	35.1%	6485	910	14%
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and Safety Management System:

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

Yes.

The Company has implemented a comprehensive Environment, Health and Safety (EHS) Management System across all its manufacturing and operational facilities. The system is supported by established policies, procedures, and standard operating practices designed to ensure a safe and healthy workplace, environmental protection, and compliance with applicable statutory and regulatory requirements.

The EHS Management System is governed by documented policies and procedures, including an EHS Policy, standard operating procedures (SOPs), risk assessment and control measures, permit-to-work systems, and on-site emergency response and preparedness plans. Safe work practices are regularly communicated to employees and workers through training, awareness programmes, and operational guidelines.

The effectiveness of the EHS Management System is monitored through periodic internal assessments, management reviews, and independent external audits. Corrective and preventive actions arising from audit findings are tracked to closure to support continual improvement in EHS performance. Through these measures, the Company remains committed to maintaining high standards of workplace safety, occupational health, environmental stewardship, and operational excellence.

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 employs structured methods such as Hazard Identification and Risk Assessment (HIRA) and Hazard and Operability (HAZOP) studies to identify and mitigate work-related hazards for both routine and non-routine operations. These assessments are conducted before the initiation of new processes and periodically reviewed to incorporate evolving risks. Daily safety rounds further support ongoing risk detection and mitigation efforts.

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

Yes. The Company has constituted a Central Safety Committee comprising equal representation of management and workforce. This committee provides a formal platform for workers to report safety-related concerns, incidents, and near-miss events. The system allows employees to raise red flags and remove themselves from potentially hazardous situations without retaliation, reinforcing a safety-first culture.

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

Yes. The Company ensures access to non-occupational medical and healthcare services for all employees and workers. These services support overall employee well-being through routine health check-ups, medical support facilities, and wellness programs available at the workplace.

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

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

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

The Company has established a comprehensive Environment, Health and Safety (EHS) framework to maintain a safe, healthy, and compliant working environment across its operations. This framework includes the implementation of Standard Operating Procedures (SOPs), periodic internal and external safety audits, and adherence to applicable safety and operational standards. Risk management practices such as Hazard Identification and Risk Assessment (HIRA) and Hazard and Operability Studies (HAZOP) are undertaken, wherever applicable, before the commencement of new processes to identify and mitigate potential hazards. The Company promotes a strong safety culture through active employee participation and regular safety awareness initiatives. Further, it provides essential workplace amenities, including clean drinking water, hygienic sanitation facilities, adequate ventilation and lighting, fire safety systems, first-aid arrangements, and access to medical care, thereby demonstrating its commitment to the health, safety, and well-being of its employees.



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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0
Working Conditions	0

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.

V2 Retail has imparted comprehensive training to Retail Store Staff, Managerial and leadership staff in areas of functional expertise, leadership, and safety norms to maintain business continuity.

The Company has placed SOPs at the retail outlets to ensure the safety of the employee and customers

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees: Yes

(B) Workers: No

Yes, the employees are covered under ESI & Group Life Insurance.

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

In alignment with our ESG values, the Company has established robust financial systems to promote compliance, transparency, and accountability across its operations and value chain. Payments to third-party manpower service providers—such as security and housekeeping agencies—are processed only upon submission of proof of statutory compliance. This includes confirmation of monthly deposits to Employees' State Insurance Corporation (ESIC) and Provident Fund (PF) authorities for personnel deployed at our premises.

Furthermore, we actively encourage all value chain partners to:

Ensure timely settlement of statutory dues

Regularly verify and reconcile GST credits

Maintain accuracy in TDS (Tax Deducted at Source) deductions and disclosures.

These measures not only reinforce legal compliance but also reflect our broader commitment to responsible business practices, ethical employment standards, and financial integrity.

3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who are 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	0	0	0	0
Workers	0	0	0	0

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

Skilling upgradation of all employees remains a continuous activity during the employee's lifecycle with the company, which helps in getting employment opportunities even after separation from the Company.

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	NIL
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not Applicable

Principle 4: Business 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 Company.

The Company identifies its key stakeholder groups through a structured and inclusive engagement process that considers the nature, scale, and impact of its business activities. The identification process involves evaluating the Company's value chain and assessing individuals or entities that are significantly influenced by or have a substantial influence on its operations, performance, and sustainability agenda. These stakeholders include employees, customers, suppliers, investors, regulatory bodies, communities, and business partners. The Company regularly engages with these groups through formal and informal channels such as meetings, surveys, audits, and compliance forums to understand their expectations, assess material topics, and incorporate their feedback into strategic decision-making. This stakeholder mapping process is periodically reviewed to ensure alignment with evolving business priorities and emerging sustainability risks and opportunities.



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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Integrated Report, Annual general meeting, Earnings calls, One-to-one meetings & Media updates	Annual, Quarterly & Event based	Business performance, Investor queries and concerns, Corporate governance
Customers	No	Customer meets, Milestone celebrations, Customer engagement and satisfaction surveys	Plan/Need based	Quality and safety, Product information, Privacy/ confidentiality, Fair and competitive pricing
Government and Regulatory Bodies	No	Meetings and dialogues	As & when required	Regulatory compliance, Clearances and approvals for business continuity and growth projects, Ease of doing business
Employees & Workers	No	Senior leadership townhalls, Performance reviews, Reward & Recognition Ceremonies	On a continuous basis	Caring and empowering work environment, Personal development and growth, Health and safety, Competitive compensation
Media	No	Press conferences, Media meets, One-to-one interaction with senior management	Plan/Need based	Transparent and accurate disclosure to stakeholders, Awareness on V2 Retail's Business & Brands

Leadership Indicators

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

The Company maintains regular engagement with its key stakeholders through various structured channels, including customer feedback mechanisms, employee interactions, vendor and supplier meetings, investor communications, and community outreach initiatives. These engagement processes enable the Company to identify and understand stakeholder expectations and concerns relating to economic, environmental, social, and governance matters. Feedback and insights received from stakeholders are systematically collected, evaluated, and reviewed by the relevant business and functional teams. The key observations and material issues emerging from such engagements are periodically reported to senior management and, where appropriate, presented to the Board, ensuring that stakeholder perspectives are integrated into the Company's strategic planning, risk management, and sustainability initiatives.

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. Stakeholder consultation is an integral component of the Company's approach to identifying, assessing, and managing material environmental, social, and governance (ESG) issues. Through regular engagement with key stakeholders, including customers, employees, vendors, investors, and local communities, the Company gains valuable insights into matters that are significant to its business and stakeholders. Such consultations help the Company identify priority areas relating to sustainability, employee welfare, operational efficiency, resource conservation, responsible business practices, and community development. The feedback received is evaluated by the relevant business and functional teams and is considered while formulating policies, implementing ESG initiatives, and enhancing operational practices. This ongoing stakeholder engagement process enables the Company to align its sustainability objectives with stakeholder expectations and support informed decision-making across the organization.

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

The Company recognises its responsibility towards vulnerable and underrepresented stakeholder groups and remains committed to fostering inclusive and equitable growth in the communities where it operates. Through its business practices and community engagement initiatives, the Company seeks to create positive socio-economic impact by supporting local employment opportunities, skill development, and community welfare programs. The Company also promotes inclusivity and equal opportunity in its workforce, while ensuring fair employment practices, safe working conditions, and access to essential health, safety, and welfare facilities for its employees. These efforts reflect the Company's commitment to addressing the needs of underserved sections of society and contributing to sustainable and inclusive development.

Principle 5: Business should respect and promote human rights

Essential Indicators

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

Category	FY'2025-26			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	10561	10561	100%	6585	6485	100%
Other than Permanent	0	0	0	0	0	0
Total Employees	10561	10561	100%	6585	6485	100%
Workers						
Permanent	0	0	0	0	0	0
Other than Permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

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

Category	FY'2025-26					FY'2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	8226	2531	31%	5695	69%	5527	650	12%	4862	88%
Female	2335	1182	51%	1153	49%	958	260	27%	698	73%
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0



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

a. The details are provided below:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	1	5,00,000	0	0
Key Managerial Personnel	2	432929	0	0
Employees other than BoD and KMP	8224	18981	2335	13129
Workers	0	0	0	0

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

	FY 2025-26	PY 2024-25
Gross wages paid to females as % of total wages	13.7%	13%

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

NA

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

V2 Retail Limited has established a comprehensive framework for addressing human rights concerns across its operations and stakeholder ecosystem. The Company has implemented multiple grievance and reporting mechanisms, including a Vigil Mechanism and Whistle-Blower Policy that enables employees and other stakeholders to report concerns confidentially and without fear of retaliation. A structured grievance redressal process is in place to ensure timely investigation and resolution of complaints. The Company also maintains an Internal Committee in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act) to address workplace harassment-related issues. Further, the Company promotes responsible business conduct throughout its value chain by incorporating appropriate compliance and grievance-related provisions in its engagements with suppliers and business partners. Reported concerns, corrective actions, and compliance matters are periodically reviewed by the designated management personnel and, where necessary, escalated to the appropriate governance forums to ensure effective oversight and continuous improvement of human rights practices.

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

The details are provided below:

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

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

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

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

Our Whistleblower Policy outlines clear guidelines to prevent retaliation against individuals who file complaints. Complainants are guaranteed full anonymity, unless disclosure is mandated by law enforcement authorities.

The Company's policies explicitly discourage retaliation, intimidation, or misconduct toward complainants or witnesses. Any such behaviour is treated as a disciplinary violation, reinforcing a safe reporting environment.

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

Yes, human rights requirements are embedded in the Company's supplier and service agreements through mandatory contractual clauses aligned with its statutory policies

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other- please specify	100%

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

We needed to increase the awareness about the laws regarding the workers, contractors, and subcontractors among value chain partners.

Leadership Indicators

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

No changes to existing processes were required, as strong human rights compliance and proactive measures have resulted in no grievances.



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

The company fosters a culture of compliance by providing continuous education on the Code of Conduct through a range of targeted training programs. This approach ensures that all employees are well-informed, act ethically, and adhere to company policies.

Scope: All employees

Coverage: Code of Conduct and Whistleblower trainings during induction, regular meetings with unit HRs to address cluster-level concerns, daily morning meetings with HODs and unit HRs to identify employee-related challenges, and a dedicated grievance committee to resolve employee issues.

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	-
Discrimination at workplace	-
Child Labour	-
Forced Labour/Involuntary Labour	-
Wages	-
Others – please specify	-

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

NA

Principle 6: Business should respect and make efforts to protect and restore the environment.

Essential indicators

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

Parameter	FY'2025-2026 (Current Financial Year)	FY'2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	2,10,708.30	1,08,370.16
Total fuel consumption (E)	69,925.09	32,515.47
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2,80,633.39	1,40,885.63
Total energy consumed (A+B+C+D+E+F)	2,80,633.39	1,40,885.63

Parameter	FY'2025-2026 (Current Financial Year)	FY'2024-25 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (amt in Crores)	91.50	74.76
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1868.50	1544.54
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

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

Not Applicable

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

Parameter	FY'2025-2026 (Current Financial Year)	FY'2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		Currently, the Company does not maintain segregated quantitative records relating to water withdrawal, water consumption, or water intensity across its operations. Consequently, reliable and verifiable data for these parameters is not presently available for disclosure.
(v) Others		
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)		
Total volume of water consumption (in kilo litres)		The Company recognizes the importance of water resource management and is in the process of strengthening its environmental data collection, monitoring, and reporting systems. Appropriate mechanisms are being implemented to enable the systematic measurement, tracking, and assessment of water-related metrics across operational locations.
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		The Company aims to establish robust processes for capturing accurate water consumption data and intends to report such information in future disclosures as and when the requisite systems and controls are fully operational.
Water intensity in terms of physical output		
Water intensity (optional) the relevant metric may be selected by the entity		
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	



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 kilolitres)		
(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	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

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

NA

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

Parameter	Unit	FY'2025-26	FY'2024-25
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify Mercury, Cadmium, Chromium etc.			
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No	

At present, the Company does not generate, monitor, or publicly report quantified data for air emissions other than GHG emissions.

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

Parameter	Unit	FY2025-2026	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)	At present, V2 Retail Ltd. has not formally measured, quantified, or reported its Scope 1 and Scope 2 greenhouse gas (GHG) emissions.		
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)	As a rapidly expanding retail organisation with a geographically diverse operational footprint, the Company's primary focus has been on strengthening operational efficiency, enhancing customer experience, and expanding accessibility across markets.		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	The Company recognizes the importance of climate-related disclosures and is committed to integrating sustainability considerations into its business practices. Accordingly, it is in the process of evaluating and implementing appropriate systems, methodologies, and internal controls to capture, monitor, and report greenhouse gas emissions data in alignment with recognized reporting frameworks and applicable regulatory requirements.		
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)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output	As these systems mature and reliable data becomes available, the Company intends to progressively disclose its Scope 1 and Scope 2 emissions and establish a framework for monitoring and managing its environmental impact.		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No		

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

NA

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

Parameter	FY'2025-26	FY'2024-25		
Total Waste generated (in metric tonnes)				
Plastic waste (A)	At present, the Company does not maintain a formalized system for the quantification, classification, and reporting of waste generated across its operations, including hazardous and non-hazardous waste streams. Given the nature of the retail business, waste generation is generally limited and primarily comprises packaging materials, office waste, and other routine operational waste.			
E-waste (B)				
Bio-medical waste (C)				
Construction anddemolition waste (D)				
Battery waste (E)				
Radioactive waste (F)				
Other Hazardous waste. Please specify, if any. (G)				
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)				
Total (A+B + C + D + E + F + G+ H)			The Company intends to strengthen its environmental data management framework and progressively align its waste management and disclosure practices with applicable regulatory requirements and recognized sustainability reporting standards. As these systems are implemented and reliable data becomes available, the Company will endeavor to provide more comprehensive waste-related disclosures in future reporting periods	
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)				
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)				
Waste intensity in terms of physical output				



Parameter	FY'2025-26	FY'2024-25
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 waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No

10. Briefly describe the waste management practices adopted in your establishment. 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.

NA

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			NIL

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

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

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

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

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

Comply with all the applicable laws and regulation

Leadership Indicators -

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

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

(i) Name of the area - Nil

(ii) Nature of operations - NA

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY'2025-2025 (Current Financial Year)	FY'2024-25 (Previous Financial Year)
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 kiloliters)		Not Applicable
Total volume of water consumption (in kiloliters)		
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		
(iii) Into Seawater		
- No treatment		
- With treatment - please specify level of treatment		Not Applicable
(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)		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No



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

Parameter	Unit	FY'2025-2026	FY'2024-2025
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)			
Total Scope 3 emissions per rupee of turnover		Not Applicable	
Total Scope 3 emission intensity kg CO ₂ /T of Cementitious material			
Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No	

3. With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
-	-	-	-

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

V2 Retail Limited maintains a comprehensive Business Continuity and Disaster Management framework to ensure resilience against operational disruptions and emergencies. The Risk Management Policy, approved by the Board, includes guidelines for identifying and mitigating risks such as fire, flood, and supply-chain interruptions, with periodic reviews and drills to validate preparedness. A Disaster Recovery Team oversees site-specific response protocols—evacuation procedures, alternate work locations, data backups and IT recovery—and conducts annual simulations across its corporate office, distribution centre, and retail outlets. Stakeholders can access the full Risk Management Policy and Business Continuity details at: <https://v2retail.com/investors/statutory-policies/>

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 Adverse impact observed.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

Nil

8. How Many green credits have been generated or produced

a	By the listed entity	NA
b	By the top ten (in terms of value of purchase and sales respectively) value chain partners	NA

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

Essential indicators

1. a. Number of affiliations with trade and industry chambers/associations.
 - 2
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company is a member of/affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Retail Association of India	National
2	Images Group	National

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

Name of the authority	Brief of the case	Corrective action taken
	NA	

Leadership Indicators

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

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/Others- please specify)	Web Link, if available

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the Company, 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

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

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

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

V2 provides a dedicated email ID, toll-free number, and official social media handles through which community members can raise concerns. Any query or complaint received via these channels is promptly directed to the respective operational unit for resolution. Community members also have the option to report concerns directly to relevant local government authorities, such as the Police Department or Municipal Corporation. V2 fully cooperates with these authorities to resolve issues. In all cases, V2 treats community concerns with utmost seriousness and ensures that a clear and timely resolution is communicated back to the concerned community members.



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

	FY'2025-2026	FY'2024-2025
Directly sourced from MSMEs/small producers	13.30%	14.75%
Sourced directly from within India	100%	100%

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	PY 2024-25
Rural		
% of Job creation in Rural areas	7%	0
Semi-urban		
% of Job creation in Semi-urban areas	22%	0
Urban		
% of Job creation in Urban areas	24%	38.46%
Metropolitan		
% of Job creation in Metropolitan areas	24%	61.54%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
-	-

Not Applicable since the Company has not undertaken any Social Impact Assessment.

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

S. No	State	Aspirational District	Amount spent (In INR)
NIL			

- 3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? No
- (b) From which marginalized/vulnerable groups do you procure? NA
- (c) What percentage of total procurement (by value) does it constitute? NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the Company (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
NA	NA	NA	NA	NA

Not Applicable, as the Company has not derived or shared any benefit from the intellectual properties 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
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NA	NA	NA
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6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
<p>An amount of ₹ 72.50 Lakhs has been spent on Corporate Social Responsibility (“CSR”) activities through the implementing agencies as mentioned below:</p> <p>₹ 48,00,000 has been donated to Shiva Trust, a registered trust under CSR-1 bearing CSR Registration No. CSR00012532. It is established with the core objective of rendering selfless dedicated service to higher education in the fields of Pharmacy, Nursing, Polytechnic, Homoeopathic, Medical and Architecture. The organization operates from its registered office located at 3rd Floor Soniya Chamber Seven Hill Aurangabad Maharashtra 431001</p> <p>₹ 24,50,000 been donated to Human Welfare Foundation, a registered trust under CSR-1 bearing CSR Registration No. CSR00092997. Human Welfare Foundation is an established non-governmental organization engaged in welfare activities for the poor and underprivileged sections of society. The organization operates from its registered office located at Office No. 9, Sai Plaza Co-op Society, Manvel Pada, Virar East – 401305, Maharashtra.</p> <p>The Company firmly believes that sustainable community development is essential for fostering long-term social harmony and strengthening the relationship between industry and the communities in which it operates. In line with this philosophy, the Company continues to undertake meaningful CSR initiatives aimed at creating a positive and lasting impact on society.</p>			

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

Essential indicators

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

V2 Retail Limited enables local communities to submit grievances through its public “Contact Us” portal, by emailing the dedicated customer-care address at cs@v2kart.com, or by calling +91 8130 907 705 during business hours. All community-related issues are governed by the Board-approved Corporate Social Responsibility (CSR) Policy, which requires proactive engagement with local populations to identify social upliftment challenges and design development programs in consultation with community representatives. The CSR Committee logs every grievance, commissions independent third-party assessments of key initiatives, and reviews all feedback in quarterly meetings, after which corrective actions and progress against milestones are formally documented and reported to the Board and reflected in the Company’s annual report.

V2 Retail Limited – Contact Us (<https://v2retail.com/contact-us/>)

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	0
Safe and responsible usage	0
Recycling and/or safe disposal	100*

*Major business focus is apparel that isn’t hazardous to customers, and of all the waste generated materials that can be recycled are being reused.



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

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	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	280	17	Complaints are received via email.	183	13	Complaints are received via email.

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

	Number	Reasons for recall
Voluntary recalls	0	There has been no instance of a product recall on account of safety issues. Our products undergo rigorous testing and quality assurance from a safe usage and handling perspective.
Forced recalls	0	There has been no instance of a product recall on account of safety issues. Our products undergo rigorous testing and quality assurance from a safe usage and handling perspective.

5. Does the Company 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. V2 Retail has a dedicated Privacy Policy that outlines its approach to protect personal data of customers, employees, and other stakeholders. This policy covers collection, use, storage, disclosure, and security of personal information managed through the Company's website <https://v2retail.com/privacy-policy-2/>

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.

During the Financial Year 2025–2026, no noteworthy problems with consumer data privacy, cyber security, or advertising for vital services, or with product recalls, have come to light. Furthermore, authorities have not imposed any fines or taken any regulatory action in relation to our goods or services.

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customer	0
c. Impact, if any, of the data breaches	NA

Throughout the Financial Year 2025-26, the entity did not receive any reports or raise any concerns regarding data breaches from any third party.

Leadership Indicators

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

V2 Retail's products and services are available through its official corporate website, which offers store locators and company policies. Customers can also stay informed and engaged on social media platforms including Facebook for promotional updates and community interaction, Twitter for real-time news and offers, and LinkedIn for corporate announcements, investor news, and career opportunities.

V2 Retail Limited – <https://v2retail.com>

Facebook – <https://www.facebook.com/v2retail>

Twitter – https://twitter.com/v2_retail

LinkedIn – <https://in.linkedin.com/company/v2-retail-ltd>

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

V2 Retail Limited equips customers with clear product-care guidance and safety information through multiple concise channels:

- Care Labels on Products: Every garment and accessory carries standard care symbols and brief washing, drying, and ironing instructions printed on sewn-in labels to ensure safe handling and longevity.
- Online “Wash & Care” Guides: The corporate website hosts a dedicated section providing downloadable care manuals for different materials, covering best practices for cleaning and maintenance in a few clear steps.
- In-Store Signage & Brochures: Retail outlets display simple visual guides and hand out pocket-sized leaflets at fitting rooms to remind customers of safe try-on procedures and proper product handling.

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

V2 Retail Ltd. informs customers of service interruptions and changes primarily through its Terms and Conditions, Privacy Policy, and direct communication channels. The Terms stipulate those services may be modified, suspended, or terminated, with “reasonable efforts” made to notify users of material changes at least 30 days in advance. Updates to the Privacy Policy are posted online, emailed to registered users, and announced via on-site notices prior to taking effect. Additionally, email alerts, website banners, and customer support (via the Contact Us portal and support@v2kart.com) ensure real-time updates on essential service disruptions or discontinuations.

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 whole? (Yes/No)

The Company complies with all applicable legal requirements concerning product labeling and disclosures. At present, V2 Retail Limited does not display product information over and above what is mandated under local laws. However, the Company ensures that its product labels clearly communicate all legally required information to the consumer, including price, size, material composition, and care instructions.

Regarding consumer feedback, the Company did not conduct a formal consumer satisfaction survey during the reporting period. Nevertheless, it maintains active communication channels at store levels and through digital platforms to capture and respond to customer feedback, which is used to improve overall service quality and customer experience.