



VAIBHAV GLOBAL LIMITED

Ref: VGL/CS/2026/54

Date: 13th July, 2026

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra, Mumbai – 400 051

Symbol: VAIBHAVGBL

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 532156

Subject: Business Responsibility & Sustainability Report for the FY 2025-26

Dear Sir / Madam,

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility & Sustainability Report of the Company. The same is also available on the website of the Company at www.vaibhavglobal.com.

This is for your information and record.

Yours truly,

For Vaibhav Global Limited

Yashasvi Pareek

Company Secretary & Compliance Officer

M. No.: A39220

Encl: as above

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY:

1. Corporate Identity Number (CIN) of the Listed Entity	L36911RJ1989PLC004945						
2. Name of the Listed Entity	Vaibhav Global Limited						
3. Year of incorporation	1989						
4. Registered office address	E-69, EPIP, Sitapura Industrial Area, Jaipur - 302022 (Rajasthan)						
5. Corporate address	E-69, EPIP, Sitapura Industrial Area, Jaipur - 302022 (Rajasthan)						
6. E-mail	investor_relations@vaibhavglobal.com						
7. Telephone	91-141-2771975						
8. Website	www.vaibhavglobal.com						
9. Financial year for which reporting is being done	2025-26						
10. Name of the Stock Exchange(s) where shares are listed	<table> <tr> <th>Name of the Exchange</th><th>Stock Code</th></tr> <tr> <td>BSE Limited</td><td>532156</td></tr> <tr> <td>National Stock Exchange of India Limited</td><td>VAIBHAVGBL</td></tr> </table>	Name of the Exchange	Stock Code	BSE Limited	532156	National Stock Exchange of India Limited	VAIBHAVGBL
Name of the Exchange	Stock Code						
BSE Limited	532156						
National Stock Exchange of India Limited	VAIBHAVGBL						
11. Paid-up Capital	₹ 33,41,35,296						
12. Name and contact details (telephone & email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Vedit Bhardwaj T: +91 141 2771975 E: investor_relations@vaibhavglobal.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).	The disclosures under this report are made on standalone basis.						
14. Name of assurance provider	Not Applicable for the reporting period						
15. Type of assurance obtained	Not Applicable for the reporting period						

II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture and exporter of fashion jewellery and related articles	Manufacture and exporter of fashion jewellery and related articles	91

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Fashion Jewellery and Gemstone	3211	91

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	3	3	6
International	While the Company's subsidiaries operates at various international locations, Vaibhav Global Limited on a standalone basis, does not have any overseas plants or offices.		

19. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States & Union Territories)	2
International (No. of Countries)	21*

*Refers to no. of countries to whom exports were made during the year. However, the Company does not have any overseas offices/plants/establishment on a standalone basis.

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

The contribution of exports as a percentage of the total turnover of the entity is 99%.

c. A brief on types of customers:

As a global digital retailer, we engage with customers through our 24x7 proprietary television shopping channels and multiple digital platforms like proprietary website, mobile applications and marketplaces. Our offerings include fashion jewellery, gemstones, and a curated range of lifestyle products comprising home décor, hair care, beauty care, apparels and accessories. A key consumer segment for us continues to be Gen-X and Baby Boomers, driven by factors such as convenience, highest disposable income mix, and strong alignment with our product offering. Additionally, we also serve select B2B clients on an opportunity-driven basis. We engage in B2B to stay aligned with evolving jewellery trends and to keep pace with advancements in manufacturing technologies. This also allows us to ensure efficient operations and optimum utilisation of our manufacturing capacities.

IV. EMPLOYEES**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	963	784	81.41	179	18.59
2.	Other than Permanent (E)	359	309	86.07	50	13.93
3.	Total employees (D + E)	1322	1093	82.68	229	17.32
WORKERS						
4.	Permanent (F)	143	138	96.5	5	3.5
5.	Other than Permanent (G)	1036	946	95.31	90	8.69
6.	Total workers (F + G)	1179	1084	91.94	95	8.06

b. Differently abled Employees and workers:

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100.00	-	0.00
2.	Other than Permanent (E)	-	-	0.00	-	0.00
3.	Total differently abled employees (D + E)	1	1	100.00	-	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	0.00	-	0.00
5.	Other than Permanent (G)	10	8	80.0	2	20.0
6.	Total differently abled workers (F + G)	10	8	80.0	2	20.0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25.00
Key Management Personnel	2	-	0.00

22. Turnover rate for permanent employees and workers (in percent)

	FY 2025-26			FY 2024-25*			FY 2023-24*		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.4	20.8	17.18	11.5	19.8	12.9	12.3	21.3	13.8
Permanent Workers	2.1	-	2.04	3.8	-	3.7	2.5	-	2.4

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Brett Enterprises Private Limited, India	Holding Company	-	No
2.	VGL Retail Ventures Limited, Mauritius	Subsidiary Company	100.00	No
3.	STS Jewels Inc., USA	Subsidiary Company	100.00	No
4.	STS Global Supply Limited, Hongkong	Subsidiary Company	100.00	No
5.	STS Global Limited, Thailand	Subsidiary Company	100.00	No
6.	STS Global Limited, Japan	Subsidiary Company	100.00	No
7.	Shop LC GmbH, Germany	Subsidiary Company	100.00	No
8.	Vaibhav Lifestyle Limited, India	Subsidiary Company	100.00	No
9.	Shop TJC Limited, UK	Step-down Subsidiary Company	100.00	No
10.	Shop LC Global Inc., USA	Step-down Subsidiary Company	100.00	No
11.	PT. STS Bali, Indonesia	Step-down Subsidiary Company	100.00	No
12.	STS (Guangzhou) Trading Limited, China	Step-down Subsidiary Company	100.00	No
13.	Mindful Souls BV, Netherlands	Step-down Subsidiary Company	100.00	No

VI. CSR DETAILS**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes****(ii) Turnover – ₹ 5,63,27,60,708****(iii) Net worth – ₹ 7,69,98,58,906****VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES****25. Complaints/Grievance 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)	FY 2025-26			FY 2024-25		
	(If Yes, then provide web- link for grievance redress policy)	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, the Company's BRSR policy provides a Grievance Redressal Mechanism for all stakeholders concerning the principles adopted by the Company. Concerned persons may reach out to us via email at investor_relations@vaibhavglobal.com. Additionally, a Grievance Redressal Desk is available on our website: https://www.vaibhavglobal.com/inquiries-and-grievance-redressal	NIL	NIL	NA	NIL	NIL	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)	FY 2025-26			FY 2024-25		
	(If Yes, then provide web- link for grievance redress policy)	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)	The Company has adopted an investors & shareholders grievance redressal mechanism, which can be accessed at our site: https://www.vaibhavglobal.com/investor-helpdesk	NIL	NIL	While the Company regularly receives queries from investors other than shareholders, there were no complaints or grievances reported during the year.	NIL	NIL	While the Company regularly receives queries from investors other than shareholders, there were no complaints or grievances reported during the year.
Shareholders	The Company has also adopted investors & shareholders grievance redressal mechanism, which can be accessed at: https://www.vaibhavglobal.com/investor-helpdesk	3	NIL	The complaints were pertaining to non-receipt of annual report and/or dividend	2	NIL	The complaints were pertaining to non-receipt of annual report and/or dividend
Employees and workers/ Customers/ Value Chain Partners/ Others (please specify)	Employees and workers of the Company can report their various grievances through multiple mechanisms such as the Whistleblower Policy, Human Rights Policy, Equal Opportunity Policy, and Anti Bribery & Corruption Policy. Further, the Company's Supplier Code of Conduct provides for Grievance Redressal Mechanism to the suppliers. These policies and codes mentioned above can be accessed at https://www.vaibhavglobal.com/code-policies . The Company also provides a grievance redressal desk on its website- https://www.vaibhavglobal.com/inquiries-and-grievance-redressal for the community, customers, and value chain partners.	NIL	NIL	NA	NIL	NIL	NA

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
This has been covered comprehensively in 'Risk Management Section' in Integrated Annual Report.					

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

c. Web Link of the Policies, if available.

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1.	Code of Conduct for Directors and Senior Management Personnel	https://www.vaibhavglobal.com/admin_assets/images/ESG/1757741319699082.pdf	P1
2.	Whistle Blower and Vigil Mechanism Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1759880567447119.pdf	P1
3.	Related Party Transactions Policy (RPT)	https://www.vaibhavglobal.com/admin_assets/images/ESG/1757741433677943.pdf	P1, P4, P7
4.	Policy For Determining Material Subsidiaries	https://www.vaibhavglobal.com/admin_assets/images/ESG/1757741409704052.pdf	P1
5.	Familiarisation Programme For Independent Director	https://www.vaibhavglobal.com/admin_assets/images/ESG/1796564844050356.pdf	P1
6.	Investor's Grievance Redressal Mechanism	https://www.vaibhavglobal.com/assets/investorhelpdesk/Investors_Grievance_Policy_VGL_v1.pdf	P5
7.	Policy For Determination of Materiality of Events or Information	https://www.vaibhavglobal.com/admin_assets/images/ESG/1775009736201067.pdf	P1, P4
8.	Dividend Distribution Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1703888307092446.pdf	P3, P4
9.	Business Responsibility and Sustainability Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1757874521120902.pdf	P1-P9
10.	Anti-Bribery & Corruption (ABC) Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1757876236252369.pdf	P1, P7
11.	Supplier Code of Conduct	https://www.vaibhavglobal.com/admin_assets/images/ESG/1759880818621363.pdf	P2, P3, P9
12.	Code of Conduct for Independent Directors	https://www.vaibhavglobal.com/admin_assets/images/ESG/1703887739209747.pdf	P1
13.	Code of Conduct to regulate, monitor and report trading by Designated Persons	https://www.vaibhavglobal.com/admin_assets/images/ESG/1703887677586302.pdf	P1
14.	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	https://www.vaibhavglobal.com/admin_assets/images/ESG/1703887640072479.pdf	P1
15.	Risk Management Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1776461212262918.pdf	P1, P2
16.	Corporate Social Responsibility (CSR)	https://www.vaibhavglobal.com/admin_assets/images/ESG/1703888142480234.pdf	P4, P8
17.	Human Rights Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1765585659982239.pdf	P5

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
18.	Anti-Sexual Harassment Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1759330754220977.pdf	P5
19.	Equal Opportunity Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1764672778587507.pdf	P3, P5, P8
20.	Nomination And Remuneration Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1757741363959589.pdf	P3, P4
21.	Archival Policy	https://www.vaibhavglobal.com/admin_assets/images/ESG/1703888179526910.pdf	P1

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, our policies are extended to value chain partners to ensure alignment with our standards on ethical conduct, sustainability, and compliance. This helps us maintain accountability and uniform practices across the supply chain.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The following are applicable to Jaipur SEZ Unit and/or VGL India: • ISO 9001:2015 (Quality Management System): Principle 2 • LEED v4.1 (O+M) Platinum Certificate: Principle 6 • SMETA Audit: Principles 1,3,5,6 and 9 • Net Zero Energy Certified: Principle 6 • Great Place to Work®: Principles 1,3,4,5, and 8 • ICRA ESG Rating: Principles 1 to 9 • RJC (Responsible Jewelry Council) Code of Practices: Principles 1, 2, 3, 5, 6, 8, and 9								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has set measurable goals with defined timelines to drive its environmental and social initiatives. VGL has now committed to SBTi-Aligning our carbon reduction strategy with the 1.5°C pathway under the Paris Agreement. On the social front, through its flagship 'your purchase feeds...' mid-day meals program, the Company aspires to serve one million meals per school day to underprivileged children by FY40. These targets reflect our commitment to responsible business practices and advancing the UN Sustainable Development Goals.								
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.	The Company continues to take purposeful steps toward reducing its environmental impact. Key initiatives include the transition to renewable energy sources, improved waste management systems, and the implementation of a Building Management System (BMS) at manufacturing sites to enhance operational efficiency and reduce energy consumption. These actions demonstrate a strong focus on integrating sustainability into core operations and mitigating climate-related risks. Our broader ESG commitment is reflected in initiatives such as afforestation using the Miyawaki technique, which supports biodiversity and promotes rapid reforestation. We have also implemented the use of electric bikes for official commuting, contributing to lower emissions and promoting greener mobility. The Company's sustainability performance rating by ICRA has improved from 72 to 74, reflecting continuous progress in ESG performance.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	During FY26, we advanced on our ESG goals despite a dynamic regulatory landscape. VGL has now Committed to SBTi- Aligning our carbon reduction strategy with the 1.5°C pathway under the Paris Agreement. Key actions included installing Building Management Systems to enhance energy efficiency, encouraging employees to adopt electric mobility, and maintaining the health of our Miyawaki forests. On the social front, we marked a major milestone by donating over 112 million meals under the ‘your purchase feeds....’ program. With an average of 56,000 meals served every school day, we are on track to reach our goal of 1 million meals per school day by FY40. We continue to embed sustainability into our core operations to create lasting value for all stakeholders.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sunil Agrawal Managing Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the CSR Committee, under the supervision of the Board, plays an active role in decision-making and monitoring of sustainability-related matters.								

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 Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the Company monitors performance against the stated policies and ensures compliance with applicable statutory requirements under each principle. We have zero tolerance for non-compliances, and any deviations, if identified, are promptly addressed through appropriate corrective actions.									The Board of Directors and relevant Committee conducts periodic reviews, and a compliance report is submitted to the Board on a quarterly basis for monitoring and oversight.								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No, the assessment and evaluation of policy implementation are currently carried out through internal mechanisms.								

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
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)									
It is planned to be done in the next financial year (Yes/No)									

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 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	3	The Company conducts regular familiarization programs for its Directors to keep them informed about the business, industry developments, and regulatory updates.	100.00
Key Managerial Personnel	4	In addition, strategy meetings and semi-annual Management Committee Meetings are held to discuss the broader strategic direction and performance of the Group, ensuring alignment across leadership and governance functions.	100.00
Employees other than BoD and KMPs	120	All employees are required to undergo training on the Code of Conduct, Human Rights Policy, Anti- Bribery Policy, Innovation (covering both product and process), and Prevention of Sexual Harassment (POSH). Employees at factories, additionally, receive technical training in areas such as Health & Safety and Quality Control. Regular training programs are conducted across the organization covering on-the-job learning, communication skills, stress management, human rights, fire and safety, POSH, goal setting, and participation in semi- annual Management Committee meetings.	100.00
Workers	31	Workers are required to undergo training on key areas including Health & Safety, Skill Development, Human Rights Policy, Quality Standards, POSH, Quality, and the Company's Code of Conduct.	100.00

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

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/Fine		All disclosures made under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are available on the Company’s website at: https://www.vaibhavglobal.com/shareholder_communication.			
Settlement					
Compounding Fee					
Non-Monetary					
Imprisonment		Not Applicable, as no non-monetary punishments were imposed in the reporting year.			
Punishment					

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Refer to the Company's website for all disclosures made under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, at: https://www.vaibhavglobal.com/shareholder_communication .	

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.

The Company maintains a strict zero-tolerance approach towards corruption and bribery in any form. All employees are expected to comply with applicable anti-corruption laws, the Company's Code of Conduct, and the Anti-Bribery Policy. VGL is committed to upholding ethical and transparent business practices, and there have been zero violations reported to date. Employees are expressly prohibited from accepting donations, discounts, favors, or services from existing or potential clients, suppliers, competitors, or service providers.

Yes, the Company has implemented a comprehensive Anti-Corruption and Anti-Bribery Policy, which is accessible at: https://www.vaibhavglobal.com/admin_assets/images/ESG/1757876236252369.pdf.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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		The Company has not received any complaints related to conflicts of interest during either of the reporting years.		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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.

No disciplinary action has been taken against any Director, Key Managerial Personnel (KMP), employee, or worker by any law enforcement agency for charges related to bribery or corruption during the reporting period.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	39	71

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:

(in ₹)

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases and 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		
	b. Number of dealers/distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPTs in-	a. Purchases (Purchases with related parties/ Total Purchases)	65,65,27,050.82	64,51,57,983
	b. Sales (Sales to related parties/Total Sales)	3,25,96,55,126.13	5,10,50,88,241
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	8,87,87,582.00	29,47,31,646
	d. Investments (Investments in related parties/ Total Investments made)	-	-

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		Nil	Not Applicable
Capex	8.31% (51.74 lakh towards EV vehicles & Energy efficiency)	10.95% (₹ 94 lakh towards solar panels for green and clean energy usage)	These investments were made towards reducing the carbon footprint of the Company*

Note: These investments are aligned with the Company's commitment to the Science Based Targets initiative (SBTi), supporting its near-term carbon reduction pathway consistent with the 1.5°C goal of the Paris Agreement.

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

Vaibhav Global Limited is committed to building a socially, ethically, and environmentally responsible supply chain. We follow established sustainable practices and engage in periodic capacity-building initiatives with our strategic suppliers, where ESG guidelines and expectations are clearly communicated.

Our approach includes regular monitoring to ensure adherence to key standards, including the prevention of environmental harm and the protection of workers' rights. Through continuous assessment, we identify improvement areas and implement corrective measures as needed. Our broader objective is to support local communities, ensure long-term supplier sustainability, and enhance operational resilience across the value chain.

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

Currently, Vaibhav Global Limited monitors its sourcing practices up to the first tier of suppliers, with a strong focus on minimizing environmental impact, upholding human rights, and supporting local communities. Through regular engagement, our suppliers are kept informed about our policies, quality standards, and evolving business expectations.

We evaluate suppliers based on key performance parameters such as quality, cost, delivery, and service, and initiate improvement plans wherever required. While we are not in a position to provide an exact percentage of sustainably sourced inputs at this stage, we remain firmly committed to strengthening sustainability across our value chain. Enhancing traceability and expanding ESG-aligned sourcing practices are integral to our ongoing supply chain improvement initiatives.

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.**

Given the inherent nature of our products, there is currently no requirement or practical scope for reclamation at the end of their life cycle. However, the Company has established robust systems for the safe and responsible recycling of plastics (including packaging materials), e-waste, and hazardous substances. Waste disposal is managed through government-approved and authorized recyclers, ensuring full compliance with applicable regulatory requirements.

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 not applicable to the Company's business operations. Given the nature of our activities, we do not fall under EPR regulations.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

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

	% 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	784	784	100.00	784	100.00	NA	NA	0	0.00	784	100.00
Female	179	179	100.00	179	100.00	179	100.00	NA	NA	179	100.00
Total	963	963	100.00	963	100.00	179	16.79	0	0.00	963	100.00
Other than Permanent Employees											
Male	309	309	100.00	309	100.00	NA	NA	0	0.00	309	100.00
Female	50	50	100.00	50	100.00	50	100.00	NA	NA	50	100.00
Total	359	359	100.00	359	100.00	50	10.41	0	0.00	359	100.00

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

	% 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 Workers											
Male	138	138	100.00	138	100.00	NA	NA	0	0.00	138	100.00
Female	5	5	100.00	5	100.00	5	100.00	NA	NA	5	100.00
Total	143	143	100.00	143	100.00	5	3.5	0	0.00	143	100.00
Other than Permanent Workers											
Male	946	946	100.00	946	100.00	NA	NA	0	0.00	946	100.00
Female	90	90	100.00	90	100.00	90	100.00	NA	NA	90	100.00
Total	1036	1036	100.00	1036	100.00	90	8.69	0	0.00	1036	100.00

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
Cost incurred on well-being measures as a % of total revenue of the Company	0.94%	0.50%

2. Details of retirement benefits, for Current FY 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	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	15.00	63.00	Yes	18.00	68.00	Yes
Others - Group Health Insurance	85.00	37.00	Yes	82.00	32.00	Yes

3. Accessibility of workplaces

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

The Company's offices and premises have been designed to be accessible and inclusive for differently abled employees and workers, in line with the provisions of the Rights of Persons with Disabilities Act, 2016. Facilities such as ramps, elevators, and handrails have been installed to support ease of movement. By ensuring accessible infrastructure across locations, the Company promotes an inclusive work environment that enables individuals of all abilities to participate fully and effectively.

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, Vaibhav Global Limited is committed to providing a fair, inclusive, and discrimination-free workplace for all employees, job applicants, and workers. The Company has a formal policy in place that prohibits discrimination on the basis of age, disability, gender identity, marital status, pregnancy or maternity, race (including colour, nationality, and ethnic origin), religion or belief, sexual orientation, or medical conditions.

We are an equal opportunity employer and follow gender-neutral compensation practices. To know more about our Diversity and Equal Opportunity Policy, please visit: https://www.vaibhavglobal.com/admin_assets/images/ESG/1764672778587507.pdf.

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	NA	NA	NA	NA
Female	100.00	100.00	NA	NA
Total	100.00	100.00	NA	NA

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, the Company has implemented a structured grievance redressal mechanism to address concerns in a transparent and non-retaliatory manner. Multiple channels are available for employees and workers to raise grievances, including suggestion/drop boxes (placed in non-surveilled areas across all locations) and email communication via hrd@vaibhavglobal.com . The grievance redressal process is clearly outlined in the detailed policy available at: https:// www.vaibhavglobal.com/admin_assets/images/ESG/1764672778587507.pdf .
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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						
Male						
Female						
Total Permanent Worker						
Male						
Female						

Not Applicable, as no employees or workers are currently part of any association or trade union. However, the Company fully respects and upholds the rights of its employees.

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

	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	784	784	100.00	784	100.00	784	818	100.00	818	100.00
Female	179	179	100.00	179	100.00	179	165	100.00	165	100.00
Total	963	963	100.00	963	100.00	963	983	100.00	983	100.00
Workers										
Male	138	138	100.00	138	100.00	138	150	100.00	150	100.00
Female	5	5	100.00	5	100.00	5	5	100.00	5	100.00
Total	143	143	100.00	143	100.00	143	155	100.00	155	100.00

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	784	784	100.00	818	818	100.00
Female	179	179	100.00	165	165	100.00
Total	963	963	100.0	983	983	100.00
Workers						
Male	138	138	100.00	150	150	100.00
Female	5	5	100.00	5	5	100.00
Total	143	143	100.0	155	155	100.00

* Data of only permanent employees and workers have been provided in point number 8 and 9 above.

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, the health and safety of our workforce, including employees, temporary and contractual staff, and workers, remains a top priority. We have established robust and compliant protocols to create a safe and supportive working environment. Our Occupational Health, Safety, and Environmental Management System is aligned with international standards and reflects our commitment to operational excellence and employee well-being.

While operations at our offices, warehouses, and other non-manufacturing facilities are not exposed to significant occupational risks and thus are not formally covered under the OHS management system, we continue to ensure that these locations adhere to all necessary safety norms and provide a secure workplace for all individuals.

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 established a structured framework to identify work-related hazards and assess associated risks across routine and non-routine activities. Key initiatives include:

- Collaborative hazard identification and risk assessment exercises involving shop floor personnel to incorporate ground-level insights.
- Regular safety audits to ensure compliance and proactively address potential risks.
- Employees' interviews and feedback channels to capture workplace safety concerns.
- Continuous monitoring of work zones, including noise assessments, to mitigate environmental risks affecting employee well-being.
- Deployment of Building Management Systems (BMS) at manufacturing sites to monitor energy usage, air quality, and other environmental parameters that support early detection and prevention of operational hazards.

These efforts are integral to our commitment to fostering a safe, healthy, and risk-aware workplace.

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

Yes, the Company has a structured reporting mechanism in place for workers to report work-related hazards. This system is designed to promote transparency, encourage active worker participation in maintaining workplace safety, and ensure timely action on any identified risks.

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

At Vaibhav Global Limited, employee well-being is embedded into our culture and daily operations. We take a proactive approach to health by ensuring round-the-clock access to quality medical care for our workforce and their families. Through partnerships with empaneled hospitals, we provide outpatient services, preventive health check-ups, and hospitalization support. Each hospital partner designates a dedicated coordinator to assist employees with smooth and prioritized care during medical needs.

Beyond medical coverage, we emphasize preventive care and health awareness. Wellness workshops are regularly organized across locations. These efforts are part of our structured wellness framework that supports both physical and mental well-being, ensuring our teams remain healthy, supported, and engaged.

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	Nil	Nil
	Workers	2.80	1.48
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	8	5
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*Inclusive of contract workforce

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

Ensuring a safe and healthy workplace is a core priority at Vaibhav Global Limited, especially for our teams at manufacturing sites. To uphold this commitment, we have adopted a multi-layered approach focused on prevention, compliance, and continuous improvement:

1. A dedicated EHS (Environment, Health & Safety) Committee is in place to guide and support management in implementing the Company's EHS Policy. The committee actively addresses workplace health, safety, and environmental issues, drives awareness campaigns, and leads training and educational activities.
2. Regular safety training is mandatory for all employees, ensuring they are equipped to identify and respond to potential workplace hazards.
3. The Company maintains full compliance with all applicable occupational health and safety laws and standards.
4. A comprehensive framework covering health insurance, risk assessments, routine audits, inspection systems, and occupational health initiatives has been deployed to proactively manage risks and safeguard employee well-being.

These integrated measures reflect our ongoing effort to build and sustain a safe, compliant, and health-conscious workplace for all.

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			
Health & Safety						

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% of the plants and offices were assessed by the Company internally
Working Conditions	

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

Yes, the safety and well-being of our employees remain a top priority. In response to any safety-related incidents or observations, we conduct regular evaluations of our health and safety practices, as well as workplace conditions, to identify potential risks or areas of concern.

When issues are identified, prompt corrective actions are taken- these may include updating relevant policies, upgrading equipment, or introducing additional training programs to strengthen safety awareness and preparedness across the workforce.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

The Company has adopted a structured approach to stakeholder identification, guided by the core principles of inclusivity, materiality, and responsiveness. Stakeholders are identified based on their level of influence, interest, and the degree to which they are affected- directly or indirectly by our operations. This includes groups to whom we have legal, financial, operational, or moral obligations.

Our key stakeholder categories include employees, customers, suppliers, investors, regulatory authorities, and local communities. We also consider those whose perspectives can influence the Company's strategic direction and decision-making processes.

We maintain open and transparent communication with our stakeholders, ensuring their concerns and expectations are acknowledged and addressed. This approach reflects our commitment to fostering trust-based relationships and creating long-term shared value.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
-------------------	--	--	---	---

This is covered in detail under the 'Stakeholder Engagement' section of the Company's Integrated Annual Report.

PRINCIPLE 5: Businesses should respect and promote human rights**Essential Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY 2025-26			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	963	963	100.00	983	983	100.00
Other than permanent	359	359	100.00	365	365	100.00
Total Employees	1322	1322	100.00	1348	1348	100.00
Workers						
Permanent	143	143	100.00	155	155	100.00
Other than permanent	1036	1036	100.00	1155	1155	100.00
Total Workers	1179	1179	100.00	1310	1310	100.00

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

Category	FY 2025-26					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	963	-	0.0	963	100.00	983	-	0.0	983	100.00
Male	784	-	0.0	784	100.00	818	-	0.0	818	100.00
Female	179	-	0.0	179	100.00	165	-	0.0	165	100.00
Other than Permanent	359	-	0.0	359	100.00	365	-	0.0	365	100.00
Male	309	-	0.0	309	100.00	327	-	0.0	327	100.00
Female	50	-	0.0	50	100.00	38	-	0.0	38	100.00
Workers										
Permanent	143	-	0.0	143	100.00	155	-	0.0	155	100.00
Male	138	-	0.0	138	100.00	150	-	0.0	150	100.00
Female	5	-	0.0	5	100.00	5	-	0.0	5	100.00
Other than Permanent	1036	-	0.0	1036	100.00	1155	-	0.0	1155	100.00
Male	946	-	0.0	946	100.00	1070	-	0.0	1070	100.00
Female	90	-	0.0	90	100.00	85	-	0.0	85	100.00

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category	Number	Median remuneration/ Salary/ Wages of respective category
Board of Directors (BoD)	7	6,40,000.00 p.a.	2	23,42,637.63 p.a.
Key Managerial Personnel (KMP)*	2	74,50,000 p.a.	-	-
Employees other than BoD and KMP	784	4,99,992 p.a.	179	5,00,004 p.a.
Workers	138	2,99,784 p.a.	5	1,87,692 p.a.

*Here, KMPs include Group CFO & Company Secretary

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	14.6	12.9

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

Yes, the management regularly oversees the Human Resources function, including the aspects mentioned above, to ensure alignment with organizational goals and compliance with relevant policies.

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

Vaibhav Global Limited has established a robust framework to address human rights concerns and promote a culture of accountability and openness. Employees can report grievances through multiple channels such as in-person meetings, phone calls, or by writing to hrd@vaibhavglobal.com, ensuring accessibility and confidentiality. All reported matters are reviewed promptly and escalated to senior management when necessary for resolution.

To ensure early identification and resolution of workplace concerns, every manager is mandated to conduct one-on-one meetings with their team members monthly, rather than annually. This practice helps bridge communication gaps, fosters trust, and promotes continuous dialogue within teams.

Periodic due diligence is carried out by the Human Resources department to assess the effectiveness of the grievance mechanism and implement necessary improvements.

Our Human Rights Policy applies to all employees and affiliated entities. We also extend these principles to our suppliers and subcontractors through our Code for Responsible Sourcing. By promoting social and environmental accountability across our value chain and actively engaging with business partners, we work to prevent human rights violations and encourage ethical practices throughout our operations.

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

Category	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						
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour	No such incidents were reported during both the reporting years.					
Wages						
Other Human Rights related issues						

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Not Applicable, as no such incidents occurred in both the reporting years	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company is committed to fostering a workplace culture that respects and upholds internationally recognized human rights, as outlined in the Universal Declaration of Human Rights, and actively works to prevent any form of abuse or discrimination.

To protect individuals who report incidents of discrimination or harassment, a robust mechanism is in place under our Whistleblower Policy. This includes strict safeguards against retaliation. Complainants are entitled to remain anonymous, unless disclosure is legally mandated.

Any retaliatory actions such as job termination, threats, punitive assignments, or adverse impacts on compensation are expressly prohibited. The Company ensures that all such complaints are handled confidentially, and any attempt to intimidate or penalize a complainant is treated as a serious violation of policy.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, human rights expectations are embedded in the Company's Supplier Code of Conduct, which outlines the minimum standards we expect from all our business partners. Suppliers are expected to uphold these principles across their operations and value chains.

The Code strictly prohibits practices such as forced or bonded labour and child labour. It also mandates adherence to legal wage requirements and supports non-discriminatory employment practices by promoting equal opportunity. These expectations are clearly communicated to all suppliers as part of our responsible sourcing framework.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	All of our plants and offices (100%) undergo internal assessments on these aspects.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

There were no significant risks / concerns arising from the above assessments.

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, in the following format:

Parameter	FY 2025-26 (In Million Joules)	FY 2024-25 (In Million Joules)
From renewable sources		
Total electricity consumption (A)	16759864.8	16018574.4
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	16759864.8	16018574.4
From non-renewable sources		
Total electricity consumption (D)	2974431.6	3150781
Total fuel consumption (E)	796846.456	1046282
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	37,71,278.06	41,97,062.72
Total energy consumed (A+B+C+D+E+F)	2,05,31,143	2,02,15,637
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)	4358.95	3080.28
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	SEBI Guidance note is awaited to assess PPP	
Energy intensity in terms of physical output	99,26,665.15	49,68,147.87
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: 1) Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- The assessment was carried out internally. 2) Total electricity consumption from non-renewable sources for FY 2024-25 has been re-evaluated and restated in this report. Prior year totals and energy intensity ratios have been updated accordingly.

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.
No, none of our sites or facilities have been identified as Designated Consumers (DCs) under the Government of India's Perform, Achieve and Trade (PAT) Scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water	22,060	24,961
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	22,060	24,961
Total volume of water consumption (in kilolitres)	11,559	13,076
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	24.54	19.50
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	SEBI Guidance note is awaited to assess PPP	
Water intensity in terms of physical output	0.006	0.003
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.

The assessment was carried out internally.

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	10,501	11,885
- No treatment	-	-
- With treatment – please specify level of treatment	Majority of the water is re-used in our garden area and cooling tower.	Majority of the water is re-used in our garden area and cooling tower.
Total water discharged (in kilolitres)	10,501	11,885

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- The assessment was carried out internally.

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

Yes, the Company has adopted a sustainable water management approach through the implementation of Zero Liquid Discharge (ZLD) practices at its facilities. Dedicated Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) have been installed to treat and recycle wastewater generated during operations. This treated water is reused within the premises, contributing to a reduction in freshwater dependency.

We have strengthened our rainwater storing capabilities by installing 3 storage tanks with a combined capacity of 1,100 KL. Further, we also have rainwater harvesting systems in place with 6,100 KL of rainwater harvesting capacity. We intend to create multiple rainwater harvesting pits in and around the vicinity of our plants and offices in India. Under this initiative, in the previous financial year (FY25) we constructed multiple pits with a combined capacity of 4,500 KL, and two further community rainwater harvesting projects are presently under development. These initiatives underline our commitment to resource conservation and water stewardship.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	µg/m ³	27.9	17.2
Sox	µg/m ³	8.27	9.2
Particulate matter (PM)	µg/m ³	52.92 (PM2.5) 94.21 (PM10)	39.4 (PM2.5) 68.4 (PM10)
Persistent organic pollutants (POP)		Not Applicable	Not Applicable
Volatile organic compounds (VOC)		Not Applicable	Not Applicable
Hazardous air pollutants (HAP)		Not Applicable	Not Applicable
Others – please specify			-

Note: 1) Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- The assessment was carried out internally

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

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)	Metric tonnes of CO ₂ equivalent	172	269
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)	Metric tonnes of CO ₂ equivalent	685	726
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.00	0.00
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		SEBI Guidance note is awaited to assess PPP	
Total Scope 1 and Scope 2 emissions intensity in terms of physical output		0.00	0.00
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity- emissions per crore of rupees of turnover		1.89	1.5

Note: 1) Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

The assessment was carried out internally.

2) Scope 2 GHG emissions for FY 2024-25 have been restated. These were previously computed under the location-based method and are now reported under the market-based method, which reflects zero-emission captive solar power from the Group's Bikaner plant. Prior year figures have been recomputed on a market-based basis for comparability.

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

Yes, the Company has undertaken multiple initiatives aimed at reducing its carbon footprint and mitigating GHG emissions across its operations. These include:

Afforestation Initiatives: The Company has developed two Miyawaki forests over 2 acres of land in India, planting approximately 28,000 saplings. These dense native forests are expected to become self-sustaining within two years and are projected to sequester around 700 tons of carbon annually. In addition, 7,500 plants have been planted in government schools and public parks (RIICO gardens), further enhancing green cover.

Electric Mobility: To reduce employee commute emissions, the Company operates a fleet of 159 electric scooters and two electric cars for employee commuting. This shift has replaced the need for 12 conventional buses, resulting in an estimated annual reduction of 25–28 tons of carbon emissions

Solar Energy Adoption: The Company operates rooftop and ground-mounted solar installations across Jaipur, Bikaner, E-68, E-69, G1-35 and the SEZ facility, with an aggregate solar capacity of 3.68 MW, significantly reducing dependency on conventional power sources, In last FY

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.41	0.42
E-waste (B)	0.24	0.86
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please Specify, if any. (G)	1.1	1.20
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)	1.75	2.48
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00	0.00
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	SEBI Guidance note is awaited to assess PPP	
Waste intensity in terms of physical output	0.00	0.00
Waste intensity (optional) - the relevant metric may be selected by the entity- (intensity per crores of turnover)	0.004	0.004
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	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	0	0
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1.75	2.48
Total	1.75	2.48

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.

The assessment was carried out internally and the waste was disposed through Government approved recycling agencies.

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 waste.

Waste reduction and management form a key part of our operational efficiency strategy, aimed at reducing environmental impact and promoting resource optimization. Our practices are aligned with the principles of the '4R Policy'- Reduce, Reuse, Recycle, and Reclaim- and are integrated across various stages of our operations. Key initiatives include:

1. 100% utilization of biodegradable waste, such as vegetable peels, food waste, and leaves, which are converted into manure for use in green areas, ensuring zero landfill contribution from organic waste.
2. Reduction in paper consumption through digitization and sustainable business practices aimed at minimizing paper use.
3. Deployment of Ozonator water treatment technology, which effectively removes dirt, inorganic impurities, and odours, reducing the risk of groundwater pollution. The system also generates 10 grams of oxygen per hour to disinfect water, enhancing water quality and safety.
4. Installation of wet scrubbers in our manufacturing units to neutralize harmful fumes emitted during the jewellery-making process, ensuring compliance with air quality standards.

Given the nature of our operations, where the use of certain chemicals is essential, we ensure all such materials are handled responsibly. This includes obtaining prior government approvals for chemical usage and partnering with authorized vendors for the safe and compliant disposal of hazardous waste.

These initiatives reflect our continued commitment to environmental sustainability, regulatory compliance, and responsible resource management.

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	Types 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.
The Company does not have any operations or offices located in ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones. As a result, no special environmental approvals or clearances are required in this context. All our facilities are situated in zones that fall outside these designated areas, ensuring adherence to environmental regulations without the need for additional permissions.			

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
During the current financial year, the Company has not undertaken any projects that fall under the scope of Environmental Impact Assessments (EIAs) as per applicable regulations. None of our operations have triggered the legal thresholds requiring an EIA, reflecting our compliance with environmental norms without the need for such assessments.					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	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
The Company has been compliant with all the laws as stated.				

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. Number of affiliations with trade and industry chambers/ associations.

The Company is affiliated with Six (6) National industries/chambers.

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

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Gem & Jewellery Export Promotion Council	National
2	Federation of Indian Export Organization	National
3	Export Promotion Council for EOUs and SEZs	National
4	Export Promotion Council for Handicrafts	National
5	Export Promotion Council of Apparel	National
6	Spices Board of India	National

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

Name of authority	Brief of the case	Corrective active taken
Not Applicable. The Company strictly adheres to all regulatory requirements and follows fair and ethical business practices to maintain a competitive operating 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
Considering nature of our operations and impact, we do not conduct SIA.					

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

S. No	Name of Project for which R&R is ongoing	State	District	No. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable						

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

The Company has put in place a dedicated community grievance redressal mechanism to enable seamless communication of concerns by community members. This system allows individuals to raise issues, which are then reviewed and, where required, addressed through appropriate corrective actions.

To ensure ease of access, the mechanism is available online via our official website at: <https://www.vaibhavglobal.com/inquiries-and-grievance-redressal>.

We remain committed to responding to community grievances promptly and transparently, reinforcing our commitment to responsible engagement and trust-building with the communities around us.

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	22.3%	19%
Sourced directly from within India	63.9%	53%

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	0.0
Semi-Urban	0.0	0.0
Urban	0.0	0.0
Metropolitan	100.00	100.00

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

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner**Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company has a robust system in place to manage consumer complaints and feedback efficiently. A dedicated grievance redressal mechanism is also available on our website at: <https://www.vaibhavglobal.com/inquiries-and-grievance-redressal>, offering customers an easy and transparent way to reach out.

Customer satisfaction remains a top priority for us. This is reflected in our consistently high CSAT (Customer Satisfaction) scores of over 96% across the US, UK, and Germany, and an impressive Net Promoter Score (NPS) of 57+ in the US and UK markets.

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	
Safe and responsible usage	Nil
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the Year	Pending resolution at end of year	Remarks	Received during the Year	Pending resolution at end of year	Remarks
Data Privacy						
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

No such complaints received for both the reporting years.

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		

No incidents of recalls happened

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

Yes, the Company has a comprehensive framework and policies in place to address cyber security and data privacy risks. These policies are designed to identify potential threats, assess their impact, and implement systematic controls to safeguard our information assets and ensure data privacy.

Our Risk Management Policy, which includes provisions on cyber security and information risk, can be accessed at: https://www.vaibhavglobal.com/admin_assets/images/ESG/1776461212262918.pdf.

Additionally, we have implemented Information Security Management System (ISMS) Policies and Guidelines that cover areas such as cyber security, data privacy, acceptable use, and incident management. These internal guidelines define best practices, response protocols, and disciplinary measures in the event of policy violations. Employees can access these policies through the Company's intranet platform.

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.

No such instances happened during the reporting year

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches- Nil
- b. Percentage of data breaches involving personally identifiable information of customers- Nil
- c. Impact, if any, of the data breaches- Not Applicable