

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

| S. NO | PARTICULARS                                                                                                                                                                                                                                                       | RESPOSNE                                                                                                                                                                                           |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                              | L45203MH2013PLC243252                                                                                                                                                                              |
| 2     | Name of the Listed Entity                                                                                                                                                                                                                                         | <b>VISHNU PRAKASH R PUNGLIA LIMITED</b>                                                                                                                                                            |
| 3     | Year of incorporation                                                                                                                                                                                                                                             | 2013                                                                                                                                                                                               |
| 4     | Registered office address                                                                                                                                                                                                                                         | Unit No. 3, 5th Floor, B Wing, Trade Star Premises Co-opeartive Society Limited, Village Kondivita, Mathuradas VasANJI Road, Near Chakala Metro Station, Andheri (East), Mumbai 400059 Maharashtra |
| 5     | Corporate address                                                                                                                                                                                                                                                 | B-31/32, Second Floor, Industrial Estate, New Power House Road, Jodhpur-342003, Rajasthan                                                                                                          |
| 6     | E-mail                                                                                                                                                                                                                                                            | <a href="mailto:info@vprp.co.in">info@vprp.co.in</a>                                                                                                                                               |
| 7     | Telephone                                                                                                                                                                                                                                                         | 0291-2434396                                                                                                                                                                                       |
| 8     | Website                                                                                                                                                                                                                                                           | <a href="http://www.vprp.co.in/">http://www.vprp.co.in/</a>                                                                                                                                        |
| 9     | Financial year for which reporting is being done                                                                                                                                                                                                                  | FY 2024-25                                                                                                                                                                                         |
| 10    | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                             | BSE Limited and National Stock Exchange of India Limited                                                                                                                                           |
| 11    | Paid-up Capital                                                                                                                                                                                                                                                   | ₹ 1,24,64,40,000                                                                                                                                                                                   |
| 12    | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                  | Neha Matnani,<br>Tel-8058053700<br>Email address- <a href="mailto:Compliance@vprp.co.in">Compliance@vprp.co.in</a>                                                                                 |
| 13    | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Standalone basis                                                                                                                                                                                   |

### II. Products/services

#### 14. 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      | Construction Business        | Construction projects under Engineering, Procurement, and Construction (EPC) mode. The infrastructure portfolio includes projects in Water Supply, Road Work, Railways, Sewerage, and irrigation projects | 99.41%                      |

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

| S. No. | Product/Service  | NIC Code | % of total Turnover contributed |
|--------|------------------|----------|---------------------------------|
| 1.     | WSP              | 36000    | 57.21%                          |
| 2.     | ROAD WORK        | 42101    | 2.41%                           |
| 3.     | RAILWAY          | 42102    | 31.81%                          |
| 4.     | SWG, CIVIL OTHER | 42909    | 8.57%                           |

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## III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 21               | 14                | 35    |
| International | 0                | 0                 | 0     |

### 17. Markets served by the entity:

#### a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 11     |
| International (No. of Countries) | 0      |

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

No exports

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

One major customer segment comprises Government Departments, including entities such as the Public Health Engineering Department (PHED), Public Works Department (PWD), Gujarat Water Supply & Sewerage Board (GWSSB), West Central Railway, North Western Railway, MP Jal Nigam, State Water & Sanitation Mission, and the Uttarakhand Urban Sector Development Agency, among others. The company's diverse project portfolio enables it to efficiently cater to the distinct and evolving needs of its government clientele.

## IV. Employees

### 18. Details as at the end of Financial Year 2024-25:

#### 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)            | 1454      | 1399    | 96.21%    | 55      | 3.78%     |
| 2.        | Other than Permanent (E) | 0         | 0       | 0         | 0       | 0         |
| 3.        | Total employees (D + E)  | 1454      | 1399    | 96.21 %   | 55      | 3.78%     |
| WORKERS   |                          |           |         |           |         |           |
| 4.        | Permanent (F)            | 9050      | 8914    | 98.5%     | 136     | 1.50%     |
| 5.        | Other than Permanent (G) | 40        | 40      | 100%      | 0       | 0         |
| 6.        | Total workers (F + G)    | 9090      | 8954    | 98.5%     | 136     | 1.50%     |

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

| S. No.                      | Particulars                             | Total (A) | Male    |           | Female  |           |
|-----------------------------|-----------------------------------------|-----------|---------|-----------|---------|-----------|
|                             |                                         |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES |                                         |           |         |           |         |           |
| 1.                          | Permanent (D)                           | NIL       | 0       | 0         | 0       | 0         |
| 2.                          | Other than Permanent (E)                | NIL       | 0       | 0         | 0       | 0         |
| 3.                          | Total Differently abled Employees (D+E) | NIL       | 0       | 0         | 0       | 0         |
| DIFFERENTLY ABLED WORKERS   |                                         |           |         |           |         |           |
| 4.                          | Permanent (F)                           | NIL       | 0       | 0         | 0       | 0         |
| 5.                          | Other than Permanent (G)                | NIL       | 0       | 0         | 0       | 0         |
| 6.                          | Total Differently abled Workers (F + G) | NIL       | 0       | 0         | 0       | 0         |

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### 19. Participation/Inclusion/Representation of women

| Particulars              | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 11        | 1                             | 9%        |
| Key Management Personnel | 7         | 1                             | 14.29%    |

### 20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

| Particulars         | FY 2025 |        |       | FY 2024 |        |       | FY 2023 |        |       |
|---------------------|---------|--------|-------|---------|--------|-------|---------|--------|-------|
|                     | Male    | Female | Total | Male    | Female | Total | Male    | Female | Total |
| Permanent Employees | 35%     | 2%     | 37%   | 28%     | 7%     | 35%   | -       | -      | 29%   |
| Permanent Workers   | -       | -      | -     | -       | -      | -     | -       | -      | -     |

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

### 21. 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      | PUNGLIA RAKESH JV                                                           | Joint venture                                                  | 66.67%                            | No                                                                                                                           |
| 2      | VPRPL-RBIPL JV                                                              | Joint venture                                                  | 49.00%                            | No                                                                                                                           |
| 3      | VPRPL WABAG JV                                                              | Joint venture                                                  | 42.24%                            | No                                                                                                                           |
| 4      | VPRPL-MCL JV                                                                | Joint venture                                                  | 60.00%                            | No                                                                                                                           |
| 5      | VPRPL-RBIPL JAWALI JV                                                       | Joint venture                                                  | 49.00%                            | No                                                                                                                           |
| 6      | VPRPL-RBIPL RANI JV                                                         | Joint venture                                                  | 49.00%                            | No                                                                                                                           |
| 7      | VPRPL-KALPATRU JV                                                           | Joint venture                                                  | 60.00%                            | No                                                                                                                           |
| 8      | VPRPL-KCLPL HARRA JV                                                        | Joint venture                                                  | 60.00%                            | No                                                                                                                           |
| 9      | VPRPL-SMCC JV                                                               | Joint venture                                                  | 60.00%                            | No                                                                                                                           |
| 10     | VPRPL-PEL JV                                                                | Joint venture                                                  | 49.00%                            | No                                                                                                                           |
| 11     | VPRPL-SSNR JV                                                               | Joint venture                                                  | 60.00%                            | No                                                                                                                           |
| 12     | VPRPL-KCC JV                                                                | Joint venture                                                  | 76.00%                            | No                                                                                                                           |
| 13     | VPRPL-VI JV                                                                 | Joint venture                                                  | 51.00%                            | No                                                                                                                           |
| 14     | VPRPL-VI BHILWARA JV                                                        | Joint venture                                                  | 51.00%                            | No                                                                                                                           |
| 15     | VPRPL-KSIPL UDAIPUR JV                                                      | Joint venture                                                  | 74.00%                            | No                                                                                                                           |
| 16     | VPRPL-SMCC JAISALMER JV                                                     | Joint venture                                                  | 60.00%                            | No                                                                                                                           |
| 17     | VPRPL-CIPEL JV                                                              | Joint venture                                                  | 90.00%                            | No                                                                                                                           |
| 18     | VPRPL-CIPEL AMBAJI JV                                                       | Joint venture                                                  | 74.00%                            | No                                                                                                                           |
| 19     | VPRPL-B&G JV                                                                | Joint venture                                                  | 60.00%                            | No                                                                                                                           |
| 20     | VI VPRPL -JV                                                                | Joint venture                                                  | 20.00%                            | No                                                                                                                           |
| 21     | VPRPL KSIPL BKN JV                                                          | Joint venture                                                  | 74.00%                            | No                                                                                                                           |
| 22     | VPRPL-SBEL JV                                                               | Joint venture                                                  | 49.00%                            | No                                                                                                                           |
| 23     | VPRPL-RBIPL JDA JV                                                          | Joint venture                                                  | 70.00%                            | No                                                                                                                           |

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## VI. CSR Details

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

(ii) Turnover (₹ in million): 12,374.18

(iii) Net worth (₹ in million): 7,793.10

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)                                                                                                                                                            | FY 2025                                    |                                                              |         | FY 2024                                    |                                                              |         |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                                                                                                         | 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                                       | The Company has an internal mechanism in place to monitor the concerns of the beneficiary community. Also shareholder and other stakeholders grievance are monitored by stakeholder relationship committee                                                              | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |
| Investors (other than shareholders)               | Not applicable                                                                                                                                                                                                                                                          | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |
| Shareholders                                      | Yes ( <a href="http://www.vprp.co.in">www.vprp.co.in</a> )                                                                                                                                                                                                              | 2*                                         | -                                                            | -       | 740*                                       | -                                                            | -       |
| Employees and workers                             | The Company has various policies in place which enables the employees to express their views and grievances inter-alia including for POSH and Whistle blower mechanism. As and when required meetings are held between the HR Team and the employees for their feedback | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |
| Customers                                         | The Company has held meetings whenever required with the customers for understanding their requirement, feedback and suggestions.                                                                                                                                       | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |
| Value Chain Partners                              | Not Applicable                                                                                                                                                                                                                                                          | -                                          | -                                                            | -       | -                                          | -                                                            | -       |

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\*Complaint received regarding delay in refund of share application amount with respect to Initial Public Offer

**24. 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:**

| 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) |
|--------|-----------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1.     | Energy Management           | Opportunity                                | By adoption of effective energy management practices, VPRPL has identified energy management as an opportunity and looks forward to subsequently achieve a reduction in energy consumption.                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                              | Positive                                                                                       |
| 2.     | Corporate Governance        | Risk                                       | Failure to adhere to proper Corporate Governance standards poses significant risks for our Building and Construction Company. Non-compliance with legal mandates, negligence in meeting stakeholder obligations, and instances of corruption or bribery can lead to severe consequences, including damage to our reputation, financial instability, and loss of stakeholder trust. | Our company's policies are integral to fostering effective Corporate Governance. They encompass transparency, compliance with statutory obligations, conflict of interest management, anti-bribery measures, and robust whistleblower protocols. By adhering to these guidelines, we uphold integrity, accountability, and ethical conduct, mitigating risks and reinforcing our commitment to responsible business practices. | Negative                                                                                       |
| 3.     | Workforce Health and Safety | Risk                                       | The nature of EPC projects often involves high-risk activities, such as construction, excavation, and heavy machinery operations. Without proper safety measures, there is an increased likelihood of accidents, injuries, and, in the worst cases, fatalities among the workforces.                                                                                               | VPRPL is known for its professional management team and advanced MIS in an SAP environment. The company prioritizes employee well-being through rigorous safety practices and compliance with health and safety regulations.                                                                                                                                                                                                   | Negative                                                                                       |

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| 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) |
|--------|-----------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 4.     | Business Model Re-silience  | Opportunity                                | VPRPL maintains robust Internal Financial Controls suited to its business and operational scale, safeguarding assets, ensuring financial accuracy, regulatory compliance, and proper approval procedures. The company regularly reviews and enhances these systems and uses a comprehensive budgetary control system to monitor revenue and expenses against the approved budget. | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Positive                                                                                       |
| 5.     | Business Ethics opportunity | opportunity                                | By bolstering its dedication to ethical conduct, the company can bolster trust among stakeholders, enhance its brand image, and ensure enduring viability. This strategy provides the company with a unique position in the marketplace, appealing to clients and investors who prioritize social responsibility.                                                                 | The Company is committed to strong ethical behaviours leading to good cooperate governance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Positive                                                                                       |
| 7.     | Extreme Weather conditions  | Risk                                       | Heavy rainfall poses risks for VPRPL, impacting safety, health, and project timelines. Unsafe working conditions threaten worker wellbeing, while delays in project schedules jeopardize timely completion.                                                                                                                                                                       | Work activities are meticulously planned and scheduled to prioritize safety at VPRPL. During periods of windy and heavy rainfall, additional measures are implemented to safeguard the health and well-being of our workers. These initiatives include proactive steps to address potential hazards associated with such adverse weather conditions, ensuring that our personnel can carry out their duties in a secure and conducive environment. VPRPL remains committed to upholding the highest standards of safety and welfare for all employees throughout the year. | Negative                                                                                       |

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## 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.

The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVGs) released by the Ministry of Corporate Affairs has adopted nine areas of Business Responsibility. These briefly are as follows:

|           |                                                                                                                                                             |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>P1</b> | Business should conduct and govern themselves with Ethics, Transparency and Accountability                                                                  |
| <b>P2</b> | Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle                                     |
| <b>P3</b> | Businesses should promote the wellbeing of all employees                                                                                                    |
| <b>P4</b> | Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized |
| <b>P5</b> | Businesses should respect and promote human rights                                                                                                          |
| <b>P6</b> | Business should respect, protect, and make efforts to restore the environment                                                                               |
| <b>P7</b> | Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner                                                  |
| <b>P8</b> | Businesses should support inclusive growth and equitable development                                                                                        |
| <b>P9</b> | Businesses should engage with and provide value to their customers and consumers in a responsible manner                                                    |

| Disclosure Questions                                                                                                                                                                                                                                        | P 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |     |     |     |     |     |     |     |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                              | Yes. The Company has various policies in place which have been approved either by the Board or by other appropriate authority in the Management. These policies capture the essence of the principles of the NGRBCs. These policies have also been devised to ensure adherence to all applicable laws and regulations while considering best practices in the industry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |     |     |     |     |     |     |     |
| b. Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                      | Yes. The policies wherever mandated by applicable laws/regulations are duly approved by the Board. While other policies for internal use are approved by the appropriate authorities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |     |     |     |     |     |     |     |
| c. Web Link of the Policies, if available                                                                                                                                                                                                                   | <a href="https://www.vprp.co.in/policies-and-code">https://www.vprp.co.in/policies-and-code</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |     |     |     |     |     |     |     |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)                                                                                                                                                                                 | Yes. The policies and the corresponding initiatives for translating the policies are reviewed at specified intervals by the Board or the approving authority.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                   | The Policies extend to value chain partners wherever it is relevant and necessary.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |     |     |     |     |     |     |     |
| 4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | ISO 9001:2015 (Quality Management Systems) certified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |     |     |     |     |     |     |     |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                | The company acknowledges the importance of establishing clear benchmarks to measure progress in alignment with the principles of the National Guidelines on Responsible Business Conduct (NGRBC). The company intends to define specific goals and performance targets in the upcoming years. Currently, the company is in the process of formulating a structured set of Environmental, Social, and Governance (ESG) objectives to support sustained, competitive, profitable, and responsible growth. An ambitious sustainability roadmap is being developed to address pressing concerns shared by customers and stakeholders, including climate change, nature conservation and regeneration, waste reduction, health and well-being, equity, diversity and inclusion, improved living standards, and the evolving nature of work. |     |     |     |     |     |     |     |     |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |     |     |     |     |     |     |     |

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| Disclosure Questions                                                                                                                                                                                                  | P 1                                                                                                                                                                                               | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Governance, leadership and oversight</b>                                                                                                                                                                           |                                                                                                                                                                                                   |     |     |     |     |     |     |     |     |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) | The Company is committed to integrating environmental, social and governance (ESG) principles into its businesses which is central to improving the quality of life of the communities it serves. |     |     |     |     |     |     |     |     |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                                                                         | Managing Director and Chief Executive Officer                                                                                                                                                     |     |     |     |     |     |     |     |     |
| 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.                                           | Corporate Social Responsibility (CSR) committee and stakeholder relationship committee                                                                                                            |     |     |     |     |     |     |     |     |

### 10. Details of Review of NGRBCs by the Company:

| Subject for Review                                                                                                                                                    | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee           |     |     |     |     |     |     |     |     | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) |     |     |     |     |     |     |     |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
|                                                                                                                                                                       | P 1                                                                                                        | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1                                                                      | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action                                                                                                               | Yes                                                                                                        |     |     |     |     |     |     |     |     | Need Basis                                                               |     |     |     |     |     |     |     |     |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances                                                      | The Company complies with all the applicable statutory requirements Review is undertaken from time to time |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P 1                                                                                                        | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1                                                                      | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|                                                                                                                                                                       |                                                                                                            |     |     |     |     |     |     |     |     | Not Applicable                                                           |     |     |     |     |     |     |     |     |

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

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

\*The company is currently in the initial process of implementing the NGRBC principles, alongside broader ESG practices. As such, it has not yet reached the stage of formulating and deploying specific policies aligned to these individual principles. However, general policies that are already in place — and align with the overall intent of the NGRBC — have been implemented and are subject to periodic review to ensure continued relevance and compliance.

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## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

### Essential Indicators

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

| Segment                                          | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact                                                                                                                                                                                        | %age of persons in respective category covered by the awareness programmes |
|--------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Board of Directors and Key Managerial Personnel  | 4 (As a part of Board meeting)                         | Updates and awareness related to regulatory changes given to the Board of Directors and Key Managerial Personnel from time to time.<br>Topics covered includes:-<br>1) Corporate Governance<br>2) Companies Act, 2013<br>3) SEBI Listing Regulations | 80%                                                                        |
| Employees other than Board of Directors and KMPs | 9                                                      | Training sessions provided for skill upgradation at regular intervals                                                                                                                                                                                | 76%                                                                        |
| Workers                                          | 25                                                     | Health & Safety related training and awareness session conducted for the workers at regular intervals.                                                                                                                                               | 80%                                                                        |

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format** (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

## Business Responsibility & Sustainability Report

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

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. Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy. No (The Company has clauses related to anti-corruption or anti-bribery in the internal code of the Company).

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 | FY 2024 |
|-----------|---------|---------|
| Directors | 0       | 0       |
| KMPs      | 0       | 0       |
| Employees | 0       | 0       |
| Workers   | 0       | 0       |

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

|                                                                                              | FY 2025 |         | FY 2024 |         |
|----------------------------------------------------------------------------------------------|---------|---------|---------|---------|
|                                                                                              | Number  | Remarks | Number  | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0       | -       | 0       | -       |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0       | -       | 0       | -       |

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest. -

Not applicable

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

|                                    | FY 2024-25 | FY 2023-24 |
|------------------------------------|------------|------------|
| Number of days of account payables | 108        | 74         |

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 2024-25 | FY 2023-24 |
|----------------------------|-------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                            | 16.85%*    | 8%*        |
|                            | b. Number of trading houses where purchases are made from                           | 65         | 41         |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 85.37%     | 92%        |

## Business Responsibility & Sustainability Report

| Parameter              | Metrics                                                                                  | FY 2024-25 | FY 2023-24 |
|------------------------|------------------------------------------------------------------------------------------|------------|------------|
| 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)                          | 0.64%      | 0.34%      |
|                        | b. Sales (Sales to related parties / Total Sales)                                        | -          | -          |
|                        | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | -          | -          |
|                        | d. Investments (Investments in related parties / Total Investments made)                 | -          | -          |

\*Purchase from traders registered under MSME provisions. The Company undertakes government contracts from various departments, making the dealers or ultimate consumers government agencies.

### Leadership Indicators

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

| Total number of awareness / principles %age of value chain 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.

Yes, the Company has adopted the Code of Conduct, which is applicable to the Board Members and Senior Management

### 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.

| Segment | Current Financial Year | Previous Financial Year | Detailsof improvements in environmental and social impacts |
|---------|------------------------|-------------------------|------------------------------------------------------------|
| R&D     | 0                      | 0                       | NA                                                         |
| Capex   | 0                      | 0                       | NA                                                         |

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?

NA

## Business Responsibility & Sustainability Report

**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) :**

There are minimum or no plastic wastage only cement bags which is implemented to other sites for reuse and thereafter sent to scrap operations.

**(b) E-waste:**

NA

**(c) Hazardous waste:**

NA

**(d) Other waste:**

Yes, we have established a system to reuse material effectively. After project completion we have to collect raw materials like cement bags, TMT bars, PVC drums & Aggregate at our central factory & implemented to other sites as per requirements. TMT bars in our central factory, undergoes a straightening process to make suitable for reuse and minimize waste. Further all disposal material from our operations are send to scrap 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-**

Not Applicable

### Leadership Indicators

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

No

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

NA

**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):**

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:**

NA

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

# Business Responsibility & Sustainability Report

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

## Essential Indicators

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

| Category                       | % of employees covered by |                  |           |                    |        |                    |        |                    |        |                     |        |
|--------------------------------|---------------------------|------------------|-----------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
|                                | Total (A)                 | Health insurance |           | Accident insurance |        | Maternity benefits |        | Paternity Benefits |        | Day Care facilities |        |
|                                |                           | Number           | % (B / A) | Number             | % (C / | Number             | % (D / | Number             | % (E / | Number              | % (F / |
|                                |                           | (B)              |           | (C)                | A)     | (D)                | A)     | (E)                | A)     | (F)                 | A)     |
| Permanent employees            |                           |                  |           |                    |        |                    |        |                    |        |                     |        |
| Male                           | 1399                      | 1399             | 100%      | 1399               | 100%   | -                  | -      | -                  | -      | -                   | -      |
| Female                         | 55                        | 55               | 100%      | 55                 | 100%   | 34                 | 61.8%  | -                  | -      | -                   | -      |
| Total                          | 1454                      | 1454             | 100%      | 1454               | 100%   | 34                 | 61.8%  | -                  | -      | -                   | -      |
| Other than Permanent employees |                           |                  |           |                    |        |                    |        |                    |        |                     |        |
| Male                           | -                         | -                | -         | -                  | -      | -                  | -      | -                  | -      | -                   | -      |
| Female                         | -                         | -                | -         | -                  | -      | -                  | -      | -                  | -      | -                   | -      |
| Total                          | -                         | -                | -         | -                  | -      | -                  | -      | -                  | -      | -                   | -      |

### 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 / A) | Number             | % (C / A) | Number             | % (D / A) | Number             | % (E / A) | Number              | % (F / A) |
|                              |                         | (B)              |           | (C)                |           | (D)                |           | (E)                |           | (F)                 |           |
| Permanent workers            |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                         |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| Female                       |                         |                  |           |                    |           | Nil                |           |                    |           |                     |           |
| Total                        |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| Other than Permanent workers |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                         | 40                      | -                | -         | 40                 | 100%      | -                  | -         | -                  | -         | -                   | -         |
| Female                       | 0                       | -                | -         | 0                  | -         | -                  | -         | -                  | -         | -                   | -         |
| Total                        | 40                      | -                | -         | 40                 | 100%      | -                  | -         | -                  | -         | -                   | -         |

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

|                                                                           | FY 2024-25 | FY 2023-24 |
|---------------------------------------------------------------------------|------------|------------|
| Cost incurred on well being measures as % of total revenue of the company | 0.024%     | 0.042%     |

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

| Benefits                | FY 2024-25                                         |                                                |                                                      | FY 2023-24                                         |                                                |                                                      |
|-------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                         | 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                      | 9.4%                                               | 100%                                           | Y                                                    | 3%                                                 | 100%                                           | Y                                                    |
| Gratuity                | 100%                                               | 100%                                           | Y                                                    | 100%                                               | 100%                                           | Y                                                    |
| ESI                     | 7.38%                                              | 100%                                           | Y                                                    | 2%                                                 | 100%                                           | Y                                                    |
| Others – please specify | -                                                  | -                                              | -                                                    | -                                                  | -                                              | -                                                    |

# Business Responsibility & Sustainability Report

## 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 ensures that all its offices and premises are accessible to employees and workers with disabilities.
- Additionally, VPRPL is actively implementing facilities at work locations to enhance accessibility for differently-abled employees.
- Elevators are equipped with Braille signage to assist individuals with visual impairments.
- Dedicated accessible parking spaces are provided.
- Washrooms are designed to be easily accessible for persons with disabilities.

## 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.

- While the company does not currently have a formal "Equal Opportunity Policy" in place, it is committed to providing equal opportunities to all individuals.
- VPRPL is in the process of developing a comprehensive "Equal Opportunity Policy" at the group level, aligned with the Rights of Persons with Disabilities Act, 2016, and the core values of the organization.

## 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         | 100%                | 100%           | NA                  | NA             |
| Female       | 100%                | 100%           | NA                  | NA             |
| <b>Total</b> | <b>100%</b>         | <b>100%</b>    | <b>NA</b>           | <b>NA</b>      |

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

| Female                         | Yes/No (If yes, then give details of the mechanism in brief)                                                                                                                                                                                                                                                                                          |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Workers              | Yes, VPRPL has implemented a Whistle Blower Policy that offers a formal channel for employees to raise concerns or grievances with the Vigil Mechanism Committee. The objective of the policy is to enable employees to report any unethical or inappropriate behavior, as well as other concerns, so that suitable corrective measures can be taken. |
| Other than permanent workers   |                                                                                                                                                                                                                                                                                                                                                       |
| Permanent employees            |                                                                                                                                                                                                                                                                                                                                                       |
| Other than permanent employees |                                                                                                                                                                                                                                                                                                                                                       |

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

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

| Category  | FY24-25                       |         |           |                      |           | FY23-24                       |         |         |                      |         |
|-----------|-------------------------------|---------|-----------|----------------------|-----------|-------------------------------|---------|---------|----------------------|---------|
|           | On Health and safety measures |         |           | On Skill upgradation |           | On Health and safety measures |         |         | On Skill upgradation |         |
|           | Total (A)                     | No. (B) | % (B / A) | No. (C)              | % (C / A) | Total (D)                     | No. (E) | % (E/D) | No. (F)              | % (F/D) |
| Employees |                               |         |           |                      |           |                               |         |         |                      |         |
| Male      | 1399                          | 1003    | 72%       | 584                  | 42%       | 1118                          | -       | -       | 783                  | 70.03%  |
| Female    | 55                            | -       | -         | 35                   | 63%       | 47                            | -       | -       | 33                   | 70.21%  |
| Total     | 1454                          | -       | -         | -                    | -         | 1165                          | -       | -       | 816                  | 70%     |
| Worker    |                               |         |           |                      |           |                               |         |         |                      |         |
| Male      | 8954                          | 5908    | 66%       | 3181                 | 35.5%     | 8754                          | 5252    | 59.99%  | -                    | -       |
| Female    | 136                           | 0       | 0         | 0                    | 0         | 96                            | 58      | 60.42%  | -                    | -       |
| Total     | 9090                          | 5908    | 66%       | 3181                 | 35.5%     | 8850                          | 5310    | 60%     | -                    | -       |

## Business Responsibility & Sustainability Report

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

| Category         | FY 2024-25<br>Current Financial Year |            |            | FY 2023-24<br>Previous Financial Year |            |            |
|------------------|--------------------------------------|------------|------------|---------------------------------------|------------|------------|
|                  | Total (A)                            | No. (B)    | % (B / A)  | Total (C)                             | No. (D)    | % (D / C)  |
| <b>Employees</b> |                                      |            |            |                                       |            |            |
| Male             | 1399                                 | 419        | 30%        | Nil                                   | Nil        | Nil        |
| Female           | 55                                   | 16         | 29%        | Nil                                   | Nil        | Nil        |
| <b>Total</b>     | <b>1454</b>                          | <b>435</b> | <b>30%</b> | <b>Nil</b>                            | <b>Nil</b> | <b>Nil</b> |
| <b>Workers</b>   |                                      |            |            |                                       |            |            |
| Male             | NIL                                  | NIL        | NIL        | Nil                                   | Nil        | Nil        |
| Female           | NIL                                  | NIL        | NIL        | Nil                                   | Nil        | Nil        |
| <b>Total</b>     | <b>NIL</b>                           | <b>NIL</b> | <b>NIL</b> | <b>Nil</b>                            | <b>Nil</b> | <b>Nil</b> |

### 10. Health and safety management system:

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

Yes, the company has implemented a comprehensive Safety Plan that reflects its strong commitment to safety management. This plan outlines specific goals, objectives, and strategic initiatives. VPRPL has established detailed policies, procedures, and processes to proactively identify and assess potential risks, and to apply effective control measures accordingly. To ensure safety awareness, induction and training programs are conducted for all employees, contractors, and visitors before they begin work, helping them recognize and address possible hazards. Regular monitoring activities are carried out to evaluate the performance of the safety management system. Necessary improvements and corrective actions are taken to enhance its effectiveness. The company maintains vigilant workplace supervision to ensure all safety risks are properly managed and the work environment remains secure. A well-defined reporting mechanism has been put in place to ensure that safety-related information is communicated up to the highest levels of management, highlighting the importance of health and safety practices. Additionally, a dedicated task force is responsible for investigating incidents, near-miss events, or safety breaches. Their focus is to identify root causes and recommend corrective actions to prevent recurrence

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

NA

**c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.**

(Y/N) YES

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

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

| Safety Incident/Number                                                        | Category  | FY 2025 | FY 2024 |
|-------------------------------------------------------------------------------|-----------|---------|---------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | NIL     | NIL     |
|                                                                               | Workers   | NIL     | NIL     |
| Total recordable work-related injuries                                        | Employees | NIL     | NIL     |
|                                                                               | Workers   | NIL     | NIL     |
| 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     |

## Business Responsibility & Sustainability Report

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

The company carries out routine safety inspections to identify and promptly resolve potential hazards, aiming to minimize the risk of workplace accidents and injuries. It ensures that all staff members are thoroughly trained in health and safety procedures, including safe lifting methods, emergency protocols, and proper equipment usage.

Personal protective equipment (PPE)—such as helmets, gloves, and high-visibility jackets—is provided to on-site workers as required. To prevent the spread of illnesses, the company upholds strict hygiene standards by regularly sanitizing surfaces, supplying hand sanitizers, and encouraging frequent handwashing.

In addition, the organization fosters a proactive safety culture where employees are encouraged to report any safety-related concerns. It also recognizes and rewards individuals who consistently uphold strong safety practices in their daily responsibilities.

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

| Category           | FY 2024-25            |                                       |         | FY 2023-24            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | 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 | 0                     | 0                                     | 0       | 0                     | 0                                     | 0       |
| Health & Safety    | 0                     | 0                                     | 0       | 0                     | 0                                     | 0       |

### 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                                                                           | NA |
| Working Conditions                                                                                    | NA |

### 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.

NA

## 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.

To recognize key stakeholders group Company considers organization's operations, value chain, and industry context to determine parties that are significantly affected by or can significantly affect the business. Stakeholders typically include internal groups like employees and shareholders and external group such as customers, suppliers, investors, regulators, communities and NGOs. The Company consider criteria such as influence, dependency, responsibility, and proximity to prioritize stakeholders.

## Business Responsibility & Sustainability Report

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

| Stakeholder Group                        | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such Engagement                                                                                                                                   |
|------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees and Workers                    | No                                                              | Emails, SMS, Circulars, Meetings Circulars, Meetings                                                                          | Ongoing                                                                              | Performance appraisal, Career growth, Skill development trainings, fair remuneration, safe workplace, employee satisfaction.                                                                                                      |
| Shareholders & Investors                 | No                                                              | Meeting, Conference Calls, Email, Website, Press Releases and financial Reports and Stock Exchange (SE) intimations           | Quarterly, Half Yearly and Annually                                                  | VPRPL's Performance                                                                                                                                                                                                               |
| Suppliers / Contractors                  | No                                                              | Emails, Personal Interactions                                                                                                 | Ongoing                                                                              | To ensure that project remains on focus desired results and to make meaningful contribution to avoid the projects being derailed. Concerns revolve around cost management, and aligning work schedules with project requirements. |
| Clients                                  | No                                                              | Email, SMS, Meetings, Website, Business interactions, Advertisement                                                           | Ongoing                                                                              | The purpose is to understand and meet their needs and expectations, ensuring project success and fostering long-term                                                                                                              |
| Government / Regulatory Authorities      | No                                                              | Emails, Personal Interactions, Meetings, Statutory Filings & Disclosures.                                                     | As and when required                                                                 | To ensure compliance with laws, standards, and regulations governing construction and infrastructure projects                                                                                                                     |
| Communities                              | No                                                              | Onsite Community Meetings, Direct engagement through project teams                                                            | As and when required                                                                 | Implementation of CSR activities across the key scope areas like Health, Education and Medical/ equipments/ aid.                                                                                                                  |
| Board of Directors and Senior Management | No                                                              | Onsite Community Meetings, Direct engagement through project teams                                                            | Periodically                                                                         | To review the performance of the company                                                                                                                                                                                          |

# Business Responsibility & Sustainability Report

## Leadership Indicator

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 management of the company consistently engages with key stakeholders through a variety of methods. These methods are designed to analyse, plan, and execute tasks that involve stakeholders, effectively aligning their needs with the company's objectives. This alignment forms the foundation for developing successful strategies.

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. Issues raised—road safety around work zones, water tanker scheduling, camp sanitation, and local hiring—are tracked to closure. Actions in FY25 included additional lighting at barricades, fogging/ sanitation at labour camps, and optimised work windows to reduce community disruption.

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

The company's Corporate Social Responsibility (CSR) initiatives are dedicated to supporting the underprivileged, vulnerable, and marginalized groups within society. All CSR endeavors are in strict adherence to the company's CSR Policy. The company places significant emphasis on key areas such as education, promoting gender equality and empowering women, as well as tackling issues related to hunger, poverty, nutrition, and health. Also, At linear sites near habitations, elderly and school-going children were prioritised in traffic plans (flagmen during school hours, signage in local language). Women workers were provided segregated sanitation and lighting near facilities

## 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 2024-25<br>Current Financial Year |                                        |              | FY 2023-24<br>Previous Financial Year |                                        |           |
|------------------------|--------------------------------------|----------------------------------------|--------------|---------------------------------------|----------------------------------------|-----------|
|                        | Total (A)                            | No. of employees / workers covered (B) | % (B / A)    | Total (C)                             | No. of employees / workers covered (D) | % (D / C) |
| <b>Employees</b>       |                                      |                                        |              |                                       |                                        |           |
| Permanent              | 1454                                 | 652                                    | 45%          | 1165                                  | 0                                      | 0         |
| Other than permanent   | 0                                    | 0                                      | 0            | 0                                     | 0                                      | 0         |
| <b>Total Employees</b> | <b>1454</b>                          | <b>652</b>                             | <b>45%</b>   | <b>1165</b>                           | <b>0</b>                               | <b>0</b>  |
| <b>Workers</b>         |                                      |                                        |              |                                       |                                        |           |
| Permanent              | 9090                                 | 0                                      |              | 8850                                  | 0                                      | 0         |
| Other than permanent   | 40                                   | 40                                     | 0            | -                                     | 0                                      | -         |
| <b>Total Workers</b>   | <b>9130</b>                          | <b>40</b>                              | <b>0.43%</b> | <b>8850</b>                           | <b>0</b>                               | <b>0</b>  |

## Business Responsibility & Sustainability Report

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

| Category                | Total<br>(A) | FY 2025<br>Current Financial Year |              |              |              | Total<br>(D) | FY 2024<br>Previous Financial Year |              |              |              |
|-------------------------|--------------|-----------------------------------|--------------|--------------|--------------|--------------|------------------------------------|--------------|--------------|--------------|
|                         |              | Equal to                          |              | More than    |              |              | Equal to                           |              | More than    |              |
|                         |              | Minimum wage                      |              | Minimum wage |              |              | Minimum wage                       |              | Minimum wage |              |
|                         |              | No.<br>(B)                        | % (B /<br>A) | No.<br>(C)   | % (C /<br>A) |              | No.<br>(E)                         | % (E /<br>D) | No.<br>(F)   | % (F /<br>D) |
| Employees               |              |                                   |              |              |              |              |                                    |              |              |              |
| Permanent               |              |                                   |              |              |              |              |                                    |              |              |              |
| Male                    | 1399         | 0                                 | -            | 1399         | 100%         | 1165         | -                                  | -            | 1165         | 100%         |
| Female                  | 55           | 0                                 | -            | 55           | 100%         | 47           | -                                  | -            | 47           | 100%         |
| Other than<br>Permanent |              |                                   |              |              |              |              |                                    |              |              |              |
| Male                    | -            | -                                 | -            | -            | -            | -            | -                                  | -            | -            | -            |
| Female                  | -            | -                                 | -            | -            | -            | -            | -                                  | -            | -            | -            |
| Workers                 |              |                                   |              |              |              |              |                                    |              |              |              |
| Permanent               |              |                                   |              |              |              |              |                                    |              |              |              |
| Male                    | 8914         | -                                 | -            | 8914         | 100%         | 8754         | -                                  | -            | 8754         | 100%         |
| Female                  | 136          | -                                 | -            | 136          | 100%         | 96           | -                                  | -            | 96           | 100%         |
| Other than<br>Permanent |              |                                   |              |              |              | NA           |                                    |              |              |              |
| Male                    | 40           | 40                                | 100%         | -            | -            | -            | -                                  | -            | -            | -            |
| Female                  | -            | -                                 | -            | -            | -            | -            | -                                  | -            | -            | -            |

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

| a.                               | Male   |                                                                 | Female |                                                                 |
|----------------------------------|--------|-----------------------------------------------------------------|--------|-----------------------------------------------------------------|
|                                  | Number | Median remuneration/<br>salary/ wages of<br>respective category | Number | Median remuneration/<br>salary/ wages of<br>respective category |
| Board of Directors (BoD)         | 10     | 8450000                                                         | 1      | -                                                               |
| Key Managerial Personnel         | 1      | 1500000                                                         | 1      | 853285                                                          |
| Employees other than BoD and KMP | 1393   | 144000                                                          | 54     | 192050                                                          |
| Workers                          | -      | -                                                               | -      | -                                                               |

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

|                                                 | FY25<br>Current Financial Year | FY24<br>Previous Financial Year |
|-------------------------------------------------|--------------------------------|---------------------------------|
| Gross wages paid to females as % of total wages | 9.24%                          | -                               |

### 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 Head of Human Resources Department is responsible for addressing human rights impacts or issues caused or contributed to by the business

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

The company maintains a strong commitment to ethical standards throughout its operations and supply chain. It actively identifies potential human rights risks by analyzing input and complaints from stakeholders. The Head of the Human Resources Department is entrusted with overseeing the management and resolution of any human rights issues arising from the company's activities.

## Business Responsibility & Sustainability Report

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

|                                   | FY 2024-25<br>Current Financial Year |                                       |         | FY 2023-24<br>Previous Financial Year |                                       |         |
|-----------------------------------|--------------------------------------|---------------------------------------|---------|---------------------------------------|---------------------------------------|---------|
|                                   | Filed during the year                | Pending resolution at the end of year | Remarks | Filed during the year                 | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | 0                                    | NA                                    | -       | 0                                     | NA                                    | -       |
| Discrimination at workplace       | 0                                    | NA                                    | -       | 0                                     | NA                                    | -       |
| Child Labour                      | 0                                    | NA                                    | -       | 0                                     | NA                                    | -       |
| Forced Labour/Involuntary Labour  | 0                                    | NA                                    | -       | 0                                     | NA                                    | -       |
| Wages                             | 0                                    | NA                                    | -       | 0                                     | NA                                    | -       |
| Other human rights related issues | 0                                    | NA                                    | -       | 0                                     | NA                                    | -       |

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

|                                                                                                                                     | FY 2024-25<br>Current Financial Year | FY 2023-24<br>Previous Financial Year |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0                                    | 0                                     |
| Complaints on POSH as a % of female employees / workers                                                                             | 0                                    | 0                                     |
| Complaints on POSH upheld                                                                                                           | 0                                    | 0                                     |

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

The organization is committed to fostering a work environment free from all types of discrimination and harassment, ensuring safety and fairness for all staff members. To handle complaints related to sexual harassment, an Internal Committee has been established. This committee is duly registered with the District Collector's Office, underscoring the organization's dedication to legal compliance and transparency. Additionally, the Business Responsibility Policy strengthens this pledge by promoting an inclusive workplace where all employees—whether permanent, contractual, temporary, or trainees—are protected against unfair treatment.

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

NO

### 10. Assessments for the year:

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties)                                                                                                                                                                                                                                    |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Child labour                | The Company has carried on self assessment processes internally. (As per our company policy, child labour and forced labour are strictly prohibited. We are committed to maintaining a safe, ethical, and respectful workplace, and we uphold all applicable labour laws and standards regarding human rights and employment practices.) |
| Forced/involuntary labour   |                                                                                                                                                                                                                                                                                                                                          |
| Sexual harassment           |                                                                                                                                                                                                                                                                                                                                          |
| Discrimination at workplace |                                                                                                                                                                                                                                                                                                                                          |
| Wages                       |                                                                                                                                                                                                                                                                                                                                          |
| Others – please specify     |                                                                                                                                                                                                                                                                                                                                          |

### 11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

N.A.

# Business Responsibility & Sustainability Report

## Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints. NA
2. Details of the scope and coverage of any Human rights due-diligence conducted. NA
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                | Nil                                                                                         |
| 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: 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<br>(Current Financial Year) | FY 2024<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| Total electricity consumption (A)                                                     | 12820                               | 8547                                 |
| Total fuel consumption (B)                                                            | 230577.1                            | 177367                               |
| Energy consumption through other sources (C)                                          | 0                                   | 0                                    |
| <b>Total energy consumption (A+B+C)</b>                                               | <b>243397.6</b>                     | <b>185914</b>                        |
| Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) | 19.67                               | 12.61                                |
| Energy intensity (optional) – the relevant metric may be selected by the entity       | 312.85                              | 288.52                               |

**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.

N.A.

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

| Parameter                                         | FY 2025<br>(Current Financial Year) | FY 2024<br>(Previous Financial Year) |
|---------------------------------------------------|-------------------------------------|--------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b> |                                     |                                      |
| (i) Surface water                                 | -                                   | -                                    |
| (ii) Groundwater                                  | -                                   | -                                    |
| (iii) Third party water                           | 129157                              | 113697                               |
| (iv) Seawater / desalinated water                 | -                                   | -                                    |

## Business Responsibility & Sustainability Report

| Parameter                                                                      | FY 2025<br>(Current Financial Year) | FY 2024<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| (v) Others                                                                     | -                                   | -                                    |
| Total volume of water withdrawal<br>(in kilolitres) (i + ii + iii + iv + v)    | 129157                              | 113697                               |
| Total volume of water consumption<br>(in kilolitres)                           | 129157                              | 113697                               |
| Water intensity per rupee of turnover (Water consumed / turnover)              | 10.43                               | 7.71                                 |
| Water intensity (optional) – the relevant metric may be selected by the entity | 166.01                              | 176.40                               |

**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 details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

| Parameter                                                                    | FY 2025<br>(Current Financial Year) | FY 2024<br>(Previous Financial Year) |
|------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                                     |                                      |
| (i) To Surface water                                                         | Not Applicable                      | Not Applicable                       |
| - 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                         |                                     |                                      |
| <b>Total water discharged (in kilolitres)</b>                                |                                     |                                      |

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

No

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

The company engages in Engineering, Procurement, and Construction (EPC) as well as various civil construction projects at the site level. The installation of a zero liquid discharge system is carried out in accordance with client specifications when requested. At the organizational level, the company is not mandated to implement a zero liquid discharge system.

## Business Responsibility & Sustainability Report

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

| Parameter                           | Please specify unit                                                                                       | FY 2025<br>(Current Financial Year) | FY 2024<br>(Previous Financial Year) |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| NOx                                 |                                                                                                           |                                     |                                      |
| SOx                                 |                                                                                                           |                                     |                                      |
| Particulate matter                  |                                                                                                           |                                     |                                      |
| Persistent organic pollutants (POP) | As VPRPL does not do any manufacturing work and works through contractors, so above point does not apply. |                                     |                                      |
| Volatile organic compounds (VOC)    |                                                                                                           |                                     |                                      |
| Hazardous air pollutants (HAP)      |                                                                                                           |                                     |                                      |
| Others – please specify             |                                                                                                           |                                     |                                      |

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

No

7. Provide details of greenhouse gas intensity, in the following format:

| Parameter                                                                                                                                                                | Please specify unit                         | FY 2025<br>(Current Financial Year) | FY 2024<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|
| Total Scope 1 emissions<br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | Not Applicable                      | Not Applicable                       |
| Total Scope 2 emissions<br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent |                                     |                                      |
| Total Scope 1 and Scope 2 emissions per rupee of turnover                                                                                                                |                                             |                                     |                                      |
| Total Scope 1 and Scope 2 emission intensity (optional)<br>– 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 entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

No

## Business Responsibility & Sustainability Report

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

| Parameter                                                                                                                               | FY 2025<br>(Current Financial Year)                                                                                                                                                                                                                                                                                                                                          | FY 2024<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Total Waste generated (in metric tonnes)                                                                                                |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Plastic waste (A)                                                                                                                       | The main type of waste produced by VPRPL is construction & demolition waste. Our contractors handle its disposal in full accordance with legal & regulatory requirements. Although we do not currently measure the total amount of waste generated, we are dedicated to ensuring that all waste is managed & disposed of in a responsible & environmentally conscious manner |                                      |
| E-waste (B)                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Bio-medical waste I                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Construction and demolition waste (D)                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Battery waste I                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Radioactive waste (F)                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Other Hazardous waste. Please specify, if any. (G)                                                                                      |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Other Non-hazardous waste generated (H). Please specify, if any.<br>(Break-up by composition i.e. by materials relevant to the sector)  |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Total (A+B + C + D + E + F + G + H)                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| (i) Recycled                                                                                                                            | N.A.                                                                                                                                                                                                                                                                                                                                                                         |                                      |
| (ii) Re-used                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| (iii) Other recovery operations                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)                              |                                                                                                                                                                                                                                                                                                                                                                              |                                      |
| Category of waste                                                                                                                       | N.A.                                                                                                                                                                                                                                                                                                                                                                         |                                      |
| (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 establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

VPRPL only does construction works, not manufacturing. So, it does not create factory waste. But the company still follows good waste management practices to protect the environment.

**A. Waste Plastic and Battery Waste**

- Plastic waste is sent to local vendors who know to handle it properly.
- Old computers & related items are given to trusted vendors or certified agencies for safe disposal.
- The company keeps records of how much battery waste is collected, thrown away or recycled.

**B. Hazardous Waste**

- VPRPL does not use harmful or toxic chemicals, so it does not create hazardous waste.

# Business Responsibility & Sustainability Report

## C. Other Waste

- Since the company only does construction, other kinds of waste are not produced.

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) |
|-----------------------------------------------------------------------------|--------------------------------|--------------------|---------------------------------------------------------------------------------------------|
| None of the Company's premises are located in ecologically sensitive areas. |                                |                    |                                                                                             |

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 |
|---------------------------------------------------------------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
| No Environmental Impact Assessments (EIA) were carried out by the Company in 2024-25. |                      |      |                                                             |                                                  |                   |

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 |
|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
| Yes. The Company is compliant with all the applicable environmental laws/regulations/guidelines in India. |                                                                       |                                        |                                                                                                           |                                 |

## Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

| Parameter                                                | FY 2025<br>(Current Financial Year) | FY 2024<br>(Previous Financial Year) |
|----------------------------------------------------------|-------------------------------------|--------------------------------------|
| From renewable sources                                   | Not Applicable                      | Not Applicable                       |
| Total electricity consumption (A)                        |                                     |                                      |
| Total fuel consumption (B)                               |                                     |                                      |
| Energy consumption through other sources (C)             |                                     |                                      |
| Total energy consumed from renewable sources (A+B+C)     |                                     |                                      |
| From non-renewable sources                               |                                     |                                      |
| Total electricity consumption (D)                        |                                     |                                      |
| Total fuel consumption (E)                               |                                     |                                      |
| Energy consumption through other sources (F)             |                                     |                                      |
| Total energy consumed from non-renewable sources (D+E+F) |                                     |                                      |

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.

2. 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:

## Business Responsibility & Sustainability Report

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

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

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

NA

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

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

## Business Responsibility & Sustainability Report

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

NA

4. **With respect to the ecologically sensitive areas reported at 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.**

VPRP does not have any operations/offices in/around sensitive areas such as national parks, wet lands, forest, etc.

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

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

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

Yes, The Company has implemented a disaster management plan aimed at efficiently mobilizing and organizing resources during disaster situations.

7. **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.**

Nil

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

Nil

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

### Essential Indicators

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

NIL

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

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

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

| Name of authority | Brief of the case | Corrective action taken                                                                                         |
|-------------------|-------------------|-----------------------------------------------------------------------------------------------------------------|
|                   |                   | During the year, there were no adverse orders from regulatory authorities relating to anti-competitive conduct. |

# Business Responsibility & Sustainability Report

## Leadership Indicators

- Details of public policy positions advocated by the entity:

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

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

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

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

| Sr. No.        | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % Of PAFs covered by R & R | Amount sent on R&R activities during FY 2024-25 (In ₹) |
|----------------|------------------------------------------|-------|----------|-----------------------------------------|----------------------------|--------------------------------------------------------|
| Not Applicable |                                          |       |          |                                         |                            |                                                        |

- Describe the mechanisms to receive and redress grievances of the community

The Company has a mechanism in place to monitor the implementation of the CSR projects and the concerns of the beneficiary community.

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

| Parameter                                   | FY 2024-2025 | FY 2023-24 |
|---------------------------------------------|--------------|------------|
| Directly sourced from MSMEs/small producers | 30.97%       | 23.73%     |
| Directly from Within India                  | 69.03%       | 76.27%     |

- 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     | FY25 Current Financial Year | FY24 Previous Financial Year |
|--------------|-----------------------------|------------------------------|
| Rural        | 2.62%                       | 8.86%                        |
| Semi-urban   | 18.48%                      | 8.57%                        |
| Urban        | 42.63%                      | 31.98%                       |
| Metropolitan | 36.27%                      | 50.58%                       |

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

# Business Responsibility & Sustainability Report

## 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 |
|----------------------------------------------|-------------------------|
| No actions required by the Company           |                         |

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

| Sr.No.         | State | Aspirational District | Amount spent (In ₹) |
|----------------|-------|-----------------------|---------------------|
| Not Applicable |       |                       |                     |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No) – No  
 (b) From which marginalized/vulnerable groups do you procure? – 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:

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

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

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

6. Details of beneficiaries of CSR Projects:

| SNo. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized group |
|------|-------------|---------------------------------------------|-----------------------------------------------------------|
|------|-------------|---------------------------------------------|-----------------------------------------------------------|

For details of CSR project & beneficiary kindly refer Corporate Social Responsibility section of the Annual Report.

## 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 provides multiple avenues for customers to voice their concerns — from dedicated account and project managers to senior leadership involvement. Every complaint is treated with the appropriate level of attention. We also maintain an active presence on social media for added accessibility. All contact details are clearly listed on the company website, empowering members of the local community to reach out directly with complaints or suggestions.

## Business Responsibility & Sustainability Report

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                                  | Not Applicable                    |
| Recycling and/or safe disposal                              |                                   |

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

| Number of Consumer             | FY 2025<br>(Current Financial Year) |                                   |         | FY 2024<br>(Previous Financial Year) |                                   |         |
|--------------------------------|-------------------------------------|-----------------------------------|---------|--------------------------------------|-----------------------------------|---------|
|                                | Received during the year            | Pending resolution at end of year | Remarks | Received during the year             | Pending resolution at end of year | Remarks |
| Data privacy                   | -                                   | -                                 | -       | -                                    | -                                 | -       |
| Advertising                    | -                                   | -                                 | -       | -                                    | -                                 | -       |
| Cyber-security                 | -                                   | -                                 | -       | -                                    | -                                 | -       |
| Delivery of essential services | -                                   | -                                 | -       | -                                    | -                                 | -       |
| Restrictive Trade Practices    | -                                   | -                                 | -       | -                                    | -                                 | -       |
| Unfair Trade Practices         | -                                   | -                                 | -       | -                                    | -                                 | -       |
| Other (Quality Complaints)     | -                                   | -                                 | -       | -                                    | -                                 | -       |

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | Nil    | NA                 |
| Forced recalls    | Nil    | NA                 |

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.**

The Company carries on internal framework for data management relating to cyber security and data privacy.

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 cases/complaints reported in reference with the above matters.

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

- Number of instances of data breaches along-with impact:** Nil, there were no instances of reportable data breaches in the current financial year.
- Percentage of data breaches involving personally identifiable information of customer:** Nil, there were no instances of reportable data breaches involving personally identifiable information.
- Impact, if any, of the data breaches:** Not applicable as there were no reportable data breaches for the year.

# Business Responsibility & Sustainability Report

## Leadership Indicators

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

Information pertaining to the Company's services can be accessed from its official website. Web link for the same is as follows: <https://www.vprp.co.in/service>

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

Operating in a B2B EPC model, we provide method statements, work-zone safety plans, and maintenance manuals to clients. Customer feedback is captured through review meetings and survey forms at project close.

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

While the Company does not directly engage in the delivery of essential services, it maintains a proactive approach during project execution and equipment transportation. Prior to these operations, the Company communicates with clients and relevant public departments or authorities through formal transmittal letters. These communications serve to request necessary permissions for actions such as road closures, traffic diversions, and the isolation of utility supplies. This process underscores the Company's commitment to transparency and adherence to regulations.

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

Not Applicable