

Report on Corporate Governance

CEO & CFO Certificate

To,
The Board of Directors,
Vishnu Prakash R Punglia Limited

In compliance with Regulation 17(8) read with Schedule II Part B of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, We hereby certify that

- A. We have reviewed the financial statements of the Company for the quarter and year ended March 31, 2026 and to the best of our knowledge and belief:
- these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the quarter ended March 31, 2026, which are fraudulent, illegal or violative of the listed entity's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit committee that
- there were no significant changes in internal control over financial reporting during the quarter ended March 31, 2026,
 - there were no significant changes in accounting policies during the quarter ended March 31, 2026,
 - there were no instances of significant fraud of which we have become aware and the involvement therein, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

For **Vishnu Prakash R Punglia Limited**

Sd/-
Sanjay Kumar Punglia
Chief Executive Officer

Sd/-
Sarfraz Ahmed
Chief Financial Officer

Date: 30/05/2026
Place: Jodhpur

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	VISHNU PRAKASH R PUNGLIA LIMITED
3	Year of incorporation	2013
4	Registered office address	Unit No. 3, 5th Floor, B Wing, Trade Star Premises Co-Operative 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	info@vprp.co.in
7	Telephone	0291-2434396
8	Website	http://www.vprp.co.in/
9	Financial year for which reporting is being done	FY 2025-26
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	Monica Purohit, Tel-8058053700 Email address- Compliance@vprp.co.in
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 100% 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	100%

15. Products/Services sold by the entity (accounting for 100% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	WSP	36000	58.49
2.	ROAD WORK	42101	11.32
3.	RAILWAY	42102	24.52
4.	SWG, CIVIL OTHER	42909	5.67

Business Responsibility & Sustainability Report

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	33	10	43
International	0	0	0

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	11 States I Union Territory
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 2025-26:

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)	1162	1109	95.43%	53	4.56%
2.	Other than Permanent (E)	60	60	100%	0	0
3.	Total employees (D + E)	1222	1169	95.66%	53	4.56%
WORKERS						
4.	Permanent (F)	8400	8280	98.57%	120	1.43%
5.	Other than Permanent (G)	30	30	100%	-	-
6.	Total workers (F + G)	8430	8262	98%	120	1.43%

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

Business Responsibility & Sustainability Report

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	14.28%

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

Particulars	FY 2026 (Turnover rate in current FY)			FY 2025 (Turnover rate in previous FY)			FY 2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	40%	2%	42%	35%	2%	37%	28%	7%	35%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

21. Names of holding / subsidiary / associate companies / joint operations

S. No.	Name of the holding /subsidiary / associate companies / joint operations (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint operations	% 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	VPRPL-RBIPL JV	Joint operations	49.00%	No
2	VPRPL WABAG JV	Joint operations	42.24%	No
3	VPRPL-MCL JV	Joint operations	60.00%	No
4	VPRPL-RBIPL JAWALI JV	Joint operations	49.00%	No
5	VPRPL-RBIPL RANI JV	Joint operations	49.00%	No
6	VPRPL-KALPATRU JV	Joint operations	60.00%	No
7	VPRPL-KCLPL HARRA JV	Joint operations	60.00%	No
8	VPRPL-SMCC JV	Joint operations	60.00%	No
9	VPRPL-PEL JV	Joint operations	49.00%	No
10	VPRPL-SSNR JV	Joint operations	60.00%	No
11	VPRPL-KCC JV	Joint operations	76.00%	No
12	VPRPL-VI JV	Joint operations	51.00%	No
13	VPRPL-VI BHILWARA JV	Joint operations	51.00%	No
14	VPRPL-KSIPL UDAIPUR JV	Joint operations	74.00%	No
15	VPRPL-SMCC JAISALMER JV	Joint operations	60.00%	No
16	VPRPL-CIPEL JV	Joint operations	90.00%	No
17	VPRPL-CIPEL AMBAJI JV	Joint operations	74.00%	No
18	VPRPL-B&G JV	Joint operations	60.00%	No
19	VI VPRPL -JV	Joint operations	20.00%	No
20	VPRPL KSIPL BKN JV	Joint operations	74.00%	No
21	VPRPL-SBEL JV	Joint operations	49.00%	No
22	VPRPL-RBIPL JDA JV	Joint operations	70.00%	No

Business Responsibility & Sustainability Report

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
- (ii) Turnover (₹ in million): 8511.95
- (iii) Net worth (₹ in million): 6299.5

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 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	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 (www.vprp.co.in)	1	0	-	2	0	-
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 will be 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	-

Business Responsibility & Sustainability Report

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain Partners	Not Applicable	-	-	-	-	-	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative 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, antibribery 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

Business Responsibility & Sustainability Report

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)
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
4	Business Model Resilience	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 behaviors leading to good cooperate governance.	Positive

Business Responsibility & Sustainability Report

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)
6	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

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:

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

Business Responsibility & Sustainability Report

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes. 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	https://www.vprp.co.in/policies-and-code							
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.								
Governance, leadership and oversight										
7.		Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Company is 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							

Business Responsibility & Sustainability Report

10. Details of Review of NGRBCs by the Company:																			
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – 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										
										No									
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 phase 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.																			

Business Responsibility & Sustainability Report

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	5 (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. Topics covered includes: - 1) Corporate Governance 2) Companies Act, 2013 3) SEBI Listing Regulations	80%
Employees other than BOD and KMPs	7	Training sessions provided for skill upgradation at regular intervals	72%
Workers	23	Health & Safety related training and awareness session conducted for the workers at regular intervals.	75%

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 Settlement Compounding fee	- SEBI	2,00,000/-	The SEBI Adjudication Order holds that the Company made delayed disclosures of the two material events	No	

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 Settlement Compounding fee		NIL		

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed. 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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	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 2025-26	FY 2024-25
Number of days of account payables	176	108

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	61.86%	16.85%
	b. Number of trading houses where purchases are made from	45	65
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	60.81%	85.37%

Business Responsibility & Sustainability Report

Parameter	Metrics	FY 2025-26	FY 2024-25
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%	0.64%
	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)	-	-

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 implemented a structured material recovery and reuse system to optimize resource utilization and minimize waste. Upon project completion, reusable materials such as TMT bars, cement bags, PVC drums, and aggregates are collected at our central facility for assessment and redistribution to other project sites based on operational requirements. Recovered TMT bars undergo a straightening process to enable their reuse, while non-reusable materials are responsibly disposed of through authorized scrap recyclers, supporting sustainable waste management practices.

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)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1109	1109	100%	1109	100%	NA	NA	-	-	-	NA
Female	53	53	100%	53	100%	-	-	NA	NA	-	NA
Total	1162	1162	100%	1162	100%	-	-	-	-	-	NA
Other than Permanent employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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	%	Number	%	Number	%	Number	%	Number	%
		(B)	(B / A)	(C)	(C / A)	(D)	(D / A)	(E)	(E / A)	(F)	(F / A)
Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent workers											
Male	60	-	-	60	100%	-	-	-	-	-	-
Female	0	-	-	0	0	-	-	-	-	-	-
Total	60	-	-	60	100%	-	-	-	-	-	-

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

	FY 2026 Current Financial Year	FY 2025 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.05 %	-

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	16%	100%	Y	9.4%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	12%	100%	Y	7.38%	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
Total	100%	100%	NA	NA

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

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.
Other than permanent workers	
Permanent employees	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 employees	

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

Business Responsibility & Sustainability Report

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.	%	No. (C)	%		No.	%	No.	%
		(B)	(B / A)	(C / A)	(E)		(E/D)	(F)	(F/D)	
Employees										
Male	1109	972	87.65%	627	56.53%	1399	1003	72%	584	42%
Female	53	15	28.30%	48	90.56%	55	--	--	35	63%
Total	1162	987	84%	675	58%	1454				
Worker										
Male	8280	5962	72%	2484	30%	8954	5908	66%	3181	35.5%
Female	120	82	68.33%	0	0	136	0	0	0	0
Total	8400	6044	71.95%	2484	30%	9090	5908	66%	3181	35.5%

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1109	627	56.53%	1399	419	30%
Female	53	48	90.56%	55	16	29%
Total	1162	675	58.08%	1454	435	30%
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and safety management system:

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

Yes, the company has implemented a comprehensive 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

Business Responsibility & Sustainability Report

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

The entity regularly identifies hazards that may arise during work activities. Risks are assessed for both routine and non-routine activities. Employees are informed about the hazards and required safety measures. Necessary controls and corrective actions are taken to reduce the identified risks.

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

The VPRPL has a process for workers to report work-related hazards to their supervisor or concerned department. Workers are advised to stop work and move away from the area if they believe there is an immediate safety risk. Appropriate action is taken to control and remove the identified hazard before work resumes.

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

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
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

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 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

Business Responsibility & Sustainability Report

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

Leadership Indicators

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

Employees – Yes

Workers - Yes

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

- We ensure that value chain partners comply with applicable statutory requirements. We collect and review relevant statutory payment records, challans, and returns from them. Periodic checks are carried out to verify that statutory dues are deducted and deposited on time. Any gaps identified are communicated to the concerned partner for timely corrective action.

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

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

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

5. Details on assessment of value chain partners: % of value chain partners (by value of business done with such partners) that were assessed Health and safety practices Working Conditions

% of value chain partners (by value of business done with such partners) that were assessed	
Health and safety practices	NA
Working Conditions	NA

Business Responsibility & Sustainability Report

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

The Company regularly monitors the health, safety and working conditions of its value chain partners, including contractors and subcontractors. Where any gaps or concerns are identified, corrective actions such as communicating safety requirements, providing necessary safety training/PPE, improving workplace conditions, and ensuring compliance with applicable statutory health and safety requirements are undertaken. The implementation of corrective actions is monitored by the concerned departments, and necessary follow-up is carried out to ensure closure of identified concerns.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

The Company identifies key stakeholder groups by considering its business operations, value chain, industry context, and the extent to which stakeholders may be impacted by or may have an impact on the Company's activities. The stakeholder identification process considers both internal and external stakeholders, including employees, shareholders, customers, suppliers, investors, regulators, local communities, NGOs, and other relevant stakeholders.

Stakeholders are assessed and prioritised based on factors such as their influence, level of dependency, responsibility, impact, and proximity to the Company's operations and business activities. The Company periodically reviews its stakeholder groups to ensure that relevant stakeholders are appropriately identified and considered in its decision-making and sustainability-related initiatives.

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)	Channelsof 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, Meetings Circulars, Meetings	Ongoing	Performance appraisal, Career growth, Skill development trainings, fair remuneration, safe workplace, employee satisfaction.
Shareholders & Investors	No	Meeting, Email, Website, Press Releases and financial Reports and Stock Exchange (SE) intimations	Quarterly, Half Yearly and Annually	VPRPL's Performance

Business Responsibility & Sustainability Report

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
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

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 Company maintains continuous and structured engagement with its key stakeholders through a range of appropriate channels and engagement mechanisms. These interactions enable the Company to understand stakeholder expectations, identify emerging concerns and priorities, and incorporate relevant insights into its decision-making processes. The Company adopts a systematic approach to assess, plan and implement initiatives involving stakeholders, ensuring that their needs and expectations are appropriately considered alongside the Company's business objectives. This ongoing engagement supports informed strategy formulation, strengthens stakeholder relationships and contributes to the Company's long-term sustainable growth.

Business Responsibility & Sustainability Report

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 FY26 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 is committed to contributing meaningfully to the well-being and development of underserved, vulnerable and marginalized communities through its Corporate Social Responsibility (CSR) initiatives. The Company undertakes CSR activities in accordance with its CSR Policy and focuses on areas that create sustainable and inclusive social impact, including education, gender equality and women empowerment, hunger and poverty alleviation, nutrition, healthcare and community well-being.

Through these initiatives, the Company seeks to strengthen community engagement, promote inclusivity and contribute to positive social outcomes while conducting its operations responsibly.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1162	930	80%	1454	652	45%
Other than permanent	60	48	80%	0	0	0
Total Employees	1222	978	80%	1454	652	45%
Workers						
Permanent	8400	6720	80%	9090	0	0
Other than permanent	30	24	80%	40	40	100%
Total Workers	8430	6744	80%	9130	40	0.43%

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

Category	Total (A)	FY 2025-26 Current Financial Year				Total (D)	FY 2024-25 Previous Financial Year			
		Equal to		More than			Equal to		More than	
		Minimum wage		Minimum wage			Minimum wage		Minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	1109	00	-	1109	100%	1399	0	-	1399	100%
Female	53	0	-	53	100%	55	0	-	55	100%
Other than Permanent										
Male	60	0	-	60	100%	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

Business Responsibility & Sustainability Report

Category	Total (A)	FY 2025-26 Current Financial Year				Total (D)	FY 2024-25 Previous Financial Year			
		Equal to Minimum wage		More than Minimum wage			Equal to Minimum wage		More than Minimum wage	
		No.	%	No.	%		No.	%	No.	%
		(B)	(B / A)	(C)	(C / A)		(E)	(E / D)	(F)	(F / D)
Workers										
Permanent										
Male	8280	0	-		100%	8914			8914	100%
Female	120				100%	136			136	100%
Other than Permanent						NA				
Male	30	30	100%			40	40	100%		
Female	-	-	-	-	-	-	-	-	-	-

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

a.	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	10	8580000	1	-
Key Managerial Personnel	1	1500000.00	1	384000
Employees other than BoD and KMP	1108	264000	52	240000
Workers	-	-	-	-

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

Safety Incident / Number	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	8.04%	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 2025-26 Current Financial Year			FY 2024-25 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 2025-26 Current Financial Year	FY 2024-25 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.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	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.)
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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total electricity consumption (A)	17111	12820
Total fuel consumption (B)	203913	230577.1
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	221024	243397.6
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)	-	-
Total energy consumed (A+B+C+D+E+F)	221024	243397.6
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	25.96	19.67
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	296.27	312.85

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

Business Responsibility & Sustainability Report

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	123383	129157
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	123383	129157
Total volume of water consumption (in kilolitres)	123383	129157
Water intensity per rupee of turnover (Water consumed / turnover)	14.49	10.43
Water intensity (optional) – the relevant metric may be selected by the entity	165.01	166.01

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

NO

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(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		
Total water discharged (in kilolitres)		

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

No

Business Responsibility & Sustainability Report

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

The company executes EPC and civil construction projects. Zero Liquid Discharge (ZLD) systems are installed only when required by client specifications. The company is not subject to a mandatory organizational-level requirement to implement zero liquid discharge system across its own operations

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	As VPRPL does not do any manufacturing work and works through contractors, so above point is not applicable to us.		
SOx			
Particulate matter			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

No

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes Of CO2 equivalent	Not Applicable	Not Applicable
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
Total Scope 1 and Scope 2 emissions per rupee of turnover			
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	The primary waste generated by VPRPL is construction and demolition (C&D) waste. Its disposal is managed by authorized contractors in compliance with applicable legal and regulatory requirements. While the Company does not currently quantify total waste generation, it is committed to ensuring responsible and environmentally sound waste management practices.	
E-waste (B)	Not Applicable	
Bio-medical waste (C)	Not Applicable	
Construction and demolition waste (D)	Not Applicable	
Battery waste (E)	We have handed over for recycling/recovery through authorised recycler	
Radioactive waste (F)	Not Applicable	
Other Hazardous waste. Please specify, if any. (G)	Not Applicable	
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	Not Applicable	
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Not Applicable	
(i) Recycled		
(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	Not Applicable	
(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

Business Responsibility & Sustainability Report

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 is engaged only in construction activities and does not generate manufacturing waste.

The Company ensures responsible management of construction and demolition (C&D) waste in compliance with applicable regulations.

A. Waste Plastic and Battery Waste

- Plastic waste is disposed of through authorized local vendors.
- E-waste is handed over to authorized recyclers or certified agencies for safe disposal.
- Battery waste is tracked and disposed of in accordance with applicable regulations.

B. Hazardous Waste

- VPRPL does not use hazardous chemicals in its construction activities and therefore does not generate hazardous waste.

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) If no, the reasons thereof and corrective action taken, if any.
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 2025-26.					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, 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
The Company is compliant with all the applicable environmental laws/regulations/guidelines in India.				

Business Responsibility & Sustainability Report

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.		

Leadership Indicators

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

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

Business Responsibility & Sustainability Report

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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						

3. 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.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	31.53%	30.97%
Directly from within India	68.46%	69.03%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	4.79%	2.62%
Semi-urban	42.58%	18.48%
Urban	18.35%	42.63%
Metropolitan	34.28%	36.27%

(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? Not Applicable
(c) What percentage of total procurement (by value) does it constitute? Not Applicable

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

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

Business Responsibility & Sustainability 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's website, empowering members of the local community to reach out directly with complaints or suggestions.

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:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	Not Applicable
Forced recalls	Nil	Not Applicable

Business Responsibility & Sustainability Report

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 during the year.

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