

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L36911RJ1989PLC004945
2.	Name of the Listed Entity	Vaibhav Global Limited
3.	Year of incorporation	1989
4.	Registered office address	K-6B, Fateh Tiba, Adarsh Nagar Jaipur 302 004 (Raj.)
5.	Corporate address	E-69, EPIP, Sitapura, Jaipur - 302 022 Rajasthan, India
6.	E-mail	investor_relations@vaibhavglobal.com
7.	Telephone	91-141-2601020
8.	Website	www.vaibhavglobal.com
9.	Financial year for which reporting is being done	Financial Year 2022-23
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd. (NSE) and BSE Limited (BSE)
11.	Paid-up Capital	₹ 33,00,31,148
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Akshay Singh Naruka T: +91 141 2771975 E: investor_relations@vaibhavglobal.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis	The disclosures are made on 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	Manufacture and exporter of fashion jewellery and related articles	Manufacture and exporter of fashion jewellery and related articles	94%

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	Fashion Jewellery and Gemstone	3211	94%

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	4	3	7
International	-	-	-

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	6
International (No. of Countries)	13

- b. **What is the contribution of exports as a percentage of the total turnover of the entity?** 99%
- c. **A brief on types of customers:** Our customer base mainly comprised of our wholly owned subsidiaries based at US, UK, and Germany, which further resell to individual customers through their proprietary TV channels, website and other digital medium. Further, the company also has a small portion of other B2B business. We generally sell fashion jewellery and lifestyle products to these customers.

IV. Employees

18. Details as at the end of Financial Year:

- a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	979	813	83.04%	166	16.96%
2.	Other than Permanent (E)	232	196	84.48%	36	15.52%
3.	Total employees (D + E)	1211	1009	83.31%	202	16.69%
WORKERS						
4.	Permanent (F)	220	206	93.63%	14	6.37%
5.	Other than Permanent (G)	1426	1312	92.00%	114	8.00%
6.	Total workers (F + G)	1646	1518	92.22%	128	7.78%

- 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)	4	4	100%	-	-
2.	Other than Permanent (E)	6	6	100%	-	-
3.	Total differently abled employees (D + E)	10	10	100%	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	-	-
5.	Other than permanent (G)	9	7	77.77%	2	22.23%
6.	Total differently abled workers (F + G)	10	8	80.00%	2	20.00%

19. Participation/Inclusion/Representation of women-

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	2	-	-

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

	FY2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	31.48%	41.71%	33.11%	37.86%	62.08%	41.75%	12.01%	18.34%	12.87%
Permanent Workers	11.83%	0.00%	11.30%	10.61%	21.43%	11.10%	11.82%	9.84%	11.73%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**21. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Brett Enterprises Private Limited, India	Holding Company	-	No
2.	VGL Retail Ventures Ltd., Mauritius	Subsidiary Company	100%	No
3.	STS Jewels Inc., USA	Subsidiary Company	100%	No
4.	STS Global Supply Limited, Hongkong	Subsidiary Company	100%	No
5.	STS Global Limited, Thailand	Subsidiary Company	100%	No
6.	STS Global Limited, Japan	Subsidiary Company	100%	No
7.	Shop LC GmbH, Germany	Subsidiary Company	100%	No
8.	Vaibhav Vistar Limited, India	Subsidiary Company	100%	No
9.	Vaibhav Lifestyle Limited, India	Subsidiary Company	100%	No
10.	Encase Packaging Private Limited, India	Subsidiary Company	60%	No
11.	Shop TJC Ltd. UK	Step-down Subsidiary Company	-	No
12.	Shop LC Global Inc., USA	Step-down Subsidiary Company	-	No
13.	PT. STS Bali, Indonesia	Step-down Subsidiary Company	-	No
14.	STS (Guangzhou) Trading Limited, China	Step-down Subsidiary Company	-	No

VI. CSR Details**22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes**

(ii) Turnover (in ₹): ₹ 4,31,24,72,390

(iii) Net worth (in ₹): ₹ 6,07,08,79,916

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 2022-23 Current Financial Year			FY 2021-22 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	Yes, the BRSR policy of the Company provides the grievance redressal mechanism for all stakeholders towards the principles adopted by the Company through email investor_relations@vaibhavglobal.com The Company also has a grievance redressal desk for community, customers and value chain partners on our website https://www.vaibhavglobal.com/inquiries-and-grievance-redressal	-	-	-	-	-	-

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 2022-23 Current Financial Year			FY 2021-22 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
Investors (other than shareholders)	The company has also adopted investors grievance redressal mechanism, which can be accessed at https://www.vaibhavglobal.com/assets/investorhelpdesk/Investors_Grievance_Policy_VGL_v1.pdf	-	-	-	-	-	-
Shareholders	The company has also adopted investors grievance redressal mechanism, which can be accessed at https://www.vaibhavglobal.com/assets/investorhelpdesk/Investors_Grievance_Policy_VGL_v1.pdf	130	-	The majority of complaints were pertaining to non-receipt of dividend.	103	-	The majority of complaints were pertaining to non-receipt of dividend.
Employees and workers	The employees and workers of the Company can also report their grievances through Whistle Blower Policy, Human Right Policy, Equal Opportunity Policy and ABC Policy. Further, the Company's supplier code of conduct provides a grievance redressal mechanism to the supplier. The abovesaid policies/codes are available at https://www.vaibhavglobal.com/code-policies . The Company also has a grievance redressal desk for community, customers and value chain partners on our website (https://www.vaibhavglobal.com/inquiries-and-grievance-redressal)	-	-	-	-	-	-
Customers		-	-	-	-	-	-
Value Chain Partners		-	-	-	-	-	-
Other (please specify)		-	-	-	-	-	-

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)
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This has been covered comprehensively in 'Risk Management Section' in Integrated Annual Report.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://www.vaibhavglobal.com/admin_assets/images/ESG/1757874521120902.pdf								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	a. ISO 9001:2015: Principle 2 b. LEED v4 Platinum Certificate: Principle 6 c. IGBC Certification: Principle 6 d. SMETA Audit: Principles 1,3,5,6 and 9 e. Workplace Conditions Assessment Audit: Principles 1,3,5,6 and 9								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	a) To become carbon neutral in scope 1 and 2 GHG emissions by FY31 b) To deliver one million meals per day to children in need by FY'31 through our one for one program : 'Your Purchase Feeds....'								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Kindly refer our ESG report at https://www.vaibhavglobal.com/reports								
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)	Reference is hereby being made to the MD's message of the Integrated Annual Report.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sunil Agrawal, Managing Director								
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The CSR Committee (under the supervision of the Board) is responsible for decision making and overseeing the status on sustainability related issues.								

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	Y	Y	Y	Y	Y	Y	Y	Y	Y		The Board of Directors/Committee reviews periodically. Compliance report across is submitted to the Board of Directors on quarterly basis									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y											
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, the same is being done internally.									

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

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)									NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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	4	Familiarization programs of Directors, Strategy meeting	100%
Key Managerial Personnel (other than BOD)	4	and semi-annual management committee meetings on broader strategy & performance of the group	100%
Employees other than BOD and KMPs	78	All employees undergo training programs on a regular basis in the areas of ‘On the Job Training’, communication skills, stress management, human rights, fire & safety trainings, POSH, goal setting, semi-annual management committee meetings etc.	100%
Workers	12		100%

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):

There was no such incidence.

Monetary

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

Non-Monetary

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

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

The Company believes in conducting its business in fair and transparent manner and does not indulge in bribery or corruption. The Company has anti-bribery & corruption policy, which apply to all employees and also applicable to relevant third parties and their employees deployed for the Company's activities, whether working from any of the Company's offices or any other location and being communicated to them prior to entering into a business relationship and as appropriate thereafter. A copy of the policy is available at the https://www.vaibhavglobal.com/admin_assets/images/ESG/1757876236252369.pdf

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

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

Not Applicable, as there was no such incident during the year.

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.

	Current Financial Year FY 2022-23	Previous Financial Year FY 2021-22	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	8% (₹ 45 lacs for purchase of electric scooters for employees' commute)	41% (₹ 543.55 lacs towards commissioning of solar power plant and electric vehicles)	These investments were made to sequester carbon emissions.*

*As a responsible corporate citizen, the company has set a target to become carbon neutral in Scope 1 and Scope 2 GHG emissions by 2031. We are also focussed and pursuing to become carbon neutral in Scope 3 GHG emissions.

To achieve these targets, we have undertaken certain actions directed to achieve carbon neutrality in future:

- We have commissioned 2 solar power plants in Jaipur (rooftop solution) and Bikaner (ground mounted solar panels). With a total installed capacity of 3.23 MW, today these solar power plants are addressing 100% power requirements for two of our major manufacturing units at Jaipur.
- Developed 2 Miyawaki forests in Jaipur spread across 2 acres of land. The effects of the Miyawaki technique are far-reaching. It helps in maintaining water level and reducing sound and dust pollution by over 30 times. The Miyawaki method of plantation is a multi-layer plantation which uses full vertical space. Here, the soil is shielded from direct sunlight resulting in very less evaporation. As a result, a robust fungible network is developed over these forests, which play an instrumental part in augmenting the forest cover.
- Our SEZ unit in Jaipur is LEED platinum certified, thus becoming one of the few buildings across India to be certified so. LEED certifications assess buildings on various parameters like water efficiency, energy efficiency and carbon emission reduction, among others.

- VGL's SEZ unit has also been certified as 'Net Zero Energy Building' (NZEB) status by IGBC. The certification is a testament of our consistent focus on sustainability.
- Distributed 184 electric scooters to our employees for their official commute.

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

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

At present, we are capable of overseeing sourcing till the first stage of procurement i.e., till our first supplier. We also remain committed to reducing the environmental impacts, respecting human rights and contributing to the well-being of local communities we operate within. As part of the ESG process, interactive sessions with vendors were conducted in India, Thailand and Indonesia on key ESG aspects, particularly on the principles of ethical & responsible sourcing. These sessions covered key ESG aspects including waste management, green building certification, carbon emissions and their abatement process, responsible sourcing and renewable energy, among others.

Believing in responsible sourcing, we are committed to ethical, legal, safe, fair and environmentally responsible business practices. We have 'Supplier code of conduct' in place. We encourage our supply chain partners to follow aspects of sustainable manufacturing in their business. Our supply chain partners are key stakeholders and are being updated on company's policies, quality guidelines, business plan through various engagement drives. Supplier are assessed on quality, cost, delivery and service parameters and action plan is generated for improvement. It is difficult to ascertain the percentage of our inputs which have been sourced sustainably.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

The nature of our products is such that they don't have any concern for reclaiming, reusing or disposal liability.

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

Extended Producer Responsibility is not applicable on the Company.

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

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

Category	% of employees covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	(A)	Number	% (B/A)	A) Number	% (C/A)	Number	% (D/A)	Number	% (E/A)	Number	% (F/A)
		(B)		(C)		(D)		(E)		(F)	
Permanent employees											
Male	813	813	100%	813	100%	NA	NA	-	-	813	100%
Female	166	166	100%	166	100%	166	100%	NA	NA	166	100%
Total	979	979	100%	979	100%	166	17%	-	-	979	100%
Other than Permanent employees											
Male	196	196	100%	196	100%	NA	NA	-	-	196	100%
Female	36	36	100%	36	100%	36	100%	NA	NA	36	100%
Total	232	232	100%	232	100%	36	100%	-	-	232	100%

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

Category	% of employees covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	(A)	Number	% (B/A)	A) Number	% (C/A)	Number	% (D/A)	Number	% (E/A)	Number	% (F/A)
		(B)		(C)		(D)		(E)		(F)	
Permanent workers											
Male	206	206	100%	206	100%	NA	NA	-	-	206	100%
Female	14	14	100%	14	100%	14	100%	NA	NA	14	100%
Total	220	220	100%	220	100%	14	6%	-	-	220	100%

Category	% of employees covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	(A)	Number	% (B/A)	A) Number	% (C/A)	Number	% (D/A)	Number	% (E/A)	Number	% (F/A)
		(B)		(C)		(D)		(E)		(F)	
Other than Permanent workers											
Male	1,312	1,312	100%	1,312	100%	NA	NA	-	-	1,312	100%
Female	114	114	100%	114	100%	114	100%	NA	NA	114	100%
Total	1,426	1,426	100%	1,426	100%	114	8%	-	-	1,426	100%

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

Benefits	FY 2022-23 Current Financial Year			FY 2021-22 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	98%	100%	Yes	98%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	72%	100%	Yes	73%	100%	Yes
Others-Group Health Insurance	28%	-	Yes	27%	-	Yes

3. Accessibility of workplaces

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

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, link to the policy is: https://www.vaibhavglobal.com/admin_assets/images/ESG/1764672778587507.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Any aggrieved employee may submit his/her grievance in writing and submit to the Grievance Box installed for the purpose or send his / her grievance on hrd@vaibhavglobal.com. (Detailed policy available at https://www.vaibhavglobal.com/admin_assets/images/ESG/1764672778587507.pdf)
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

The employees and workers of the Company are not associated with any of the Association/ Union.

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	-	-	-	-	-	-
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
	No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)	
Employees										
Male	813	813	100%	813	100%	973	973	100%	973	100%
Female	166	166	100%	166	100%	161	161	100%	161	100%
Total	979	979	100%	979	100%	1,134	1,134	100%	1,134	100%
Workers										
Male	206	206	100%	206	100%	240	240	100%	240	100%
Female	14	14	100%	14	100%	15	15	100%	15	100%
Total	220	220	100%	220	100%	255	255	100%	255	100%

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

Category	FY 23 Current Financial Year			FY 22 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	813	813	100%	973	973	100%
Female	166	166	100%	161	161	100%
Total	979	979	100%	1,134	1,134	100%
Workers						
Male	206	206	100%	240	240	100%
Female	14	14	100%	15	15	100%
Total	220	220	100%	255	255	100%

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).
If yes, the coverage such system?**
Yes. All the employees are covered under 'Health and safety management system'.
- 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 has a well-defined 'Occupational Health & Safety Management System Procedures' in place. The framework involves risk identification, assessment and mitigation, with active participation of the concerned workforce.
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)**
Yes, there is a proper reporting mechanism for the workers to report work related hazards.
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**
The employees and workers are covered by medical insurance and/or ESI for themselves and their families.

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

Safety Incident/Number	Category	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	0.77	0.50
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	3	2
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 considers employees as its most valued asset, and the Company prioritizes their health and safety. The majority of its personnel are employed in the manufacturing facilities. The Company has taken the following measures to assure a safe and healthy workspace:

1. EHS Policy, Insurance Systems, Training, Occupational Health, Inspection Systems, Audits, & Risk Assessments.
2. The Company has taken measures which are compliant with applicable healthcare and occupational health and safety requirements.
3. The Company emphasizes providing training on safety measures during induction to all new employees.
4. An EHS Committee has been formulated to assist and collaborate with management and achieving objectives as outlined in the 'EHS Policy'. The Committee deals with matters concerning health, safety, and the environment and delivers practical solutions to problems encountered, promotes safety awareness amongst all workers, and undertakes educational, training, and promotional activities.

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	-	-		-	-	
Health & Safety	-	-		-	-	

14. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	Internal safety assessment-100%
Working Conditions	Internal safety assessment-100%

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

The Company tracks accidents rates in all of its locations. A strong commitment of both management and workers ensures a safe working environment by adhering to the Company's strict approach towards adopting a health and safety-first mind-set in the execution of duties.

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.**

Key stakeholders are identified on the basis of the influence they have on the Company or on how they are materially influenced by the Company's decisions and the consequences of those decisions.

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
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Please refer to 'Stakeholder Engagement' section of the Integrated Annual Report

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 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	979	979	100%	1134	1134	100%
Other than permanent	232	232	100%	257	257	100%
Total Employees	1211	1211	100%	1391	1391	100%
Workers						
Permanent	220	220	100%	255	255	100%
Other than permanent	1426	1426	100%	1311	1311	100%
Total Workers	1646	1646	100%	1566	1566	100%

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

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	813	0	0	813	100%	973	0	0	973	100%
Female	166	0	0	166	100%	161	0	0	161	100%
Other than Permanent										
Male	196	0	0	196	100%	214	0	0	214	100%
Female	36	0	0	36	100%	43	0	0	43	100%
Workers										
Permanent										
Male	206	0	0	206	100%	240	0	0	240	100%
Female	14	0	0	14	100%	15	0	0	15	100%
Other than Permanent										
Male	1312	0	0	1312	100%	1208	0	0	1208	100%
Female	114	0	0	114	100%	103	0	0	103	100%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	6,35,000 p.a.	2	21,74,688 p.a.
Key Managerial Personnel (except BoD)	2	48,55,000 p.a.	-	-
Employees other than BoD and KMP	813	4,11,996 p.a.	166	4,49,700 p.a.
Workers	206	2,39,070 p.a.	14	1,84,968 p.a.

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

The mechanism works by following the instructions outlined below:

- We have a proper grievance redressal mechanism for human rights, wherein the aggrieved employee can contact the grievance officer personally, telephonically and through email at hrd@vaibhavglobal.com.
- The senior management is then reported on the event happened for the remedial action to be taken.
- The Company, through human resources department, periodically undertakes due diligence process for oversight of the mechanism and necessary corrective actions required, if any.

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

	FY 2022-23 Current Financial Year			FY 2021-22 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	-	-	-	2	-	Resolved by (Internal Complaints Committee) ICC
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour / Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

While dealing with the complaints as a part of grievance redressal mechanism (like POSH & Grievance Mechanism) every care is taken to conduct the enquiry in an impartial and peaceful manner to avoid any stressful conditions. The entire process is carried out in a highly confidential manner. Further, the company evaluates the whole process regularly.

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

Yes. Human rights requirements form part of VGL's Supplier Code of Conduct. Suppliers are urged to respect human rights standards and to work towards them in all business activities. Any forced or compulsory labour is prohibited. A focus on child labour prohibition, minimum wages, and equal opportunities is communicated to our business partners.

9. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	100% of our plants and offices are internally assessed on these parameters.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	

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

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

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A)	1,67,20,546 million Joules	1,69,14,618 million Joules
Total fuel consumption (B)	14,33,245 million Joules	12,43,549 million Joules
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	1,81,53,791 million Joules	1,81,58,167 million Joules
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	240.43	269.35
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

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

No. none of our sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	37,703	42,410
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	37,703	42,410
Total volume of water consumption (in kilolitres)	18,945	20,352
Water intensity per rupee of turnover (Water consumed in KL/ turnover in crores)	43.40	41.61
Water intensity (optional) – in KL per crore turnover (Water consumed/ turnover)	124.10	120.37

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

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

Our locations are equipped with zero-liquid discharge mechanism. VGL India has effectively formulated the waste management systems for handling wastewater properly. VGL has installed ETP & STP plant to treat its generated wastewater, the treated wastewater is recycled for use to reduce the consumption of freshwater. These plants are recycling 17,500 KL of water per annum. Further, we have installed two rainwater storage tanks with total capacity of 500 KL. We are harvesting ~6,100 KL of rain water at multiple locations.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx*	µg/m ³	15.0	18.0
SOx*	µg/m ³	8.1	9.2
Particulate matter (PM)*	µg/m ³	35.8 (PM2.5) 58.2 (PM10)	40.3 (PM2.5) 66.5 (PM10)
Persistent organic pollutants (POP)	-	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	-	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)^	-	Not Applicable	Not Applicable
Others – please specify	-	-	-

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

* These values were assessed in Dec-22 and Nov-21 for FY23 and FY22 respectively.

^ We intend to assess this value in future.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	257	1,609
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,669	3,935
Total Scope 1 and Scope 2 emissions per crore of rupees of turnover		9.0	11.3
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		3,926	5,544

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
The assessment was carried out by Design2Occupancy Services LLP in FY22 and by RSM Astute Consulting Pvt. Ltd. in FY23.

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

As a responsible corporate, we have undertaken various initiatives towards mitigating carbon emissions. The detail of those initiatives are as under

- **Afforestation:** During the year, we developed 2 Miyawaki forests in India across 2 acres of land and planted ~28,000 saplings in barren lands. These Miyawaki forests will become self-sustainable within next 2 years and will become 10 times denser than a conventional forest. We expect that these forests will sequester 850 tons of carbon every year. Apart from it, we have also planted additional 7,000 plants in various Government schools and RIICO gardens.
- **Electric Vehicles-** As part of our environmental initiatives, we purchased 184 electric scooters and one electric car for our employees. This investment is an extension of our ongoing conscious efforts to reduce Scope 2 carbon emissions value (equivalent to 25-28 ton per annum) and minimise our carbon footprint. With this investment, we have eliminated 11 buses from our fleet and also done away with requirement of 1 bus.
- **Solar Power-** We have commissioned two solar power plants in Jaipur (rooftop solution) and Bikaner (ground mounted solar panels). With a total installed capacity of 3.23 MW, currently these solar power plants are addressing 100% power requirements of our two major manufacturing units at Jaipur.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)*	0.40	0.86
E-waste (B)	0.36	1.08
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H)	-	-
Total (A+B + C + D + E + F + G + H)	0.76	1.94
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations- Recyclers	0.76	1.94
Total	0.76	1.94

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

* Company is in process on implementing mechanism to identify quantum of plastic waste generated. However, the plastic waste is regularly disposed off through Government approved recyclers whose amount is mentioned in this table.

9. 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.

Waste reduction has been one of our key focus areas to improve our operational efficiency and minimise the impact on the environment. The waste generated through our operations can be broadly classified as dry waste, wet waste and e-waste. We believe in and have aligned waste management practices to the '4R Policy' of Reduce, Recycle, Reuse and Reclaim in our operations and manage the solid waste efficiently. Few initiatives are provided below:

- 100% of bio-degradable waste (vegetables, food, leaves) generated is converted into manure.
- Reduction of paper consumption has been a key focus area within our business strategy.
- The Ozonator water treatment plant facilitates removal of dirt, inorganic chemical impurities, and odour from water. This lowers the risk of groundwater contamination. An ozonator can generate 10 gm of oxygen per hour to disinfect water.
- Wet scrubber installations reduce toxicity of fumes that are generated in the jewellery manufacturing process.

Considering the nature of our business, wherein chemicals are an essential part of our manufacturing process, we have taken Government approval to utilize those chemicals. Furthermore, we have agreements in place with Government approved vendors for the safe disposal of the said material.

10. 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:

Not applicable.

S. No.	Location of operations/office	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.
N.A.			

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

The Company has not undertaken any such project.

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
N.A.					

12. 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:

The Company is in compliance with all applicable environmental laws.

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
N.A.				

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 - Five
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)
1	Gem & Jewellery Export Promotion Council	National
2	Federation of Indian Export organization	National
3	Export Promotion Council for EOUs and SEZs	National
4	Export Promotion council for Handicrafts	National
5	Export Promotion Council of Apparel	National

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

The company is not involved in anti-competitive business conduct, hence there are no such corrective actions/ incidents undertaken.

Name of authority	Brief of the case	Corrective action taken
N.A.		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**Essential Indicator**

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:** No such assessments were undertaken during the 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
NIL					

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

No such project was undertaken by the entity.

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

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

We have a community grievance redressal mechanism through which they can reach out to us and corrective actions, if required, are taken and implemented. The mechanism is available online on our website and can be accessed at <https://www.vaibhavglobal.com/inquiries-and-grievance-redressal>

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/ small producers	13.65%	14.30%
Sourced directly from within the district and neighbouring districts	38%	52%

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.**

We have a strong mechanism to address and respond to consumer complaints and their feedbacks. Furthermore, a compliant and redressal mechanism is also available on our website at <https://www.vaibhavglobal.com/inquiries-and-grievance-redressal>. Customer response and customer satisfaction are one of the most important factors of the Company. Customer satisfaction is at the core focus of management and is evident from the fact that we have excellent CSAT (Customer Satisfaction) scores of 95+ for both US and UK.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:** Environmental and social parameters relevant to the product, safe and responsible usage, Recycling and/or safe disposal are not being calculated as percentage of total turnover as the same is not applicable owing to the nature of our products.

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

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

There were no complaints received by customers on below matters.

	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-		-	-	
Advertising	-	-		-	-	
Cyber-security	-	-		-	-	
Delivery of essential Services	-	-		-	-	
Restrictive Trade Practices	-	-		-	-	
Unfair Trade Practices	-	-		-	-	
Other	-	-		-	-	

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

No such instances were reported in the reporting period FY23.

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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.

We have a well-established framework on cyber security and risks related to data privacy. The Company's commitment to identify the risks, assess the implications and put in place systemized controls to limit any damage to the organization with respect to information security, privacy and securing the information assets.

Our risk management policy identifies cyber security and information risks and details the mechanism to identify and monitor the implications of the risk. The Policy is available at <https://www.vaibhavglobal.com/code-policies>.

We have implemented Information Security Management System Policies and Guidelines. These include policies and guidelines on cyber security, data privacy, acceptable usage, incident management etc., covering the 'Dos and Don'ts' for a user, actions/measures to be taken in case of a cyber security incident as well as the actions that will be taken in case of any security policy violation. These policies have been uploaded on the Company's intranet network and are accessible to our employees.

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.

There is not such instance/ issue occurred during the year.