



Annexure - B

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L24110TG1990PLC011977
2	Name of the Listed Entity	VIMTA LABS LIMITED
3	Year of incorporation	1990
4	Registered office address	Plot No: 141/2 & 142, IDA, Phase II, Cherlapally, Hyderabad – 500051, Telangana, India
5	Corporate address	Plot No: 141/2&142, IDA, Phase II, Cherlapally, Hyderabad – 500051, Telangana, India
6	E-mail	shares@vimta.com
7	Telephone	040-27264141
8	Website	www.vimta.com
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited BSE Limited
11	Paid-up Capital	89,338,710
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Sujani Vasireddi, Company Secretary & Compliance Officer Telephone: 040-27264141 Email: shares@vimta.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/Services

16. Details of Business Activities (accounting for 90% of the turnover)

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Professional, Scientific and Technical	Other Professional, Scientific and Technical Activities	100%

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

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Contract research & testing services	71200: Technical testing & analysis	100%

III. Operations

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

Location	Number of plants (Operations)	Number of offices	Total
National	9	1	10
International	-	-	-

Note: Out of the 9 offices mentioned above, 6 are Food Testing Laboratories, 1 is an E&E laboratory located at Nacharam, Hyderabad, 1 is a liaison office in Kolkata.

*Details of locations of the Company's offices / plants that are cross-referenced in the Corporate Governance Report.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	15 States and 4 Union Territories
International (No. of Countries)	31 Countries

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

38%

c. A brief on type of customers

Pharmaceuticals, Medical Devices, Nutraceuticals, Food, Electronics, Consumer Goods, Agro Chemicals, Specialty Chemicals, Industrial Products, PSUs, Core Sector Industries, Regulators.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	304	251	83%	53	17%
2.	Other than Permanent (E)					
3.	Total employees (D + E)	304	251	83%	53	17%
WORKERS						
4.	Permanent (F)	1080	676	63%	404	37%
5.	Other than Permanent (G)					
6.	Total workers (F + G)	1080	676	63%	404	37%

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	NA	NA	NA	NA	NA
2.	Other than Permanent (E)	NA	NA	NA	NA	NA
3.	Total differently abled employees. (D + E)	NA	NA	NA	NA	NA
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than permanent (G)	NA	NA	NA	NA	NA
6.	Total differently abled workers (F + G)	NA	NA	NA	NA	NA



21. 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*	6	2	33%
Key Management Personnel excluding Directors	2	1	50%

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.40%	25.90%	23.20%	34.30%	20.40%	27.30%	23.20%	25.50%	24.30%
Permanent Workers	34.10%	28.80%	31.50%	35.90%	42.70%	39.30%	29.60%	32.60%	31.10%

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
NA				

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

Yes.

(ii) Turnover (Rs. in Millions)

4072.90

(iii) Net worth (Rs. in Millions)

4568.73

VI. Transparency and Disclosures Compliances

25. 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)			(FY 2024-25)		
		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	0	0	Nil	0	0	Nil
Investors (other than shareholders)	We have a designated Compliance and Grievance Redressal Officer, along with a Nodal Officer, and dedicated email addresses for investors to submit their complaints or concerns:- https://vimta.com/grievance-cell/	0	0	Nil	0	0	Nil
Shareholders	Yes	1	0	Nil	0	0	NA

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)			(FY 2024-25)		
		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
Employees and workers	Yes	2	0	Nil	1	0	Nil
Customers	Yes https://vimta.com/contact-us/feedback/	34	0	Nil	0	0	Nil
Value Chain Partners		0	0	Nil	0	0	Nil
Other (please specify)		0	0	Nil	0	0	Nil

26. 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

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Energy Management	Risks & Opportunities	Risks: High utility costs, outages impacting critical storage/ equipment costs, inefficient HVAC. Opportunities: Cost savings via efficiency & load management, improved uptime.	HVAC optimisation, preventive maintenance, backup powers/ UPS.	Positive
2.	Climate Transition & Physical Risks	Risks & Opportunities	Risks: Extreme heat, flooding, water shortages, cold chain material/sample supply integrity and logistics, risk for field staff, facility damage downtime. Opportunities: improved business continuity planning, stronger insurance.	Business continuity plan validations, insurance adequacy reviews.	Positive & Negative
3.	Supply Chain Management	Risks & Opportunities	Risks: Shortages, non compliant/ unethical vendors. Opportunities: Stronger vendor management and internal checks.	Periodic vendor qualifications, critical vendor audits, quarantine/quality check, kit validations and dual sourcing.	Positive
4.	Human Capital Management	Risks & Opportunities	Risks: Talent attraction / retention, productivity. Opportunities: Strong onboarding and continuous job specific trainings and employee engaging activities.	Career development, strong performance feedback systems, talent development programs, employee engagement initiatives like Vinodaya, V-square, Structured L & D programs, rewards and recognition service.	Positive & Negative



Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Occupational Health & safety	Risks	Risks: Injuries, accidents, non compliances to safety procedures, poor quality of training	Periodic trainings, chemical and biological hygiene, incident reporting and CAPA.	Negative
6.	Customer Relations	Risks & Opportunities	Risks: Dispute on quality of reports, TAT, Poor communications leading to customer dissatisfaction /disengagements; Confidentiality breaches. Opportunities: Higher retention and repeat business, strong partnerships, good will ambassadors and cross functional value added service.	Clear quotations, MSAs, SOWs, QAAs, Project governance, service level KPIs, complaint handling and escalation systems, periodic senior management connects, customer feedback and CAPA.	Positive
7.	Corporate Governance	Risks & Opportunities	Risks: Weak oversight and accountability, fraud, poor risk management, related party transactions and inadequate policies and controls. Opportunities: Improved stakeholder's confidence, better decision making and strong compliance culture and improved brand image.	Strong Board/Management oversight and clear policies, enterprise risk management framework, internal controls and audits, enforcing strict core values.	Positive
8.	Animal Procurement & Welfare	Risks	Risks: activism, reputation risks, challenges in logistics. Opportunities: 3Rs leadership.	3Rs implementation, ethics approvals, vendor back ups.	Negative
9.	Data Security & Privacy	Risks & Opportunities	Risks: Data breaches, Loss of data and customer trust, insider threats, inadequate data governance. Opportunities: Regulatory compliance as a competitive advantage, strong privacy practices and strong data management.	Privacy by design and data minimisation and encryption at rest and in transit, MFA, access reviews, incident recording and CAPA, VAPT tests, backups, retention and deletion controls, vendor assessment.	Negative
10.	Quality & Reliability of Research & Testing, Regulatory compliance.	Risks & Opportunities	Risks: Customer disputes and failed regulatory submissions, reputation loss. Opportunities: Higher reliability, customer confidence and long term contracts.	Strong implementation of GxPs, ISO Standards, Data integrity governance.	Negative
11.	Human Rights & Trial Ethics.	Risks	Risks: Participant harm, trial shutdown, litigation.	Ethics approvals, Informed consents, safety monitoring and SAE reporting and protocol training.	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.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management processes									
1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes						No	Yes	
b. Has the policy been approved by the Board? (Yes/No)	Yes						No	Yes	
c. Web Link of the Policies, if available	https://vimta.com/wp-content/uploads/Code-of-Conduct-Directors-Senior-Management-Personnel.pdf https://vimta.com/wp-content/uploads/Board-Diversity-Policy.pdf https://vimta.com/wp-content/uploads/Code-of-Conduct-Insider-Trading-Policy.pdf https://vimta.com/wp-content/uploads/Corporate-Social-Responsibility-Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes						No	Yes	
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No								
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.	OHSAS ISO 45001, ISO 17025, Gold rating by IGBC, BIS, FSSAI, APEDA, NGCMA, WHO -GPPQCL, EMA - CGMP, CCCSEA, AAALAC, DCA,TSPCD and EIC.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.									
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) At VIMTA, we recognise that as a Contract Research and Testing Organisation (CRTO), our responsibilities extend beyond scientific excellence to include strong commitments to sustainability, ethics, and societal well-being. Our operations are rooted in the principles of integrity, quality, and compliance, ensuring that we contribute meaningfully to healthcare advancements while upholding the highest standards of environmental, social, and governance (ESG) performance. We continue to strengthen our research and testing capabilities in alignment with global regulatory expectations, while fostering innovation that supports safer and more efficient product development for our customers. Sustainability remains integral to our business strategy. We are focused on reducing our environmental footprint through efficient resource utilisation, responsible waste management, and the adoption of greener technologies across our laboratories. At the same time, we prioritise employee well-being, safety, and continuous learning, recognising our people as the cornerstone of our success. We also remain committed to ethical business conduct, data integrity, and patient/consumer safety, which are fundamental to the trust placed in us by customers, regulators, and the broader community. Our governance framework ensures transparency, accountability, and adherence to all applicable regulations and industry standards. As we look ahead, we will continue to integrate sustainability into our growth journey, leveraging our expertise to create long-term value for stakeholders while contributing positively to society.									



8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	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.	No

10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action																		
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										No								
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:																		
Questions										P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)										NA						Yes	NA	
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																Yes		
The entity does not have the financial or/human and technical resources available for the task (Yes/No)																Yes		
It is planned to be done in the next financial year (Yes/No)																Yes		
Any other reason (please specify)																		

SECTION C: Principle wise performance

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	Regulatory updates and Legal compliances of the familiarization programs /updates are provided to the Board and the KMPs as part of Board and Committee meetings.	100%
Key Management Personnel			

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
Employees other than BoD and KMPs	60 approximately	Employees undergo training covering the following topics. Code of Conduct, Business core values and ethics, prevention of sexual harassment, Whistle Blower policy, EHS policies and manual, Data integrity Policy. Annual refresher's training is imparted to employees majorly covering above topics. Employees basis their role, undergo various training programs through out the year on applicable regulations, standards and guidelines etc. Compliance Training, First Aid Training, Fire mock drill training, Healthcare, Awareness on Quality Policy, Objectives, Safety policy & Objectives, and Safety Awareness	~ 95%
Workers	45 approximately	Prevention of sexual harassment, EHS policies and manual, Training as per Safety policy.	~ 85%

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: Nil.

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website): <https://vimta.com/investors/announcements/>

Monetary					
	NGBRC 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	Nil				
Settlement					
Compounding Fee					
Non-Monetary					
	NGBRC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil				
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 : NA

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

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.

Yes. Vimta's Code of Conduct includes principles relating to ethical conduct, anti-bribery, and anti-corruption practices, which are expected to be adhered to by all employees as well as the Company itself. Vimta is committed to conducting its business with integrity, honesty, and transparency at all times. The Company follows a zero-tolerance policy towards any form of corruption or unethical behaviour.



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

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

6. Details of complaints with regard to conflict of interest

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.

NA

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	19.08	19.22

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of purchases	a. Purchases from trading houses as a % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of services	a. Sales to dealers/ distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	Purchases (Purchases with related parties/ Total Purchases)	0.79%	0.61%
	Sales (Sales to related parties/ Total Sales)	0.01%	0.02%
	Loans & Advances (Loans & Advances given to related parties/ Total Loans & Advances)	Nil	Nil
	Investments (Investments in related parties/ Total Investments)	Nil	Nil

Leadership Indicators

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

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

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. Vimta has a robust framework to prevent and manage conflicts of interests at the board level. The Company's code of conduct includes principles related to conflicts of interest and applies to all Directors & KMP. The code requires Directors to disclose any potential conflicts arising from personal, social, professional, financial, political, or other interests of relationships that could reasonably be perceived as conflicting with best interests of the Company and influencing their judgement in carrying out their responsibilities.

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	1.67%	0.4%	Energy conservation through HVAC systems

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

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

No.

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 Company has established structured processes to ensure environmentally sound handling of waste generated from its services and operations. These processes are aligned with applicable regulatory requirements.

(a) Plastics (including packaging)

- Plastic waste, including packaging materials, is segregated at source into recyclable and non-recyclable categories.
- The Company promotes reduction in plastic usage, adoption of reusable/returnable packaging, and use of eco-friendly alternatives wherever feasible.
- Non-recyclable plastic waste is disposed of through Municipal corporation

(b) E-waste

- E-waste is handled in accordance with applicable E-Waste Management Rules.
- Obsolete or end-of-life electrical and electronic equipment is collected, stored safely, and handed over only to government-authorized e-waste recyclers.

(c) Hazardous Waste

- Such waste is identified, classified, labelled, and stored in designated areas with necessary safety measures.
- Disposal is carried out through authorized Treatment, Storage, and Disposal Facilities (TSDFs) or certified vendors.
- Manifest systems and documentation are maintained to ensure end-to-end traceability and compliance.

(d) Other Waste

- Other waste streams (such as organic waste, general waste, and scrap materials) are segregated at source.

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.

Nil.



Leadership Indicators

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

NIC Code	Name of the product/ service	% of total turnover contributed	Boundary for which the life cycle perspective/ assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
NA					

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

Name of Product/Service	Description of the risk/concern	Action Taken
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).

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

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	2,620 kgs	-	-	911 kgs
E-waste	-	-	2,830 kgs	-	-	510 kgs
Hazardous waste	-	-	3,160 kgs	-	-	2,853 kgs
Other waste	-	-	36,443 kgs (Glassware waste)	-	-	26,524 kgs (Glassware waste)

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

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

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	251	176	70%	251	100%			251	100%		
Female	53	34	64%	53	100%	53	100%				
Total	304	210	69%	304	100%						

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)
Other than Permanent Employees											
Male											
Female											
Total											

* Provision of day care facilities is available to all employees.

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

Category	% Of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		*Day care facilities	
		Numb er (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Numb er (F)	% (F/A)
Permanent Workers											
Male	676	267	39%	676	100%			676	100%		
Female	404	63	16%	404	100%	404	100%				
Total	1080	330	31%	1080	100%						
Other than Permanent Workers											
Male											
Female											
Total											

* Provision of day care facilities is available to all employees.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.80%	1.10%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI		30%	Yes		32%	Yes
Others- please specify						

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 Company ensures that its offices, its facilities are accessible to differently abled persons.



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, the Company follows principles of equal opportunity and non-discrimination in its HR practices.

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%	100	100%
Female	100	100%	79	79%
Total	100	100%	91	91%

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

	Yes/ No (If yes, then give details of the mechanism in brief)
Permanent Employees	Yes, The Company has established multiple channels for receiving and addressing employee grievances, including quarterly employee open-house sessions conducted by the HR department, annual employee feedback surveys, feedback sessions for newly joined employees during their first ninety days of employment, and the Whistle Blower Policy. Employees may also raise concerns directly with the HR department or their reporting managers through the open-door communication framework. The grievance redressal process is guided by the principles of confidentiality, non-retaliation, fair investigation, and timely resolution. Records of all grievances received and the actions taken thereon are maintained by the Company.
Other than Permanent Employees	
Permanent Workers	
Other than Permanent Workers	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of associations or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of associations or Union (D)	% (D/C)
Total Permanent Employees	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/A)
Employees										
Male	251	175	70%	53	21%	214	107	50%	62	29%
Female	53	58	109%	35	66%	53	55	104%	31	58%
Total	304	233	77%	88	29%	267	162	61%	93	35%
Workers										
Male	676	595	88%	382	57%	690	657	95%	592	86%
Female	404	270	67%	156	39%	358	225	63%	245	68%
Total	1080	865	80%	538	50%	1048	882	84%	837	80%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	251	251	100%	214	214	100%
Female	53	53	100%	53	53	100%
Total	304	304	100%	267	267	100%
Workers						
Male	676	607	90%	690	606	88%
Female	404	399	90%	358	355	99%
Total	1080	1006	90%	1048	961	92%

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 an Occupational Health and Safety Management System in accordance with ISO 45001 standards.

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

The Company conducts periodic risk assessments to identify work-related hazards associated with both routine and non-routine activities. Appropriate mitigation and control measures are implemented, wherever feasible, to minimize 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 Company has an incident reporting system managed by the Facility administration, and QA departments, through which employees can report work-related hazards. Periodic drills and training sessions are also conducted to strengthen awareness and preparedness for emergency response situations.

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

Yes. Institutional tie ups are in place for employees and workers to access non occupational medical and health care services.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	2	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*including the contract workforce.



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

The Company is committed to providing safe, healthy, and incident free workplace and the key measures taken include: Leadership commitment and Governance, Structured risks measurement and mitigations, mandatory and periodic safety trainings, visitor safety management guidelines, annual health check-ups, strict adherence to safety principles viz fire safety, lab safety (GLP), electrical safety, chemical and biological safety practices, access to medical emergency and response facilities, robust incident reporting, CAPA and established emergency response plans and drills.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	NA	NA	0	NA	NA
Health and Safety	0	NA	NA	0	NA	NA

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	90% All plant and offices were assessed in accordance with ISO 45001 third party.
Working conditions	90% Working conditions were assessed through regular workplace inspections, risk assessments.

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. Nil

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).

Yes.

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

We collect the challans of previous month as a proof of payment before processing the payment for subsequent month

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees				
Workers		...		

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)

No.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	Nil
Working Conditions	

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

Nil

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

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

Vimta has identified its key stakeholders and its responsibilities in its Credo. It maintains regular contact with various stakeholders including its customers, employees, shareholders, government bodies, Vendors, Banks & Financial Institutions, Creditors and Communities that it operated in. The Company engages in transparent dialogues with its stakeholders to enable participants to make informed decisions on timely basis.

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 and 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
Customers	No	Email, social networks, trade shows, regular interactions and customer appreciation events.	Others - Continuous	Information on business offerings, work updates, periodic relationship reviews.
Investor/ Shareholder	No	i. Website ii. Quarterly results and Annual reports iii. Press Release and Intimations to stock exchanges iv. Investor meetings/conference calls and AGM	Quarterly, Annually and Others – Need based	To understand Company's financial performance, major events and future strategy.
Employees	No	Emails, Notice Boards, Annual performance reviews, trainings and employee engagement activities.	Annual and other Continuous	Information about goals, plans and results. Communication on important organisational developments, changes, new policies and initiatives.
Vendors	No	Emails, periodic assessments and regular meetings/annual reviews with key vendors.	Others - Continuous	Vendor performance, technological advancements and code of conduct.
Regulators	No	Dialogue, audits, meetings and participation in forums	Others - need based	Compliance with laws and regulations, filings for approvals, support for policies.
Community	Yes	Emails, meetings.	Others - Continuous	CSR donations.

Leadership Indicators

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

Yet to be formalised.

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, the identification and management of material issues relevant to the environment, social, economic and governance topics is done in consultation with the stakeholders. No material events during the year.

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

Nil.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	304	265	87%	267	190	71%
Other than permanent	0	0	0	0	0	0
Total Employees	304	265	87%	267	190	71%
Workers						
Permanent	1080	930	86%	1048	915	87%
Other than permanent	0	0	0	0	0	0
Total Workers	1080	930	86%	1048	915	87%

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

	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	304	---	---	304	100%	273	---	---	273	100%
Male	251	---	---	251	100%	218	---	---	218	100%
Female	53	---	---	53	100%	55	---	---	55	100%
Other than Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male										
Female										
Workers										
Permanent	1080	16	1%	1064	99%	1088	---	---	1072	99%
Male	676	12	2%	664	98%	710	---	---	698	98%
Female	404	4	1%	400	99%	378	---	---	374	99%
Other than Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	-	-	-	-	-		-	-	-	-
Female	-	-	-	-	-		-	-	-	-

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	23.28	2	23.28
Key Management Personnel	4	22.28	2	13.95
Employees other than BoD and KMP	245	1.31	50	1.04
Workers	681	0.37	402	0.30

Note:- Total number of directors includes independent directors, there is no remuneration paid to independent directors except sitting fee.

The above median remuneration calculation includes employees who were not on the rolls of the Company as on 31st March 2026, as remuneration had been paid to such employees for the month of March 2026.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	22.13%	22.54%

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. Employee grievances are addressed and monitored through a formal Employee Grievance Redressal System.

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

Every employee is given facility/access to report grievances either openly or anonymously to either HR or Direct Manager or even Management/Board.

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

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

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

	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employee/ workers	0	0
Complaints on POSH upheld	NA	NA

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

The HR and Management promote a culture of trust and non-retaliation through regular communication and awareness of the Whistle Blower Policy and POSH Policy. The identity of the complainant is kept confidential and disclosed only to the concerned committee and the investigating officer, on a need-to-know basis. Appropriate and timely action is taken, wherever applicable, and HR continuously monitors the situation through feedback mechanisms to prevent any form of retaliation against the complainant.

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	100.00
Forced/involuntary labour	100.00
Sexual harassment	100.00
Discrimination at workplace	100.00
Wages	100.00
Others – please specify	NA

Note:- The results are entered here, after evaluation by the entity.



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

They were no significant risks/concerns arising from the assessments.

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.

Compliance with Human Rights principles is regularly monitored and reviewed by the Head – HR and the Management on a quarterly basis. In addition, Ethics Committee reviews are conducted in accordance with the applicable regulatory requirements for Clinical Studies.

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/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	FY 2024-25
From renewable sources		
Total electricity consumption (A) (in GJ)	Nil	Nil
Total fuel consumption (B) (in GJ)	Nil	Nil
Energy consumption through other sources (C) (in GJ)	Nil	Nil
Total energy consumed from renewable sources (A+B+C) (in GJ)	Nil	Nil
From non-renewable sources		
Total electricity consumption (D) (in GJ)	43695	37351
Total fuel consumption (E) (in GJ)	1019.4	1027.5
Energy consumption through other sources (F) (in GJ)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	44714	38379
Total energy consumed (A+B+C+D+E+F) (in GJ)	44714	38379
Energy intensity per rupee of turnover (Total energy consumption/revenue from operations) (GJ/ ₹)	10.98	3.19
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ revenue from operations adjusted for PPP) (GJ/ Revenue Mn)	223.30	226.94
Energy intensity in terms of physical output (GJ/ \$)	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity (GJ/FTE)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

No.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in Kilolitres)		
(i) Surface water	2158 KL	2139 KL
(ii) Groundwater	7377 KL	11052 KL
(iii) Third party water	28767 KL	30345 KL
(iv) Seawater / desalinated water	0	0
(v) Others (Harvested rainwater)	0	0
Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)	38302 KL	43536 KL
Total volume of water consumption (in Kilolitres)	38302 KL	43536 KL
Water intensity per ₹ Mn of turnover (Kilolitres/₹) (Water consumed / revenue from operations ₹ Mn)	9.40	12.66
Water intensity ₹ Mn of turnover adjusted for Purchasing Power Parity (PPP) (Water	191.28	257.43
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity (Kilolitres /FTE)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency. No.

4. Provide the following details related to water discharged

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties (Cherlapally Facility only upto 1440 KL)	1440 KL	1440 KL
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment (In house treatment plant as prescribed by state pollution control board)	6853 KL (In-house Sewage Treatment Plant with zero external discharge)	11508 KL (In-house Sewage Treatment Plant with zero external discharge)
Total water discharged (in kilolitres)	8293 KL	12948 KL

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency: No.



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

Yes, the entity has implemented a Zero Liquid Discharge (ZLD) mechanism to ensure that no untreated wastewater is released into the environment at its Life Sciences Campus.

- The system includes STP, ETP, RO system removes contaminants.
- Treated water is further processed through MBR filtration enabling maximum recovery and reuse of water within the facility.
- The recovered water is reused for cooling, utilities, and other non-potable applications, thereby reducing freshwater consumption.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/Nm ³ (at 15% O ₂)	62.6	60.5
Sox	mg/Nm ³ (at 15% O ₂)	70.3	70.8
Particulate matter (PM)	mg/Nm ³ (at 15% O ₂)	15.3	14.8
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	mg/Nm ³ (at 15% O ₂)	26.2	25.9

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 emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	76.3 MT	76.9 MT
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	0	0
Total Scope 1 and Scope 2 emissions intensity per rupee Mn of turnover (Total scope 1 and scope 2 GHG emissions/ revenue from operations)	tCO ₂ /₹	0.0187	0.0224
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (Total scope 1 and scope 2 GHG emissions/ revenue from operations adjusted for PPP)	tCO ₂ /₹	0.381	0.455
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	NA	NA
Total Scope 1 and Scope 2 emission	Metric tonnes of CO ₂ equivalent/FTE	1.01	-
intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency. No.

* The intensity has been restated owing to change in the unit of measurement considered in denominator for intensity calculation.

**The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core.

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

No.

The entity does not have any specific or dedicated project aimed exclusively at reducing Greenhouse Gas (GHG) emissions during the reporting period.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2.620MT	0.911MT
E-waste (B)	2.830MT	0.510MT
Bio-medical waste (C)	35.52MT	37.750MT
Construction and demolition waste (D)	-----	-----
Battery waste (E)	-----	-----
Radioactive waste (F)	-----	-----
Other Hazardous waste. Please specify, if any. (G)	3.160MT	2.853MT
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)	44.130MT	42.024MT
Waste intensity per rupee Mn of turnover (MT/₹) (Total waste generated / revenue from operations)	0.011	0.012
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/\$) (Total waste generated/ revenue from operations adjusted for PPP)	0.220	0.248
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity (MT/FTE)	-----	-----
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	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	NIL	NIL
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	35.52MT	37.750MT
(ii) Landfilling	3.160MT	2.853MT
(iii) Other disposal operations	5.45MT	1.42MT
Total	44.13MT	42.024MT

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.

* The intensity has been restated owing to change in the unit of measurement considered in denominator for intensity calculation.

**The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core.

*** The waste under 'Other disposal operations' is being disposed off through PCB authorized vendors.



- 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.**

The entity follows regulated waste management practices by segregating waste at source and disposing all plastic, ewaste, biomedical and hazardous waste through PCB authorized vendors, while minimizing hazardous chemical usage through controlled processes and procurement.

- 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:**

Sl. 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.
NA			

- 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
NA (No projects requiring Environmental Impact Assessment)					

- 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).**

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

Sl. 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
Nil				

Leadership Indicators

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

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

- (i) Name of the area:
- (ii) Nature of operations:
- (iii) Water withdrawal, consumption and discharge in the following format: Not applicable as none of our site are located in areas of water stress.

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) To Surface water	NA	NA
(ii) To Groundwater		
(iii) To Seawater		
(iv) Sent to third-parties		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

No.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	NA	NA	NA
Total Scope 3 emissions per rupee of turnover	NA	NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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.

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

NA. The entity does not have any operations in or around ecologically sensitive areas

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

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

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

Yes. Vimta has a documented Business Continuity Plan, for all its operations, to prepare for, respond to, and recover from disruptions while maintaining safety, data integrity, animal welfare (where applicable), and GxP compliance. It defines critical



recovery activities and assigns roles and escalation paths. It provides response and recovery actions for facility, utilities, equipment, IT, and animal welfare. The BCP enables controlled continuation of priority work through alternate workflows or sites, protects samples and records, ensures clear stakeholder communication, and is kept as a live document that is reviewed and tested at least annually through drills and exercises to confirm effectiveness.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

None.

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

NA

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

Essential Indicators

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

Four (4)

- 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.**

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Federation of Telangana Chambers of Commerce and Industry State (FTCCI)	State
2	Confederation of Indian Industry (CII)	National
3	Federation of Indian Export Organisations (FIEO)	National
4	Pharmexcil (Pharmaceuticals Export Promotion Council of India)	National

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
NA		

Leadership Indicators

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

Sl. 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
Nil					

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
NA					

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

Sl. 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)
NA						

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

NA

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	62%	62%
Directly from within India	86%	92%

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi urban	-	-
Urban	-	-
Metropolitan	-	-

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	Nil
NA	Nil

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

Sl. No.	State	Aspirational District	Amount Spent (in INR)
The Company did not undertake any CSR projects in aspirational districts during the reporting period.			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

No

- (b) From which marginalized /vulnerable groups do you procure?

NA

- (c) What percentage of total procurement (by value) does it constitute?

NA

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

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	-----	-----	-----	-----



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 the authority	Brief of the Case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects: The Company has implemented CSR Projects through registered trustor society or Section 8 companies incorporated as per the provisions of Companies Act, 2013. The details of the projects undertaken are as follows

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Education & Skill Development Project	The CSR activities of the Company are implemented through registered implementing agencies such as Section 8 Companies, Trusts and Societies. Accordingly, the Company does not maintain the data pertaining to the number of beneficiaries under the CSR projects undertaken.	
2.	Healthcare & Preventive Healthcare Project		
3.	Hunger, Poverty & Nutrition Support Project		
4.	Women Empowerment & Social Welfare Project		
5.	Environmental Sustainability & Animal Welfare Project		

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

Essential Indicators

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

The Company has an established mechanism for receiving, reviewing and addressing customer feedback and complaints through multiple channels, including direct customer communications, email-based feedback options, website-based feedback interfaces, periodic customer engagement by senior technical management, and annual business review meetings led by senior management. All customer complaints are centrally recorded and managed by the Quality Assurance function under a defined investigation and Corrective and Preventive Action (CAPA) process, which includes assessment of the issue, root cause analysis, implementation of corrective actions, and monitoring of closure. The status of resolution and redressal is communicated to the concerned customer in a timely manner. In addition, the Company undertakes half-yearly trend analysis of customer feedback and complaints to identify recurring issues, assess systemic risks, and drive continual improvement in products, services and customer experience.

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	Nil
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber Security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	0
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

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

Yes. [Weblink - https://vimta.com/wp-content/uploads/Cybersecurity-Policy.pdf](https://vimta.com/wp-content/uploads/Cybersecurity-Policy.pdf)

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. NA

7. Provide the following information relating to data breaches:

- Number of instances of data breaches** - No instances of data breach reported during the financial year 2025-26.
- Percentage of data breaches involving personally identifiable information of customers** - Nil
- Impact, if any, of the data breaches** - NA

Leadership Indicators

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

Information on the products and services of the Company can be accessed through the Company's website at www.vimta.com and through email communication at bd@vimta.com

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

NA

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

Risk of disruption/discontinuation of essential services is communicated to consumers through emails.

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)

NA