Date: August 20, 2026

To, **Department of Corporate Services** **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001	To, **Listing Department** **National Stock Exchange of India Ltd** Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051

Scrip Code: 543528 **ISIN- INE0JA001018** **Symbol: VENUSPIPES**

Subject: Business Responsibility and Sustainability Report for Financial Year 2025-2026

Dear Sir/ Madam,

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-2026 which also forms part of the Annual Report of the Company for the Financial Year 2025-2026.

Kindly take the same on your record.

Thanking you,
Yours faithfully,

For **Venus Pipes & Tubes Limited**

Pavan Kumar Jain
Digitally signed by Pavan Kumar Jain
Date: 2026.08.20 19:41:02 +05'30'

CS Pavan Kumar Jain
Company Secretary and Compliance Officer
Membership No. A66752

Business Responsibility & Sustainability Reporting (BRSR)

Venus Pipes & Tubes Limited
FY 2025-26

Table of Contents

Section A: General disclosures

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L24311GJ2015PLC082306
2.	**Name of the Listed Entity**	Venus Pipes & Tubes Limited
3.	**Year of incorporation**	2015
4.	**Registered office address**	Survey No. 233/2 and 234/1 Dhaneti, Kachchh, BHUJ, Gujarat, India, 370020
5.	**Corporate address**	Tripada Complex, Plot No 275, Sector 1/A, Near Mamlatdar office, Office No. 1, Ground Floor, Gandhidham 370201 Kachchh Gujarat India.
6.	**E-mail**	info@venuspipes.com
7.	**Telephone**	+91 7048898899
8.	**Website**	www.venuspipes.com
9.	**Financial year for which reporting is being done**	FY 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**	₹ 207.16 Million
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Mr. Kuldeep Maurya Contact: 96382 20956 Email: ehs@venuspipes.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).**	Disclosures made in this report are on a standalone basis. It includes Venus's manufacturing facility, head office & marketing offices in India.
14.	**Name of assessment or assurance provider**	Not Applicable (NA)
15.	**Type of assessment or assurance obtained**	Not Applicable (NA)

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY 2025-26)
1	Manufacturing stainless-steel pipes and tubes	Operating from its manufacturing facility in Dhaneti, Gujarat, Venus Pipes & Tubes Limited produces stainless-steel pipes and tubes for the global market. The Company is an established exporter with a	94%

		widespread distribution network that includes numerous countries in Europe and across the world.	

Note: SS Welded Pipe and SS Seamless Pipe contribute 94% of total turnover. The remaining 6% relates to scrap and other sales. Accordingly, the key products/services accounting for over 90% of turnover are disclosed above.

17. 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	SS Welded Pipe	24311	36%
2	SS Seamless Pipe	24311	58%

III. Operations

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

Location	Number of operational locations	Number of offices	Total
National	1	5	6
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	24
International (No. of Countries)	35

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

Exports account for approximately 34.28% of the Company's total turnover.

c. A brief on types of customers

Venus Pipes & Tubes Limited is an Indian manufacturer and exporter of stainless-steel pipes and tubes. The Company serves a diverse business-to-business (B2B) clientele, supplying products for critical industrial applications. Its customer base includes over 80 of India's Fortune 500 companies.

The Company provides essential components to a wide range of sectors, including traditional industries like Chemicals, Engineering, Power, and Oil & Gas, as well as new fields such as Semi-conductors and Solar Manufacturing.

Reinforcing its global market presence, the Company consistently exports to more than 30 countries worldwide.

IV. Employees

20. Details 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)	477	455	95.39%	22	4.61%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total employees (D + E)**	**477**	**455**	**95.39%**	**22**	**4.61%**
Workers						
4	Permanent (F)	482	482	100%	0	0%
5	Other than Permanent (G)	710	710	100%	0	0%
6	**Total Workers (F + G)**	**1192**	**1192**	**100%**	**0**	**0%**

Note: For BRSR reporting, employees include all regular on-roll staff, while workers include shop-floor and operational personnel. Other than permanent workers include contract workers, apprentices, and trainees. The Company does not have any non-permanent employees.

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent (D)	12	12	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total employees (D + E)**	**12**	**12**	**100%**	**0**	**0%**
Differently abled Workers						
4.	Permanent (F)	Nil				
5.	Other than Permanent (G)					
6.	Total employees (F + G)					

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	13%
Key Management Personnel (KMP)	2	0	0%

22. Turnover rate for permanent employees and workers

Category	FY 2025-26			FY 2024-25*			FY 2023-24*		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	13.62%	20.00%	13.90%	9.96%	10.53%	9.99%	8.09%	0.00%	8.09%
Permanent Workers	19.59%	0.00%	19.59%	17.28%	0.00%	17.28%	14.26%	0.00%	14.26%

***Note:** The data for FY 2024-25 & FY 2023-24 have been revised and restated.

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

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

The Company has no holding, subsidiary, associate, or joint ventures.

VI. CSR Details

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

(ii) Turnover (in Rs.) – ₹ 11668.48/- Million

(iii) Net worth (in Rs.) – ₹ 6684.79/- Million

VII. 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)*	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)	Yes	0	0		0	0	
Shareholders	Yes	0	0		0	0	
Employees & workers	Yes	0	0		0	0	
Customers	Yes	0	0		0	0	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)*	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
Value Chain Partners	Yes	0	0		0	0	
Others (please specify)	NA						

*Weblink for Grievance redressal: https://www.venuspipes.com/investor-grievance/.

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:

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Governance, Ethics & Board Leadership	Risk & Opportunity	Risk: Deficient governance, a lack of board independence, or poor transparency can obscure accountability and lead to unchecked conflicts of interest. Such ethical lapses may result in regulatory infractions, significant legal liabilities, and a severe erosion of investor confidence and public trust, damaging the Company's reputation and financial stability. Opportunity: A diverse, independent Board with strong corporate governance provides oversight and enhances long-term stakeholder trust. This transparent and ethical foundation attracts institutional investors, improves access to capital, and fosters an integrity-driven work culture that attracts and retains talent.	Enforcing strict compliance codes and ethics, maintaining a governance framework with independent committees and clear reporting objectives, and ensuring a balanced, diverse board composition to guide strategic, data-driven decision-making.	Negative & Positive
2	Product Quality, Innovation & Safety	Risk & Opportunity	Risk: Failures in product innovation, lapses in quality management, or safety shortcomings can lead to product recalls, loss of certifications, and an inability to meet evolving customer expectations. This can cause significant market share loss, costly legal claims, and	Implementation of stringent, internationally recognized quality management systems (like ISO), continuous investment in Research & Development (R&D) to anticipate market needs and foster a culture of innovation to deliver high-value, specialized industrial solutions.	Negative & Positive

			irreparable damage to the Company's reputation. Opportunity: A focus on superior product quality, safety, and continuous innovation creates competitive advantage and brand differentiation. This builds lasting customer loyalty, opens doors to high-margin markets, and solidifies the Company's position in the industry.		
3	Economic Performance	Risk & Opportunity	Risk: Macroeconomic downturns, inflation, or market instability can significantly contract customer demand, escalate operating and raw material costs, and squeeze profit margins. These pressures can constrain the Company's financial stability, limit capital for investment, and impact overall resilience. Opportunity: Sustained economic performance serves as a method for strategic expansion, market development, and revenue growth. Healthy profitability provides the necessary capital to reinvest in operations, advance critical ESG initiatives, and create long-term value for all stakeholders.	Proactive cost optimization and efficiency programs, strategic diversification of the customer portfolio across multiple resilient industries, and disciplined financial planning to maintain a balance sheet and manage market volatility.	Negative & Positive
4	GHG Emissions & Climate Action	Risk & Opportunity	Risk: Unmitigated greenhouse gas (GHG) emissions contribute to climate change and expose the Company to increasing transition risks, including carbon taxes, regulatory penalties, and shifting market preferences. It also creates physical risks, such as operational challenges from extreme weather and supply chain disruptions. Opportunity: Proactively adopting cleaner energy technologies and decarbonization strategies helps meet the evolving climate expectations of investors, customers, and regulators. This approach can reduce energy costs, enhance brand reputation, and transform climate-related risks into a strategic and competitive advantage.	Implementing a clear decarbonization roadmap by operating solar power plants for renewable energy, transitioning from LPG to cleaner Piped Natural Gas (PNG), and investing in energy efficiency measures to systematically reduce the carbon footprint.	Negative & Positive

5	Sustainable Waste & Chemical Management	Risk & Opportunity	Risk: Ineffective waste handling or the improper disposal of hazardous materials can lead to environmental pollution, soil and water contamination, and significant health risks for surrounding communities. This exposes the Company to regulatory non-compliance, major legal fines, and long-term reputational damage. Opportunity: Deploying effective waste management practices guided by circular economy principles unlocks significant cost savings through resource recovery, recycling, and reuse. These initiatives minimize environmental impact and reinforce the Company's brand reputation.	Deploying a structured risk mitigation hierarchy (Eliminate, Reduce, Substitute) focused on hazardous chemicals, combined with programs for water conservation, wastewater treatment, and eco-friendly disposal to ensure responsible resource management.	Negative & Positive
6	Supply Chain Resilience	Risk	Geopolitical conflicts, global instability, climate events, or critical supplier failures can cause severe supply chain disruptions. This can result in raw material price volatility, inventory shortages, production delays, and an inability to meet customer commitments, leading to direct revenue losses.	Optimizing supply chain procurement costs through strategic sourcing, diversifying the vendor base across different geographies, building strategic inventory buffers for critical materials, and enforcing strict contractual and quality assurance procedures.	Negative
7	Employee Health and safety	Risk	Guided by its Zero Harm Vision, Venus aims to preventing harm to life, the environment, and property. This core principle drives the continuous improvement of the safety practices, fostering a culture where a safe workplace is seen as essential for employee well-being, operational productivity, and superior product quality. A failure in this leads to workplace incidents, legal and regulatory actions, and a significant decline in employee morale and productivity. Ultimately, such lapses would damage the corporate reputation and erode the trust of stakeholders.	Zero Harm Vision is upheld through a disciplined safety strategy that includes the continuous improvement of shop-floor conditions, rigorous safety audits, and mandatory employee training. These integrated initiatives create a framework to proactively identify risks and empower the workforce to maintain a safe and productive environment.	Negative
8	Human Resource Management , Labour Standards & Human Rights	Risk & Opportunity	Risk: Failing to uphold fair labor standards, protect human rights, or provide competitive wages can lead to low morale, high employee turnover, labor disputes, and difficulty attracting skilled talent. It also poses a significant reputational risk	Ensuring fair and competitive wages, strictly upholding all statutory labor standards and human rights, offering talent acquisition and retention programs, and providing clear paths for employee growth and development.	Negative & Positive

			and can have a severe socio-economic impact on communities. Opportunity: Implementing structured talent acquisition, professional development, and retention programs maximizes employee engagement, innovation, and productivity. Fostering a respectful, inclusive, and equitable workspace culture becomes a key driver of long-term success and a core part of the Company's identity.		
9	Customer Satisfaction & Engagement	Opportunity	Capturing quantitative customer feedback on key parameters (quality, price, delivery) allows for continuous improvement. This serves as a direct strategic catalyst for market expansion, strengthening brand reliability, and driving growth.	-	Positive
10	Data Privacy & Cyber Security	Risk	Cyber incidents and data breaches can compromise stakeholder privacy rights and lead to non-compliance with data protection laws. This poses a significant threat of severe financial, operational, and reputational damages.	Deploying secure IT infrastructure, conducting routine cybersecurity audits, and establishing data privacy compliance protocols to prevent and respond to threats effectively.	Negative

Section B: Management and process disclosures

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

The Company has put in place structures, policies and processes conforming to below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

S. No.	Principle Description	Reference of Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	• Code of Conduct of Board Members Policy • Code of Conduct* • Whistle Blower Policy • Code for Fair Disclosure of UPSI Governs the transparent communication of price-sensitive information • Risk Management Policy • Related Party Transaction Policy • Board Governance Policies • Familiarisation Programme for Independent Directors
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	• Integrated Management System Policy* • Risk Management Policy • EHS Progressive Policy*
3	Businesses should promote the well-being of all employees.	• Integrated Management System Policy* • Code of Conduct* • Whistle blower Policy • Risk Management Policy • POSH Policy
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.	• Whistle blower Policy
5	Businesses should respect and promote human rights.	• Whistle blower Policy • Code of Conduct* • Risk Management Policy • POSH Policy
6	Businesses should respect, protect, and make efforts to restore the environment.	• Integrated Management System Policy* • EHS Progressive Policy*
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	• Code of Conduct of Board Members Policy • Related Party Transaction Policy
8	Businesses should support inclusive growth and equitable development	• Risk Management Policy

S. No.	Principle Description	Reference of Policies /Procedure/Standard
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	• Risk Management Policy • Internal cybersecurity and data privacy framework*

*The policies referred to above are internal policies/guidelines of the Company and are available to relevant stakeholders through internal communication channels.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes. Policies are approved by the Board, a designated Board Committee, or by personnel with authority delegated from the Board, in accordance with the Company's governance structure.								
c. Web Link of the Policies, if available	https://www.venuspipes.com/investors/policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes. Policies are translated into operational procedures, which are implemented across all relevant business functions. Specific committees and designated personnel are responsible for ensuring their effective execution.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company actively aligns its value chain partners with core ethical and operational principles to the appropriate extent.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	• **Principle 2:** Quality Assurance System for Material Manufacturer according to Pressure Equipment Directive; BIS Product Certification (License No. 7900113011) as per IS 17875:2022; BIS Product Certification (License No. 7900113112) as per IS 17876:2022; NABL Accreditation (Certificate No. TC-15278) as per ISO/IEC 17025:2017; NSF 372/61 and 3-A Sanitary Standards Certification. • **Principle 2 & Principle 6:** ISO 14001:2015 (Environmental Management System) • **Principle 3:** ISO 45001:2018 (Occupational Health and Safety Management System) • **Principle 9:** ISO 9001:2015 (Quality Management)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	During the financial year, Venus initiated structured ESG reporting by actively tracking key environmental KPIs, including greenhouse gas emissions (Scope 1 & 2), energy consumption, waste generation, water consumption, and wastewater generation. The Company is progressively aligning its ESG initiatives with its business objectives and developing a comprehensive ESG strategy in the coming years. The Company has taken following targets for FY 2026-27: **Environment** • Increase renewable energy consumption by ~ 40% in FY 2026-27 • Ensure 100% safe disposal of hazardous waste generated every financial year • Undertake Scope 3 emission accounting • Increase the cumulative number of trees planted on-site by 1000 in FY 2026-27								

	Social • 100% verification of legal working age through documented ID proof for all new joiners Zero incidents of child or forced labour • 100% acknowledgement and resolutions for employee grievances received • Achieve Zero Harm Vision by achieving Zero Lost Time Injuries (LTI) and conduct annual safety campaigns covering 100% of workers **Governance** • Maintain zero cases of violation of Code of Conduct • 100% adherence to data access protocols across all system
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	The Company is committed to responsible and sustainable business practices and has begun evaluating its Environmental, Social, and Governance (ESG) performance across operations. Looking ahead, the Company aims to establish clear goals and will actively monitor progress against defined commitments and targets in the years to come.
Governance, leadership, and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements. At Venus Pipes & Tubes Limited, engineering excellence goes hand in hand with responsible business practices. Long-term value creation is closely linked to Environmental, Social and Governance (ESG) performance and sustainable growth. During FY 2025-26, the Company strengthened its environmental performance through focused investments in resource efficiency, renewable energy, and circular economy initiatives. The Company operates a 1.3 MW DC captive solar power plant, supporting the transition towards cleaner energy. The Acid Regeneration Plant (ARP) enables recovery and reuse of approximately 60% of acid, reducing fresh acid consumption and minimizing waste generation. Environmental stewardship is further demonstrated through the development of a Miyawaki forest with over 17,000 native trees and the maintenance of Zero Liquid Discharge (ZLD) operations through advanced wastewater treatment and reuse systems. Going forward, the Company aims to increase renewable energy consumption, ensure 100% safe disposal of hazardous waste, and expand on-site green cover. On the social front, the Zero Harm Vision remains central to the Company's approach. Workplace safety is reinforced through an ISO 45001-certified occupational health and safety management system, regular safety training and continuous improvements in safety infrastructure. The Company also focuses on employee development through structured learning initiatives and capability-building programmes. CSR interventions in healthcare, education, nutrition, rural development, women empowerment, and environmental conservation continue to contribute positively to communities. The Company upholds high standards of ethics, transparency, accountability, and risk management. Through effective governance practices and active stakeholder engagement, ESG considerations are integrated into business decisions, supporting sustainable and resilient growth for all stakeholders.	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.	Mr. Dhruv Mahendrakumar Patel Whole Time Director (DIN:07098080) Email Id: info@venuspipes.com Mob: 7048897799
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.	The ultimate responsibility for sustainability oversight rests with the Board of Directors (BoDs) wherein they have adopted a distributed governance model, assigning specific ESG goals to various committees to ensure these principles are embedded across operations. The committees are: • Corporate Social Responsibility (CSR) Committee • Audit Committee • Safety Committee • POSH Committee

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee	Frequency (Annually/Half yearly/Quarterly/ Any other– please specify)

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The Company ensures that all the corporate policies remain effective and aligned with its strategy through a dynamic review process. Relevant committees, senior management, and business leaders periodically evaluate policy performance against organizational goals and industry benchmarks. These assessments drive prompt updates and necessary amendments, with all significant changes presented to the Board of Directors for oversight to guarantee continuous improvement and accountability.									Ongoing (Periodically and/or Need basis)								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company safeguards its operational integrity through compliance frameworks and a proactive system for identifying and resolving regulatory gaps. To ensure full transparency and strategic oversight, the organization's compliance status and any corrective actions are systematically reported to the Board, its committees, and key management.									Ongoing								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Venus has ensured that all the formulated policies are in compliance with all applicable laws and align with relevant principles guided by NGRBC. In FY 2025-26, no independent assessment or evaluation of the Company's policies was conducted by any external agency.								

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. The entity does not consider the principles material to its business (Yes/No)	NA								
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									

4. It is planned to be done in the next financial year (Yes/No)	
5. Any other reason (please specify)	

Section C: Principle wise performance disclosure

I. 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 programs held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors (BoDs)	5	• ESG, Health, Safety and Sustainability Practices • Occupational Health, Safety and Employee Well-being • Environmental Management and Resource Conservation • Risk Management, Hazard Assessment and Emergency Preparedness • Regulatory Compliance, Safe Work Practices and Operational Excellence	100%
KMPs	5		100%
Employees	18	• POSH • Insider Trading • Induction Program • Occupational Health & Safety (OHS) • Fire Safety & Emergency Preparedness • Behaviour Based Safety • Hazard Identification & Risk Assessment (HIRA) • Environmental Management System (EMS)	100%
Workers	18	• General Safety • Behaviour Based Safety • Fire Safety & Prevention • Emergency Preparedness & Response • Hazard Identification & Risk Assessment (HIRA) • Personal Protective Equipment (PPE) Awareness • Slips, Trips & Falls Prevention • OHSMS ISO 45001 Awareness • EMS ISO 14001 Awareness	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)

Monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been agencies/ judicial institutions**
Penalty/ Fine	During FY 2025-26, there have been no instances of fines/penalties/compounding fee /settlement.				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	**Name of the regulatory/ enforcement**	**Brief of the Case**	**Has an appeal been agencies/ judicial institutions**
Imprisonment	During FY 2025-26, there have been no instances of imprisonment/ punishment.			
Punishment				

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institution
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, the Company upholds a zero-tolerance policy for any form of corruption or bribery, conducting its business with the highest ethical standards. This is operationalized through a multi-layered governance framework where the principle of anti-corruption is embedded at every level:

1. Code of Conduct for All Stakeholders: This Code establishes a clear zero-tolerance stance on corruption and bribery for all employees, associates, and business partners. It explicitly prohibits the offering or accepting bribes, gifts, or favours to gain undue advantages. In addition to this core anti-corruption rule, the code sets a broad ethical foundation for the entire organization by also addressing key principles of human rights and business integrity.

2. Code of Conduct for Board Members and Senior Management: This reiterates and reinforces the core anti-corruption mandate for the Company's leadership. Beyond the general prohibition of bribery, it means that Directors and Senior Managers must:

- Proactively identify and avoid any conflicts of interest between their personal affairs and the Company's business.
- Refuse to offer, give, or receive facilitation payments or any other illegal gratification.
- Uphold their fiduciary duty to act with the highest degree of personal and professional integrity.

3. Whistleblower Policy: To ensure these principles are actively enforced, the Whistleblower Policy provides a secure and confidential mechanism for reporting any violations of either Code of Conduct. It guarantees:

- Clear and Accessible Reporting Channels up to the highest level of the Audit Committee.

- Absolute Protection for Whistleblowers from any form of retaliation or unfair treatment.
- Confidential and Fair Investigation of all reported concerns.

The anti-corruption rule is established as a baseline for everyone, is intensified with specific governance duties for leadership, and is supported by an accountability mechanism, ensuring a culture of integrity is enforced throughout the entire organization. Web Link: https://www.venuspipes.com/wp-content/uploads/2025/12/Code-of-Conduct-of-Board-Members-Policy1.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:

Case details	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

No complaints pertaining to Conflict of Interest were received or reported against any Director or Key Managerial Personnel (KMP) of the Company.

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.

In FY 2025-26, the Company did not receive any complaints pertaining to conflict of interest.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	134.81	116.95

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 % of total purchases	This information is considered business-sensitive and is therefore not disclosed publicly. The Company confirms that it tracks these parameters internally for both the reporting periods.	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		

Concentration of Sales	a. Sales to dealers / distributors as % of total sales		
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of Related Party Transactions in	a. Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	0%	0%

Leadership Indicators

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

The Company ensures supplier alignment through a structured Supplier Selection and Evaluation Process governed by its SOP for Purchase of Raw Material. This procedure serves as the primary mechanism for due diligence, requiring all potential partners to be evaluated on their ability to meet the defined standards prior to onboarding. Before approval, suppliers must demonstrate compliance through evidence of management system certifications (such as ISO 9001, ISO 14001, and ISO 45001), by undergoing an onsite audit of their facility and controls, or by passing a rigorous quality inspection of a trial order. This initial qualification process ensures that the value chain partners have systems for quality, environmental, and safety management.

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

Yes. The Company ensures the avoidance of conflicts of interest through its Code of Conduct for Board Members Policy, which establishes a clear framework for Director conduct. The key mechanisms detailed within this policy are:

- **Mandatory Disclosure of Interests:** Board Members and Senior Management are required to make disclosures to the Board relating to all material financial and commercial transactions where they have a personal interest that may potentially conflict with the interest of the Company.

- **Prohibition on Conflicting Situations:** The Code states that a Director shall not involve oneself in a situation in which he may have a direct or indirect interest that conflicts, or possibly may conflict, with the interest of the Company.

- **Prohibition on Personal Gains:** The Code forbids Directors from using their official position for personal gain. It states that if a Director is found guilty of making any undue gain, they are liable to pay that amount back to the Company.

- **Restrictions on Outside Roles:** Directors must avoid apparent conflicts of interest, such as accepting a directorship on the Board of a competing Company or engaging in outside business activities that would interfere with their duties, without prior approval from the disinterested members of the Board.

These processes ensure that all Board decisions are made with complete objectivity and are solely in the best interests of the Company and its stakeholders. The Code can be accessed at: https://www.venuspipes.com/wp-content/uploads/2025/12/Code-of-Conduct-of-0Board-Members-Policy1.pdf

II. 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	0%		As a key resource conservation initiative, the Company installed an acid regeneration plant during FY 2023-24. This technology, which became fully operational in FY 2024-25, restores used or spent acid to its original strength and purity. By regenerating acid on-site, the plant significantly reduces the consumption of fresh acid in our manufacturing processes, with the environmental and cost benefits being realized throughout FY 2024-25 and FY 2025-26.
Capex	0%		

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?

Yes. The Company operates its sustainable sourcing principles through a structured evaluation process integrated directly into its procurement activities. This ensures all partners align with the Company's core ESG standards before entering its value chain.

1. Supplier Screening during Onboarding: All potential suppliers undergo a mandatory, multi-dimensional screening process. This evaluation is based on critical criteria that include:

- **Environmental, Health & Safety (EHS):** A review of the supplier's EHS policy, emergency preparedness protocols, and hazardous waste management systems.
- **Social & Labor Practices:** Verification of employee welfare standards, such as the provision of statutory benefits (Provident Fund, Workmen's Compensation) and maintenance of training records.

2. Quality and Compliance Assurance: As an additional layer of assurance, the Company requires that its suppliers hold recognized international or domestic certifications. This provides independent validation of their management systems and is complemented by active, ongoing engagement.

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

No, the Company does not have a formal process to directly reclaim its products from customers at the end of their life, as its core products are specialized stainless-steel tubes and pipes sold into industrial value chains.

However, the Company's resource management strategy is guided by circular economy principles, focusing on both product end-of-life and responsible operational waste management.

1. Product Design for Circularity: The core products-specialized stainless-steel tubes and pipes, are inherently designed for a circular lifecycle. They are crafted from steel and specialty steel, materials that are 100% recyclable and retain a high residual value, ensuring they can be readily recovered and repurposed at the end of their use.

2. Operational Waste Management: While the specialized nature of the products necessitates a primary reliance on virgin steel as input, we ensure all waste generated during manufacturing is channeled back into the circular economy through a structured program. This includes:

- **Plastics (as packaging):** While plastic waste is not generated during the manufacturing process itself, the Company uses plastic for packaging its products. As a brand owner, the Company fulfills its Extended Producer

Responsibility (EPR) obligation for this packaging, ensuring an equivalent amount of plastic is responsibly collected and processed at its end of life.

- **Hazardous & E-waste:** Disposed of exclusively through government-registered recycling partners to ensure safe and compliant handling.

- **Other Waste:** Collected and sold to various vendors to be reintroduced into the market.

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.**

Yes. Extended Producer Responsibility (EPR) is applicable to Venus. The Company's status as a brand owner under the Plastic Waste Management (Amendment) Rules, 2018, establishes this applicability due to the plastic packaging used for its products.

The Company's manufacturing processes are currently not generating plastic waste. Accordingly, the entity's EPR plan, as submitted to the Pollution Control Board, is designed exclusively to fulfill its obligation as a brand owner and does not necessitate a physical waste collection plan for operational waste.

The submitted plan is fulfilled entirely through the procurement of EPR certificates from registered plastic waste recyclers, thereby supporting the national collection and recycling infrastructure as mandated. The Company has met its obligation for the reporting period by obtaining the required EPR certificates.

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)?**

NIC Code	Name of 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.
24311	Seamless Stainless-Steel Pipes & Tubes	58%	Cradle-to-Gate	Yes	No
24311	Welded Stainless-Steel Pipes & Tubes & LSAW Stainless Steel Pipes	36%	Cradle-to-Gate	Yes	No

Note: The sample reporting period for above LCAs was FY 2024-25.

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.**

<table>
<tr><th>Name of Product / Service</th><th>Description of the risk / concern</th><th>Action Taken</th></tr>
<tr><td>Seamless Stainless-Steel Pipes & Tubes</td><td rowspan="2">1. Environmental impacts are primarily driven by raw material production, energy consumption, fuel usage, and transportation activities, contributing significantly to greenhouse gas (GHG) emissions, resource consumption, and the overall environmental footprint across the value chain.

2. Manufacturing operations involve occupational health and safety risks associated with welding activities, handling of heavy materials, operation of machinery and equipment, and the use of processing chemicals.</td><td rowspan="2">To mitigate these impacts, the Company has implemented several key strategic initiatives:

1. Renewable Energy Transition: The Company operates its own solar power plants to generate renewable energy, reducing its reliance on carbon-intensive grid electricity.

2. Cleaner Fuel Adoption: A shift from LPG to cleaner Piped Natural Gas (PNG) has been undertaken to reduce the emissions intensity of fuel consumption.

3. Occupational Health & Safety: The Company promotes workplace safety through regular safety training, safety management systems, and adherence to operating procedures.</td></tr>
<tr><td>Welded Stainless Steel Pipes & Tubes & L-SAW Stainless Steel Pipes</td></tr>
</table>

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).

The Company currently does not incorporate recycled or reused input materials in its production processes.

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

NA

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

NA

III. 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	455	455	100%	455	100%	0	0%	455	100%	0	0%
Female	22	22	100%	22	100%	22	100%	0	0%	0	0%
Total	**477**	**477**	**100%**	**477**	**100%**	**22**	**4.61%**	**455**	**95.39%**	**0**	**0%**
Other than Permanent Employees											
Male	Nil										
Female											
Total											

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/ A)	Number (C)	%(C/A)	Number (D)	% (D/A)	Number (E)	% (E/ A)	Number (F)	% (F/ A)
Permanent Workers											
Male	482	482	100%	482	100%	0	0%	482	100%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**482**	**482**	**100%**	**482**	**100%**	**0**	**0%**	**482**	**100%**	**0**	**0%**
Other than Permanent Workers											
Male	710	710	100%	710	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**710**	**710**	**100%**	**710**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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 (In Cr.)	0.020%	0.02%

***Note:** The data for FY 2024-25 have been revised and restated.

2. Details of retirement benefits:

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%	NA	100%	100%	NA
ESI	0%	0%	NA	0%	0%	NA
Others- Workmen Compensation Insurance	100%	100%	Yes	100%	100%	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. Venus prioritizes an inclusive and equitable work environment by actively valuing the unique contributions of individuals with disabilities. In alignment with the mandates of the Rights of Persons with Disabilities Act, 2016, the Company's administrative offices and manufacturing sites are equipped with accessible infrastructure to ensure seamless mobility, safety, and equal opportunity for differently abled employees and workers.

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 principles mandated by the Rights of Persons with Disabilities Act, 2016 are covered in the Code of Conduct which is part of internal communication channel. This Code is the guiding framework for workplace culture and requires that all employment practices are free from discrimination. The Code focuses on providing equal opportunities to all employees and mandates that all hiring and promotion decisions be based on merit and fairness.

In line with this, the recruitment processes are designed to be inclusive, ensuring that all candidates, including people with disabilities, are assessed strictly on their skills and qualifications for the role, thereby fostering a work environment where every individual is treated with dignity and respect.

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%	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.

Permanent workers	Yes. Venus maintains an established framework for registering, investigating, and resolving grievances across all employee and worker categories. The Company operates a structured Grievance Redressal Mechanism designed to resolve operational and workplace concerns. Upon receipt, issues are thoroughly investigated and time-bound corrective actions are executed. Designated representatives coordinate with relevant departments to track resolution outcomes and archive feedback. Workforce awareness is maintained through onboarding orientations and routine refresher sessions. For sensitive issues involving legal violations, unfair treatment, or ethical breaches, personnel can submit a confidential- Protected Disclosure in a sealed envelope under the Whistle Blower Policy. These escalated matters are reviewed directly by the Audit Committee ensuring unbiased, fair, and prompt resolution with strict anti-retaliation protections.
Other than permanent workers	
Permanent employee	
Other than permanent employee	

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

During FY 2025–26, there were no employees or workers represented through any association or union.

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/D)
Permanent Employees										
Male	455	455	100%	428	94%	369	369	100%	342	93%
Female	22	22	100%	20	91%	20	20	100%	17	85%
Total	**477**	**477**	**100%**	**448**	**94%**	**389**	**389**	**100%**	**359**	**92%**
Permanent Workers										
Male	482	482	100%	458	95%	440	440	100%	405	92%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**482**	**482**	**100%**	**458**	**95%**	**440**	**440**	**100%**	**405**	**92%**

***Note:** The data for FY 2024-25 have been revised and restated.

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	455	451	99%	369	365	99%
Female	22	22	100%	20	20	100%
Total	**477**	**473**	**99%**	**389**	**385**	**99%**
Workers						

Category	FY 2025-26			FY 2024-25*		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Male	482	482	100%	440	440	100%
Female	0	0	0%	0	0	0%
Total	**482**	**482**	**100%**	**440**	**440**	**100%**

***Note:** The data for FY 2024-25 have been revised and restated.

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, what is the coverage of such a system?

Yes. Venus has implemented a comprehensive Occupational Health and Safety (OHS) Management System, which is certified to the ISO 45001:2018 standard and fully integrated into the Company's Integrated Management System (IMS). The system's coverage extends across three key dimensions:

- **Personnel Coverage:** The OHS system protects 100% of the workforce, including all permanent employees, contractual workers, apprentices, and visitors at the operational sites.
- **Operational Coverage:** It covers all operational facilities and activities across the manufacturing premises, from raw material handling to final dispatch, including all support functions.
- **Process Coverage:** The framework is built on Standard Operating Procedures (SOPs), detailed work instructions and continuous risk assessment. It governs all key OHS processes, including hazard identification, incident reporting, emergency preparedness, and mandatory safety training, ensuring compliance with all statutory and international standards.

The Company enforces a Mobile Restriction Policy on the shop floor as a critical safety measure to eliminate the risk of accidents, contributing to a safer working environment for all personnel. This integrated approach ensures that safety is embedded in every aspect of its operations, driving risk mitigation and operational excellence across all organizational units.

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 employs a multi-layered process to identify, assess, and manage work-related hazards for both routine and non-routine activities, centered on a formal Hazard Identification and Risk Assessment (HIRA) framework.

1. For Routine Activities: Hazards associated with daily operations are proactively identified through a combination of methods:

- **Scheduled Safety Audits & Inspections:** Regular, documented walk-throughs of all work areas by the EHS team and Safety Committee.
- **Incident & Near-Miss Analysis:** Systematic investigation of all reported incidents to identify root causes and prevent recurrence.
- **Employee Feedback:** Input from employees and workers, who are trained to identify and report potential hazards.

Once identified, each risk is assessed for its likelihood and severity to determine a risk level and prioritize action.

2. For Non-Routine Activities: Specific, high-risk, or non-routine tasks (such as confined space entry, hot work, or working at height) are managed through a more rigorous control system:

- **Job Safety Analysis (JSA):** Before the task begins, a step-by-step analysis is performed to identify potential hazards and establish specific safety controls for each phase of the job.
- **Permit-to-Work (PTW) System:** A formal, documented authorization system is required for high-risk activities, ensuring that all safety checks and precautions are in place before work is allowed to start.

3. Risk Mitigation: All identified risks are addressed using the Hierarchy of Controls, which prioritizes the most effective measures first: starting with elimination and substitution, followed by engineering controls, administrative controls (like SOPs) and finally, the provision of appropriate Personal Protective Equipment (PPE). The entire HIRA process is reviewed periodically and updated whenever processes or equipment changes.

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

Yes. The Company has a multi-channel process that empowers workers to report hazards and a firm policy that gives them the authority to remove themselves from risk.

1. Process for Reporting Hazards: Workers are encouraged to report potential hazards through several established channels, ensuring all concerns are heard and addressed:

- **Immediate Reporting:** Direct reporting of any unsafe condition to their immediate supervisor or the EHS department for swift action.
- **Formal Reporting:** Use of near-miss and hazard observation reporting systems to document concerns for trend analysis and corrective action.
- **Collaborative Forums:** Raising concerns during daily toolbox talks and through participation in the formal Safety Committee meetings.

2. Process for Removing Themselves from Risk (Stop Work Authority):

The Company empowers every employee and worker with Stop Work Authority. This is a foundational safety principle which gives every individual the right and responsibility to halt any task they genuinely believe poses an immediate danger to themselves or others, without fear of reprisal or disciplinary action.

Once work is stopped, the procedure requires the supervisor and a member of the EHS team to assess the situation, implement necessary corrective actions, and ensure the hazard is eliminated before work is authorized to resume.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes. Venus ensures its workforce has access to a comprehensive range of healthcare services. For non-occupational medical needs, all employees are covered under a Group Mediclaim Insurance Policy and to facilitate immediate access to care, the Company has established formal tie-ups with two hospitals for treatments. This primary benefit is supplemented by occupational health services, including mandatory baseline and periodic medical evaluations based on individual job profiles. Furthermore, to manage any immediate health incidents on-site, the Company maintains first-aid facilities and ensures personnel are regularly trained in emergency medical response.

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	0.66	2.4
	Workers	1.18	4.3
Total recordable work-related injuries	Employees	5	20
	Workers	15	35
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

Note: Reporting Boundary: Safety incident data presented above pertains to plant location only. Head office and marketing offices are outside the scope of reporting for these safety metrics.

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

Venus fosters an organizational safety culture rooted in core values and proactive risk mitigation across its corporate offices and production sites. Occupational health and safety (OHS) are governed by an Integrated Management System (IMS) featuring the following measures:

- **Risk Mitigation & Control Hierarchy:** Operations systematically apply a standard hierarchy of risk controls to eliminate, substitute, or engineer out workplace hazards before relying on administrative or personal protections.

- **Hazard Identification & Safety Assessments:** Routine Gemba walks, internal safety audits, and Hazard Identification and Risk Assessment (HIRA) evaluations are regularly conducted to review and strengthen safety controls.

- **Occupational Hygiene & Medical Surveillance:** Recognizing employee health as a vital asset, the Company enforces strict industrial hygiene practices alongside role-specific, risk-based health check-ups for all workers and employees.

- **Personal Protective Equipment (PPE) Protocols:** Activity-specific risk mapping guides the Company's PPE matrix, ensuring workers are equipped with task-appropriate protective gear in hazard-prone areas.

- **Governance & Emergency Readiness:** Safety Committees periodically review resource allocation and system effectiveness, while regular training programs cover emergency response, fire safety, first aid, and standard operating procedures.

- **Employee Participation & Safety Culture:** The Company encourages active participation of employees and workers in identifying and addressing workplace safety concerns through safety review meetings, toolbox talks, and other engagement forums. Feedback received through these channels is incorporated into safety improvement initiatives and preventive actions. To strengthen awareness and cultivate a safety-first mindset, the Company regularly conducts engagement and sensitization programmes such as National Safety Month, World Environment Day, International Day of Yoga, Road Safety Week, and World No Tobacco Day.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	1	0	We have implemented a Suggestion Box system & fixed location for all employees to encourage participation in improving shop floor conditions, workplace safety, operational efficiency, and overall working environment.	2	0	Installed the Fumes Extraction system to improve the condition.
Health & Safety	1	0	Installation of sensor-based interlock safety systems on all cutting machines to detect human presence in the operating area and automatically halt machine operation, thereby enhancing operator safety and	1	0	Implemented the Cut resistant gloves (Level 5) to improve the cut injury.

			preventing accidental injuries.			

14. Assessments for the year:

Aspect	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

Note: Internal Audit is conducted annually & external audit once every three years.

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.

Venus follows a systematic framework for logging, analyzing, and resolving all occupational safety occurrences, including incidents, near-misses, and unsafe conditions. Every reported safety event undergoes rigorous root-cause investigation using structured analytical tools like the Fishbone analysis and the 3-Leg 5-Why methodology. These evaluations are jointly led by the HSE department, production heads, and executive leadership. Corrective and preventive actions (CAPA) derived from both internal reviews and third-party audits are documented, tracked, and deployed organization-wide to prevent recurrence.

Key Workplace Safety Enhancements Implemented:

- **High-Pressure Testing Protection:** Fitted bulletproof glass barriers at the L-SAW hydro testing cabin to safeguard operators during high-pressure hydro testing activities.
- **Fall Prevention & Heights Management:** Deployed a mobile scissor lift for high-level maintenance and material handling, alongside dedicated aluminum ladders for container loading, significantly mitigating fall-from-height risks.
- **Emergency Operational Safety:** Integrated a backup Uninterrupted Power Supply (UPS) system into the pusher back mechanism to prevent compression hazards during sudden electrical outages and allow controlled equipment positioning.
- **Fire Protection Enhancement:** Installed a CO_2 flooding system for electrical control panels to provide automatic fire suppression in the event of electrical fires, thereby minimizing fire-related risks, protecting critical equipment, and enhancing overall workplace safety and emergency preparedness.
- **Work-at-Height Safety:** Installed a permanent lifeline system at the plant to safeguard employees performing work at elevated locations and reduce fall-related risks.
- **Machine Safety:** Installed machine safety guards across manufacturing equipment to prevent contact with moving and rotating parts, thereby reducing the risk of cuts and laceration injuries.
- **Enhanced PPE Controls:** Introduced Cut Level 5 resistant gloves for personnel working in the Welded and Seamless plants to strengthen protection against hand injuries while handling stainless steel pipes and sharp metal components.
- **Traffic and Material Handling Safety:** Installed speed breakers, convex mirrors at blind spots, and Safe Working Load (SWL) signage on web slings to improve vehicle movement, lifting safety, and overall workplace risk management.
- **Workplace Environment Improvement:** Installed High Volume Low Speed (HVLS) fans across plant areas to improve air circulation, reduce heat stress, enhance employee comfort, and support a healthier working environment.
- **Emergency Preparedness:** Installed emergency evacuation signage across plant locations to facilitate quick and safe evacuation during emergencies.

- **Proactive Safety Reporting:** Promoted a near-miss reporting culture through a structured reporting mechanism, enabling early identification of hazards and timely implementation of preventive actions before incidents occur.

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. Venus maintains comprehensive coverage frameworks to safeguard its workforce in critical circumstances. The Company has established a Workmen's Compensation Policy to provide financial assistance and compensatory relief in the tragic event of an employee or worker's death. Furthermore, a Group Mediclaim scheme is provided to support medical and healthcare needs.

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

   The Company ensures that its value chain partners deduct and deposit all statutory dues through a dual approach of contractual obligation and active monitoring. While the value chain partners are directly and legally responsible for these payments as stipulated in the agreements, Venus provides an oversight through periodic ESG (Environmental, Social, and Governance) assessments. This framework allows us to proactively verify compliance, identify any operational deviations, and engage with partners to ensure strict adherence to all statutory and ethical standards, thereby safeguarding the integrity of the value chain partners.

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:**

   In FY 2025-26, no employees/workers were reported to have suffered high consequence work related injuries.

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. The Company does not provide any transitional assistance program to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.

5. **Details on assessment of value chain partners:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

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.**

   Based on the assessments conducted, no major risks or significant non-compliances were identified with respect to health & safety practices or working conditions of value chain partners.

IV. 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.

Venus follows a structured process to identify, prioritize, and engage with its key stakeholders, including employees, customers, investors, suppliers, local communities, and regulatory bodies, based on their mutual impact and influence on business performance and sustainability outcomes. Stakeholder mapping is driven by internal evaluations, cross-functional consultations, value chain reviews, and direct dialogues, prioritizing groups by strategic relevance, dependency, operational impact, and regulatory significance. Venus maintains continuous engagement through surveys, meetings, investor forums, grievance mechanisms, audits, and community programs. Management regularly reviews this feedback to integrate stakeholder perspectives directly into business strategies, risk management frameworks, sustainability initiatives, and policy development.

To ensure value chain alignment, the Company proactively articulates its expectations and secures binding compliance agreements prior to onboarding partners. Supplier selection is governed by a purchasing SOP evaluating service quality, EHS standards, human rights practices, and delivery efficiency. Furthermore, Venus conducts regular training and periodic assessments to ensure contractors remain fully compliant with EHS protocols and legal obligations. When deficiencies are identified, the Company actively provides technical and developmental support to help partners execute corrective action plans, effectively mitigating operational and ESG risks across the supply chain.

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
Investors	No	1. Public disclosures on financial performance such as Annual/ Quarterly financial results and earning calls 2. Press Release 3. Investor Presentation 4. Investor conference 5. General Meetings 6. Company website	Quarterly/Annually /Need-Based	1. Clear and effective communication on business environment and business-related issues 2. Corporate governance 3. Regulatory compliances 4. Company Business plan, sustainability 5. Addressing queries raised of investors
Government and regulatory authorities	No	1. Mandatory regulatory filings 2. Periodical submission of business performance 3. Written communications 4. In-person meetings	Need-Based	1. Compliance with rules and regulations 2. Submission of transparent disclosures i.e., different forms and formats as per the applicable statute 3. Corporate governance and corporate social responsibilities (CSR) 4. Revenue and Tax
Suppliers/ vendors/ Third party Manufacturers	No	1. Vendor meets 2. Email or Telephone 3. Training and engagement events 4. Surveys	Ongoing	1. Fair, sustainable, and ethical procurement & engagement practices 2. Pricing and favorable terms of payment 3. Timely clearance of invoices 4. Quality and quantity of raw materials 5. Knowledge and infrastructural upgradation

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
				6. Environmental and labour compliances
Communities	No	1. In-person meetings 2. Engagement through NGOs 3. Corporate social responsibility initiatives	Ongoing	1. Community development programmes such as schools through CSR initiatives 2. Skill development and livelihood support program 3. Celebration of events that are important in local and Indian context
Customers	No	1. In-person meetings 2. Emails 3. Customer feedback 4. Engagement through website 5. Social media 6. Brand Campaigns	Ongoing	1. Clear communication on the product quality, price, usage, returning etc. 2. Technical support 3. Complaint resolution 4.Customer satisfaction feedback
Employees	No	1. Group interaction meetings 2. Employee engagement surveys 3. Training and development 4. Workshops 5. Performance appraisals 6. Written communications	Ongoing	1. Understanding employee needs, expectations, and feedback 2. Employee training, learning, and capability development 3. Fostering a diverse, inclusive, non-discriminatory, and safe workplace environment 4. Career development, succession planning, and growth opportunities 5. Fair and transparent performance appraisal processes 6. Competitive compensation, benefits, and remuneration practices 7. Ensuring employee health, safety, and well-being 8. Performance assessment, recognition, and reward mechanisms

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 feedback from such consultations is provided to the Board.**

   Venus builds long-term relationships through a stakeholder engagement framework designed to identify material issues affecting business performance and sustainable growth. By maintaining continuous dialogue with both internal and external stakeholders, the Company gathers crucial insights across economic, environmental, social, and governance dimensions.

   The Board of Directors (BOD), supported by specialized committees, such as the Audit, Risk Management, and CSR Committees, periodically reviews stakeholder feedback, material concerns, and emerging risks. These consultations allow leadership to pinpoint priority areas, evaluate operational and sustainability risks, and formulate effective mitigation strategies. Ultimately, these inputs are integrated into senior management decision-making and Board governance to align corporate strategy with evolving stakeholder expectations, while the engagement framework itself is regularly reviewed to ensure ongoing responsiveness and continuous improvement.

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 input received from stakeholders on these topics were incorporated into the policies and activities of the entity.**

   Yes. Venus recognizes that long-term value creation hinges on addressing key operational and strategic challenges through the lens of stakeholder priorities. The Company leverages direct feedback from a wide spectrum of stakeholders, such as employees, clients, vendors, partners, investors, and local communities, to pinpoint and govern material Environmental, Social, and Governance focus areas. Insights received from these dialogues are actively embedded into the organization's policy development, enterprise risk frameworks, daily operational practices, and overall sustainability roadmaps. This continuous feedback loop ensures that emerging ESG priorities directly shape corporate decision-making, enabling Venus to harmonize its business expansion with responsible and sustainable practices.

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

   The Company's operational assessment identifies that no vulnerable or marginalized stakeholder groups are directly impacted by or pertinent to its core business activities. However, driven by a focus on inclusive growth, Venus actively engages nearby communities through targeted community development projects overseen by its Corporate Social Responsibility Committee. Guided by this committee, the Company routinely evaluates local needs and executes structured CSR initiatives designed to uplift underprivileged populations and support sustainable community welfare.

V. 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	477	477	100%	389	389	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**477**	**477**	**100%**	**389**	**389**	**100%**
Workers						
Permanent	482	482	100%	440	440	100%
Other than permanent	710	0	0%	582	0	0%
Total Workers	**1192**	**482**	**40%**	**1022**	**440**	**43%**

***Note:** The data for FY 2024-25 have been revised and restated.

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

Category	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	**477**	**0**	**0%**	**477**	**100%**	**389**	**0**	**0%**	**389**	**100%**
Male	455	0	0%	455	100%	369	0	0%	369	100%
Female	22	0	0%	22	100%	20	0	0%	20	100%
Other than Permanent	Nil									
Male										
Female										
Workers										
Permanent	**482**	**0**	**0%**	**482**	**100%**	**440**	**0**	**0%**	**440**	**100%**
Male	482	0	0%	482	100%	440	0	0%	440	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	**710**	**0**	**0%**	**710**	**100%**	**582**	**0**	**0%**	**582**	**100%**

Male	710	0	0%	710	100%	582	0	0%	582	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%

***Note:** The data for FY 2024-25 have been revised and restated.

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

a. Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	7,800,000	1	300,000
Key Managerial Personnel (KMP)	2	4,549,550	0	0
Employees other than BoD and KMP	449	382,043	22	325,243
Workers	482	243,538	NA	

Note: Median remuneration of the Board of Directors has been calculated considering remuneration paid to Executive Directors and sitting fees paid to Independent Directors (including both male and female directors). Non-permanent workers have been excluded from this computation.

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	3%	3%

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. Any concerns or impacts related to human rights are channeled directly to the HR Department or respective departmental heads for investigation and resolution. The Company maintains strict adherence to all statutory human rights frameworks and regulatory requirements within its operational footprint.

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

The Company has established multi-layered grievance mechanisms to safeguard human rights, which are available to all employees and stakeholders. The framework is built on the following pillars:

1. The Whistleblower Policy: This serves as the principal mechanism for reporting broad human rights violations, unethical behavior, and breaches of the Code of Conduct. To ensure impartiality, the policy allows any stakeholder to raise a concern with guaranteed protection against retaliation thereby maintaining confidentiality.

2. The Code of Conduct: This code sets the foundational standard for ethical behavior, explicitly requiring fairness, non-discrimination, and respect for all individuals. Any violation of these principles is treated as a serious breach, triggering investigation and disciplinary action.

3. Internal Committee (POSH): For the specific and critical issue of gender-based workplace grievances, the Company has also constituted a dedicated Internal Committee (IC) under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act. This committee provides a specialized, time-bound, and confidential process for addressing complaints of sexual harassment.

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

Aspect	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	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/ Involuntary Labour	0	0	Nil	0	0	Nil
Wages	46	0	Complaints were primarily related to wage and payroll matters (salary calculations, deductions, overtime, and payment clarifications) and were resolved through the organization's grievance redressal mechanism. No cases were pending at year end.	37	0	Complaints were primarily related to wage and payroll matters (salary calculations, deductions, overtime, and payment clarifications) and were resolved through the organization's grievance redressal mechanism. No cases were pending at year end.
Other human rights related issues	0	0	Nil	0	0	Nil

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 on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

Venus ensures the absolute protection of complainants in harassment cases through a strict zero-tolerance policy against retaliation. Any act of reprisal against an individual for raising a concern is subject to severe disciplinary action.

Confidentiality and privacy are guaranteed under Whistleblower Policy and POSH framework, which protect the identities of all involved parties throughout the investigation. This framework allows employees to report any workplace concerns safely and without fear of adverse personal or professional repercussions.

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

Yes. Human rights clauses and compliance requirements are explicitly integrated into Venus's business agreements and contracts. The Company enforces mandatory adherence to ethical labor practices, fair working conditions, workplace safety standards, and anti-discrimination mandates through binding contractual obligations.

10. Assessments of the year

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%
Forced labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

As no adverse findings or compliance gaps were noted during the assessment, formal corrective actions were not required. However, Venus maintains continuous oversight and provides ongoing training to strengthen awareness and capacity regarding human rights and ESG principles across both internal teams and external supply chain partners.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

No human rights grievances or complaints were received during the reporting period; consequently, no modifications to business processes were required. The Company continues to maintain its existing human rights frameworks and oversight mechanisms.

2. Details of the scope and coverage of any Human rights due diligence conducted.

The human rights due diligence process covers both internal operations and key value chain partners. Internally, the HR department conducts routine audits of all work sites to ensure the practices are fully compliant with labor laws and the Company's Code of Conduct, focusing on areas like fair wages, non-discrimination, and safe working conditions. Externally, supplier evaluation process includes an assessment of service providers and potential suppliers on their own human rights performance and their adherence to health, safety, and labor standards, thereby helping us to identify and mitigate risks in supply chain.

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. In compliance with the Rights of Persons with Disabilities Act, 2016, Venus ensures that its corporate office and manufacturing units are accessible to differently abled visitors, employees, and workers. Operating locations are equipped with barrier-free infrastructure, including ramps, dedicated sidewalks, and elevators, ensuring seamless mobility and ease of access for all visitors.

4. Details on assessment of value chain partners:

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	NA

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

No significant deviations or adverse observations were identified during the reporting period; consequently, formal corrective actions were not required.

VI. 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:

Parameter	Unit	FY 2025-26#	FY 2024-25*
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	7639	7376
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C) (GJ)	**GJ**	**7639**	**7376**
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	72480	49000
Total fuel consumption (E)	GJ	1352	1178
Energy consumption through other sources (G.1)-LPG	GJ	394	267
Energy consumption through other sources (G.2)-PNG	GJ	131146	118986
Total energy consumption from non - renewable sources (D+E+F+G)	**GJ**	**205372**	**169431**
Total energy consumption (A+B+C+D+E+F+G)	**GJ**	**213011**	**176807**
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover)	**GJ/Mn (INR)**	**18.26**	**18.45**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	**GJ/Mn (INR) Revenue adjusted for PPP**	**371.31**	**381.09**
Energy intensity in terms of physical output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: #For FY 2025–26 the total electricity consumption figure reflects electricity consumption data at manufacturing plant and 3 office spaces.

*The FY 2024–25 energy intensity data have been revised and restated.

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 independent assessment has been carried out by an external agency in the current financial year for energy consumption data.

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.**

Venus does not have any facilities that are 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**

Parameter	Unit	FY 2025-26#	FY 2024-25*
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	11202.53	7767.1
(iii) Third party water	KL	56507	42831.9
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**KL**	**67709.53**	**50599**
Total volume of water consumption (in kiloliters)	**KL**	**67709.53**	**50599**
Water intensity per rupee of turnover (Water consumed / turnover)	**KL/Mn (INR)**	**5.80**	**5.28**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	**KL/Mn (INR) Revenue adjusted for PPP**	**118.03**	**109.06**
Water intensity in terms of physical output	-	-	-
Water intensity (optional)– the relevant metric may be selected by the entity	-	-	-

Note: #The water consumption data For FY 2025-26 includes the following:

a. Water used in own operations:

Discharged through STP (150 kld): 10550 kl

Discharged through ETP (110 kld): 20410 kl

b. Water reused for internal purpose: 35957 kl

c. Water released to groundwater with treatment: 802.53 kl

*The data for FY 2024–25 has been revised and restated as the Company reported is Zero Water Discharge during this year.

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 independent assessment has been carried out by an external agency in the current financial year for water consumption data.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2025-26	FY 2024-25*
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(ii) Ground water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iii) Sea water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iv) Sent to third parties	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(v) Others	KL	0	0
No treatment	KL	0	0
With treatment – Treated water (KL) generated from ETP & RO plant is reused inhouse for gardening and other utilities	KL	0	0
With treatment – With treatment – Domestic wastewater was treated through sewerage treatment plant (STP) – capacity 150 KLD	KL	0	0

Parameter	Unit	FY 2025-26	FY 2024-25*
With treatment – With treatment – Effluent Water Treatment has been done at ETP (110 KLD) by Adding Chemicals and reused in the Manufacturing Process	KL	0	0
Total water discharged (in kilolitres)	**KL**	**0**	**0**

***Note:** The data for FY 2024–25 have been revised and restated.

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 independent assessment has been carried out by an external agency in the current financial year for water discharge data.

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

Yes. The Company is designated to effective water stewardship and has established an integrated water management system designed to achieve Zero Liquid Discharge (ZLD). This is formalized through the IMS Policy, which mandates the prevention of pollution and is operationalized through the clear framework of EHS Progressive Policy.

The strategy focuses on minimizing water consumption and maximizing reuse through a multi-pronged approach:

1. Advanced Wastewater Treatment: To mitigate water pollution, Effluent Treatment Plant (ETP) has been significantly upgraded with advanced technologies, including Reverse Osmosis (RO) and a Multi-Effect Evaporator (MEE). This ensures that all wastewater is treated to a high standard, removing contaminants and making it suitable for reuse.

2. Source Reduction of Pollution: To further reduce the load on the ETP and prevent environmental degradation, an Acid Regeneration Plant (ARP) is incorporated. This regenerate spent acid, drastically reducing the volume of acidic effluent that needs to be treated.

3. Maximizing Water Reuse: All water treated through advanced ETP is reused within the operations for non-potable applications, primarily for gardening, dust suppression (sprinkling), and other utility purposes.

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

Parameter	Unit	FY 2025-26	FY 2024-25*
NOx	µg/m3	23.46	14.63
SOx	µg/m3	13.42	29.29
Particulate matter (PM10)	µg/m3	66.84	52.47
Particulate matter (PM2.5)	µg/m3	30.91	28.65
Persistent organic pollutants (POP)	µg/m3	0	0
Volatile organic compounds (VOC)	µg/m3	0	0
Hazardous air pollutants (HAP)	µg/m3	0	0
Others – 1. Process Emission (HCL)	mg/Nm3	0	3.85
2. Acid Mist	mg/Nm3	3.43	3.56

3. Oxides of Nitrogen (NOx)	mg/Nm3	23.46	0

***Note:** The data for FY 2024-25 have been revised and restated.

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 independent assessment has been carried out by an external agency in the current financial year for air emission data.

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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	7853.64	6780
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	14294.71	9746
Total Scope 1 and Scope 2 emission	**Metric tons of CO2 equivalent**	**22148.36**	**16526**
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	**tCO2e/Mn (INR)**	1.90	1.72
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	**tCO2e/Mn (INR) Revenue adjusted for PPP**	**38.61**	**35.62**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	**-**	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: #For FY 2025–26, the emissions data include manufacturing plant and 3 office spaces.

*The FY 2024–25 emission intensity data have been revised and restated.

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 independent assessment has been carried out by an external agency in the current financial year for GHG emisisons data.

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

Yes, the Company has implemented a multi-pronged strategy to reduce its Greenhouse Gas (GHG) emissions, focusing on renewable energy, energy efficiency, process innovation, and sustainable mobility. The key measures are:

1. Solar Energy Utilization: The Company is utilizing 1.3 MW DC of solar energy through its in-house captive solar power plant. This use of renewable energy is a cornerstone of Venus's carbon footprint reduction strategy, significantly decreasing reliance on grid electricity.

2. Energy-Efficient Infrastructure: To reduce energy consumption from infrastructure, we have implemented:

- A 100% daylight system in the shed area to maximize the use of natural light
- Energy-efficient LED lighting systems across the facility

3. Green Mobility: To reduce emissions from internal transportation, the Company has deployed a fleet of electric vehicles for use within the plant premises, including 25 electric bikes (E-Bikes) and 1 electric golf cart.

4. Process Innovation for Decarbonization: The Company has adopted advanced ARP (Acid Regeneration Plant) technology. By recovering and reusing approximately 60% of its acid, this system reduces the significant manufacturing and transportation emissions associated with producing new acid.

5. Fuel Transition and Emission Savings: As part of its ongoing decarbonization efforts, the Company has transitioned to Piped Natural Gas (PNG), a lower-carbon fuel alternative, for its operations. The use of PNG in place of LPG has contributed to a reduction in greenhouse gas emissions and supports the Company's efforts to lower its overall carbon footprint. The assessment is based on a comparative evaluation of emissions associated with equivalent fuel consumption using recognized emission factors and calorific values. This transition also promotes cleaner and more efficient operations.

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 tons)		
Plastic waste **(A)**	20.12	28.47
E-waste **(B)**	1.2	0.085
Bio-medical waste **(C)**	0.056	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0	0
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any- 35.3- Chemical sludge from Waste Water treatment **(G)**	254.41	158.64
Other Non-hazardous waste generated **(H)**,	8.92	0
Total (A+B + C + D + E + F + G + H)	**284.70**	**187.20**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Mt/Mn) (INR)	**0.024**	**0.020**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) **(Total waste generated / Revenue from operations adjusted for PPP)**	**0.49**	**0.40**

Parameter	FY 2025-26	FY 2024-25*
(Mt/Mn (INR) Revenue adjusted for PPP)		
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category	FY 2025-26	FY 2024-25
(i) Recycled	21.04	28.56
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**21.04**	**28.56**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration:	0	158.64
(ii) Landfilling	34.10	0
(iii) Other disposal operations a. Co-processing b. E-waste stored at waste yard area as per E-waste rules	229.57	0
Total	**263.66**	**158.64**

***Note:** The data for FY 2024-25 have been revised and restated. It is to be noted that the plastic waste data reported for both FY 2024-25 and FY 2025-26 pertains exclusively to the Company's Extended Producer Responsibility (EPR) obligations as a brand owner. The Company's internal manufacturing processes does not generate plastic waste.

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 independent assessment has been carried out by an external agency in the current financial year for waste data.

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 Company's waste management practices are governed by its Integrated Management System (ISO 14001:2015) and are designed to minimize landfill disposal and maximize resource recovery, following the principles of a circular economy. The waste management strategy is segregated by waste type:

1. Hazardous Waste Management:

- **Source Reduction:** The primary strategy is to reduce the generation of hazardous waste at the source. The implementation of an Acid Regeneration Plant (ARP) allows us to recover and reuse approximately 60% of acid, drastically minimizing hazardous acidic effluent.

- **Resource Recovery through Co-processing:** For the remaining hazardous waste, we prioritize sustainable disposal methods. Approximately 90% of hazardous waste is sent for co-processing in the cement industry, an environmentally superior method that allows for energy and resource recovery.

- **Environmentally Compliant Disposal:** Residual hazardous waste that cannot be recovered or co-processed is disposed of through authorized Treatment, Storage and Disposal Facilities (TSDFs). The Company maintains a valid membership with an authorized Common Hazardous Waste Treatment, Storage and Disposal Facility

(CHWTSDF) to ensure environmentally sound management and regulatory compliance for hazardous waste disposal.

2. Non-Hazardous Waste Management:

- **Organic Waste:** All biodegradable waste generated from the kitchen and canteen is processed through an on-site bio-composting machine with a capacity of 100 kg/day. The compost generated is utilized for gardening and plantation activities within the premises.

- **Other Non-Hazardous Waste:** The Company follows appropriate waste segregation and disposal practices to ensure responsible management of non-hazardous waste streams.

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:

The Company does not have any offices or manufacturing facility in the vicinity of any ecologically sensitive area.

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

Nil

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
The Company is compliant with all applicable environmental laws/ regulations/ guidelines and there were no non compliances.				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

The Company does not undertake any withdrawal, consumption, or discharge of water in areas of water stress, thereby posing no material risk to water-scarce regions during its operations.

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

(i) Name of the area: NA

(ii) Nature of operations: NA

(iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water		

Parameter	FY 2025-26	FY 2024-25
(ii) Groundwater	The Company does not withdraw water from water stress areas.	
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	The Company does not discharge water from water stress areas.	
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
(iii) To Sea Water		
With treatment – please specify level of treatment		
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		
Total water discharged (in kiloliters)		

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 independent assessment has been carried out by an external agency in the current financial year for water withdrawal data as we do not withdraw water from water stress area.

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

The Company is not yet tracking Scope 3 emissions for the current reporting period. However, it is actively working on developing the necessary systems to capture and record this data. The goal is to have this information available in the coming years.

3. With respect to the ecologically sensitive areas reported at Question 11 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

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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Air Emission Controls	The Company operates dedicated Water Scrubber systems to control chemical fumes and process gas emissions from its manufacturing lines.	Ensures compliance with air emission standards and minimizes the release of industrial pollutants into the atmosphere.
2	Noise Pollution Controls	Two dedicated DG (Diesel Generator) sets have been installed with acoustic enclosures to control noise pollution.	Ensures noise levels remain within the prescribed limits of environmental standards, reducing the impact on the surrounding environment.
3	Energy Efficiency Measures	The Company has installed energy-efficient LED lighting systems across its facilities and implemented a 100% daylight system in the shed area.	Significant energy conservation, leading to a direct reduction in Scope 2 greenhouse gas emissions.
4	Renewable Energy Adoption	The Company has installed a 1.3 MW DC captive solar power plant to generate clean energy for its manufacturing operations.	Reduces reliance on carbon-intensive grid electricity, lowers the Company's carbon footprint, and moves towards green energy efficiency.
5	Waste & Resource Reduction	An advanced ARP (Acid Regeneration Plant) has been implemented, making Venus one of the first in its sector in Asia to adopt this technology.	Reduces environmental risk and promotes circularity by allowing approximately 60% of acid to be recovered and reused, which lowers fresh acid consumption and minimizes wastewater generation.
6	Biodiversity Enhancement	The Company has developed a Miyawaki Forest by planting over 17,000 native trees on its manufacturing premises.	Enhances local biodiversity, promotes ecological balance, creates a natural carbon sink.

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

Yes. The Company maintains a comprehensive Business Continuity and Disaster Management Plan to ensure operational resilience against natural or man-made crises like fires, chemical leaks, or extreme weather. The plan is managed by a dedicated emergency response team and includes protocols for risk assessment, crisis management, and external agency coordination. The Company conducts regular mock drills and workforce training to ensure a high state of preparedness. This framework is designed to protect employees and assets, minimize environmental impact, and ensure a swift return to normal operations, thereby safeguarding stakeholder interests.

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?

The Company actively assesses its value chain for potential environmental impacts as a core part of its supplier onboarding process, governed by the standard operating procedure (SOP) for Purchase of Raw Material. During this evaluation, suppliers are assessed on their environmental management systems, with a preference for partners holding ISO 14001:2015 certification. As part of this, no significant adverse impacts to the environment were identified by the Company's value chain during the reporting period.

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

The Company assesses key suppliers for environmental impacts as a mandatory part of its Supplier Selection and Evaluation Process, governed by SOP for Purchase of Raw Material. Prior to onboarding, suppliers are evaluated on their environmental management systems, with a primary requirement being certification to the ISO 14001:2015 standard. This ensures partners have a framework for managing waste, controlling pollution, and ensuring regulatory compliance, aligning them with the Company's environmental stewardship goals.

8. How many green credits have been generated or procured:

a. **By the listed entity:** Venus has not generated any green credits during the reporting period.

b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** No green credits were generated by the top ten value-chain partners during the reporting period.

VII. 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.

Venus is affiliated with three (3) Trade and Industry Chambers, both at National and State level.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a 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	Confederation of Indian Industry	National
2	The Gandhidham Chamber of Commerce & Industry	State
3	EEPC (Engineering 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.

During FY 2025–26, there were no instances or adverse orders from regulatory authorities concerning anti-competitive conduct by the Company. Consequently, no corrective actions were required to be taken.

Leadership Indicators

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

Currently, there are no public policy positions advocated by the Company.

VIII. 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.

In the current financial year, no new projects were initiated by the Company that required Social Impact Assessment (SIA) under applicable laws. Consequently, no SIA studies were undertaken.

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

Currently, the Company has no ongoing projects that require Rehabilitation and Resettlement (R&R) activities. No projects undertaken by the entity have necessitated the resettlement or rehabilitation of any communities or individuals.

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

The Company's CSR programs are strategically designed based on formal assessments to address the specific needs of local communities, with a focus on enhancing quality of life and mitigating cost-of-living challenges. To ensure continuous and transparent engagement, we have implemented a two-tiered grievance redressal mechanism:

1. Local, On-the-Ground Support:

For immediate and accessible support, dedicated local CSR associates are stationed within each community. Their primary role is to serve as the first point of contact, promptly addressing day-to-day concerns and feedback related to CSR initiatives.

2. Formal Whistleblower and Ethics Channel:

For more significant concerns, or if a community member feels an issue has not been adequately addressed at the local level, they have direct access to formal corporate grievance channels. As defined in Whistleblower Policy and Code of Conduct, any external stakeholder, including community members, can report concerns related to unethical behavior, policy violations, or other grievances. This high-level reporting channel guarantees that significant issues are reviewed with impartiality and independence, with full protection against any form of retaliation.

This dual approach combines accessible, local engagement with a powerful, high-level mechanism for accountability, ensuring that community voices are not only heard but are acted upon with integrity.

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	The Company's procurement strategy balances the need for specialized raw materials from major national and international suppliers with a focus on fostering regional economic growth. To achieve this, the Company strategically sources ancillary products, equipment, and operational services from a network of local producers and Micro, Small, and Medium Enterprises (MSMEs) located within its operational districts. This approach not only ensures supply chain resilience but also contributes directly to community development and the local economy.	
Sourced directly within India		

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	The Company is currently in the process of establishing mechanisms to capture and maintain workforce data based on	
Semi-urban		

Urban	rural, semi-urban, urban, and metropolitan classifications. While such data is not presently available in the prescribed format, the Company remains committed to local employment generation and intends to strengthen reporting in future periods.
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):**

   NA

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

   No CSR projects were undertaken in designated aspirational districts as identified by government bodies.

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

   No, a preferential procurement policy is not in place as the Company's primary raw materials are highly specialized and sourced from a limited number of pre-qualified suppliers who do not fall under vulnerable or marginalized group categories.

   (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:**

   There are no intellectual properties owned or acquired by the Company that were based on traditional knowledge.

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.**

   NA

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Health Care Initiatives: • Hospital construction, medical camps • RO water plants at schools/old age homes, health/winter clothing for students	Currently, the data is maintained by the implementing partner.	-

2	Education & Digital Literacy: • Computer lab for Divyang students • School uniforms		-
3	Nutrition & Hunger Alleviation: • Mid-day meals via Akshaya Patra, food distribution • Food packets/grains distribution		-
4	Rural Development & Women Empowerment: • Multi-sectoral welfare programs		-
5	Environmental Conservation: • Sustainable forestry and farmer welfare initiatives		-

IX. 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.

Venus operates an integrated Customer Care Policy and advanced Customer Relationship Management (CRM) system designed to manage inquiries, feedback, and grievances across multiple channels. Specialized resolution teams review and investigate every intake to ensure transparent, prompt handling. The Company targets a 15-day resolution window, maintaining open communication with clients regarding status updates or necessary timeline extensions. Furthermore, feedback trends are routinely analyzed to drive continuous improvements in product quality and service delivery.

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	NA
Safe and responsible usage	NA
Recycling and/or Safe Disposal	NA

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	Nil	0	0	Nil
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Others	0	0		0	0	

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	0	NA
Forced recall	0	

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

Yes. The Company operates under a comprehensive internal cybersecurity and data privacy framework. This framework is actively managed by a specialized IT team and is designed to protect all sensitive personal and business data.

The framework is built on three core pillars:

1. Governance and Control: Strict internal protocols govern all aspects of data handling, including the processing, storage, and retention of information related to employees, clients, and partners.

Access to sensitive data is managed on a need-to-know basis through password-protected repositories and stringent user permissions.

2. Technical Defenses: The network perimeter is secured by an enterprise-grade Sophos firewall protecting all Company nodes. Continuous vulnerability assessments and proactive threat monitoring are conducted to identify and neutralize potential risks.

3. Data Resilience and Business Continuity: A multi-tier data backup strategy ensures operational resilience. This includes automated backups every two hours, which are then synchronized daily to both Network-attached Storage (NaaS) systems and secure offline media.

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.**

During FY 2025-26, no issues or incidents were reported with respect to advertising, cyber security, or data privacy of customers, and consequently no corrective actions were necessitated. The Company remains vigilant and proactively monitors its systems for emerging risks and threats, continuously strengthening its controls and processes to safeguard customer data, ensure responsible advertising practices, and maintain the integrity of its digital infrastructure.

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

a. Number of instances of data breaches: Nil

b. Percentage of data breaches involving personally identifiable information of customers: Nil

c. Impact, if any, of the data breaches: NA

Leadership Indicators

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

Information about the Company's products and services is available through official digital channels:

- **Primary Information Portal:** Detailed product specifications, catalogues, and direct inquiry forms are accessible on our corporate website: https://www.venuspipes.com.
- **Corporate Updates & Engagement:** Company news, product updates, and industry insights are shared across social media platforms, including LinkedIn, Facebook, X (formerly Twitter), and YouTube.

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

The Company ensures customers are informed about the safe and responsible usage of its products through two primary channels:

1. Detailed Product Specifications: Comprehensive technical information is provided to ensure correct application and safety. This includes:

- **Official Website:** The 'Products' section of the Company's website (https://www.venuspipes.com/product/stainless-steel-welded-pipes/) details product specifications, material grades, and recommended applications.

- **Corporate & Product Brochures:** These documents outline the portfolio offerings and their primary functional guidelines.

2. Quality and Compliance Assurance: To validate product integrity and responsible manufacturing, we provide transparent access to all relevant third-party certifications and quality assurance data. This ensures clients can trust that the products are manufactured to the highest safety and quality standards for their intended use.

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

Venus utilizes proactive communication channels across formal and informal networks to alert industrial and bulk clients of potential or active service interruptions. The commercial and supply chain divisions interact closely with clients and distribution partners to deliver early notifications regarding supply changes. For broader or critical operational disruptions, the Company publishes real-time disclosures and official updates through its digital channels and corporate web portal.

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.

Yes. For customer clarity and to ensure proper handling and application, the Company labels all products with critical information. This includes detailed product specifications, the specific material grade, and supply conditions, ensuring full transparency from factory to the client.

5. 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)

Yes. To quantitatively measure and improve customer satisfaction, the Company employs a structured feedback mechanism targeting key external stakeholders. Using a formal Customer Feedback Form, we capture actionable data on a five-point rating scale (where 1 is the lowest and 5 is the highest). This evaluation covers key performance parameters across the entire customer journey, including:

1. Sales & Ordering Process:

- Ease of reaching the right contact person
- Response time for inquiries
- Overall satisfaction with the ordering process
- Price competitiveness

2. Product & Service Quality:

- Quality of product attributes (surface finish, dimensions, properties)
- Adherence to delivery timelines and on-time performance
- Completeness and timely submission of documentation (invoices, test certificates)

The scores from these parameters are compiled to calculate a Customer Satisfaction Index. These findings are then analyzed and presented to executive management to identify areas of improvement and drive strategic enhancements to the products and services.

X. Annexure to BRSR Report

Data classification: DC1 (Internal)

GG/May 2024 – M&C 28500