VIRUPAKSHA ORGANICS LIMITED

Corporate Sustainability Policies
Extract for Public Disclosure

Document no.	VOL/ESG/POL-EXT/2026/01
Revision / date	Rev 00 / 05-10-2026
Source	VIRUPAKSHA Integrated Corporate Policies Manual, Version 01, effective 01-12-2025, approved by the Director & Dy. CEO (415 pages)
Contents	28 policies and statements in 10 groups; 198 pages
Applies to	Corporate Office (Hyderabad) and Units I–VI (Telangana and Karnataka); employees, contract workers, suppliers and business partners
Prepared by	B. Vasantha Kumar, Sr. Manager-EHS
Reviewed & approved by	K. Sandeep Reddy, Director / Dy. CEO

The policy pages in this extract are reproduced without change from the Integrated Corporate Policies Manual, so each page keeps its original manual page number in its footer. The page number of this extract is printed at the bottom right of every page and is the one used in the index. The full manual is held by the ESG Cell, Corporate Office.

Index of policies

Policy / statement	Policy no.	EcoVadis theme	Pages in this extract	Manual pages
1. ESG Commitment and Policy Approval				
Approval & Authority of the Policies Manual	Manual p.3	All themes	4	3
Director & Dy. CEO ESG Commitment Statement	Manual pp.6-8	All themes	5–7	6–8
ESG (Environmental, Social & Governance) Policy	VOL-POL-EHS-006	All themes	8–13	228–233
2. Environment				
Environmental, Resource & Sustainability Policy (incl. air emissions §4.12)	VOL-POL-EHS-004	Environment	14–26	210–222
Climate Change & GHG Management Policy	VOL-POL-EHS-007	Environment	27–34	234–241
Biodiversity & Environmental Protection Policy	VOL-POL-EHS-009	Environment	35–40	248–253
Energy Management Policy	VOL-POL-EHS-011	Environment	41–45	260–264
Water Stewardship Policy	VOL-POL-EHS-012	Environment	46–49	265–268
Waste Management & Circular Economy Policy	VOL-POL-EHS-013	Environment	50–54	269–273
3. Occupational Health & Safety				
Occupational Health, Safety & Emergency Management Policy	VOL-POL-EHS-001	Labour & human rights	55–61	190–196
4. Labour & Human Rights				
Labour & Human Rights Policy	VOL-POL-LAB-001	Labour & human rights	62–69	77–84
Child Labour & Young Workers Policy	VOL-POL-LAB-003	Labour & human rights	70–75	102–107
Forced & Bonded Labour Prevention Policy	VOL-POL-LAB-004	Labour & human rights	76–81	108–113
Freedom of Association & Collective Bargaining Policy	VOL-POL-LAB-007	Labour & human rights	82–86	126–130
Working Hours, Wages & Benefits Policy	VOL-POL-LAB-008	Labour & human rights	87–95	131–139
5. Diversity, Equity & Inclusion				
Equal Opportunity & Non-Discrimination Policy	VOL-POL-LAB-005	Labour & human rights	96–101	114–119
Diversity, Equity & Inclusion (DEI) Policy	VOL-POL-LAB-009	Labour & human rights	102–107	140–145
6. Prevention of Sexual Harassment				
Prevention of Sexual Harassment (POSH) Policy	VOL-POL-LAB-002	Labour & human rights	108–124	85–101
7. Business Ethics				
Code of Conduct & Business Ethics Policy	VOL-POL-ETH-001	Ethics	125–131	15–21
Anti-Bribery & Anti-Corruption (ABAC) Policy	VOL-POL-ETH-002	Ethics	132–137	22–27
Gifts, Hospitality & Conflict of Interest Policy	VOL-POL-ETH-004	Ethics	138–143	42–47
Competition / Anti-Trust Policy	VOL-POL-ETH-008	Ethics	144–149	67–72
Whistleblower & Vigil Mechanism Policy	VOL-POL-ETH-003	Ethics	150–163	28–41
8. Information Security & Data Privacy				
Information Security & Business Continuity Policy	VOL-POL-IT-001	Ethics	164–170	317–323

Policy / statement	Policy no.	EcoVadis theme	Pages in this extract	Manual pages
Data Protection & Privacy Policy (DPDP Act 2023)	VOL-POL-IT-002	Ethics	171–177	324–330
9. Sustainable Procurement				
Sustainable Procurement & Responsible Supply Chain Policy	VOL-POL-SP-001	Sustainable procurement	178–183	274–279
10. Product Stewardship & Quality				
Customer Safety & Product Stewardship Policy	VOL-POL-QMS-002	Environment	184–192	407–415
Quality Policy (aligned with VOL's Integrated Management System)	VOL-POL-QMS-001	All themes	193–198	401–406

Approval & Authority

All policies contained in this manual are **approved and endorsed by Top Management** and shall be implemented across the organization through defined procedures, objectives, targets, and monitoring mechanisms.

Approved By:



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Virupaksha Organics Ltd.

Effective Date: 01-12-2025
Manual Version: 01
Next Review Due: 01-12-2028

DIRECTOR & DY. CEO ESG COMMITMENT STATEMENT

At **Virupaksha Organics Ltd.**, we believe that long-term business success is inseparable from responsible environmental stewardship, respect for people, strong ethical governance, and sustainable value creation for all stakeholders.

As a pharmaceutical and chemical manufacturing organization serving global markets, we recognize our responsibility to operate responsibly, protect the environment, uphold human rights, and conduct business with integrity across our entire value chain.

We are committed to:

Environmental Responsibility

- Protecting the environment through pollution prevention and continual improvement of environmental performance.
- Promoting responsible management of pharmaceuticals in the environment (PiE) and minimizing potential impacts on ecosystems and communities.
- Practicing responsible water stewardship through efficient water use, conservation, reuse, and protection of water resources.
- Improving resource efficiency, reducing waste generation, and promoting circular economy principles wherever feasible.
- Protecting biodiversity and minimizing impacts on natural ecosystems.
- Improving energy performance, increasing resource efficiency, and reducing greenhouse gas emissions to support a low-carbon future.
- Identifying, assessing, and managing climate-related risks and opportunities within our operations and value chain.

Social Responsibility

- Providing a safe, healthy, secure, diverse, inclusive, and respectful workplace for all employees and contractors.
- Respecting internationally recognized human rights and maintaining zero tolerance for child labour, forced labour, bonded labour, human trafficking, discrimination, harassment, abuse, or any form of unfair labour practices.
- Promoting employee wellbeing, competence development, consultation, participation, and equal opportunity.
- Supporting the communities in which we operate through responsible social engagement and sustainable development initiatives.

Ethical Governance

- Conducting business with the highest standards of integrity, transparency, accountability, and legal compliance.
- Maintaining zero tolerance for bribery, corruption, fraud, money laundering, conflicts of interest, facilitation payments, or any unethical business conduct.
- Promoting a strong culture of ethics, compliance, information security, and responsible decision-making throughout the organization.
- Maintaining effective governance systems, risk management processes, and internal controls to ensure responsible business conduct.

Responsible Supply Chain & Product Stewardship

- Promoting sustainable procurement and responsible sourcing practices throughout our supply chain.
- Engaging suppliers, contractors, service providers, and business partners to uphold environmental, social, ethical, human rights, and governance standards consistent with our values.
- Supporting product stewardship principles and responsible lifecycle management of products and chemicals.

Stakeholder Engagement & Transparency

- Engaging openly and transparently with employees, customers, suppliers, regulators, investors, communities, and other stakeholders.
- Establishing measurable ESG objectives, targets, and performance indicators.
- Monitoring, reviewing, and continually improving ESG performance through management review and governance processes.
- Transparently communicating our sustainability performance and progress to stakeholders through appropriate reporting and disclosures.

Environmental, Social, and Governance (ESG) principles are integrated into our business strategy, policies, risk management framework, operational decision-making, and continual improvement programmes. We are committed to complying with all applicable legal and regulatory requirements and aligning our practices with recognized international standards, customer expectations, Responsible Care principles, the United Nations Sustainable Development Goals (SDGs), and leading sustainability assessment frameworks including EcoVadis.

This commitment applies to all employees, contractors, consultants, suppliers, service providers, and business partners acting on behalf of Virupaksha Organics Ltd. We expect active participation, accountability, and leadership at every level of the organization in achieving our ESG objectives and creating sustainable value for present and future generations.

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Effective Date: 01-12-2025
Review Frequency: Every Three years

6. ESG (ENVIRONMENTAL, SOCIAL & GOVERNANCE) POLICY

Policy No.: VOL-POL-EHS-006

Effective Date: 01-12-2025

Revision: 01

1. PURPOSE

The purpose of this policy is to formally integrate **Environmental, Social, and Governance (ESG)** principles into VOL's corporate strategy, operational decision-making, risk management, and long-term value creation.

This policy ensures that sustainability considerations are embedded into business conduct rather than treated as standalone compliance activities.

2. SCOPE

This policy applies to:

- Board of Directors and Top Management
- Corporate governance and compliance processes
- All operational activities and facilities
- Workforce management and labour practices
- Procurement, contractors, and suppliers
- Engagement with customers, regulators, and other stakeholders
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to conducting business in a **responsible, ethical, and sustainable manner** by integrating ESG principles into its governance framework and daily operations.
VOL recognises that long-term business success depends on:

- Responsible environmental stewardship
- Respect for people, safety, and human rights
- Strong governance, ethics, and transparency

Accordingly, ESG considerations shall be incorporated into strategic planning, operational control, and performance evaluation.

4. GOVERNANCE & IMPLEMENTATION

4.1 ESG Governance Structure

- Overall ESG oversight shall be exercised by **Top Management**.
- ESG roles and responsibilities shall be defined across functions such as EHS, HR, Procurement, Quality, and Finance.
- ESG performance shall be reviewed as part of Management Review / Business Review processes.

4.2 ESG Risk & Opportunity Management

- ESG-related risks (environmental, social, ethical, supply chain, reputational) shall be identified, assessed, and monitored.
- ESG opportunities such as energy efficiency, waste reduction, workforce development, and responsible sourcing shall be evaluated and pursued.

4.3 Objectives, KPIs & Performance Monitoring

- ESG objectives and targets shall be defined where relevant.
- Key Performance Indicators (KPIs) may include safety performance, environmental metrics, training coverage, supplier compliance, and governance indicators.
- Performance against ESG objectives shall be periodically reviewed and corrective actions initiated where required.

4.4 Transparency & Communication

- ESG performance shall be communicated internally and externally as appropriate through disclosures, customer responses, and sustainability assessments such as EcoVadis.
- Accurate and reliable ESG data shall be maintained.

5. REVIEW PERIOD

This policy shall be **reviewed every three years**, aligned with EcoVadis assessment cycles, ESG disclosures, and significant business or regulatory changes.

Approved By:



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO

Date: 01-12-2025

ANNEXURE–A

ENVIRONMENTAL (E) OBJECTIVES, TARGETS & KPIs

Linked Policy: VOL-POL-EHS-006
Baseline Year: FY 2024–25
Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
E-1	GHG Inventory	100% Scope 1 & Scope 2 emissions measured as per ISO 14064	ANNUAL–26	GHG Inventory Workbook
E-2	Scope 3 Screening	Screen relevant Scope 3 categories (transport, waste, purchased goods)	ANNUAL–26	Scope 3 Screening Sheet
E-3	Energy Efficiency	Implement ≥1 energy efficiency initiative per year	Annual	Energy Action Plan
E-4	Environmental Compliance	Zero regulatory non-compliances	Ongoing	Legal Register
E-5	Water & Waste	Identify reduction opportunities at significant operations	Annual	EMS review

ANNEXURE–B

SOCIAL (S) OBJECTIVES, TARGETS & KPIs

Linked Policy: VOL-POL-EHS-006

Baseline Year: FY 2024–25

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
S-1	OHS Performance	Zero fatal accidents	Ongoing	Incident Register
S-2	Safety Training	≥95% employees trained on OHS annually	Annual	Training Records
S-3	Labour Compliance	Zero cases of child / forced labour	Ongoing	HR & Audit Records

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
S-4	Worker Welfare	100% statutory benefits compliance	Ongoing	HR Register
S-5	POSH	100% employees trained on POSH	Annual	POSH Training Records

ANNEXURE–C

SUPPLY CHAIN & HUMAN RIGHTS OBJECTIVES

Linked Policy: VOL-POL-EHS-006

Baseline Year: FY 2024–25

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
SC-1	Supplier Risk Assessment	100% Critical & High-Risk suppliers assessed	ANNUAL	Supplier Risk Register
SC-2	Supplier Audits	100% Critical suppliers audited	FY 2026	Audit Tracker
SC-3	Worker Voice	100% labour-intensive high-risk suppliers covered	FY 2026	Worker Voice Records
SC-4	Supplier CAPA	≥90% on-time closure of supplier CAPAs	Annual	SCAP Tracker

ANNEXURE–D

GOVERNANCE (G), ETHICS & COMPLIANCE OBJECTIVES

Linked Policy: VOL-POL-EHS-006

Baseline Year: FY 2024–25

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
G-1	ABAC Training	≥95% relevant employees trained	Annual	ABAC Training Records
G-2	Supplier CoC	100% Critical & High-Risk suppliers sign CoC	ANNUAL	Signed Declarations
G-3	Conflict of Interest	Annual COI declarations from key staff	Annual	COI Register
G-4	Whistleblower	Zero retaliation cases	Ongoing	Whistleblower Log

ANNEXURE–E

DATA INTEGRITY, TRANSPARENCY & REPORTING

Linked Policy: VOL-POL-EHS-006

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
D-1	ESG Data Accuracy	100% ESG data traceable to source records	Annual	Data Logs
D-2	EcoVadis Submission	100% on-time and complete submission	Annual	EcoVadis Portal
D-3	Management Review	ESG performance reviewed at least once per year	Annual	MR Minutes

4. ENVIRONMENTAL, RESOURCE & SUSTAINABILITY POLICY

Policy No.: VOL-POL-EHS-004

Effective Date: 01-12-2025

Revision: 01

1. PURPOSE

The purpose of this policy is to define Virupaksha Organics Ltd.'s commitment, principles, and framework for environmental protection, energy management, and sustainable business practices. This policy aims to ensure that environmental considerations, energy efficiency, and climate-related risks are systematically identified, managed, and improved across all operations and throughout the product lifecycle.

Through this policy, VOL seeks to:

- Prevent pollution and minimize adverse environmental impacts
- Improve energy performance and reduce greenhouse gas emissions
- Promote responsible use of natural resources
- Protect human health, biodiversity, and ecosystems
- Ensure compliance with applicable legal, regulatory, and customer requirements
- Support continual improvement and transparent sustainability performance

2. SCOPE

This policy applies to:

- All VOL manufacturing units, operations, processes, utilities, laboratories, warehouses, and offices
- Employees, contractors, and service providers
- Environmental aspects arising from products and services
- Climate-related impacts associated with energy use and emissions
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. (VOL) is committed to conducting its pharmaceutical manufacturing and associated activities in an environmentally responsible, energy-efficient, and sustainable manner.

VOL recognizes its responsibility to

- **protection of Environment & Bio-diversity, prevent pollution, minimize environmental impacts,**
- **address climate change, conserve natural resources,**
- **protect human health across its operations and product lifecycle.**
- **Compliance with applicable environmental and climate-related legal requirements**
- **Continual improvement of environmental and climate performance**

VOL recognises climate change as a significant environmental challenge and commits to integrating climate considerations into environmental management, operational controls, and business planning.

3.1 Policy Commitments Required by ISO 14001, Clause 5.2

As required by Clause 5.2 of ISO 14001, and reflecting the environmental context of active pharmaceutical ingredient and intermediate manufacturing, top management commits to:

- Protection of the environment, including prevention of pollution.
- Sustainable resource use — energy, water, raw materials, solvents and packaging.
- Climate change mitigation and adaptation.
- Protection of biodiversity and ecosystems.
- Fulfilment of VOL's compliance obligations.
- A framework for setting and reviewing environmental objectives.
- Continual improvement of the environmental management system to enhance environmental performance.

Environmental aspects shall be determined from a life cycle perspective — covering raw material and solvent sourcing, manufacture, packaging, distribution, customer use and end-of-life treatment — to the extent that VOL can control or influence them.

3.2 Related Policies

- Energy performance is governed by VOL-POL-EHS-011 — Energy Management Policy.

- Water is governed by VOL-POL-EHS-012 — Water Stewardship Policy.
- Waste, hazardous waste and circularity are governed by VOL-POL-EHS-013 — Waste Management & Circular Economy Policy.

4. DETAILED COMMITMENTS

4.1 Legal & Regulatory Compliance

- Identify, monitor, and comply with all applicable environmental laws, rules, permits, consents, and climate-related regulatory obligations.
- Maintain compliance registers and ensure timely renewals and reporting.

4.2 Environmental Aspects, Impacts & Climate Considerations

- Identify and evaluate environmental aspects and impacts arising from operations, products, and services.
- Explicitly consider **climate-related aspects**, including:
  - Energy consumption
  - Greenhouse gas emissions
  - Vulnerability to extreme weather events
- Determine significant environmental and climate aspects and establish appropriate controls.

4.3 Pollution Prevention & Emissions Control

- Prevent and minimise air emissions, effluents, noise, and solid waste.
- Maintain and operate pollution control equipment effectively.
- Prevent soil and groundwater contamination.

4.4 Waste & Hazardous Waste Management

- Reduce waste generation at source through process optimisation.
- Segregate, store, transport, and dispose of waste and hazardous waste in compliance with legal requirements.

- Promote reuse, recycling, and responsible disposal practices.

4.5 Resource Efficiency & Conservation

- Promote efficient use of **energy, water, and raw materials**.
- Implement conservation measures, monitoring, and improvement initiatives.
- Encourage behavioural awareness among employees for resource conservation.

4.6 Climate Change Mitigation & Adaptation

VOL commits to addressing climate change through both **mitigation and adaptation measures**, including:

a) Climate Mitigation

- Reducing greenhouse gas emissions through energy efficiency and operational improvements.
- Supporting initiatives aligned with VOL's Climate Change & GHG Management Policy.
- Encouraging responsible energy use and low-carbon practices.

b) Climate Adaptation & Resilience

- Identifying climate-related physical risks such as heat stress, flooding, water scarcity, and extreme weather events.
- Incorporating climate resilience considerations into emergency preparedness, infrastructure, and business continuity planning.

4.7 Spill Prevention & Environmental Emergency Response

- Identify environmental and climate-related emergency scenarios, including chemical spills and weather-related events.
- Maintain spill prevention measures, response plans, trained personnel, and emergency equipment.
- Periodically test preparedness through drills.

4.8 Environmental Protection

- Prevent pollution, reduce environmental risks, and ensure compliance with all applicable environmental laws, regulations, permits, and consent conditions.
- VOL shall proactively identify and manage environmental aspects and impacts associated with its activities.

4.9 Energy Efficiency & Climate Action

- Improve energy performance and reduce greenhouse gas (GHG) emissions arising from operations, utilities, and transportation.
- VOL shall monitor energy use, manage Scope 1 and Scope 2 emissions, promote energy efficiency measures, and encourage adoption of renewable and low-carbon energy sources where feasible.

4.10 Water Stewardship

- Use water responsibly by reducing consumption, improving water-use efficiency, and ensuring safe treatment and compliant discharge of wastewater.
- VOL shall promote water reuse, recycling, and conservation practices to minimize stress on local water resources.

4.11 Biodiversity & Ecosystem Protection

- Minimize adverse impacts on land, soil, surface water, groundwater, and local ecosystems.
- VOL shall prevent contamination, manage land use responsibly, and avoid activities that could degrade biodiversity within areas influenced by its operations.

4.12 Air Emissions Control

- Control non-GHG air pollutants and prevent nuisance impacts such as odour, noise, dust, vibration, light pollution, and traffic-related disturbances.
- VOL shall implement appropriate controls and monitoring to ensure compliance with applicable standards.

4.13 Materials, Chemicals & Waste Management

- Reduce waste generation, ensure safe and compliant handling of raw materials and chemicals, and promote reuse, recycling, and recovery.
- VOL shall apply the waste hierarchy and ensure that hazardous materials and wastes are managed in a manner that protects human health and the environment.

4.14 Product Stewardship

- Minimize environmental and safety impacts arising from product use and end-of-life.

- VOL shall promote safe handling, responsible use, and environmentally sound disposal of products and packaging and seek to improve product and packaging sustainability where feasible.

4.15 Continuous Improvement & Transparency

- Set measurable objectives and targets, monitor performance through defined KPIs, and continuously improve environmental and energy performance.
- VOL shall periodically review results, implement corrective and preventive actions, and maintain transparency through internal communication and appropriate stakeholder disclosure.

4.16 Training, Awareness & Communication

- Provide environmental and climate awareness training to employees and contractors.
- Communicate environmental and climate responsibilities across the organisation.
- Promote a culture of environmental and climate responsibility.

5. ROLES & RESPONSIBILITIES

- **Director & Dy. CEO /CTD/ Top Management**

  Overall accountability for policy approval, implementation, and performance.

- **EHS / Sustainability Head**

  Deployment of the policy, monitoring of objectives and KPIs, reporting of performance, and coordination of improvement initiatives.

- **Department Heads**

  Implementation of applicable requirements and achievement of objectives within their functional areas.

- **Employees & Contractors**

  Compliance with this policy, applicable procedures, and environmental, energy, and safety requirements.

6. PERFORMANCE MONITORING & CONTINUAL IMPROVEMENT

- Monitor environmental and climate performance through KPIs, audits, and reviews.

- Identify opportunities for improvement and implement corrective actions.
- Review objectives and controls periodically.

7. LINKAGE WITH OTHER POLICIES

This policy shall be read in conjunction with:

- VOL-POL-EHS-006 – ESG Policy
- VOL-POL-EHS-007 – Climate Change & GHG Management Policy
- **VOL-POL-EHS-001 – Occupational Health, Safety & Emergency Management Policy**

8. REVIEW PERIOD

This policy shall be **reviewed every three years**, or earlier in case of:

- Significant environmental or climate incidents
- Regulatory or legal changes
- Major operational or business changes

Approved By:



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO –

Date: 01-12-2025

ANNEXURE – A

ENERGY CONSUMPTION & GREENHOUSE GAS (GHG) EMISSIONS

Objective

To improve energy efficiency and reduce greenhouse gas emissions from VOL's operations, utilities, and transportation activities.

Scope

- Electricity consumption
- Fuel consumption (DG sets, boilers, vehicles)
- Scope 1 and Scope 2 GHG emissions

KPIs, Baseline & Targets

KPI	Baseline	Target
Total energy consumption (kWh/year)	FY 2024–25	20% reduction by 2030
Energy intensity (kWh per unit output)	FY 2024–25	25% reduction by 2030
Scope 1 GHG emissions (tCO_2e)	FY 2024–25	30% reduction by 2030
Scope 2 GHG emissions (tCO_2e)	FY 2024–25	40% reduction by 2030
Renewable electricity share	Current year	≥15% by 2030

Monitoring & Responsibility

- Monitoring: Monthly energy review, annual GHG inventory
- Responsibility: EHS / Sustainability Head, Engineering & Utilities

ANNEXURE – B

WATER STEWARDSHIP

Objective

To reduce freshwater consumption, improve water-use efficiency, and ensure environmentally safe wastewater management.

Scope

- Groundwater / municipal water withdrawal
- Process, utility, and domestic water use
- Wastewater generation and discharge

KPIs, Baseline & Targets

KPI	Baseline	Target
Total water withdrawal (KL/year)	FY 2024–25	25% reduction by 2030
Water intensity (KL/unit output)	FY 2024–25	20% reduction by 2030
% wastewater treated & compliant	Current	100% annually
% water recycled / reused	Current	≥30% by 2030

Monitoring & Responsibility

- Monitoring: Water meters, ETP/STP records, laboratory analysis
- Responsibility: EHS / Utilities / Production

ANNEXURE – C

BIODIVERSITY & ECOSYSTEM PROTECTION

Objective

To prevent adverse impacts on soil, groundwater, surface water, and local ecosystems resulting from VOL's operations.

Scope

- Chemical storage and handling
- Waste storage and disposal
- Land and site management

KPIs & Targets

KPI	Target
Environmental incidents affecting biodiversity	Zero
Soil / groundwater contamination events	Zero
Regulatory non-compliance related to environment	Zero
Greenbelt / site housekeeping compliance	100%

Monitoring & Responsibility

- Monitoring: Site inspections, spill records, audits
- Responsibility: EHS / Maintenance

ANNEXURE – D

AIR EMISSIONS & NON-GHG POLLUTION

Objective

To control non-GHG air emissions and prevent nuisance impacts affecting employees, communities, and the environment.

Scope

- Boilers, DG sets, process vents
- Fugitive emissions, dust, odour, noise

KPIs & Targets

KPI	Target
Compliance with air emission standards	100%
PM / VOC / NOx / SOx exceedances	Zero
Odour / noise complaints	Zero
Statutory air monitoring	As per consent conditions

Monitoring & Responsibility

- Monitoring: Stack monitoring reports, noise surveys
- Responsibility: EHS / Engineering

ANNEXURE – E

MATERIALS, CHEMICALS & WASTE MANAGEMENT

Objective

To minimize waste generation, ensure safe chemical management, and promote recycling and recovery.

Scope

- Raw materials and chemicals
- Hazardous and non-hazardous waste
- Packaging waste

KPIs, Baseline & Targets

KPI	Baseline	Target
Waste sent to landfill	FY 2024–25	30% reduction by 2030
Recycling / recovery rate	Current	≥90%
Hazardous waste compliance	—	100%
Chemical substitution initiatives	—	≥1 per year

Monitoring & Responsibility

- Monitoring: Waste manifests, inventory records
- Responsibility: EHS / Stores / Production

ANNEXURE – F

PRODUCT USE & CUSTOMER ENVIRONMENTAL SAFETY

Objective

To ensure that VOL products are safe for intended use and do not cause environmental harm during customer use.

Scope

- Product safety and compliance
- Customer information and labeling

KPIs & Targets

KPI	Target
Product-related environmental incidents	Zero
Customer complaints (environment-related)	Zero
Regulatory non-compliance	Zero

Monitoring & Responsibility

- Monitoring: Complaint logs, regulatory reviews
- Responsibility: QA / Regulatory Affairs

ANNEXURE – G

PRODUCT END-OF-LIFE & PACKAGING

Objective

To minimize environmental impacts associated with product disposal and packaging waste.

Scope

- Primary and secondary packaging
- Disposal and recyclability

KPIs & Targets

KPI	Target
Recyclable packaging content	100% by 2030
Packaging material reduction	20% by 2030
End-of-life impact reviews	Periodic

Monitoring & Responsibility

- Monitoring: Packaging specifications, supplier data
- Responsibility: QA / Procurement / Sustainability

7. CLIMATE CHANGE & GHG MANAGEMENT POLICY

Policy No.: VOL-POL-EHS-007

Effective Date: 01-12-2025

Revision: 01

1. PURPOSE

The purpose of this policy is to establish a structured framework for identifying, managing, and reducing climate-related risks and opportunities and for systematically measuring, monitoring, and reducing greenhouse gas (GHG) emissions arising from Virupaksha Organics Ltd. (VOL) operations.

This policy supports VOL's commitment to climate responsibility, regulatory compliance, energy efficiency, and continual improvement in environmental performance.

2. POLICY STATEMENT

Virupaksha Organics Ltd. (VOL) is committed to measuring, managing, and progressively reducing its greenhouse gas (GHG) emissions and addressing climate change risks through responsible energy management, operational efficiency, and continual improvement.

VOL shall integrate climate considerations into business planning, capital investment decisions, operational controls, and risk management processes. The Company shall comply with applicable legal and customer requirements and align its climate actions with recognized international standards and best practices.

2.1 Climate Governance, Targets & Disclosure

- The Board, through the ESG & Compliance Committee, holds accountability for climate-related risks and opportunities. Management responsibility is assigned to the Head – EHS / Sustainability.
- VOL shall complete a base-year Scope 1 and Scope 2 GHG inventory and shall then set a documented near-term absolute or intensity reduction target against that base year. Until the base-year inventory is complete, VOL shall not publish absolute or intensity reduction claims.
- Climate-related risks and opportunities shall be recorded in a climate risk register using the transition categories (policy and legal, technology, market, reputation) and

physical categories (acute, chronic), re-rated at least annually and on significant change.

- Physical risk ratings shall be supported by a location-based screening of confirmed site locations using a recognised hazard or water-risk tool; ratings not yet supported by such a screening shall be labelled indicative.
- Climate disclosures shall be prepared consistently with the TCFD recommendations as carried into IFRS S2, and VOL shall respond to the CDP Climate Change questionnaire where requested by customers or investors.
- VOL shall monitor and prepare for its obligations under the Energy Conservation Act, 2001 (as amended in 2022), the Carbon Credit Trading Scheme (CCTS), and any designated-consumer targets notified to it.
- Financial quantification of climate risk shall be prepared jointly with the Finance function. Where the underlying revenue or cost data is not yet available, the gap shall be disclosed rather than estimated.

3. DETAILED ELEMENTS

3.1 GHG Accounting & Inventory Management

VOL shall establish and maintain a documented greenhouse gas inventory in alignment with **ISO 14064-1** and the **GHG Protocol**.

The GHG inventory shall include, at a minimum:

- **Scope 1 – Direct Emissions**

  Emissions from fuel combustion, company-owned or controlled equipment, generators, boilers, and on-site processes.

- **Scope 2 – Indirect Energy Emissions**

  Emissions associated with purchased electricity or other imported energy used in VOL operations.

- **Scope 3 – Other Indirect Emissions (Screening)**

  A screening assessment of relevant indirect emissions categories, such as transportation and logistics, purchased goods and services, and waste management, where applicable and feasible.

VOL shall:

- Use appropriate and recognized emission factors

- Document data sources, assumptions, and calculation methodologies
- Periodically review and improve data quality and completeness

3.2 Energy Efficiency & Emission Reduction

VOL shall identify, prioritize, and implement initiatives to improve energy efficiency and reduce GHG emissions across its operations.

Emission reduction initiatives may include, but are not limited to:

- Operational optimization and preventive maintenance
- Energy-efficient equipment upgrades and process improvements
- Reduction of energy losses and wastage
- Adoption of renewable or cleaner energy sources where feasible
- Employee awareness and behavioral efficiency programs

Progress against emission reduction initiatives shall be monitored through defined KPIs and reviewed periodically as part of management review.

3.3 Climate Risk & Opportunity Assessment

VOL shall identify and assess climate-related risks and opportunities relevant to its operations and value chain.

This assessment shall include:

- **Physical Risks**

  Risks arising from climate variability and extreme weather events, such as heat stress, water scarcity, flooding, or supply disruptions.

- **Transition Risks**

  Risks related to regulatory changes, carbon pricing, energy cost volatility, market expectations, and evolving customer sustainability requirements.

- **Opportunities**

  Opportunities related to energy efficiency, renewable energy adoption, cost savings, operational resilience, and improved ESG performance.

Climate risks and opportunities shall be considered during:

- Business planning and budgeting
- Environmental and operational risk assessments
- Infrastructure and capacity planning

4. ROLES & RESPONSIBILITIES

- **Top Management**
  Provide strategic direction, approve targets, and ensure adequate resources for climate and GHG management.
- **EHS / Sustainability Function**
  Maintain the GHG inventory, track performance, coordinate reduction initiatives, and report progress.
- **Engineering / Utilities / Operations**
  Identify energy efficiency opportunities and implement emission reduction actions.

5. MONITORING, REPORTING & DISCLOSURE

- GHG performance shall be monitored periodically against defined targets and KPIs
- Results shall be reviewed during Management Review Meetings
- GHG and climate data may be used for regulatory reporting, customer disclosures, and ESG assessments (e.g., EcoVadis), as applicable

6. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed every three years or earlier in the event of significant operational, regulatory, or climate-related changes.

VOL shall continually improve its climate change and GHG management practices based on performance outcomes, risk assessments, and stakeholder expectations.

Approved By:



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO –

Date: 01-12-2025

ANNEXURE

1. GHG INVENTORY & DATA COVERAGE TARGETS

(Directly aligned to GHG Inventory Workbook – "Boundary & Activity Data" tabs)

Ref	GHG Model Element	Quantitative Target	Timeline	Baseline	Evidence
GHG-1	Scope 1 Inventory	**100% coverage of Scope 1 sources** (HSD, LPG, COAL etc)	ANNUAL–26	FY 2024–25	Scope 1 calculation sheet
GHG-2	Scope 2 Inventory	**100% coverage of Scope 2 emissions** (grid electricity – location-based)	ANNUAL–26	FY 2024–25	Electricity calculation sheet
GHG-3	Data Completeness	≥95% of activity data supported by **primary records** (invoices, logbooks)	ANNUAL–26	FY 2024–25	Data quality checklist
GHG-4	Methodology Review	Annual review of **emission factors, GWPs, assumptions**	Annual	FY 2024–25	GHG methodology note

2. SCOPE 3 SCREENING & PRIORITISATION TARGETS

(Aligned to Scope 3 Screening Workbook – "Category Screening & Prioritisation" tab)

Ref	Scope 3 Category	Quantitative Target	Timeline	Baseline	Evidence
GHG-5	Scope 3 Screening	Screen **100% relevant Scope 3 categories** as per GHG Protocol	ANNUAL–26	FY 2024–25	Scope 3 screening sheet
GHG-6	Priority Categories	Identify **Top 3 material Scope 3 categories** based on spend/emissions	ANNUAL–26	FY 2024–25	Materiality assessment
GHG-7	Data Improvement	Improve data quality for **at least one priority Scope 3 category per year**	Annual	FY 2024–25	Updated Scope 3 workbook

(Typical categories for VOL: inbound transport, outbound logistics, purchased goods, waste)

3. EMISSION & ENERGY PERFORMANCE TARGETS

(Aligned to GHG Performance Summary & Energy Data tabs)

Ref	Indicator (from GHG Model)	Quantitative Target	Timeline	Baseline	Evidence
GHG-8	Total Scope 1 + 2 Emissions	Establish and track **absolute emissions (tCO_2e)** annually	Annual	FY 2024–25	GHG summary sheet
GHG-9	Emission Intensity	Track **GHG intensity** (tCO_2e / MT product or revenue)	Annual	FY 2024–25	Intensity calculation
GHG-10	Energy Efficiency	Implement **minimum one energy efficiency action per year** reflected in GHG model	Annual	FY 2024–25	Energy action plan
GHG-11	Avoided Emissions	Quantify **avoided emissions** from energy projects where data is available	From FY 2026–27	FY 2024–25	Project impact note

4. CLIMATE RISK & BUSINESS INTEGRATION TARGETS

(Aligned to Climate Risk Register & Management Review inputs)

Ref	Area	Quantitative Target	Timeline	Baseline	Evidence
GHG-12	Physical Climate Risk	Conduct climate risk assessment covering **flooding, heat stress, water stress**	ANNUAL–26	FY 2024–25	Climate risk register
GHG-13	Transition Risk	Assess impact of **energy price, regulation, customer ESG expectations**	ANNUAL–26	FY 2024–25	Risk assessment

Ref	Area	Quantitative Target	Timeline	Baseline	Evidence
GHG-14	Management Review	100% inclusion of **GHG & climate KPIs** in Management Review	Annual	FY 2024–25	MR minutes

5. GOVERNANCE, ASSURANCE & CONTINUAL IMPROVEMENT

Ref	Area	Quantitative Target	Timeline	Baseline	Evidence
GHG-15	Internal Review	Internal review of GHG inventory completed **before EcoVadis submission**	Annual	FY 2024–25	Review checklist
GHG-16	Corrective Actions	100% closure of GHG data gaps & review actions	Annual	FY 2024–25	Action tracker
GHG-17	Capability Building	≥90% of relevant staff trained on **GHG data collection & energy awareness**	ANNUAL–26	FY 2024–25	Training records

9. BIODIVERSITY & ENVIRONMENTAL PROTECTION POLICY

Policy No.: VOL-POL-EHS-009
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that **Virupaksha Organics Ltd. (VOL)** protects and conserves **biodiversity, ecosystems, and natural resources**, and prevents adverse environmental impacts arising from pharmaceutical manufacturing and associated activities.

This policy establishes VOL's commitment to:

- Minimising ecological footprint
- Preventing degradation of land, water, and habitats
- Supporting responsible environmental stewardship
- Aligning operations with sustainable development principles

2. SCOPE

This policy applies to:

- All VOL manufacturing units, utilities, warehouses, laboratories, and offices
- All employees, contract workers, and visitors
- Contractors and suppliers operating on VOL premises or on behalf of VOL
- Environmental aspects that may affect land, water bodies, flora, fauna, and ecosystems
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. recognises the importance of **biodiversity and healthy ecosystems** for environmental sustainability and human well-being.

VOL commits to:

- Complying with applicable environmental and biodiversity-related laws

- Preventing pollution and degradation of natural habitats
- Minimising land disturbance and resource over-exploitation
- Integrating biodiversity considerations into operational planning
- Supporting conservation and environmental protection initiatives

This policy is aligned with:

- Environment (Protection) Act, 1986
- Biological Diversity Act, 2002 (India)
- Applicable State Pollution Control Board requirements
- ISO 14001 – Environmental Management System
- EcoVadis Environment pillar expectations

4. BIODIVERSITY & ENVIRONMENTAL PROTECTION PRINCIPLES

VOL's environmental protection efforts are guided by the following principles:

- **Avoidance First:** Prevent impacts on biodiversity wherever feasible
- **Mitigation:** Minimise unavoidable environmental impacts
- **Restoration:** Restore affected environments where practicable
- **Compliance:** Meet or exceed legal and regulatory requirements
- **Continual Improvement:** Enhance environmental performance over time

5. IDENTIFICATION OF BIODIVERSITY RISKS

- VOL shall identify environmental aspects and activities that may impact:
    - Soil and land quality
    - Surface and groundwater bodies
    - Local flora and fauna
    - Air quality and surrounding ecosystems
- Biodiversity risks shall be assessed as part of:
    - Environmental aspects & impacts assessment

- Project planning and facility expansion

6. OPERATIONAL CONTROLS FOR ENVIRONMENTAL PROTECTION

6.1 Land & Habitat Protection

- Unnecessary land disturbance shall be avoided.
- Greenbelt and plantation activities shall be promoted within VOL premises.
- Encroachment into ecologically sensitive areas is strictly prohibited.

6.2 Water Body Protection

- Discharge of untreated effluents into land or water bodies is prohibited.
- Measures shall be implemented to prevent contamination of surface and groundwater.

6.3 Air & Noise Protection

- Emissions and noise levels shall be controlled to protect surrounding ecosystems.
- Pollution control equipment shall be operated and maintained effectively.

6.4 Waste & Chemical Management

- Waste and hazardous materials shall be managed to prevent soil and water contamination.
- Spills and leaks shall be promptly controlled and remediated.

7. RESOURCE CONSERVATION & GREEN PRACTICES

VOL shall promote:

- Efficient use of water, energy, and raw materials
- Reduction of waste generation at source
- Recycling and reuse wherever feasible
- Environmentally responsible procurement and material selection

8. CONTRACTORS & SUPPLY CHAIN EXPECTATIONS

- Contractors working at VOL sites must:
  - Follow VOL environmental protection procedures

- Avoid activities that harm local ecosystems

- Environmental protection requirements shall be included in contracts and work permits.

9. INCIDENT MANAGEMENT & RESPONSE

- Environmental incidents impacting biodiversity (spills, leaks, land contamination) shall be:
  - Reported immediately
  - Investigated for root causes
  - Addressed through corrective and preventive actions
- Restoration measures shall be taken where damage occurs.

10. TRAINING & AWARENESS

- Employees and contractors shall receive awareness on:
  - Environmental protection responsibilities
  - Biodiversity conservation practices
- Environmental awareness programs shall be conducted periodically.

11. MONITORING, AUDITS & PERFORMANCE REVIEW

- Environmental performance indicators relevant to biodiversity shall be monitored.
- Internal environmental audits shall include biodiversity protection aspects.
- Results shall be reviewed in management review meetings.

12. ROLES & RESPONSIBILITIES

Top Management

- Provide leadership and resources for environmental protection initiatives

EHS / Environment Function

- Identify biodiversity risks

- Implement and monitor protection measures
- Maintain records and compliance documentation

Department Heads & Supervisors

- Ensure operational compliance with environmental controls

Employees & Contractors

- Follow environmental protection practices
- Report environmental hazards or incidents

13. RECORDS & DOCUMENTATION

VOL shall maintain:

- Environmental aspects & impacts register
- Greenbelt / plantation records
- Monitoring and audit reports
- Incident and corrective action records
- Training and awareness records

Records shall be retained as per the Records Retention Policy.

14. NON-COMPLIANCE

Failure to comply with this policy may result in:

- Corrective and preventive actions
- Disciplinary action for employees
- Contractual action against contractors
- Legal or regulatory consequences

15. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or

- Upon changes in environmental legislation, operations, or biodiversity risks

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

11. ENERGY MANAGEMENT POLICY

Policy No.: VOL-POL-EHS-011
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

This policy establishes Virupaksha Organics Ltd.'s commitment to continual improvement of energy performance through an Energy Management System (EnMS) conforming to ISO 50001:2018. Clause 5.2 of ISO 50001 requires top management to establish a documented energy policy; this policy discharges that requirement.

2. SCOPE

This policy applies to all VOL manufacturing units, utilities, laboratories, warehouses and offices, and covers all energy types purchased or generated — grid electricity, coal, furnace oil, high speed diesel, LPG, briquettes, biomass and renewable energy — together with all activities, equipment, personnel and design and procurement decisions that affect energy performance.

- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT (ISO 50001:2018, CLAUSE 5.2)

Top management of VOL is committed to:

- Continual improvement of energy performance and of the energy management system.
- Ensuring the availability of information and of the resources necessary to achieve VOL's energy objectives and energy targets.
- Satisfying applicable legal requirements and other requirements related to energy efficiency, energy use and energy consumption.

- Supporting the procurement of energy-efficient products and services that affect energy performance.
- Supporting design activity that considers energy performance improvement — for new plant, plant modification, utilities and equipment replacement.

This policy is appropriate to the purpose of the organisation, provides the framework for setting and reviewing energy objectives and energy targets, is documented, communicated within VOL and made available to interested parties.

4. ENERGY PLANNING

- VOL shall conduct a documented energy review identifying its energy sources, analysing energy use and consumption, and identifying the areas of Significant Energy Use (SEU).
- For each SEU, VOL shall determine the relevant variables, the current energy performance and the personnel whose work affects it.
- VOL shall establish an energy baseline (EnB) using a suitable data period, and Energy Performance Indicators (EnPIs) appropriate for measuring and monitoring energy performance — including specific energy consumption per tonne of product and per unit of key utility output.
- Energy objectives and targets shall be established at relevant functions and levels, with action plans stating what will be done, the resources required, who is responsible, when it will be completed, and how results will be verified.

5. OPERATIONAL CONTROL & MONITORING

- Criteria shall be established for the effective operation and maintenance of the SEUs, and operations shall be controlled in accordance with those criteria.
- Key characteristics — energy consumption of SEUs, relevant variables, EnPIs, and the effectiveness of action plans — shall be monitored, measured, analysed and evaluated at planned intervals.
- Sub-metering shall be installed progressively at boilers, chillers, compressors, ATFDs, MEE plants, ETP and major process blocks so that consumption can be attributed to a SEU rather than to a site total.
- Measuring equipment used for energy performance shall be accurate, repeatable and calibrated, with records retained.
- Significant deviations in energy performance shall be investigated, and the response recorded.

6. ENERGY-EFFICIENT DESIGN & PROCUREMENT

- Energy performance improvement opportunities and operational control shall be considered in the design of new, modified and renovated facilities, equipment, systems and processes, and the results of that consideration shall be recorded.
- Where procurement has a significant impact on energy performance, VOL shall inform suppliers that purchasing is partly evaluated on energy performance, and shall specify energy efficiency criteria (motor efficiency class, pump and fan efficiency, insulation standard, lighting efficacy).
- Purchasing of energy shall be specified in terms of quantity, quality and source, and the potential to substitute higher-carbon fuels shall be evaluated at each renewal.

7. RENEWABLE & LOW-CARBON ENERGY

- VOL shall progressively increase the share of renewable energy in its electricity mix through rooftop and open-access solar, wind, group captive arrangements or green tariffs, and shall record the renewable share as an EnPI.
- Fuel-switching, waste-heat recovery, steam-system optimisation and solvent-recovery energy efficiency shall be evaluated as standing improvement opportunities.
- Energy performance improvement is a direct input to VOL-POL-EHS-007 — Climate Change & GHG Management Policy; Scope 1 and Scope 2 emission reductions shall be reconciled to the energy data maintained under this policy.

8. LEGAL REQUIREMENTS

- Energy Conservation Act, 2001, as amended by the Energy Conservation (Amendment) Act, 2022
- Designated consumer obligations, mandatory energy audit and certified energy manager requirements, where notified
- Carbon Credit Trading Scheme (CCTS) obligations, where notified to VOL
- Electricity Act, 2003 and applicable State Renewable Purchase Obligations

9. COMPETENCE, AWARENESS & COMMUNICATION

- An Energy Management Team shall be appointed, led by a management representative with defined authority, and including representation from Production, Engineering, Utilities, Projects, Procurement and Finance.
- Personnel whose work affects SEUs shall be competent on the basis of education, training or experience, and shall be aware of their contribution to energy performance and of the consequences of departing from the operating criteria.

- Energy performance shall be communicated internally at defined intervals, and employees shall be able to make suggestions for improvement.

10. ROLES & RESPONSIBILITIES

- Top Management — approve this policy, appoint the Energy Management Team, provide resources, and review EnMS performance at Management Review.
- Energy Manager / Management Representative — maintain the EnMS, the energy review, the baseline and the EnPIs, and report performance.
- Unit Heads, Engineering & Utilities — operate and maintain SEUs within defined criteria and deliver energy action plans.
- Procurement — apply energy efficiency criteria in specifications and supplier evaluation.
- All employees and contractors — follow energy-saving practices and report waste or abnormal consumption.

11. PERFORMANCE MONITORING

Energy performance shall be reported monthly and reviewed at Management Review against the objectives and targets set under Section 4. Indicative targets are set out in Annexure – A to this policy and shall be finalised once the energy baseline is established.

12. LINKAGE WITH OTHER POLICIES

- VOL-POL-EHS-004 — Environmental, Resource & Sustainability Policy
- VOL-POL-EHS-006 — ESG Policy
- VOL-POL-EHS-007 — Climate Change & GHG Management Policy
- VOL-POL-SP-001 — Sustainable Procurement & Responsible Supply Chain Policy
- VOL-POL-GOV-001 — Compliance Management Policy

13. REVIEW PERIOD

This policy shall be reviewed annually, and on significant change in energy legislation, energy sources, process technology or site configuration.

ANNEXURE – A: ENERGY OBJECTIVES, TARGETS & EnPIs

Baseline Year: to be established on completion of the energy review. Review: Annual / Management Review.

- EN-A1 — Energy baseline: documented EnB established for every unit and for each Significant Energy Use. Evidence: energy review report.
- EN-A2 — Specific energy consumption: defined and tracked per tonne of product for each unit. Evidence: monthly EnPI dashboard.
- EN-A3 — Sub-metering: 100% of identified SEUs sub-metered. Evidence: metering schematic and calibration records.
- EN-A4 — Energy audit: statutory or voluntary energy audit conducted at the frequency required. Evidence: audit report and action tracker.
- EN-A5 — Renewable share: renewable electricity as a percentage of total electricity, with an annual improvement target. Evidence: utility bills and green-attribute certificates.
- EN-A6 — Action plan closure: at least 90% on-time closure of approved energy action plans. Evidence: action plan tracker.
- EN-A7 — Energy-efficient procurement: 100% of specified equipment categories purchased against documented energy efficiency criteria. Evidence: purchase specifications.

For Virupaksha Organics Ltd.

SANDEEP REDDY KONDAPALLI

Director & Dy. CEO Date: 01-12-2025

12. WATER STEWARDSHIP POLICY

Policy No.: VOL-POL-EHS-012
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

Water is a material environmental issue for active pharmaceutical ingredient manufacturing, both as a process input and as a discharge pathway. This policy sets out VOL's commitment to responsible water stewardship across abstraction, use, treatment, discharge and catchment engagement, and supports VOL's response to the CDP Water Security questionnaire and the EcoVadis Environment theme.

2. SCOPE

This policy applies to all VOL manufacturing units, utilities, laboratories, canteens and colonies, and to contractors and service providers operating on VOL sites. It covers all water sources — groundwater, surface water, municipal supply, tanker supply, recovered condensate and recycled water — and all effluent and stormwater discharges.

- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

VOL is committed to:

- Reducing freshwater withdrawal per unit of production through conservation, reuse and recycling.
- Operating within the abstraction, consent and discharge limits set by the Central and State Pollution Control Boards and the Central Ground Water Authority.
- Preventing pollution of surface water, groundwater and soil from process effluent, spillage or stormwater run-off.
- Understanding and responding to water stress in the catchments in which it operates.
- Engaging transparently with local communities, regulators and water utilities on water matters.

4. WATER BALANCE & MEASUREMENT

- Each unit shall maintain a documented water balance covering withdrawal by source, consumption, recycling and reuse, and discharge by destination, reconciled at least monthly.

- Flow meters shall be installed on all major abstraction points, on RO and MEE feed and permeate streams, on ETP inlet and outlet, and on major consuming sections such as cooling towers and boilers.
- Water intensity (kilolitres per tonne of product) shall be tracked as a KPI for each unit and reported at Management Review.

5. WATER RISK ASSESSMENT

- VOL shall screen every confirmed site location using a recognised water-risk tool — such as the WRI Aqueduct Water Risk Atlas or the WWF Water Risk Filter — and shall record the baseline water stress, water depletion, flood and drought risk ratings for each site.
- Sites in high or extremely high water-stress catchments shall prepare a site water plan setting out contingency supply, reduction targets and catchment engagement actions.
- Water-related risks and opportunities shall be recorded in the risk register maintained under VOL-POL-GOV-002 and reviewed at least annually. Ratings not supported by a documented tool-based screening shall be labelled indicative.

6. EFFLUENT TREATMENT & DISCHARGE

- Effluent shall be segregated at source into high-TDS, low-TDS and utility streams and treated through the appropriate stripper, MEE, ATFD, biological and polishing steps.
- VOL shall operate towards Zero Liquid Discharge where required by consent conditions, and shall maintain the treatment capacity and redundancy needed to achieve it.
- Treated effluent quality shall be monitored against consent parameters at the frequency required, with online continuous monitoring connected to the regulator where mandated.
- Exceedance of any consent parameter shall be reported as an environmental incident under VOL-POL-EHS-010 and to the regulator as required.
- Active pharmaceutical ingredient residues in effluent shall be managed under VOL-POL-EHS-005 — Pharmaceuticals in the Environment (PiE) Policy, including predicted-no-effect-concentration based assessment where data is available.

7. CONSERVATION, REUSE & RECYCLING

- Condensate recovery, cooling-tower cycles of concentration, RO reject reuse, treated-water reuse for gardening and dust suppression, and rainwater harvesting shall be evaluated and implemented where technically and legally feasible.

- Water-efficiency criteria shall be applied to new equipment selection and process design.
- Leak detection and repair shall be conducted on a defined cycle, with losses tracked in the water balance.

8. SUPPLY CHAIN & COMMUNITY

- Water performance shall be included in the ESG assessment of high-risk suppliers under VOL-POL-SP-002, particularly for suppliers located in water-stressed catchments.
- VOL shall engage with local communities and water utilities on shared water challenges and shall record concerns raised through the stakeholder engagement process under VOL-POL-GOV-005.

9. LEGAL REQUIREMENTS

- Water (Prevention and Control of Pollution) Act, 1974 and Cess provisions
- Environment (Protection) Act, 1986 and rules made under it
- Consents to Establish and Operate issued by the State Pollution Control Board, including discharge standards and Zero Liquid Discharge conditions
- Central Ground Water Authority guidelines and no-objection certificates for groundwater abstraction

10. ROLES & RESPONSIBILITIES

- Top Management — set water objectives, provide resources and review performance.
- Head – EHS — maintain the water balance, risk screening, monitoring programme and regulatory interface.
- Unit Heads and Engineering — operate treatment plants within design and consent parameters and deliver reduction projects.
- Procurement — apply water-efficiency criteria and assess supplier water risk.
- All employees and contractors — conserve water and report leaks, spillage and abnormal discharge.

11. PERFORMANCE MONITORING

- WS-1 — Documented water balance maintained monthly at 100% of units. Evidence: water balance sheet.
- WS-2 — Water intensity (kL/tonne) tracked with an annual reduction target. Evidence: EHS dashboard.

- WS-3 — 100% compliance with consent discharge parameters. Evidence: laboratory and online monitoring records.
- WS-4 — Tool-based water-risk screening completed for 100% of confirmed site locations. Evidence: screening output retained.
- WS-5 — Recycled and reused water as a percentage of total water use, with an annual improvement target. Evidence: water balance sheet.

12. LINKAGE WITH OTHER POLICIES

- VOL-POL-EHS-004 — Environmental, Resource & Sustainability Policy
- VOL-POL-EHS-005 — Pharmaceuticals in the Environment (PiE) Policy
- VOL-POL-EHS-008 — Environmental Compliance Policy
- VOL-POL-EHS-010 — Emergency Preparedness & Environmental Incident Policy
- VOL-POL-EHS-013 — Waste Management & Circular Economy Policy

13. REVIEW PERIOD

This policy shall be reviewed annually, and on significant change in consent conditions, catchment water status, process technology or site configuration.

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO Date: 01-12-2025

13. WASTE MANAGEMENT & CIRCULAR ECONOMY POLICY

Policy No.: VOL-POL-EHS-013
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

This policy defines VOL's approach to the prevention, minimisation, segregation, storage, treatment and lawful disposal of waste, and to the progressive adoption of circular economy principles in materials, solvents and packaging.

2. SCOPE

This policy applies to all waste streams generated at VOL sites — hazardous waste, non-hazardous industrial waste, solvent residues, spent catalysts, spent carbon, ETP sludge, MEE and ATFD salts, used oil, plastic, e-waste, battery waste, packaging waste, laboratory and bio-medical waste, construction and demolition waste, and canteen and municipal solid waste — and to all employees, contractors and waste handlers.

- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

VOL is committed to the waste hierarchy — prevent, reduce, reuse, recycle, recover, and dispose only as a last resort — and to ensuring that no waste leaves a VOL site other than to an authorised facility under a valid manifest.

4. WASTE PREVENTION & MINIMISATION

- Process development and route selection shall consider atom economy, solvent selection, yield improvement and mother-liquor recovery so that waste is designed out rather than treated.
- Solvent recovery and reuse shall be maximised through distillation and recovery systems, with recovery percentage tracked per solvent.
- Packaging shall be optimised for weight, recyclability and reuse, and returnable or reusable containers shall be used where regulations and product quality permit.

5. SEGREGATION, STORAGE & HANDLING

- Waste shall be segregated at the point of generation into clearly labelled, colour-coded and compatible containers.

- Hazardous waste shall be stored on impervious flooring within a bunded, covered, secured and ventilated storage area, within the storage period permitted by the authorisation, with a display board showing quantities and hazard characteristics.
- Incompatible wastes shall not be co-stored. Spill kits, fire protection and secondary containment shall be provided.
- Personnel handling waste shall be trained on the hazards, the PPE required and the emergency response.

6. TREATMENT, DISPOSAL & TRANSPORT

- Hazardous waste shall be sent only to facilities authorised under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 — Treatment, Storage and Disposal Facilities, co-processing cement kilns, common incinerators or registered recyclers.
- Transport shall be by authorised transporters using Form 10 manifests, with the return copy tracked to closure; unreturned manifests shall be investigated.
- Annual returns (Form 4) shall be filed with the State Pollution Control Board within the prescribed date, and authorisations renewed before expiry.
- Co-processing and energy recovery shall be preferred over landfill where authorised and technically suitable.

7. EXTENDED PRODUCER RESPONSIBILITY & SPECIAL WASTE STREAMS

- Plastic packaging shall be managed in accordance with the Plastic Waste Management Rules, 2016 and the Extended Producer Responsibility (EPR) framework, with registration on the EPR portal, filing of annual returns and procurement of EPR certificates where VOL is a producer, importer or brand owner.
- E-waste shall be managed under the E-Waste (Management) Rules, 2022 and channelled only to registered recyclers.
- Battery waste shall be managed under the Battery Waste Management Rules, 2022.
- Used oil and waste oil shall be sold only to registered re-refiners or recyclers.
- Laboratory and bio-medical waste, where generated, shall be managed under the Bio-Medical Waste Management Rules, 2016.

8. CIRCULAR ECONOMY

- VOL shall identify by-products and residues that can be converted into saleable or reusable materials — including recovered solvents, recovered salts, gypsum and spent

catalyst metals — and shall pursue by-product recognition or end-of-waste routes where lawful.

- VOL shall track and report the proportion of total waste diverted from landfill through recycling, co-processing and recovery.
- Circularity opportunities shall be evaluated at the design stage of new products, processes and packaging, and considered in procurement under VOL-POL-SP-001.

9. LEGAL REQUIREMENTS

- Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016
- Plastic Waste Management Rules, 2016 and EPR Guidelines
- E-Waste (Management) Rules, 2022; Battery Waste Management Rules, 2022
- Solid Waste Management Rules, 2016; Construction and Demolition Waste Management Rules, 2016
- Bio-Medical Waste Management Rules, 2016, where applicable
- Environment (Protection) Act, 1986 and the conditions of the site Consent to Operate and Hazardous Waste Authorisation

10. ROLES & RESPONSIBILITIES

- Head – EHS — maintain authorisations, manifests, returns and the waste inventory, and approve waste handlers.
- Production and Engineering — segregate at source, minimise generation and operate recovery systems.
- Stores and Despatch — control waste movement and manifest documentation.
- Procurement — verify and periodically re-verify the authorisation status of every waste handler, transporter and recycler.

11. PERFORMANCE MONITORING

- WM-1 — Hazardous waste generated per tonne of product, with an annual reduction target.
- WM-2 — Percentage of total waste diverted from landfill (recycled, co-processed or recovered), with an annual improvement target.
- WM-3 — Solvent recovery percentage per major solvent.

- WM-4 — 100% of waste consignments moved under valid manifest to authorised facilities, with 100% manifest returns closed.
- WM-5 — 100% on-time filing of statutory waste returns and renewal of authorisations.
- WM-6 — 100% fulfilment of EPR obligations for the reporting year.

12. LINKAGE WITH OTHER POLICIES

- VOL-POL-EHS-004 — Environmental, Resource & Sustainability Policy
- VOL-POL-EHS-005 — Pharmaceuticals in the Environment (PiE) Policy
- VOL-POL-EHS-008 — Environmental Compliance Policy
- VOL-POL-EHS-012 — Water Stewardship Policy
- VOL-POL-SP-001 — Sustainable Procurement & Responsible Supply Chain Policy

13. REVIEW PERIOD

This policy shall be reviewed annually, and on any change in waste rules, authorisation conditions, product mix or process route.

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO Date: 01-12-2025

SECTION D

SUSTAINABLE PROCUREMENT & SUPPLY CHAIN

7 policies | VOL-POL-SP-001 to VOL-POL-SP-007

Seven policies covering sustainable procurement, supplier ESG risk, supplier audit, supplier diversity, conflict minerals, responsible sourcing and supply chain security.

1. OCCUPATIONAL HEALTH, SAFETY & EMERGENCY MANAGEMENT POLICY

Policy No.: VOL-POL-EHS-001

1. PURPOSE

The purpose of this policy is to prevent occupational injuries, occupational ill-health, property damage, and emergency situations by establishing a structured and proactive approach to health, safety, and emergency management across all operations of Virupaksha Organics Ltd. (VOL).

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, contract)
- Contractors, visitors, and service providers
- All operational areas, utilities, laboratories, warehouses, and offices
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to providing a **safe, healthy, and incident-free workplace** by:

- Identifying hazards systematically
- Assessing and controlling occupational risks
- Preventing injuries, ill-health, and unsafe conditions
- Ensuring preparedness for emergency situations
- Complying with all applicable occupational health and safety laws and ISO 45001 requirements

Safety is a shared responsibility, and no task shall be performed unless it can be done safely.

3.1 Policy Commitments Required by ISO 45001:2018, Clause 5.2

In addition to the above, and as required by Clause 5.2 of ISO 45001:2018, top management commits to:

- Providing safe and healthy working conditions for the prevention of work-related injury and ill health, appropriate to the purpose, size and context of VOL and to the specific nature of its OH&S risks and OH&S opportunities.

- Providing a framework for setting OH&S objectives, issued as Annexures A to E to this policy.
- Fulfilling legal requirements and other requirements to which VOL subscribes.
- Eliminating hazards and reducing OH&S risks in accordance with the hierarchy of controls.
- Continual improvement of the OH&S management system.
- Consultation and participation of workers and, where they exist, workers' representatives.

This policy shall be maintained as documented information, communicated within VOL, made available to interested parties as appropriate, and shall remain relevant and appropriate to VOL's context.

4. DETAILED ELEMENTS

4.1 Hazard Identification & Risk Assessment (HIRA)

- All routine, non-routine, and emergency activities shall be subjected to formal hazard identification and risk assessment.
- Risks shall be evaluated considering likelihood, severity, and existing controls.
- Risk assessments shall cover:
    - Process and chemical hazards
    - Mechanical, electrical, and ergonomic hazards
    - Contractor and visitor activities
    - Emergency and abnormal operating conditions
- Risk controls shall follow the **hierarchy of controls** (elimination, substitution, engineering, administrative, PPE).

4.2 Incident Reporting, Investigation & Corrective Action

- All accidents, near misses, unsafe acts, unsafe conditions, and occupational illnesses must be reported immediately.
- Incidents shall be investigated to identify root causes, not to assign blame.
- Corrective and preventive actions (CAPA) shall be implemented, tracked, and reviewed for effectiveness.
- Learnings from incidents shall be communicated across the organisation.

4.3 Emergency Preparedness & Response

- VOL shall maintain preparedness for emergencies including:
    - Fire and explosion
    - Chemical spills and toxic releases
    - Medical emergencies and injuries
    - Natural calamities such as floods, cyclones, earthquakes, and heat waves
- An On-Site Emergency Plan shall be established, communicated, and periodically tested through mock drills.
- Emergency equipment, alarms, evacuation routes, and assembly points shall be clearly identified and maintained.

4.4 Contractor Health & Safety Management

- Contractors shall meet VOL's health and safety standards as a condition of engagement.
- Contractor activities shall be risk-assessed and controlled through permits and supervision.
- Contractors shall receive site-specific safety induction and training before commencing work.

4.5 Worker Consultation & Participation

- A Safety Committee constituted in accordance with the Factories Act, 1948 and the applicable State Factories Rules shall function at every manufacturing unit, with worker representatives chosen by the workers themselves.
- Workers and their representatives shall be consulted on hazard identification, risk assessment, incident investigation, determination of controls, selection of PPE, and the setting of OH&S objectives and their planning.
- Barriers to participation — including language, literacy, shift pattern, contractual status and fear of reprisal — shall be identified and removed. Contract, migrant and agency workers shall have the same right to raise safety concerns as permanent employees.
- Workers shall have the right to remove themselves from work situations they reasonably believe present an imminent and serious danger, without being subjected to undue consequences (ISO 45001 Clause 8.1.2; Section 41H of the Factories Act, 1948).

4.6 Process Safety Management

- Processes involving hazardous chemicals, solvents and exothermic reactions shall be subject to process hazard analysis (HAZOP or equivalent), management of change, pre-start-up safety review and mechanical integrity programmes.
- Sites within the scope of the Manufacture, Storage and Import of Hazardous Chemicals Rules, 1989 and the Chemical Accidents (Emergency Planning, Preparedness and Response) Rules, 1996 shall maintain the safety reports, on-site emergency plans and off-site coordination those Rules require.
- Process safety performance shall be monitored using leading and lagging indicators — loss of primary containment, safety-critical device failures, overdue process-hazard-analysis actions — alongside personal-injury metrics such as LTIFR.

4.7 OH&S Performance Measurement

- VOL shall operate a single, version-controlled system of record for OH&S data across all units, capturing fatalities, lost-time injuries, LTIFR, reportable injuries, near misses, first-aid cases, occupational illness cases, safety training hours and mock-drill counts.
- Units not yet onboarded to this system shall be identified explicitly as a coverage gap; consolidated figures shall state the units they cover rather than being presented as organisation-wide.

5. RESPONSIBILITIES

- **Top Management:** Provide leadership, resources, and oversight
- **EHS Function:** Implementation, monitoring, training, and compliance
- **Supervisors:** Enforce safe work practices
- **Employees & Contractors:** Follow safety rules and report hazards

6. REVIEW PERIOD

This policy shall be reviewed every three years and after any major incident, regulatory change, or significant operational change.

ANNEXURE–A

OCCUPATIONAL HEALTH & SAFETY OBJECTIVES, TARGETS & KPIs

Linked Policy: VOL-POL-EHS-001
Baseline Year: FY 2024–25
Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
EHS-A1	Fatalities	**Zero fatal occupational accidents**	Ongoing	Incident register
EHS-A2	Lost Time Injuries	**Zero LTIs**	Ongoing	LTI records
EHS-A3	Incident Reporting	100% reporting of accidents & near misses	Ongoing	Incident logs
EHS-A4	Safety Training	≥95% employees trained annually on OHS	Annual	Training records
EHS-A5	Medical Surveillance	100% coverage of identified exposed employees	Annual	Medical records

ANNEXURE–B

HAZARD IDENTIFICATION & RISK ASSESSMENT (HIRA) TARGETS

Linked Policy: VOL-POL-EHS-001

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
EHS-B1	HIRA Coverage	100% of routine & non-routine activities risk-assessed	Annual	HIRA register
EHS-B2	Emergency Scenarios	100% identified emergency scenarios risk-assessed	Annual	Emergency risk register
EHS-B3	Risk Review	Review of HIRA after process or layout change	As required	Change records
EHS-B4	Hierarchy of Controls	100% significant risks addressed through hierarchy	Ongoing	Control plans

ANNEXURE–C

EMERGENCY PREPAREDNESS & RESPONSE TARGETS

Linked Policy: VOL-POL-EHS-001

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
EHS-C1	Emergency Planning	On-Site Emergency Plan maintained & updated	Annual	Emergency plan
EHS-C2	Mock Drills	≥2 emergency mock drills per year	Annual	Drill reports
EHS-C3	Emergency Equipment	100% emergency equipment inspected & functional	Quarterly	Inspection records
EHS-C4	Emergency Training	≥90% employees trained on emergency response	Annual	Training records

ANNEXURE–D

CONTRACTOR HEALTH & SAFETY MANAGEMENT TARGETS

Linked Policy: VOL-POL-EHS-001

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
EHS-D1	Contractor Induction	100% contractors receive safety induction	Ongoing	Induction records
EHS-D2	Contractor Risk Assessment	100% contractor activities risk-assessed	Ongoing	Contractor HIRA
EHS-D3	Permit Compliance	100% compliance with Permit-to-Work system	Ongoing	PTW logs
EHS-D4	Contractor Incidents	Zero fatal incidents involving contractors	Ongoing	Incident register

ANNEXURE–E

LEGAL COMPLIANCE, HEALTH MONITORING & CONTINUAL IMPROVEMENT

Linked Policy: VOL-POL-EHS-001

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
EHS-E1	OHS Legal Compliance	100% compliance with applicable OHS laws	Ongoing	Legal register
EHS-E2	Statutory Inspections	100% on-time statutory inspections	Ongoing	Inspection reports
EHS-E3	Internal Audits	≥1 OHS internal audit per year	Annual	Audit reports
EHS-E4	CAPA Closure	≥90% on-time closure of OHS CAPAs	Annual	CAPA tracker

1. LABOUR & HUMAN RIGHTS POLICY

Policy No.: VOL-POL-LAB-001
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to affirm **Virupaksha Organics Ltd.'s (VOL)** commitment to respecting human dignity, protecting labour and human rights, and ensuring fair, ethical, lawful, and humane employment practices across all its operations and supply chain.

This policy establishes VOL's overarching framework for labour and human rights governance and provides the foundation for related policies, procedures, and controls.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Contract labour, migrant workers, and third-party personnel working at all VOL premises
- Labour contractors, suppliers, vendors, service providers, and other business partners in VOL's supply chain
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to upholding internationally recognised labour and human rights and conducting business responsibly, ethically, and in full compliance with applicable laws.

VOL commits to:

- Fair, transparent, and non-discriminatory employment practices
- Safe, healthy, and respectful working conditions
- Zero tolerance for child labour, forced labour, harassment, or abuse
- Respect for freedom of association and collective bargaining

- Effective grievance, reporting, and remediation mechanisms

This policy is aligned with:

- Applicable Indian labour legislation and labour codes
- ILO Core Labour Standards
- SA8000 – Social Accountability Standard
- EcoVadis Labour & Human Rights expectations

4. KEY LABOUR & HUMAN RIGHTS PRINCIPLES

VOL's labour and human rights approach is guided by the following principles:

- **Human dignity and respect** for every individual
- **Equality and non-discrimination** in employment
- **Voluntary employment** free from coercion
- **Safe and healthy workplaces**
- **Fair wages and working hours**
- **Employee voice and representation**
- **Access to remedy and grievance resolution**

4A. HUMAN RIGHTS DUE DILIGENCE

In line with the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Due Diligence Guidance for Responsible Business Conduct, VOL shall operate an ongoing human rights due diligence process comprising:

- Identification and periodic review of VOL's salient human rights issues — those human rights at risk of the most severe negative impact through VOL's own operations, its contract workforce and its supply chain.
- A documented human rights impact assessment covering VOL's own sites and its high-risk suppliers, refreshed at least every three years and on significant change (new site, new process, new sourcing country, major workforce change).
- Integration of the findings into procurement, HR, EHS and capital-investment decisions, with a named accountable owner and a timeline for each identified risk.

- Tracking of effectiveness through defined indicators — grievances raised and resolved, audit findings closed on time, worker-voice survey results, and contract-workforce turnover.
- Public communication, at least annually, of how VOL addresses its human rights impacts.
- Provision of, or cooperation in, remediation where VOL has caused or contributed to an adverse human rights impact, and use of leverage where VOL is directly linked to one through a business relationship.

Grievance mechanisms operated under this manual shall be assessed against the UNGP Principle 31 effectiveness criteria: legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue with their intended users.

This policy is additionally aligned with the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the Ten Principles of the UN Global Compact, and the PSCI Principles for Responsible Supply Chain Management.

5. DETAILED POLICY COMMITMENTS

5.1 Prohibition of Child Labour & Forced Labour

- VOL strictly prohibits child labour, forced labour, bonded labour, trafficked labour, or involuntary labour in any form.
- No employee or worker shall be required to surrender identity documents, pay recruitment fees, or work under coercion.
- These commitments apply equally to VOL operations and its supply chain.

5.2 Equal Opportunity & Non-Discrimination

- Employment decisions shall be based solely on merit, competence, and job-related requirements.
- Discrimination based on gender, caste, religion, ethnicity, disability, age, marital status, nationality, migrant status, or any legally protected characteristic is prohibited.
- VOL promotes equal opportunity throughout recruitment, training, promotion, remuneration, and termination.

5.3 Freedom of Association & Collective Bargaining

- VOL respects employees' rights to form or join lawful associations and to engage in collective bargaining, in accordance with applicable laws.
- VOL shall not interfere with, discriminate against, or retaliate against employees exercising these rights.
- Where legal restrictions exist, alternative lawful worker representation mechanisms shall be supported.

5.4 Wages, Benefits & Working Hours

- VOL ensures compliance with:
    - Factories Act
    - Minimum Wages Act
    - Payment of Wages Act
    - Applicable State labour laws
    - New labour codes
- Employees shall receive at least statutory minimum wages, lawful overtime compensation, and all mandated benefits.
- Working hours and overtime shall comply with legal limits, and overtime shall be voluntary.

5.5 Safe, Healthy & Respectful Workplaces

- VOL provides a safe, hygienic, and healthy working environment.
- Workplace practices shall promote dignity, mutual respect, and zero tolerance for abuse or harassment.
- Health and safety risks shall be identified, assessed, and controlled.

5.6 Grievance Redressal & Access to Remedy

- VOL maintains confidential, accessible, and retaliation-free grievance mechanisms.
- Employees and workers may raise concerns related to labour practices, human rights, or workplace conduct without fear.

- All grievances shall be handled impartially, promptly, and transparently.

6. SUPPLY CHAIN & THIRD-PARTY EXPECTATIONS

- Suppliers, contractors, and service providers must comply with this policy through the **VOL Supplier Code of Conduct**.
- VOL may conduct labour and human rights risk assessments, audits, and corrective action programs within its supply chain.
- Serious or repeated non-compliance may result in suspension or termination of business relationships.

7. ROLES & RESPONSIBILITIES

Top Management

- Provide leadership, oversight, and resources to ensure effective implementation of this policy.

HR, Compliance & EHS Functions

- Implement this policy and supporting procedures
- Monitor compliance and legal requirements
- Maintain records and grievance mechanisms
- Conduct audits, training, and awareness programs

Employees, Contractors & Suppliers

- Comply with this policy
- Report any suspected violations or concerns in good faith

8. TRAINING & AWARENESS

- Mandatory induction training on labour and human rights for new employees.
- Periodic refresher training for employees, supervisors, and managers.
- Awareness programs for contractors and suppliers on labour and human rights expectations.

9. COMMUNICATION

- This policy shall be:
  - Displayed prominently at VOL workplaces
  - Included in employee handbooks and induction materials
  - Communicated to suppliers and contractors
- Communication shall be in languages understood by the workforce.

10. MONITORING & RECORDS

- Labour and human rights compliance audits
- Grievance registers and closure records
- Training attendance and effectiveness records
- Supplier audit and corrective action reports

11. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action against employees
- Corrective action requirements for contractors or suppliers
- Termination of contracts for serious or repeated violations
- Reporting to authorities where required by law

12. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in labour legislation, business operations, workforce composition, or human rights risk profile

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

ANNEXURE–A

LABOUR & HUMAN RIGHTS OBJECTIVES, TARGETS & KPIs

Baseline Year: FY 2024–25
Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
LAB-A1	Child Labour	Zero cases of child labour	Ongoing	HR records
LAB-A2	Forced Labour	Zero cases of forced / bonded labour	Ongoing	HR & audit records
LAB-A3	Discrimination	Zero substantiated discrimination cases	Ongoing	Grievance logs
LAB-A4	Wage Compliance	100% compliance with minimum wages & benefits	Ongoing	Payroll audits
LAB-A5	Working Hours	100% compliance with statutory working hours	Ongoing	Attendance records

ANNEXURE–B

GRIEVANCE REDRESSAL & WORKER VOICE TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
LAB-B1	Grievance Mechanism	Grievance mechanism available to 100% employees	Ongoing	HR procedures
LAB-B2	Grievance Closure	≥90% grievances closed within defined timelines	Annual	Grievance tracker
LAB-B3	Non-Retaliation	Zero retaliation cases	Ongoing	Investigation records
LAB-B4	Worker Awareness	≥90% employees aware of grievance channels	Annual	Training records

ANNEXURE–C

SUPPLY CHAIN LABOUR & HUMAN RIGHTS TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
LAB-C1	Supplier CoC	100% Critical & High-Risk suppliers sign CoC	ANNUAL	Signed declarations
LAB-C2	Supplier Risk Assessment	100% Critical & High-Risk suppliers assessed	ANNUAL	Supplier risk register
LAB-C3	Supplier Audits	100% Critical suppliers audited	FY 2026	Audit tracker
LAB-C4	Supplier CAPA	≥90% on-time closure of supplier labour CAPAs	Annual	SCAP tracker

3. CHILD LABOUR & YOUNG WORKERS POLICY

Policy No.: VOL-POL-LAB-003
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that **Virupaksha Organics Ltd. (VOL)** strictly prohibits child labour in all its operations and supply chain and ensures that **young workers**, where legally permitted, are protected from work that may be hazardous, exploitative, or harmful to their health, safety, education, or development.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Contract workers, migrant workers, and third-party personnel working at VOL locations
- Contractors, labour suppliers, vendors, and all entities within VOL's supply chain
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. has **zero tolerance for child labour** and is committed to protecting the rights, safety, and well-being of young workers.

VOL commits to:

- Not employing any person below the **legal minimum working age**
- Preventing child labour across its own operations and supply chain
- Ensuring that young workers are not exposed to hazardous, unsafe, or exploitative work
- Complying with all applicable labour laws and international standards

This policy is aligned with:

- Child and Adolescent Labour (Prohibition and Regulation) Act, India

- ILO Conventions No. 138 (Minimum Age) and No. 182 (Worst Forms of Child Labour)
- SA8000 – Social Accountability Standard
- EcoVadis Labour & Human Rights requirements

4. DEFINITIONS

Child:
Any person below the legal minimum age for employment (14 years) as defined under applicable Indian law.

Young Worker:

A person above the legal minimum working age but below 18 years of age.

Hazardous Work:

Any work that may jeopardize the health, safety, or morals of young workers, including exposure to chemicals, night work, excessive working hours, heavy physical labour, or unsafe machinery.

5. CHILD LABOUR PROHIBITION

- VOL shall **not employ** any individual below the legal minimum working age under any circumstances.
- Child labour is strictly prohibited in:
    - Direct employment
    - Contract labour
    - Apprenticeships or trainee arrangements
- Any engagement of children for work, including informal or unpaid work, is prohibited.

6. AGE VERIFICATION & RECRUITMENT CONTROLS

To prevent child labour, VOL shall implement robust age verification controls:

- Mandatory verification of age before employment using **government-issued identity documents** (Aadhaar, birth certificate, school certificate, passport, etc.)
- Maintenance of an **Age Verification Register**

- No employee shall be allowed to commence work without completed age verification
- Contractors and labour suppliers must submit verified age records for all deployed workers

7. YOUNG WORKERS PROTECTION

Where young workers are legally employed, VOL ensures enhanced protection:

7.1 Work Restrictions

Young workers shall **not** be engaged in:

- Hazardous or dangerous work
- Night shifts
- Overtime work
- Work involving exposure to chemicals, heavy machinery, or unsafe environments

7.2 Health & Safety

- Mandatory **medical fitness certification** prior to engagement
- Close supervision by trained supervisors
- Access to appropriate personal protective equipment (PPE)
- Safe and age-appropriate task allocation

7.3 Education Protection

- Working hours shall not interfere with compulsory education or training requirements

8. SUPPLY CHAIN & CONTRACTOR REQUIREMENTS

- All contractors, labour suppliers, and vendors must comply with this policy through the **VOL Supplier Code of Conduct**
- Contractors must submit:
    - Written declaration of non-employment of child labour
    - Age verification records
- VOL reserves the right to:

- Conduct audits and inspections
- Require corrective actions
- Suspend or terminate contracts for non-compliance

9. REMEDIATION & CORRECTIVE ACTION

In the event child labour is identified:

- Immediate removal of the child from work
- Protection of the child's safety and dignity
- Coordination with parents/guardians and authorities where required
- Support for rehabilitation, education, or welfare measures
- Root cause analysis and corrective actions to prevent recurrence

10. ROLES & RESPONSIBILITIES

Top Management

- Provide leadership, oversight, and resources to enforce this policy

HR & Compliance

- Implement recruitment controls and age verification
- Maintain records and conduct internal audits
- Train employees and contractors

Contractors & Suppliers

- Ensure full compliance with this policy
- Provide accurate records and declarations

Employees & Supervisors

- Comply with this policy
- Report any suspected child labour immediately

11. TRAINING & AWARENESS

- Mandatory training for:
  - HR and recruitment teams
  - Supervisors and managers
  - Contractors and labour suppliers
- Awareness sessions on:
  - Legal requirements
  - Identification of child labour risks
  - Reporting mechanisms

12. COMMUNICATION

- This policy shall be:
  - Displayed at VOL workplaces
  - Communicated during induction programs
  - Shared with contractors and suppliers
- Child labour prohibition shall be communicated in languages understood by workers.

13. MONITORING & RECORDS

- Age verification registers
- Contractor compliance records
- Audit reports
- Corrective action records

14. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action against employees
- Contract termination for suppliers or contractors
- Reporting to authorities where required by law

15. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in legislation, workforce composition, or identified child labour risks

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

4. FORCED & BONDED LABOUR PREVENTION POLICY

Policy No.: VOL-POL-LAB-004
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that all employment at **Virupaksha Organics Ltd. (VOL)** is **voluntary, freely chosen, and free from any form of coercion**, and to prevent **forced, bonded, indentured, trafficked, or involuntary labour** across VOL operations and its supply chain.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Contract workers, migrant workers, and third-party personnel working at all sites of VOL premises
- Labour contractors, recruitment agencies, suppliers, service providers, and all business partners within VOL's supply chain
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. has **zero tolerance for forced or bonded labour** in any form.

VOL commits to:

- Ensuring that all work is performed voluntarily
- Respecting the freedom of workers to enter into and terminate employment
- Preventing debt bondage, human trafficking, and exploitative recruitment practices
- Complying with applicable Indian labour laws and internationally recognised human rights standards

This policy is aligned with:

- Bonded Labour System (Abolition) Act, India

- Contract Labour (Regulation & Abolition) Act
- ILO Conventions No. 29 and No. 105 (Forced Labour)
- SA8000 – Social Accountability Standard
- EcoVadis Labour & Human Rights requirements

4. DEFINITIONS

Forced Labour:
Any work or service extracted from a person under threat of penalty and for which the person has not offered themselves voluntarily.

Bonded Labour:
Work performed as a means of repaying a debt or obligation, where freedom of employment is restricted.

Trafficked Labour:
Labour obtained through recruitment, transportation, transfer, or harbouring of persons by coercion, deception, or abuse of power.

5. PROHIBITED PRACTICES

VOL strictly prohibits the following practices in its operations and supply chain:

- Retention of original identity documents (Aadhaar, passport, voter ID, etc.)
- Charging recruitment, placement, or referral fees to workers
- Wage withholding, delayed payment, or unlawful deductions
- Forced overtime or compulsory work beyond legal limits
- Threats, intimidation, physical or psychological abuse
- Restrictions on workers' freedom of movement
- Use of prison labour or trafficked labour

6. VOLUNTARY EMPLOYMENT & FREEDOM TO LEAVE

- All employees and workers shall receive **written employment terms** in a language they understand.
- Employment shall be entered into voluntarily, without coercion or deception.

- Workers are free to resign or terminate employment after serving lawful notice as per contract and law.
- No penalties, threats, or retaliation shall be imposed for resignation or job change.

7. RECRUITMENT & CONTRACTOR CONTROLS

To prevent forced labour risks, VOL shall implement the following controls:

7.1 Recruitment Practices

- Recruitment shall be transparent and ethical.
- VOL shall not use recruitment agencies that charge fees to workers.
- Contracts shall clearly state wages, working hours, and conditions.

7.2 Contractor & Supplier Requirements

- Labour contractors must:
  - Submit written **Forced Labour Declarations**
  - Provide verified worker lists and employment records
- Contractors and suppliers are subject to audits and compliance checks.
- Non-compliant contractors shall be required to implement corrective actions or face termination.

8. MIGRANT WORKER PROTECTION

- Migrant workers shall not be subjected to recruitment debts or coercion.
- Employment terms shall be explained clearly before deployment.
- Wages, benefits, and working conditions shall be equal to local workers performing similar roles.
- Access to grievance mechanisms shall be ensured.

9. GRIEVANCE & REPORTING MECHANISMS

- VOL provides **confidential and accessible grievance channels** for reporting forced labour concerns.
- Workers may report concerns through:

- HR and Compliance
- Grievance Committees
- Whistleblower mechanism

- No retaliation shall be permitted against individuals raising concerns in good faith.

10. REMEDIATION & CORRECTIVE ACTION

If forced or bonded labour is identified:

- Immediate action shall be taken to stop the practice
- Affected workers' safety, dignity, and rights shall be protected
- Workers shall be released from coercive conditions without penalty
- Root cause analysis and corrective actions shall be implemented
- Authorities shall be notified where required by law

11. ROLES & RESPONSIBILITIES

Top Management

- Provide leadership, oversight, and resources for effective implementation.

HR & Compliance

- Implement recruitment and contractor controls
- Conduct audits and risk assessments
- Maintain records and handle grievances

Contractors & Suppliers

- Ensure compliance with this policy
- Cooperate with audits and corrective actions

Employees & Supervisors

- Adhere to this policy
- Report suspected forced labour immediately

12. TRAINING & AWARENESS

- Mandatory training for:
  - HR and recruitment teams
  - Supervisors and managers
  - Contractors and labour suppliers
- Training shall cover:
  - Identification of forced labour indicators
  - Ethical recruitment practices
  - Reporting mechanisms

13. COMMUNICATION

- This policy shall be:
  - Displayed prominently at VOL sites
  - Communicated during employee and contractor induction
  - Shared with suppliers and contractors
- Communication shall be in languages understood by workers.

14. MONITORING & RECORDS

- Contractor declarations
- Worker employment records
- Audit and inspection reports
- Grievance and corrective action logs

15. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action against employees
- Termination of contracts with suppliers or contractors

- Reporting to statutory authorities, where required

16. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in legislation, labour practices, or risk profile

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

7. FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING POLICY

Policy No.: VOL-POL-LAB-007
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to affirm **Virupaksha Organics Ltd.'s (VOL)** commitment to respecting employees' and workers' rights to **freedom of association and collective bargaining**, and to ensure that workers can express their views, form or join lawful associations, and engage in constructive dialogue without fear of interference, discrimination, or retaliation.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Contract workers and migrant workers engaged at VOL premises
- Worker representatives and committees recognised under applicable law
- Labour contractors and service providers, where relevant
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. recognises and respects the right of workers to **freely associate, organise, and bargain collectively**, in accordance with applicable laws and international standards.

VOL commits to:

- Respecting lawful freedom of association
- Allowing employees to form or join trade unions or worker associations of their choice
- Engaging in good-faith dialogue with recognised worker representatives
- Ensuring no discrimination or retaliation related to worker representation

This policy is aligned with:

- Constitution of India (freedom of association principles)
- Applicable Indian labour legislation
- ILO Conventions No. 87 (Freedom of Association) and No. 98 (Collective Bargaining)
- SA8000 – Social Accountability Standard
- EcoVadis Labour & Human Rights requirements

4. FREEDOM OF ASSOCIATION

- Employees and workers are free to:
    - Form or join lawful trade unions or worker associations
    - Participate in union activities outside working hours or as permitted by law
- VOL shall not:
    - Interfere with the formation or functioning of lawful worker organisations
    - Discriminate against or disadvantage workers due to union membership or activities
    - Use intimidation, threats, or coercion to influence workers' decisions regarding association

5. COLLECTIVE BARGAINING

- VOL respects the right of workers to engage in **collective bargaining** through lawful and recognised representatives.
- Where collective bargaining arrangements exist:
    - VOL shall engage in dialogue in good faith
    - Agreements shall be honoured in accordance with law
- Collective bargaining discussions shall be conducted respectfully, transparently, and without retaliation.

6. ALTERNATIVE WORKER REPRESENTATION

- Where freedom of association or collective bargaining is restricted by law, VOL shall:
    - Facilitate alternative lawful means of worker representation

- Encourage open dialogue through worker committees, councils, or elected representatives

- Such mechanisms shall:
  - Be free from management interference
  - Allow workers to raise concerns and suggestions
  - Provide effective communication between workers and management

7. NON-DISCRIMINATION & NON-RETALIATION

- VOL strictly prohibits discrimination, harassment, or retaliation against any worker for:
  - Union membership
  - Participation in collective bargaining
  - Acting as a worker representative
  - Raising concerns or grievances collectively
- Any act of retaliation shall be treated as a serious violation of company policy and subject to disciplinary action.

8. ACCESS TO GRIEVANCE MECHANISMS

- Workers and their representatives may raise concerns related to freedom of association or collective bargaining through:
  - HR or Compliance functions
  - Employee Grievance Redressal Mechanism
  - Whistleblower mechanism (for serious concerns)
- Complaints shall be handled confidentially and impartially.

9. SUPPLY CHAIN & CONTRACT LABOUR COVERAGE

- Contractors and labour suppliers engaged by VOL are expected to:
  - Respect workers' rights to freedom of association and collective bargaining
  - Not restrict or retaliate against worker representation

- VOL may assess contractor compliance with this policy during audits and take corrective action where required.

10. ROLES & RESPONSIBILITIES

Top Management

- Demonstrate leadership commitment to respecting worker representation rights.

HR & Compliance

- Implement and monitor this policy
- Facilitate dialogue with worker representatives
- Address grievances related to association or bargaining

Supervisors & Managers

- Respect worker representation rights
- Avoid actions that may be perceived as interference or retaliation

Employees, Contract Workers & Representatives

- Exercise rights responsibly and in accordance with law
- Engage in constructive and respectful dialogue

11. TRAINING & AWARENESS

- Awareness on freedom of association and collective bargaining shall be included in:
    - Employee induction programs
    - Supervisor and manager training
- Managers shall be trained on lawful engagement with worker representatives.

12. COMMUNICATION

- This policy shall be:
    - Displayed at VOL workplaces
    - Included in employee handbooks
    - Communicated to contractors and labour suppliers

- Communication shall be in languages understood by the workforce.

13. MONITORING & RECORDS

- Records of worker representation mechanisms
- Minutes of meetings with worker representatives (where applicable)
- Grievance and corrective action records
- Audit and compliance review reports

14. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action against employees or managers
- Corrective action or termination of contracts with contractors or suppliers
- Reporting to authorities where required by law

15. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in labour legislation, workforce representation structures, or identified risks

For Virupaksha Organics Ltd.

SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

8. WORKING HOURS, WAGES & BENEFITS POLICY

Policy No.: VOL-POL-LAB-008
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that **Virupaksha Organics Ltd. (VOL)** provides **fair compensation, lawful working hours, and statutory benefits**, and that all employees and workers are treated with dignity, transparency, and equity in matters relating to wages, working time, overtime, and benefits.

This policy establishes VOL's commitment to compliance with labour laws and international labour standards while promoting employee well-being and work–life balance.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Contract workers and migrant workers engaged at VOL premises
- Labour contractors and service providers, where applicable
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to ensuring that:

- Working hours comply with applicable laws and do not adversely impact employee health or safety
- Employees and workers are paid **fairly, accurately, and on time**
- All statutory wages, benefits, and social security contributions are provided
- Overtime work is voluntary and compensated as per law

This policy is aligned with:

- Factories Act, 1948
- Minimum Wages Act, 1948

- Payment of Wages Act, 1936
- Employees' Provident Funds & Miscellaneous Provisions Act
- Employees' State Insurance Act
- Applicable State labour laws and new labour codes
- ILO Conventions on working time and remuneration
- SA8000 – Social Accountability Standard
- EcoVadis Labour & Human Rights requirements

3A. WORK-LIFE BALANCE & FAMILY-FRIENDLY WORKPLACE COMMITMENT

Virupaksha Organics Ltd. recognizes that promoting a healthy work-life balance is essential for employee well-being, engagement, productivity, and sustainable business performance. The Company is committed to fostering a workplace where both women and men are supported in balancing their professional responsibilities with their family, caregiving, health, education, and personal commitments.

Accordingly, VOL is committed to:

- Promoting reasonable working hours and adequate rest periods to safeguard employees' physical and mental well-being.
- Complying with all applicable legal requirements relating to working hours, weekly rest, leave, wages, and statutory benefits.
- Providing equal access to leave, welfare measures, career development opportunities, and workplace facilities without discrimination based on gender, marital status, family responsibilities, pregnancy, disability, age, religion, caste, ethnicity, or any other protected characteristic.
- Supporting employees with parental and caregiving responsibilities through statutory maternity benefits, approved leave provisions, employee welfare initiatives, and family-friendly workplace practices.
- Providing reasonable workplace flexibility, where operationally feasible and without compromising safety, quality, regulatory compliance, or production requirements, to help employees manage personal or family responsibilities.
- Ensuring that employees are not disadvantaged in recruitment, training, performance evaluation, promotion, remuneration, or career progression because of pregnancy, maternity, paternity, adoption, caregiving responsibilities, or approved leave.

- Encouraging managers to foster a respectful, inclusive, and supportive work environment that recognizes the diverse needs of employees while maintaining operational excellence.
- Promoting employee wellness through health initiatives, counselling support where available, awareness programmes, and initiatives that contribute to physical, mental, and emotional well-being.
- Continuously reviewing workplace practices to improve employee well-being and align with national legislation, international labour standards, and the Company's Environmental, Social and Governance (ESG) commitments.

This commitment forms an integral part of Virupaksha Organics Ltd.'s broader Human Resources, Diversity, Equity & Inclusion (DEI), Employee Welfare, Human Rights, and Sustainability framework.

4. WORKING HOURS

4.1 Normal Working Hours

- Normal working hours shall comply with legal limits prescribed under applicable laws.
- Standard daily and weekly working hours shall be defined clearly and communicated to employees.

4.2 Weekly Rest & Leave

- Employees shall be entitled to weekly rest days as mandated by law.
- Statutory leave entitlements (earned leave, casual leave, sick leave, national holidays, etc.) shall be provided.

4.3 Overtime

- Overtime work shall be:
    - Voluntary
    - Limited to legally permitted hours
    - Compensated at statutory overtime rates
- No employee shall be compelled to work overtime against their will.

4.3.1 Statutory Working-Hour Limits

- Normal working hours shall not exceed 48 hours in any week and 9 hours in any day, in line with the Factories Act, 1948 and the Occupational Safety, Health and Working Conditions Code, 2020.
- Total hours including overtime shall not exceed 60 hours in any week, and no worker shall work more than 10 consecutive days without a rest day, other than in a genuine emergency recorded and reported to the ESG & Compliance Committee.
- Overtime shall be recorded in the statutory overtime register and paid at not less than twice the ordinary rate of wages.
- Working-hour exceedances shall be logged as a non-conformity with a documented root cause and corrective action, rather than reported only as an aggregate compliance percentage.

4.3.2 Fair & Living Wage

- VOL shall pay not less than the applicable statutory minimum wage at every location in which it operates, and shall pay wages in full, on time, in legal tender, and without unauthorised deduction.
- VOL commits to periodically benchmarking its lowest wage levels — for employees and for workers engaged through contractors — against a credible living-wage reference for the relevant region, and to disclosing the gap and its improvement plan through its annual sustainability disclosures.
- Wage deductions shall not be used as a disciplinary measure, and deductions shall not reduce wages below the statutory minimum.
- Wage and working-hour records shall be retained for the period required by law and made available to customer and third-party social auditors on request.

4.4 Work-Life Balance Practices

To support employees in maintaining a healthy balance between work and personal responsibilities, VOL shall, where operationally feasible:

- Plan work schedules to minimize excessive overtime.
- Encourage employees to utilize their statutory and approved leave entitlements.
- Ensure weekly rest days and statutory holidays are provided.
- Provide reasonable flexibility for employees attending medical appointments, family emergencies, maternity-related healthcare, childcare, or elder-care responsibilities, subject to business requirements.

- Support employees returning from maternity or other extended statutory leave through appropriate reintegration arrangements.
- Promote employee wellness programmes, health awareness initiatives, and occupational health support.
- Monitor working-hour trends and overtime to identify potential fatigue risks and implement corrective actions where necessary.

5. WAGES & COMPENSATION

5.1 Minimum Wages & Fair Pay

- All employees and workers shall be paid at least the **statutory minimum wages** applicable to their category and location.
- Wages shall be sufficient to meet basic needs and statutory requirements.

5.2 Wage Structure

- Wage components shall be clearly defined and communicated through appointment letters and wage slips.
- Any deductions shall be lawful, transparent, and authorised.

5.3 Timely Payment

- Wages shall be paid accurately and on time, within the legally prescribed wage period.
- Wage payments shall be supported by documented records.

6. BENEFITS & SOCIAL SECURITY

VOL provides all legally mandated benefits, including but not limited to:

- Provident Fund (PF)
- Employees' State Insurance (ESI) or medical benefits
- Bonus, gratuity, and other statutory payments
- Leave benefits and paid holidays

Benefits shall be administered transparently and in compliance with applicable laws.

7. CONTRACT & MIGRANT WORKERS

- Contract and migrant workers shall receive:
    - Wages not less than statutory minimum wages
    - Timely wage payments
    - Statutory benefits as applicable
- Labour contractors must comply with wage and benefit requirements and submit compliance records.
- VOL reserves the right to audit contractor wage practices.

8. RECORD KEEPING & TRANSPARENCY

- VOL shall maintain accurate records of:
    - Attendance and working hours
    - Overtime hours
    - Wage calculations and payments
    - Statutory contributions
- Wage slips shall be issued to employees in a format understandable to them.

9. GRIEVANCE & COMPLAINT HANDLING

- Employees and workers may raise concerns related to:
    - Wages
    - Overtime
    - Benefits
    - Working hours
- Complaints may be raised through the **Employee Grievance Redressal Mechanism** without fear of retaliation.

10. ROLES & RESPONSIBILITIES

Top Management

- Ensure adequate resources and oversight for fair wage and working hour practices.

HR & Payroll

- Implement this policy
- Ensure accurate wage processing and statutory compliance
- Maintain records and respond to employee queries

Supervisors & Managers

- Ensure working hours and overtime practices comply with this policy.
- Promote a healthy work-life balance within their teams.
- Plan manpower and work allocation to minimize unnecessary overtime.
- Consider reasonable requests relating to family or caregiving responsibilities wherever operationally feasible.
- Ensure employees are treated fairly and without discrimination when availing statutory or approved leave.
- Support employees returning from maternity, adoption, long-term illness, or other approved leave in resuming their duties.

Contractors

- Ensure compliance with wage and benefit requirements for contract labour.

Employees & Workers

- Accurately record working hours
- Raise concerns responsibly through grievance channels.

11. TRAINING & AWARENESS

- HR, payroll staff, supervisors, and managers shall receive training on:
    - Wage laws
    - Overtime regulations
    - Record-keeping requirements
- Employees shall be informed of their wage structure and entitlements during induction.
- Work-life balance, employee well-being, mental health awareness, diversity, equity and inclusion, prevention of discrimination, and respectful workplace practices.

12. COMMUNICATION

- This policy shall be:
  - Displayed at VOL workplaces
  - Included in employee handbooks
  - Communicated to contractors and labour suppliers
- Communication shall be in languages understood by the workforce.

13. MONITORING & AUDIT

- Periodic internal audits of:
  - Working hours
  - Wage payments
  - Contractor compliance
- Non-compliance shall be addressed through corrective actions.

The effectiveness of this policy shall be periodically reviewed using indicators such as:

- Average working hours
- Overtime trends
- Leave utilization
- Employee well-being survey results
- Attrition and absenteeism
- Gender diversity and retention
- Return-to-work rates following maternity or other statutory leave
- Grievances related to working hours, leave, or work-life balance

14. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action against employees or managers

- Corrective actions or termination of contracts with contractors
- Reporting to authorities where required by law

15. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in labour laws, wage structures, or business operations

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

5. EQUAL OPPORTUNITY & NON-DISCRIMINATION POLICY

Policy No.: VOL-POL-LAB-005
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that **Virupaksha Organics Ltd. (VOL)** provides a workplace that is **fair, inclusive, respectful, and free from discrimination**, where employment-related decisions are based solely on merit, competence, and job-related requirements.

This policy establishes VOL's commitment to **equal opportunity** across the entire employment lifecycle and supports a culture of dignity, respect, and diversity.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Contract workers, migrant workers, and third-party personnel working at VOL sites
- Job applicants, candidates, interns, and trainees
- Labour contractors, service providers, and suppliers, where applicable
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to providing **equal employment opportunity** and strictly prohibits discrimination, harassment, or unfair treatment in any aspect of employment.

VOL commits to:

- Fair and transparent recruitment, selection, and promotion practices
- Equal access to training, development, and career opportunities
- Dignified, respectful, and inclusive workplace behaviour
- Compliance with all applicable laws and international standards

This policy is aligned with:

- Constitution of India (Articles 14, 15 & 16)
- Applicable Indian labour laws and labour codes
- ILO Core Conventions on discrimination (C100 & C111)
- SA8000 – Social Accountability Standard
- EcoVadis Labour & Human Rights requirements

4. PRINCIPLES OF EQUAL OPPORTUNITY

VOL's equal opportunity framework is guided by the following principles:

- **Merit-based employment decisions**
- **Respect for human dignity and diversity**
- **Fairness and transparency**
- **Zero tolerance for discrimination or harassment**
- **Inclusive and bias-free workplace practices**

5. PROHIBITION OF DISCRIMINATION

VOL strictly prohibits discrimination, whether direct or indirect, on the basis of:

- Gender, sex, sexual orientation, or gender identity
- Caste, religion, ethnicity, or social origin
- Age
- Disability or medical condition
- Marital status or family responsibilities
- Nationality, migrant status, or place of origin
- Pregnancy or maternity status
- Any other characteristic protected under applicable law

Discrimination is prohibited at all stages of employment, including recruitment, hiring, training, promotion, remuneration, performance evaluation, disciplinary action, and termination.

6. FAIR EMPLOYMENT PRACTICES

6.1 Recruitment & Selection

- Recruitment and hiring decisions shall be based solely on job-related criteria such as qualifications, skills, experience, and performance.
- Job advertisements and interviews shall be free from discriminatory language or bias.
- Selection processes shall be documented and transparent.

6.2 Training, Development & Promotion

- Equal access to training, skill development, and advancement opportunities shall be provided.
- Promotions and transfers shall be based on objective criteria and performance.

6.3 Wages & Benefits

- Equal pay shall be provided for equal work or work of equal value.
- No discrimination shall exist in wages, incentives, benefits, or entitlements.

6.4 Reasonable Accommodation

- VOL shall provide reasonable accommodation for persons with disabilities or special needs, wherever feasible, to enable equal participation at work.

7. HARASSMENT & RETALIATION

- Any form of harassment, bullying, or victimisation related to a protected characteristic is strictly prohibited.
- Retaliation against any individual who raises a complaint, participates in an investigation, or supports another person's complaint is not tolerated.
- Sexual harassment is addressed separately under the **POSH Policy**, in accordance with law.

8. GRIEVANCE & COMPLAINT HANDLING

- VOL provides **confidential and accessible grievance mechanisms** for reporting discrimination or unequal treatment.
- Complaints may be raised through:
    - HR or Compliance channels

- Employee Grievance Committee
- POSH Internal Complaints Committee (where applicable)
- Whistleblower mechanism

- All complaints shall be:
  - Investigated impartially
  - Addressed in a time-bound manner
  - Resolved without fear of retaliation

9. SUPPLY CHAIN & THIRD-PARTY EXPECTATIONS

- Contractors, labour suppliers, and service providers working with VOL are expected to comply with this policy through the **VOL Supplier Code of Conduct**.
- VOL may assess non-discrimination practices within its supply chain and require corrective actions where gaps are identified.

10. ROLES & RESPONSIBILITIES

Top Management

- Demonstrate leadership commitment to equal opportunity and inclusive practices.

HR & Compliance

- Implement this policy and supporting procedures
- Monitor compliance and investigate complaints
- Maintain records and conduct awareness programs

Supervisors & Managers

- Ensure fair and respectful treatment of team members
- Prevent discriminatory behaviour in day-to-day operations

Employees, Contractors & Third Parties

- Comply with this policy
- Treat colleagues with dignity and respect
- Report concerns in good faith

11. TRAINING & AWARENESS

- Mandatory induction training on equal opportunity and non-discrimination
- Periodic refresher and sensitivity training for employees, supervisors, and managers
- Awareness programs to address unconscious bias and inclusive behaviour

12. COMMUNICATION

- This policy shall be:
  - Displayed at VOL workplaces
  - Included in employee handbooks and induction materials
  - Communicated to contractors and suppliers
- Communication shall be in languages understood by the workforce.

13. MONITORING & RECORDS

- Complaint and grievance registers
- Training attendance and effectiveness records
- HR audits and compliance reviews
- Corrective action records

14. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action against employees
- Corrective actions or contract termination for contractors or suppliers
- Reporting to authorities where required by law

15. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in legislation, organisational structure, or workforce composition

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

9. DIVERSITY, EQUITY & INCLUSION (DEI) POLICY

Policy No.: VOL-POL-LAB-009
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to establish **Virupaksha Organics Ltd.'s (VOL)** commitment to fostering a **diverse, equitable, and inclusive workplace** where all individuals are treated with dignity and respect, have equal access to opportunities, and are able to contribute fully to the organisation's success.

This policy aims to eliminate barriers to participation, prevent discrimination and bias, and promote inclusive behaviours across all levels of the organisation.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Contract workers and migrant workers engaged at VOL premises
- Job applicants, interns, and candidates
- Contractors, service providers, and business partners where applicable
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. values **diversity in all its forms** and is committed to creating a workplace that is **equitable, inclusive, and free from discrimination or exclusion**.

VOL commits to:

- Providing equal opportunity in recruitment, employment, and career development
- Ensuring fair and unbiased employment practices
- Creating an inclusive workplace culture based on mutual respect
- Prohibiting discrimination, harassment, or exclusionary behaviour

This policy is aligned with:

- Constitution of India (Articles 14, 15, 16)
- Applicable Indian labour legislation and labour codes
- ILO Core Conventions on equality and non-discrimination
- SA8000 – Social Accountability Standard
- EcoVadis Labour & Human Rights

4. DEFINITIONS

Diversity:
The presence of differences within the workforce, including but not limited to gender, age, caste, religion, ethnicity, disability, nationality, marital status, sexual orientation, and socio-economic background.

Equity:
Fair treatment, access, opportunity, and advancement for all individuals, recognising that different people may require different support to achieve comparable outcomes.

Inclusion:
Creating a work environment where all individuals feel respected, valued, heard, and able to participate fully.

5. DEI PRINCIPLES

VOL's DEI approach is guided by the following principles:

- **Merit-based decision-making**
- **Fairness and transparency**
- **Respect for human dignity**
- **Zero tolerance for discrimination or harassment**
- **Inclusive leadership and accountability**

6. EQUAL OPPORTUNITY & FAIR PRACTICES

6.1 Recruitment & Hiring

- Recruitment and selection processes shall be fair, transparent, and free from bias.

- Job advertisements and selection criteria shall be based solely on job-related requirements.
- No discrimination shall occur at the hiring stage.

6.2 Career Development & Promotion

- Employees shall have equal access to training, development, promotion, and leadership opportunities.
- Performance evaluations shall be objective and merit-based.

6.3 Wages & Benefits

- Equal pay shall be provided for equal work or work of equal value.
- No discrimination shall exist in wages, incentives, benefits, or entitlements.

7. INCLUSIVE WORKPLACE PRACTICES

- VOL promotes respectful communication, collaboration, and inclusive behaviour.
- Harassment, bullying, exclusion, or offensive conduct is strictly prohibited.
- Reasonable accommodation shall be provided to persons with disabilities or special needs, wherever feasible.
- Flexible or supportive arrangements may be considered, subject to operational feasibility and law.

8. PREVENTION OF DISCRIMINATION, HARASSMENT & BIAS

- Discrimination or harassment based on any protected characteristic is strictly prohibited.
- Sexual harassment is addressed separately under the **POSH Policy**.
- VOL discourages unconscious bias and promotes awareness to prevent discriminatory decision-making.
- Retaliation against individuals raising DEI-related concerns in good faith is not tolerated.

9. GRIEVANCE & REPORTING MECHANISMS

- Employees and workers may raise DEI-related concerns through:

- HR or Compliance channels
- Employee Grievance Redressal Mechanism
- POSH Internal Complaints Committee (where applicable)
- Whistleblower mechanism

- Complaints shall be handled confidentially, impartially, and without retaliation.

10. SUPPLY CHAIN & THIRD-PARTY EXPECTATIONS

- Contractors, labour suppliers, and service providers engaged by VOL are expected to:
  - Follow non-discriminatory employment practices
  - Treat workers fairly and with respect
- VOL may assess DEI practices within its supply chain and require corrective actions where gaps are identified.

11. ROLES & RESPONSIBILITIES

Top Management

- Demonstrate leadership commitment to DEI values
- Promote inclusive culture and accountability

HR & Compliance

- Implement and monitor DEI practices
- Address complaints and maintain records
- Conduct training and awareness programs

Supervisors & Managers

- Foster inclusive team environments
- Prevent and address discriminatory behaviour

Employees, Contractors & Third Parties

- Treat colleagues with respect and dignity
- Comply with this policy and report concerns responsibly

12. TRAINING & AWARENESS

- Mandatory induction training on DEI principles
- Periodic refresher and sensitivity training for employees and managers
- Awareness programs on unconscious bias, respectful behaviour, and inclusion

13. COMMUNICATION

- This policy shall be:
  - Displayed at VOL workplaces
  - Included in employee handbooks and induction materials
  - Communicated to contractors and suppliers
- Communication shall be in languages understood by the workforce.

14. MONITORING & MEASUREMENT

- Periodic review of workforce composition and practices
- Analysis of grievances related to discrimination or exclusion
- Internal audits and management reviews
- Corrective actions where gaps are identified

15. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action against employees
- Corrective action or termination of contracts with contractors or suppliers
- Reporting to authorities where required by law

16. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or

- Upon changes in legislation, workforce demographics, or organisational priorities

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

2. PREVENTION OF SEXUAL HARASSMENT (POSH) POLICY

Policy No.: VOL-POL-LAB-002

1. PURPOSE

Virupaksha Organics Limited (VOL) has zero tolerance for sexual harassment. This policy sets out how VOL prevents and prohibits sexual harassment at work, how anyone affected can complain safely and in confidence, and how complaints are inquired into and resolved within the timelines set by law.

The policy gives effect to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (the POSH Act) and its Rules, and to VOL's commitments on human rights, gender equality and a safe and healthy workplace.

2. LEGAL AND FRAMEWORK ALIGNMENT

Requirement	How this policy applies it
POSH Act 2013 and POSH Rules 2013	Internal Committees, complaint, conciliation, inquiry, interim relief, compensation, appeal, confidentiality, employer duties and annual reporting
Bharatiya Nyaya Sanhita (BNS) 2023	Criminal offences, including sexual harassment (s.75), assault or criminal force to outrage modesty (s.74), stalking (s.78) and words or gestures insulting the modesty of a woman (s.79). The BNS replaced the Indian Penal Code from 1 July 2024
Companies (Accounts) Rules 2014, Rule 8(5)(x)	Statement in the Board's report on constitution of Internal Committees and POSH compliance
Certified Standing Orders and Industrial Relations Code 2020	Sexual harassment is misconduct; disciplinary action follows the Standing Orders
Transgender Persons (Protection of Rights) Act 2019	Complaints by transgender persons are heard under this policy's procedure (Section 3.2)
Digital Personal Data Protection Act 2023	Personal data in complaints and inquiry records is protected and used only for this policy
ESG and human rights frameworks	UN Guiding Principles on Business and Human Rights; ILO Violence and Harassment Convention (C190); UN Global Compact Principles 1, 2 and 6; ETI Base Code clause 9 (SMETA); EcoVadis Labour & Human Rights theme; PSCI Principles; UN SDGs 5 and 8; ISO 45001 and ISO 45003 (psychosocial risk)

3. SCOPE AND APPLICABILITY

3.1 Who and where

This policy applies to:

- All employees: permanent, probationary, temporary, fixed-term, trainees, apprentices and interns
- Contract workers, consultants and persons engaged through contractors or agencies
- Visitors, customers, auditors, vendors and service providers while dealing with VOL
- Any person interacting with VOL in connection with its work
- All Operational sites and offices of Virupaksha Organics Limited

The workplace includes VOL's offices, factories, laboratories, warehouses, canteens and other premises; any place visited by an employee arising out of or during employment, including travel, client sites, training programmes, conferences and social events; transport and accommodation provided by VOL; and virtual workplaces, including email, phone, video calls, messaging apps and social media used in connection with work.

3.2 Who is protected

- The statutory protection of the POSH Act applies to every woman, of any age, whether employed by VOL or not, who alleges sexual harassment at a VOL workplace.
- As company policy, VOL extends the same protection, complaint procedure and safeguards to men and transgender persons. Their complaints are heard by the Internal Committee under the same procedure and timelines. Where a statutory remedy applies only to women (such as a Local Committee or a statutory appeal), VOL provides the equivalent internal remedy.

4. DEFINITIONS

Term	Meaning
Aggrieved person	A person who alleges having been subjected to sexual harassment at a VOL workplace. Under the POSH Act this is an "aggrieved woman"
Complainant	The aggrieved person, or a person entitled to complain on their behalf under Rule 6 of the POSH Rules (Section 9.3)
Respondent	The person against whom a complaint has been made
Employee	Any person employed at a VOL workplace for any work, directly or through an agent or contractor, with or without the principal employer's knowledge, whether for remuneration or not, including co-workers, contract workers, probationers, trainees, apprentices and interns
Employer	Virupaksha Organics Limited, acting through the Director & Dy. CEO for the Corporate Office and the Unit Head for each manufacturing unit

Term	Meaning
Internal Committee (IC)	The committee constituted under Section 4 of the POSH Act at each VOL workplace
Presiding Officer	The woman employee at a senior level who chairs an Internal Committee
Local Committee	The committee constituted by the District Officer under Section 6 of the POSH Act
District Officer	The officer notified by the State Government for a district under Section 5 of the POSH Act
Workplace	As described in Section 3.1

5. POLICY STATEMENT

VOL is committed to a workplace where every person is treated with dignity and respect. VOL shall:

- prevent sexual harassment through awareness, training, safe working arrangements and leadership example;
- provide confidential, accessible and impartial complaint channels at every site;
- inquire into every complaint fairly and within the legal timelines, following the principles of natural justice;
- protect complainants, witnesses and IC members from retaliation;
- take proportionate disciplinary action against anyone found to have committed sexual harassment, including dismissal;
- support the aggrieved person, including interim relief, counselling and help with a police complaint if they wish;
- measure, report and review its performance, and improve this policy and its practice.

6. WHAT IS SEXUAL HARASSMENT

Sexual harassment is any unwelcome act or behaviour of a sexual nature, whether directly or by implication. It is judged by its effect on the person receiving it, not by the intention behind it. It includes:

- physical contact and advances;
- a demand or request for sexual favours;
- sexually coloured remarks, jokes, comments or questions about a person's sex life or body;
- showing pornography or sexually explicit material;

- any other unwelcome physical, verbal, non-verbal or digital conduct of a sexual nature, including messages, images, emails, social media posts, stalking and unwanted calls.

Any of the following circumstances, where connected with such conduct, may also amount to sexual harassment:

- an implied or explicit promise of preferential treatment in employment;
- an implied or explicit threat of detrimental treatment;
- an implied or explicit threat about present or future employment status;
- interference with work, or creating an intimidating, offensive or hostile work environment;
- humiliating treatment likely to affect health or safety.

Examples: unwanted touching, leering or suggestive gestures; repeated requests for dates after refusal; sexual comments about appearance or clothing; displaying or sharing sexual images; sending sexual messages or videos; following a person or monitoring them online. Alcohol, seniority or a claim that it was a joke is never an excuse.

7. INTERNAL COMMITTEES

7.1 Constitution

VOL constitutes a separate Internal Committee at the Corporate Office and at each manufacturing unit (Units I to VI), by written order of the Employer. Each IC consists of:

Member	Requirement
Presiding Officer	A woman employed at a senior level at that workplace. If none is available there, a senior woman employee from another VOL workplace
Employee members	At least two employees, preferably committed to the cause of women or with experience in social work or legal knowledge
External member	One member from a non-governmental organisation or association committed to the cause of women, or a person familiar with issues relating to sexual harassment, such as an advocate or social worker. Paid fees and allowances as set by VOL under Rule 4 of the POSH Rules

- At least half the members of each IC are women.
- Members hold office for not more than three years from the date of nomination.
- The Managing Director, Directors and the Director & Dy. CEO are not members of any IC, because they act on the IC's recommendations.
- A member who discloses confidential information, is convicted of an offence, is found guilty in disciplinary proceedings, or abuses their position is removed under Section 4(5) of the POSH Act, and the vacancy is filled within 30 days.

- An inquiry is conducted by at least three members, including the Presiding Officer.
- Members declare any conflict of interest in a complaint and step aside from that complaint.

The names, designations and phone numbers of IC members at each site are given in Annexure A and displayed on notice boards at every site in English, Telugu, Hindi and Kannada as relevant.

7.2 Responsibilities of the IC

- Receive, acknowledge and inquire into complaints within the legal timelines
- Recommend interim relief, action and compensation
- Keep proceedings and records confidential
- Prepare the annual report (Section 20)
- Support awareness and training at its site

8. HOW TO RAISE A COMPLAINT

Channel	Details
Email	posh@virupaksha.com This mailbox is accessible only to the Presiding Officers of the Internal Committees. Complaints are routed to the IC of the site concerned
In writing	To the Presiding Officer or any member of the IC at your site, by hand or in a sealed envelope
POSH complaint box	A locked box at each site, opened only by the Presiding Officer
In person	Speak to any IC member. If you cannot write the complaint, the IC member will help you put it in writing
Local Committee	If the complaint is against the Employer, or if you prefer, you may complain to the Local Committee of the District Officer of the district concerned
SHe-Box	Government of India online complaint portal (shebox.wcd.gov.in) for women

- Managers and supervisors who learn of a possible incident must, with the aggrieved person's consent, direct them to the IC within one working day. They must not investigate the matter themselves.
- Concerns raised anonymously through the whistleblower channel (VOL-POL-ETH-003) are passed to the Presiding Officer. The IC cannot hold an inquiry without a complainant, but VOL will take preventive action where it can.

9. COMPLAINT PROCEDURE

9.1 Time limit

A written complaint is made within three months of the incident, or of the last incident in a series. The IC may extend this by up to a further three months if it is satisfied that circumstances prevented a complaint in time, recording its reasons in writing.

9.2 Form of complaint

The complaint states what happened, when and where, the respondent's name, and any witnesses or documents. Six copies are required under Rule 7 of the POSH Rules; the IC prepares the copies for complaints received by email. A suggested format is in Annexure C. The IC acknowledges every complaint within 2 working days.

9.3 Complaint on behalf of another person

Where the aggrieved person cannot complain because of physical or mental incapacity, death or otherwise, a complaint may be made by a relative or friend, a co-worker, an officer of the National or State Commission for Women, any person with knowledge of the incident (with the aggrieved person's written consent), a special educator, psychiatrist, psychologist, guardian or authority under whose care they are, or the legal heir, as set out in Rule 6 of the POSH Rules.

10. CONCILIATION

- Before starting an inquiry, and only at the request of the complainant, the IC may take steps to settle the matter through conciliation.
- No monetary settlement can be the basis of conciliation.
- A settlement is recorded and sent to the Employer, and copies are given to both parties. No further inquiry is then held.
- If the respondent does not comply with the settlement, the complainant may inform the IC, which will then proceed with the inquiry.

11. INQUIRY

Step	Timeline
IC sends a copy of the complaint to the respondent	Within 7 working days of receiving it
Respondent files a reply with documents and names of witnesses	Within 10 working days of receiving the complaint
Hearings: both parties heard, evidence examined, natural justice followed	As notified by the IC
Inquiry completed	Within 90 days of the complaint

- Neither party may be represented by a legal practitioner at any stage.
- If the complainant or respondent fails to attend three consecutive hearings without sufficient cause, the IC may end the proceedings or decide ex parte, after 15 days' written notice.
- Where the respondent is an employee, the inquiry follows this policy and the Standing Orders. Where the respondent is not an employee (for example a vendor or visitor), VOL assists the complainant and, where the respondent's employer has its own IC, coordinates with that employer.
- If the conduct may be an offence under the BNS, VOL helps the aggrieved person file a police complaint if they wish to do so. VOL itself initiates action where the law requires.

12. INTERIM RELIEF

During the inquiry, on the complainant's written request, the IC may recommend that the Employer:

- transfer the complainant or the respondent to another workplace or reporting line;
- grant the complainant leave of up to three months, in addition to the leave they are entitled to;
- restrain the respondent from reporting on, or evaluating, the complainant's work;
- take any other measure needed for the complainant's safety and wellbeing.

The Employer implements interim relief recommendations and informs the IC.

13. INQUIRY REPORT, ACTION AND COMPENSATION

- The IC gives its findings and recommendations to the Employer and to both parties within 10 days of completing the inquiry.
- If the allegation is not proved, the IC recommends that no action is required.
- If the allegation is proved, the IC recommends action as misconduct under the Standing Orders. Under Rule 9 of the POSH Rules, this may include a written apology, warning, reprimand or censure, withholding of promotion, pay rise or increments, counselling, community service, or termination of employment.
- The IC may also recommend compensation to the aggrieved person, determined by the factors in Section 15 of the POSH Act: mental trauma, pain and emotional distress; loss of career opportunity; medical expenses; and the respondent's income and financial status. The amount may be deducted from the respondent's salary or paid as the Employer directs.
- The Employer acts on the recommendations within 60 days of receiving the report.

14. APPEAL

Either party may appeal against the IC's recommendations, or against non-implementation of them, within 90 days of the recommendations, to the appellate authority notified under the Standing Orders, as provided in Section 18 of the POSH Act and Rule 11 of the POSH Rules. Complainants who are not women may appeal to the Director & Dy. CEO, or to a Director not involved in the case.

15. CONFIDENTIALITY, RECORDS AND DATA PROTECTION

- The contents of the complaint, the identities and addresses of the complainant, respondent and witnesses, any information on conciliation and inquiry proceedings, and the recommendations and action taken are not published, communicated or made known to the public, press or media in any manner.
- Information about the justice secured may be shared without disclosing names, addresses or identifying particulars.
- Any person who breaches confidentiality faces disciplinary action under the Standing Orders and recovery of ₹5,000 under Rule 12 of the POSH Rules.
- IC records are kept securely, in locked storage and access-restricted electronic folders, for the period set in the Records Retention Policy (VOL-POL-IT-005), and then destroyed securely.
- The posh@virupaksha.com mailbox and electronic records are protected under VOL's ISO 27001 controls. Personal data is processed only for this policy, as the DPDP Act 2023 requires.

16. FALSE OR MALICIOUS COMPLAINTS

A complaint that cannot be proved, or for which there is insufficient evidence, does not attract any action against the complainant. Only where the IC concludes, after an inquiry, that a complaint was made with malicious intent knowing it to be false, or that a document was forged or false evidence given, may it recommend action under Section 14 of the POSH Act. This provision must never be used to discourage genuine complaints.

17. PROTECTION AGAINST RETALIATION

VOL strictly prohibits retaliation, victimisation, threats, intimidation or any adverse treatment against a complainant, witness, IC member or any person who has supported a complaint, during or after the inquiry. This includes changes to work, shifts, appraisal, pay or contract renewal made because of a complaint. Retaliation is serious misconduct and is dealt with under the Standing Orders.

18. ROLES AND RESPONSIBILITIES

Role	Responsibilities
Board of Directors	Oversight of POSH compliance; statement in the Board's report
Managing Director (Employer)	Constitutes Internal Committees; provides resources; acts on IC recommendations within 60 days; ensures compliance with Section 19 of the POSH Act at all sites
Unit Heads	Safe workplace at their site; display of the policy, penal consequences and IC details; facilities for the IC; help in securing attendance of the respondent and witnesses; information to the IC; safe transport and supervision for women on night shifts
HR Head	Policy owner; induction and training; maintaining Annexure A; disciplinary action on IC recommendations; annual report to the Board
Internal Committees	As in Section 7.2
Managers and supervisors	Model respectful behaviour; act on concerns by directing them to the IC within one working day; never retaliate or discourage complaints
All employees and contract workers	Behave respectfully; speak up or report when they witness harassment; cooperate with inquiries; keep information confidential
ESG & Compliance Head	Tracks POSH KPIs; reports them in the Sustainability Report, BRSR and ESG ratings

19. AWARENESS AND TRAINING

Audience	Training	Frequency
All new employees and contract workers	POSH awareness at induction, in a language they understand	On joining
All employees and contract workers	POSH awareness refresher	Annually
Managers and supervisors	Recognising and responding to harassment; preventing retaliation	Annually
IC members	Orientation on the Act, inquiry procedure and trauma-informed handling	On appointment, then annually
Security, transport and canteen staff	Safe conduct and escalation	Annually

Attendance and effectiveness records are kept by HR. The policy, the penal consequences of sexual harassment and the IC details are displayed at conspicuous places at every site.

20. MONITORING, REPORTING AND PERFORMANCE INDICATORS

- Each IC prepares an annual report for each calendar year, in the format of Rule 14 of the POSH Rules, and submits it to the Employer and the District Officer within the timeline set by the District Officer.
- The Board's report states that Internal Committees have been constituted and gives the number of complaints received, disposed of and pending.
- Anonymised POSH data is reviewed quarterly by the ESG Steering Committee and published in the Sustainability Report and, when applicable, the BRSR.

Indicator	Target
Internal Committee constituted, with an external member, at every site	100%
Complaints resolved within 90 days	100%
Employer action within 60 days of the IC report	100%
Employees and contract workers trained in the year	100%
Retaliation cases substantiated	Zero
Complaints received, resolved and pending, and complaints as a percentage of women employees	Reported annually

21. CONSEQUENCES FOR NON-COMPLIANCE

Failure to constitute an IC, act on its recommendations or comply with the POSH Act exposes VOL to a fine of up to ₹50,000, higher penalties for repeat contraventions and possible cancellation of its business licence or registration (Section 26). Employees who fail in their responsibilities under this policy face disciplinary action.

22. REVIEW AND COMMUNICATION

- This policy is reviewed every three years, or earlier on a change in law, a significant complaint, audit finding or organisational change.
- It is communicated to all employees and contract workers, displayed at every site, included in induction and the Employee Handbook, and published on VOL's website.
- Policy owner: HR Head.

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO
Date: 01-12-2025

ANNEXURE A – INTERNAL COMMITTEES

One Internal Committee per site. Constituted by order of the Employer dated [DD-MM-2025]; tenure up to three years. Display this table at each site and update it within 7 days of any change.

Site	Presiding Officer	Employee members (min. 2)	External member
Corporate Office, Kukatpally	[Name, phone]	[Name, phone] [Name, phone]	[Name, organisation, phone]
Unit-I, Gaddapotharam	[Name, phone]	[Name, phone] [Name, phone]	[Name, organisation, phone]
Unit-II, Pashamylaram	[Name, phone]	[Name, phone] [Name, phone]	[Name, organisation, phone]
Unit-III, Humnabad	[Name, phone]	[Name, phone] [Name, phone]	[Name, organisation, phone]
Unit-IV, Gaddapotharam	[Name, phone]	[Name, phone] [Name, phone]	[Name, organisation, phone]
Unit-V, Pashamylaram	[Name, phone]	[Name, phone] [Name, phone]	[Name, organisation, phone]
Unit-VI, Humnabad	[Name, phone]	[Name, phone] [Name, phone]	[Name, organisation, phone]

Common complaint email for all sites: posh@virupaksha.com (accessible only to Presiding Officers).

ANNEXURE B – COMPLAINT FLOW AND TIMELINES

Step	Action	Timeline
1	Complaint to IC by email (posh@virupaksha.com), in writing, complaint box or in person; IC helps write it if needed	Within 3 months of the incident; extendable by 3 months
2	Acknowledgement to complainant	Within 2 working days
3	Interim relief, if requested	At any stage
4	Conciliation, only if the complainant requests it	Before inquiry
5	Copy of complaint to respondent	Within 7 working days
6	Respondent's reply	Within 10 working days
7	Inquiry completed	Within 90 days of the complaint
8	Report to Employer and both parties	Within 10 days of completing the inquiry
9	Employer acts on recommendations	Within 60 days of the report
10	Appeal by either party	Within 90 days of the recommendations

Other routes at any time: Local Committee of the District Officer; SHe-Box (shebox.wcd.gov.in); police complaint, with VOL's support, where the conduct may be an offence under the BNS.

ANNEXURE C – COMPLAINT FORMAT

Strictly confidential. Send to posh@virupaksha.com or hand to any Internal Committee member. You may also complain in your own words; the IC will help you.

Your name, designation, department and site	
Phone / email for the IC to contact you	
Name and designation of the person complained against	
Date(s), time(s) and place(s) of the incident(s)	
What happened (describe in your own words; attach extra sheets if needed)	
Names of witnesses, if any	
Documents or messages attached, if any	
Interim relief requested, if any (transfer, leave, change of reporting)	
If complaining on behalf of another person: your relationship and their written consent, where required	
Signature and date	

ANNEXURE–A1

POSH OBJECTIVES, TARGETS & KPIs

Baseline Year: FY 2024–25

Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
POSH-A1	Harassment Cases	Zero substantiated POSH violations	Ongoing	ICC records
POSH-A2	ICC Constitution	ICC constituted as per law	Ongoing	ICC order
POSH-A3	Timely Inquiry	100% inquiries completed within statutory timelines	Ongoing	Inquiry reports
POSH-A4	Non-Retaliation	Zero retaliation cases	Ongoing	Investigation logs

ANNEXURE–B1

AWARENESS, TRAINING & COMMUNICATION TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
POSH-B1	Employee Training	100% employees trained annually on POSH	Annual	Training records
POSH-B2	ICC Training	100% ICC members trained	Annual	Training certificates
POSH-B3	Policy Display	POSH policy displayed at 100% locations	Ongoing	Inspection records
POSH-B4	Awareness	≥90% employees aware of POSH mechanism	Annual	Survey / training data

ANNEXURE–C1

REPORTING, RECORD KEEPING & COMPLIANCE TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
POSH-C1	Record Maintenance	100% POSH records maintained securely	Ongoing	ICC files
POSH-C2	Annual Report	100% on-time submission of POSH annual report	Annual	Submission proof
POSH-C3	Confidentiality	Zero confidentiality breaches	Ongoing	Audit findings

1. CODE OF CONDUCT & BUSINESS ETHICS POLICY

Policy No.: VOL-POL-ETH-001

1. PURPOSE

The purpose of this policy is to define the **ethical principles, behavioural standards, and compliance expectations** that govern all business activities of Virupaksha Organics Ltd. (VOL).

This policy establishes the foundation for **integrity, transparency, accountability, and lawful conduct**, and supports VOL's commitment to ethical governance, ESG principles, and sustainable business practices.

2. SCOPE

This policy applies to:

- All permanent, temporary, and contract employees
- Directors, officers, and senior management
- Consultants, agents, intermediaries, contractors, and service providers
- Business partners acting for or on behalf of VOL
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. (VOL) is committed to conducting all business activities with the highest standards of integrity, honesty, transparency, and legal compliance.

VOL maintains **zero tolerance** for:

- Bribery, corruption, facilitation payments, and unethical influence
- Fraud, misrepresentation, and financial misconduct
- Money laundering, terrorist financing, or engagement in illicit financial activities

VOL is further committed to:

- Preventing conflicts of interest and ensuring transparent decision-making
- Protecting company assets and preventing their misuse

- Ensuring the **responsible, secure, and ethical management of information**, including the protection of confidential, personal, and third-party data
- Complying with all applicable laws, regulations, and contractual obligations

All persons associated with VOL shall:

- Act ethically and responsibly at all times
- Avoid actual, potential, or perceived conflicts of interest
- Safeguard confidential information and information assets
- Report suspected unethical conduct, financial crime, or information security incidents

Any non-compliance with this policy is strictly prohibited and may result in disciplinary action, termination of association, and/or legal proceedings.

4. ETHICAL PRINCIPLES EXPLAINED

4.1 Integrity

- Act honestly, truthfully, and responsibly in all dealings.
- Ensure accuracy, completeness, and reliability of records, reports, and communications.
- Avoid misrepresentation, falsification, or concealment of information.

4.2 Compliance with Laws & Regulations

- Comply with all applicable **laws, regulations, licences, permits, and contractual obligations**.
- Seek guidance when legal or ethical obligations are unclear.
- Never justify unethical conduct on the basis of business pressure or local practice.

4.3 Conflict of Interest

- Personal, financial, or family interests shall not interfere with professional responsibilities.
- Any **actual, potential, or perceived conflict of interest** must be disclosed promptly.
- Conflicts shall be reviewed and managed transparently.

4.4 Confidentiality & Data Protection

- Protect confidential business, customer, employee, supplier, and intellectual property information.
- Do not disclose confidential information without proper authorisation.
- Comply with applicable **data protection and information security requirements**.

4.5 Fair Competition & Market Conduct

- VOL prohibits **anti-competitive practices**, including:
  - Collusion
  - Price-fixing
  - Market sharing
  - Abuse of dominant position
- Business decisions shall be based on fair competition and ethical conduct.

4.6 Protection of Company Assets

- Company assets, including physical, financial, digital, and intellectual property, shall be used responsibly and for legitimate business purposes only.
- Theft, misuse, or unauthorised use of company assets is prohibited.

4.7 Prevention of Money Laundering & Illicit Financial Activities

- VOL strictly prohibits money laundering, terrorist financing, or handling of proceeds of illegal activities
- All transactions shall be legitimate, transparent, and traceable
- Business relationships shall not be established with entities suspected of illegal financial activities
- Enhanced due diligence shall be applied to high-risk third parties and transactions
- Suspicious activities must be reported immediately through whistleblower or compliance channels

4.8 Responsible Information Management & Cyber Ethics

- VOL is committed to responsible, secure, and ethical management of information. This includes protection of personal data, business information, customer data, supplier data, GMP records, and intellectual property.
- Information shall be collected, processed, stored, and shared only for legitimate business purposes
- Information shall be managed in a manner that ensures:
    - Confidentiality
    - Integrity
    - Availability
    - Lawful and ethical use
- Unauthorised access, disclosure, alteration, or misuse of information is prohibited
- Employees and third parties shall comply with VOL's Information Security & Business Continuity Policy
- Information security incidents or data breaches must be reported promptly
- Confidential and personal information must **not be shared without authorization**
- Passwords, access IDs, and credentials must **not be shared**
- Documents must be stored securely and disposed of safely
- Use of unauthorized storage devices, cloud services, or software is prohibited
- Photography, copying, or transmission of sensitive information without approval is not allowed

5. ROLES & RESPONSIBILITIES

- **Board / Director & Dy. CEO**

  Provide ethical leadership, oversight, and tone at the top.

- **Employees & Business Partners**

  Comply with this policy and report unethical conduct or concerns.

- **HR / Compliance Functions**

  Provide training, monitor compliance, manage investigations, and maintain records.

6. REPORTING, WHISTLEBLOWING & NON-RETALIATION

- Ethical concerns, suspected violations, or misconduct may be reported through **defined whistleblower channels**.

- VOL ensures **confidentiality and protection** for individuals who report concerns in good faith.
- **Retaliation, harassment, or victimisation** of whistleblowers is strictly prohibited.

7. DISCIPLINARY ACTION

Any violation of this policy may result in:

- Disciplinary action, including termination of employment or contracts
- Legal proceedings, where applicable

8. LINKAGE WITH OTHER POLICIES

This policy shall be read in conjunction with:

- VOL-POL-ETH-002 – Anti-Bribery & Anti-Corruption Policy
- VOL-POL-IT-001 – Information Security & Business Continuity Policy
- Supplier Code of Conduct
- Whistleblower Policy

9. REVIEW PERIOD

This policy shall be reviewed:

- **Every three years, or**
- Earlier if required due to:
  - Legal or regulatory changes
  - Ethical risk changes
  - Business or organisational changes

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO

Date: 01-12-2025

ANNEXURE–A

ETHICS & COMPLIANCE OBJECTIVES, TARGETS & KPIs

Baseline Year: FY 2024–25

Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
GOV-A1	Ethical Violations	Zero substantiated major ethics violations	Ongoing	Investigation records
GOV-A2	Policy Awareness	100% employees acknowledge Code of Conduct	Annual	Acknowledgement records
GOV-A3	Ethics Training	≥95% employees trained annually on ethics	Annual	Training records
GOV-A4	Conflict of Interest	100% annual COI disclosures from key roles	Annual	COI register

ANNEXURE–B

WHISTLEBLOWER & REPORTING EFFECTIVENESS TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
GOV-B1	Reporting Channels	Whistleblower mechanism accessible to 100% workforce	Ongoing	Policy & communication
GOV-B2	Case Handling	≥90% whistleblower cases closed within defined timelines	Annual	Case tracker
GOV-B3	Non-Retaliation	Zero retaliation cases	Ongoing	Investigation records
GOV-B4	Awareness	≥90% employees aware of reporting channels	Annual	Training / survey

ANNEXURE–C

ETHICAL BUSINESS PARTNER & THIRD-PARTY CONTROLS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
GOV-C1	Supplier Code of Conduct	100% Critical & High-Risk partners sign CoC	ANNUAL	Signed declarations
GOV-C2	Ethics Due Diligence	100% high-risk third parties screened	ANNUAL	Due diligence files
GOV-C3	Contractual Ethics	100% high-risk contracts include ethics clauses	ANNUAL	Contract register
GOV-C4	Third-Party CAPA	≥90% on-time closure of ethics CAPAs	Annual	CAPA tracker

2. ANTI-BRIBERY & ANTI-CORRUPTION (ABAC) POLICY

Policy No.: VOL-POL-ETH-002

1. PURPOSE

The purpose of this policy is to **prevent bribery, corruption, facilitation payments, and any form of unethical influence** in all business dealings of Virupaksha Organics Ltd. (VOL), and to promote **ethical conduct, transparency, and integrity** across the organisation and its value chain.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, contractual)
- Directors and Top Management
- Suppliers, contractors, consultants, agents, distributors, and intermediaries
- Any third party acting for or on behalf of VOL
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. maintains a **zero-tolerance approach** towards bribery and corruption.

No person acting on behalf of VOL shall **offer, promise, give, solicit, or accept** any bribe, improper payment, facilitation payment, or undue advantage, whether directly or indirectly, for the purpose of influencing business decisions or obtaining improper benefits.

VOL is committed to compliance with:

- Applicable anti-corruption laws
- ISO 37001 Anti-Bribery Management System principles
- Ethical governance expectations under ESG and EcoVadis

3.1 Applicable Anti-Bribery Laws

VOL complies with the Prevention of Corruption Act, 1988 (as amended in 2018) and the Prevention of Money Laundering Act, 2002. Where VOL supplies regulated markets, it additionally observes the extraterritorial requirements of the UK Bribery Act 2010 and the US Foreign Corrupt Practices Act as they apply to VOL, its agents, distributors and joint-venture partners.

3.2 Anti-Bribery Compliance Function (ISO 37001 Clause 5.3.2)

- The Board shall appoint an Anti-Bribery Compliance Officer with appropriate competence, status, authority and independence, with direct access to the Director & Dy. CEO and the Audit Committee.
- The compliance function shall be adequately resourced and shall not report to a person whose objectivity could be compromised by commercial or sales targets.
- A documented bribery risk assessment shall be conducted at least annually and on significant change, covering every site, function, third-party category and market in which VOL operates.
- Financial controls (segregation of duties, payment authorisation limits, supplier master-data control, review of unusual payments) and non-financial controls (tendering, due diligence, contracting, agent commission review) shall be designed to mitigate the bribery risks identified.
- No employee shall suffer retaliation, demotion, penalty or disciplinary action for refusing to participate in an activity they reasonably believe carries a bribery risk, even where this results in loss of business.
- The anti-bribery management system shall be subject to internal audit and to top management and governing-body review at planned intervals, with the results recorded.

4. PROHIBITED PRACTICES

The following practices are strictly prohibited:

- **Bribes**, whether in cash or non-cash form
- **Facilitation payments**, regardless of local customs
- **Kickbacks** or secret commissions
- **Improper gifts, hospitality, travel, or entertainment** intended to influence decisions
- **Political or charitable donations** made to improperly influence business or regulatory outcomes

- Any attempt to conceal or misrepresent transactions

5. GIFTS, HOSPITALITY & BUSINESS COURTESIES

- Only **modest, transparent, infrequent, and business-appropriate gifts or hospitality** are permitted.
- Gifts or hospitality shall:
  - Not influence or appear to influence business decisions
  - Comply with defined monetary limits and approval requirements
  - Be properly recorded and transparent
- Cash or cash-equivalent gifts are strictly prohibited.

6. THIRD-PARTY & BUSINESS PARTNER RISK MANAGEMENT

VOL shall:

- Conduct **risk-based due diligence** on intermediaries, agents, distributors, and high-risk suppliers.
- Include **ABAC clauses** in relevant contracts.
- Monitor third-party activities and address red flags promptly.
- Take corrective actions, including termination, where violations are identified.

7. TRAINING, AWARENESS & COMMUNICATION

- Mandatory ABAC training shall be provided to:
  - Top Management
  - Employees in high-risk roles (procurement, sales, regulatory, finance, external interface roles)
- Awareness materials and communications shall reinforce ethical expectations and reporting channels.

8. REPORTING, WHISTLEBLOWING & NON-RETALIATION

- Employees and third parties are encouraged to report suspected bribery or corruption through **confidential whistleblower mechanisms**.
- VOL strictly prohibits **retaliation** against any person who raises concerns in good faith.
- Reports shall be investigated promptly and impartially.

9. DISCIPLINARY ACTION

Any violation of this policy may result in:

- Disciplinary action, including termination of employment or contracts
- Legal action where applicable

10. REVIEW PERIOD

This policy shall be reviewed:

- **Every three years, or**
- Upon changes in corruption risk profile, business activities, or regulatory requirements

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO

Date: 01-12-2025

ANNEXURE–A

ABAC OBJECTIVES, TARGETS & KPIs

Baseline Year: FY 2024–25

Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
ABAC-A1	Bribery Incidents	Zero substantiated bribery or corruption cases	Ongoing	Investigation records
ABAC-A2	ABAC Training	≥95% coverage of management & high-risk roles	Annual	Training records
ABAC-A3	Policy Awareness	100% employees acknowledge ABAC policy	Annual	Acknowledgements
ABAC-A4	Whistleblower Protection	Zero retaliation cases	Ongoing	Whistleblower log

ANNEXURE–B

GIFTS, HOSPITALITY & DONATIONS CONTROL TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
ABAC-B1	Gift Declarations	100% gifts & hospitality declared above threshold	Ongoing	Gift register
ABAC-B2	Approval Compliance	100% compliance with approval process	Ongoing	Approval records
ABAC-B3	Improper Benefits	Zero unauthorised gifts or facilitation payments	Ongoing	Audit reports

ANNEXURE–C

THIRD-PARTY DUE DILIGENCE & MONITORING TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
ABAC-C1	Third-Party Screening	100% high-risk third parties due-diligenced	ANNUAL	Due diligence files
ABAC-C2	Contractual Controls	100% high-risk contracts include ABAC clauses	ANNUAL	Contract register
ABAC-C3	Third-Party Audits	Risk-based audits conducted as planned	Annual	Audit tracker
ABAC-C4	CAPA Closure	≥90% on-time closure of ABAC CAPAs	Annual	CAPA tracker

4. GIFTS, HOSPITALITY & CONFLICT OF INTEREST POLICY

Policy No.: VOL-POL-ETH-004
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that all business decisions at **Virupaksha Organics Ltd. (VOL)** are made **objectively, ethically, and in the best interests of the Company**, free from improper influence arising from gifts, hospitality, personal benefits, or conflicts of interest.

This policy aims to prevent bribery, corruption, favoritism, and reputational risks and to promote transparency and integrity in all business relationships.

2. SCOPE

This policy applies to:

- All employees (permanent, temporary, probationary, trainees, apprentices)
- Directors, officers, and senior management
- Contract workers and third-party personnel acting on behalf of VOL
- Suppliers, vendors, agents, consultants, distributors, and other business partners (as applicable through contracts and the Supplier Code of Conduct)
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to conducting business with the **highest standards of integrity, honesty, and transparency**.

VOL commits to:

- Preventing bribery, corruption, and undue influence
- Ensuring that gifts and hospitality are modest, transparent, and appropriate
- Identifying, disclosing, and managing conflicts of interest
- Complying with applicable anti-corruption laws and international standards

This policy is aligned with:

- Prevention of Corruption Act, India
- Applicable Indian corporate governance requirements
- ISO 37001 – Anti-Bribery Management System
- EcoVadis Ethics requirements
- UN Global Compact – Anti-Corruption Principle

4. DEFINITIONS

Gift:
Any item of value given or received without payment, including cash, vouchers, goods, discounts, or services.

Hospitality:
Meals, entertainment, travel, accommodation, or invitations provided or received in the course of business.

Conflict of Interest:

A situation where personal, financial, or other interests interfere, or appear to interfere, with an individual's ability to act in the best interests of VOL.

5. GENERAL PRINCIPLES

- Business decisions must be based solely on merit, quality, price, and service.
- Gifts or hospitality must **never** influence or appear to influence business decisions.
- Transparency, proportionality, and legitimacy are mandatory.
- Cash or cash-equivalent gifts are strictly prohibited.

6. GIFTS POLICY

6.1 Prohibited Gifts

Employees and representatives of VOL **must not** give or receive:

- Cash or cash equivalents (gift cards, vouchers, loans)
- Gifts intended to influence business decisions
- Gifts during tendering, bidding, audits, or negotiations

- Gifts from or to government officials without prior approval

6.2 Permissible Gifts

Modest, customary, and infrequent gifts of nominal value may be accepted or given provided that:

- They are lawful and culturally appropriate
- They do not create an obligation or expectation
- They are reported and recorded as required

6.3 Reporting & Approval

- Gifts above the defined nominal value threshold (as set by management) must be disclosed to HR/Compliance.
- Management approval is required for exceptions.

7. HOSPITALITY & BUSINESS COURTESIES

- Hospitality must be:
  - Reasonable, proportionate, and business-related
  - Not excessive, frequent, or extravagant
- Travel, accommodation, or entertainment expenses paid by third parties require prior written approval.
- VOL shall not offer or accept hospitality intended to gain unfair advantage.

8. CONFLICT OF INTEREST

8.1 Identification of Conflicts

Conflicts may arise from:

- Personal or family financial interests in suppliers, customers, or competitors
- Employment or consultancy outside VOL that affects objectivity
- Acceptance of benefits from business partners
- Personal relationships influencing professional decisions

8.2 Disclosure Requirement

- Employees must promptly disclose any actual, potential, or perceived conflict of interest.
- Annual Conflict of Interest Declarations may be required.

8.3 Management of Conflicts

- VOL shall assess disclosed conflicts and determine appropriate mitigation measures.
- Employees may be recused from decisions where conflicts exist.

9. THIRD-PARTY & SUPPLY CHAIN EXPECTATIONS

- Suppliers, agents, consultants, and intermediaries must comply with this policy and the VOL Supplier Code of Conduct.
- Gifts, hospitality, or benefits offered by third parties must not violate this policy.
- Third-party due diligence shall include conflict of interest and ethics checks.

10. RECORDS & DISCLOSURE

- VOL shall maintain:
  - Gift & hospitality registers
  - Conflict of interest disclosures
  - Approval records and mitigation actions
- Records shall be maintained securely and reviewed periodically.

11. GRIEVANCE & WHISTLEBLOWER MECHANISM

- Concerns related to gifts, hospitality, bribery, or conflicts of interest may be reported through:
  - HR or Compliance
  - Ethics or Whistleblower mechanism
- Confidentiality and protection against retaliation are guaranteed.

12. ROLES & RESPONSIBILITIES

Board / Top Management

- Set the ethical tone and provide oversight.

HR & Compliance

- Implement this policy
- Maintain registers and disclosures
- Conduct reviews and investigations

Managers & Supervisors

- Ensure team compliance
- Review disclosures and escalate concerns

Employees & Third Parties

- Comply with this policy
- Disclose conflicts and report concerns in good faith

13. TRAINING & AWARENESS

- Mandatory ethics and anti-corruption training shall include:
  - Gifts & hospitality rules
  - Conflict of interest scenarios
- Training shall be conducted during induction and periodically thereafter.

14. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action up to and including termination
- Termination of contracts with suppliers or agents
- Reporting to authorities where required by law

15. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in laws, business operations, or ethics risk profile

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

8. COMPETITION / ANTI-TRUST POLICY

Policy No.: VOL-POL-ETH-008
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that **Virupaksha Organics Ltd. (VOL)** conducts all business activities in a **fair, transparent, and competitive manner**, fully complying with applicable **competition and anti-trust laws**, and preventing practices that restrict competition, distort markets, or harm customers and stakeholders.

This policy reinforces VOL's commitment to ethical conduct, legal compliance, and sustainable business growth.

2. SCOPE

This policy applies to:

- Virupaksha Organics Ltd. and all its operations
- All directors, officers, and employees
- Contract workers and third-party personnel acting on behalf of VOL
- Interactions with competitors, customers, suppliers, distributors, and trade associations
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to **free and fair competition** and strictly prohibits any conduct that violates competition or anti-trust laws.

VOL commits to:

- Competing fairly on the basis of quality, price, innovation, and service
- Avoiding anti-competitive agreements or practices
- Preventing abuse of market position

- Ensuring employees understand and comply with competition laws

This policy is aligned with:

- Competition Act, 2002 (India)
- Applicable competition and trade regulations
- ISO 37001 – Ethical business governance
- EcoVadis Ethics requirements
- UN Global Compact principles on fair competition

4. DEFINITIONS

Competition / Anti-Trust Laws:

Laws designed to promote fair competition and prevent practices that restrain trade or abuse market power.

Competitor:
Any entity that offers or may offer similar products or services in the same market as VOL.

Anti-Competitive Practice:

Any agreement, arrangement, or conduct that restricts or distorts competition.

5. CORE COMPETITION PRINCIPLES

VOL's competition compliance is guided by the following principles:

- **Independence:** Business decisions must be made independently
- **Transparency:** No secret or collusive arrangements
- **Fairness:** Equal opportunity for all market participants
- **Compliance:** Strict adherence to laws and ethical standards

6. PROHIBITED ANTI-COMPETITIVE PRACTICES

VOL strictly prohibits, whether directly or indirectly:

6.1 Cartel & Collusive Practices

- Price fixing or coordination

- Bid rigging or tender collusion
- Market or customer allocation
- Limiting production, supply, or technical development

6.2 Exchange of Sensitive Information

- Sharing or receiving confidential or commercially sensitive information with competitors, including:
    - Prices or pricing strategies
    - Costs or margins
    - Production capacity or output plans
    - Customers, territories, or bids

6.3 Abuse of Dominant Position

Where applicable, VOL shall not engage in:

- Predatory pricing
- Discriminatory pricing without justification
- Refusal to deal or supply without legitimate reasons
- Imposition of unfair trading conditions

7. DEALINGS WITH COMPETITORS

- Any contact with competitors must be limited, professional, and lawful.
- Discussions on pricing, costs, bids, market strategies, or customers are strictly prohibited.
- Informal discussions at conferences, exhibitions, or industry events must be handled with caution.

8. TRADE ASSOCIATIONS & INDUSTRY MEETINGS

- Participation in trade associations must serve legitimate purposes such as technical standards or regulatory discussions.
- Employees must avoid discussions or agreements that could be perceived as anti-competitive.

- Meeting agendas and minutes should be documented where possible.

9. DEALING WITH CUSTOMERS & SUPPLIERS

- VOL shall not impose unfair, discriminatory, or exclusionary conditions.
- Exclusive arrangements, discounts, or rebates must be lawful and justifiable.
- Sales and procurement decisions must be based on objective business criteria.

10. MERGERS, ACQUISITIONS & STRATEGIC ARRANGEMENTS

- Any merger, acquisition, joint venture, or strategic alliance shall be reviewed for competition law implications.
- Legal and compliance review is mandatory prior to execution of such arrangements.

11. THIRD-PARTY & SUPPLY CHAIN EXPECTATIONS

- Agents, distributors, and third parties acting on behalf of VOL must comply with competition laws and this policy.
- Contracts shall include clauses prohibiting anti-competitive conduct.
- VOL shall not use third parties to engage in prohibited practices.

12. REPORTING & WHISTLEBLOWER MECHANISM

- Employees and third parties may report suspected anti-competitive conduct through:
    - Compliance or Legal
    - Ethics or Whistleblower mechanism
- VOL guarantees:
    - Confidentiality
    - Protection against retaliation

13. ROLES & RESPONSIBILITIES

Board / Top Management

- Provide oversight and promote a culture of fair competition.

Compliance & Legal

- Implement this policy
- Provide guidance and training
- Review high-risk transactions and arrangements

Managers & Employees

- Comply with this policy
- Seek guidance when in doubt
- Report concerns promptly

14. TRAINING & AWARENESS

- Mandatory competition law awareness training for employees, especially those in:
  - Sales and marketing
  - Procurement
  - Senior management
- Refresher training shall be conducted periodically.

15. RECORDS & DOCUMENTATION

VOL shall maintain:

- Training attendance records
- Compliance reviews and approvals
- Investigation and corrective action records

Records shall be retained as per the records retention schedule.

16. NON-COMPLIANCE

Violation of this policy may result in:

- Disciplinary action up to termination

- Contract termination for third parties
- Legal action, fines, or penalties under competition laws
- Reputational damage and regulatory scrutiny

17. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in competition laws, market structure, or business activities

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

3. WHISTLEBLOWER & VIGIL MECHANISM POLICY

Policy No.: VOL-POL-ETH-003

1. PURPOSE

Virupaksha Organics Limited ("VOL") is committed to conducting its business with integrity, transparency, accountability, ethical behaviour, and compliance with applicable laws, regulations, ESG commitments, and corporate governance principles.

The purpose of this Policy is to establish a robust, confidential, independent, and accessible mechanism for reporting concerns relating to:

- Unethical conduct
- Fraud and corruption
- Bribery and facilitation payments
- Legal and regulatory violations
- Human rights violations
- Environmental misconduct
- Information security breaches
- Misuse of company assets
- Any act that may adversely impact VOL, its employees, stakeholders, customers, communities, reputation, or sustainability commitments

This policy serves as the Company's Vigil Mechanism in accordance with Section 177 of the Companies Act, 2013 and applicable SEBI regulations.

2. SCOPE

This policy applies to:

Internal Stakeholders

- Permanent employees
- Temporary employees
- Probationary employees
- Contract employees
- Apprentices and trainees

- Directors
- Officers
- Senior management
- All Operational sites and offices of Virupaksha Organics Limited

External Stakeholders

- Suppliers
- Vendors
- Contractors
- Consultants
- Agents
- Intermediaries
- Business partners
- Customers
- Service providers
- Community members
- Any stakeholder interacting with VOL

3. POLICY STATEMENT

VOL encourages all stakeholders to report genuine concerns regarding misconduct, unethical behaviour, violations of law, human rights abuses, bribery, corruption, fraud, or any act contrary to the Company's values.

VOL commits to:

- Providing safe and accessible reporting channels
- Maintaining confidentiality
- Protecting whistleblowers against retaliation
- Conducting impartial investigations
- Taking corrective and disciplinary action where appropriate
- Ensuring timely closure of complaints

- Promoting a culture of ethics, integrity and accountability

Reports made in good faith shall be protected even if allegations are subsequently not substantiated.

4. REPORTABLE CONCERNS

The following concerns may be reported.

4.1 Ethics, Fraud & Anti-Bribery

- Bribery
- Corruption
- Facilitation payments
- Kickbacks
- Fraud
- Financial irregularities
- Falsification of records
- Improper accounting practices
- Misappropriation of assets
- Money laundering
- Tax evasion
- Conflict of interest
- Improper gifts and hospitality
- Political contribution violations
- Sponsorship or donation misuse
- Third-party corruption

4.2 Human Rights & Labour Practices

- Child labour
- Forced labour
- Bonded labour

- Human trafficking
- Modern slavery
- Harassment
- Sexual harassment
- Discrimination
- Victimisation
- Retaliation
- Abuse of workers
- Violation of labour rights
- Freedom of association violations

4.3 ESG & Sustainability Violations

- Environmental pollution
- Illegal waste disposal
- Water contamination
- Air emission violations
- Hazardous waste mismanagement
- Environmental permit violations
- Sustainability reporting manipulation
- Climate data manipulation
- ESG reporting fraud
- Biodiversity-related violations

4.4 Compliance & Governance

- Violation of laws
- Violation of company policies
- Breach of Code of Conduct

- Abuse of authority
- Insider trading concerns
- Regulatory non-compliance
- Corporate governance violations

4.5 Information Security & Data Privacy

- Data breaches
- Information security violations
- Unauthorized access
- Cybersecurity incidents
- Misuse of confidential information
- Personal data protection violations

4.6 Workplace Health & Safety

- Serious safety violations
- Unsafe working conditions
- Deliberate bypassing of safety controls
- Concealment of incidents
- Occupational health violations

5. REPORTING CHANNELS

Concerns may be reported through any of the following channels:

Email

whistleblower@virupaksha.com

Audit Committee

auditcommittee@virupaksha.com

Telephone / Ethics Helpline

☎ +91- 040 23075816 (Available during business hours)

Postal / Written Complaint

Marked:

"Confidential – Whistleblower Complaint"

Addressed to:

The Compliance Officer / Ethics Committee
Virupaksha Organics Limited
Plot No. B1 and B2, IDA, Gandhinagar, Kukatpally,

Medchal-Malkajgiri District,

Hyderabad-500037, Telangana, India.

Direct Reporting

- Compliance Officer
- Ethics Committee
- Director & Dy. CEO
- Chairperson of the Audit Committee

Anonymous Reporting

Anonymous complaints are permitted and shall be investigated where sufficient information and supporting facts are provided.

Website Reporting (Optional)

https://www.virupaksha.com/whistleblower

(Recommended for future implementation)

All complaints received through any channel shall be treated confidentially and handled in accordance with this Policy.

6. AUDIT COMMITTEE OVERSIGHT

The Audit Committee shall oversee the implementation and effectiveness of the Vigil Mechanism.

Responsibilities include:

- Reviewing whistleblower complaints

- Monitoring investigation status
- Reviewing retaliation complaints
- Monitoring corrective actions
- Evaluating effectiveness of the mechanism

The Chairperson of the Audit Committee shall have direct access to whistleblower complaints where required.

The Audit Committee shall review whistleblower matters at least quarterly.

7. CONFIDENTIALITY

VOL shall maintain strict confidentiality regarding:

- Identity of whistleblower
- Identity of witnesses
- Investigation details
- Findings and records

Access to information shall be restricted to authorized personnel on a need-to-know basis.

Investigation records shall be securely protected against unauthorized access.

8. PROTECTION AGAINST RETALIATION

VOL strictly prohibits retaliation against any person who reports concerns in good faith.

Retaliation includes:

- Termination
- Demotion
- Suspension
- Harassment
- Intimidation
- Threats
- Discrimination
- Unfair performance assessment

- Denial of opportunities

Confirmed retaliation shall result in disciplinary action.

Post-investigation monitoring shall be conducted for identified retaliation risks.

9. INVESTIGATION PROCESS

Step 1 – Receipt & Registration

Complaint shall be recorded and assigned a unique reference number.

Step 2 – Acknowledgement

Acknowledgement shall normally be issued within **7 working days**.

Step 3 – Preliminary Assessment

Initial review shall normally be completed within **15 working days**.

Step 4 – Formal Investigation

Investigation shall be conducted by authorized personnel, maintaining confidentiality and impartiality.

Step 5 – Investigation Report

Findings, conclusions and recommendations shall be documented.

Step 6 – Corrective & Disciplinary Actions

Appropriate corrective, preventive or disciplinary actions shall be implemented.

Step 7 – Closure

Target closure period shall normally be within **60 days**.

Critical (Bribery, Fraud, Child Labour, Major Environmental Violation, Data Breach) shall normally be closed within **30 days**.

Step 8 – Effectiveness Review

Corrective actions shall be reviewed within **90 days** for effectiveness.

10. MALICIOUS OR FALSE REPORTING

- Knowingly false, frivolous or malicious complaints may result in disciplinary action.
- Failure to substantiate a complaint shall not by itself constitute malicious reporting.
- Good-faith reporting shall always be protected.

11. ROLES & RESPONSIBILITIES

Whistleblower

- Report concerns honestly
- Provide available evidence
- Cooperate during investigations

Compliance Officer

- Receive complaints
- Maintain records
- Coordinate investigations
- Monitor corrective actions

Ethics Committee

- Evaluate complaints
- Oversee investigations
- Recommend actions
- Monitor effectiveness

Audit Committee

- Provide independent oversight
- Review complaint trends
- Monitor effectiveness of the mechanism

Top Management

- Ensure independence
- Allocate resources
- Promote ethical culture

12. TRAINING & AWARENESS

VOL shall conduct periodic awareness programmes covering:

- Whistleblower mechanism
- Anti-bribery requirements
- Human rights reporting
- Ethics and compliance
- ESG and sustainability concerns

Training shall be provided to:

- Employees
- Contract workers
- Relevant business partners

Awareness effectiveness shall be periodically evaluated.

13. COMMUNICATION TO EXTERNAL STAKEHOLDERS

This policy shall be communicated to:

- Suppliers
- Contractors
- Consultants
- Business partners

through:

- Supplier onboarding
- Contracts
- Supplier Code of Conduct
- Sustainability programmes
- Company website

14. PERFORMANCE MONITORING

The following KPIs shall be monitored annually:

- Number of complaints received
- Number of complaints investigated
- Number of substantiated complaints
- Average closure time
- Retaliation complaints
- Supplier complaints
- Human rights complaints
- Ethics training coverage
- Repeat violations

Trend analysis shall be reviewed by the Audit Committee.

15. RECORD RETENTION

All whistleblower records including:

- Complaints
- Investigation reports
- Corrective actions
- Audit Committee reviews

shall be retained securely for a minimum period of **8 years** or longer where required by law.

The Compliance Officer shall be responsible for record retention and protection.

16. LINKAGE WITH OTHER POLICIES

This policy shall be read together with:

- Code of Conduct & Business Ethics Policy
- Anti-Bribery & Anti-Corruption Policy
- Human Rights Policy
- POSH Policy
- Information Security Policy

- Sustainable Procurement Policy
- Supplier Code of Conduct
- ESG & Sustainability Policy

17. WEBSITE DISCLOSURE

This policy shall be made publicly available on the Company's website.

The whistleblower reporting mechanism and reporting channels shall be communicated to relevant stakeholders.

18. REVIEW OF POLICY

This policy shall be reviewed at least every three years or earlier in case of:

- Changes in legal requirements
- Changes in SEBI requirements
- Changes in ISO 37001 requirements
- Significant whistleblower incidents
- Organizational changes
- Audit Committee recommendation

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO
Date: 01-12-2025

Annexure

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
WB-01	Policy Communication	100% employees informed of Whistleblower Policy	Annual	Policy circulation records, induction checklist
WB-02	Accessibility of Reporting Channels	100% reporting channels operational	Continuous	Email test logs, poster display records
WB-03	Awareness Display	100% VOL sites displaying whistleblower poster	Annual verification	Site audit checklist, photographs
WB-04	Employee Training	100% employees trained on whistleblower mechanism	Annual	Training attendance sheets
WB-05	New Joiner Induction	100% new employees covered during induction	Ongoing	Induction records
WB-06	Complaint Acknowledgement	≥95% complaints acknowledged within 7 working days	Quarterly review	Whistleblower Register
WB-07	Preliminary Assessment	≥95% complaints assessed within 10 working days	Quarterly review	Assessment records
WB-08	Investigation Closure	≥90% investigations closed within defined timelines	Quarterly review	Investigation reports
WB-09	Non-Retaliation	Zero retaliation incidents	Continuous	Non-retaliation monitoring form
WB-10	Corrective Actions	≥95% corrective actions closed on time	Quarterly review	CAPA tracker

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
WB-11	Systemic Improvement	100% systemic issues addressed through CAPA	Annual	Root cause analysis, CAPA records
WB-12	Management Review	Whistleblower performance reviewed at least once per year	Annual	Management Review minutes

1. INFORMATION SECURITY & BUSINESS CONTINUITY POLICY

Policy No.: VOL-POL-IT-001

1. PURPOSE

The purpose of this policy is to **protect VOL's information assets** and to **ensure continuity of critical business operations** during disruptions, cyber incidents, system failures, or emergencies, through a structured and risk-based management approach.

2. SCOPE

This policy applies to:

- All VOL information assets (electronic and physical)
- IT systems, applications, networks, and infrastructure
- Employees, contractors, consultants, and third parties with access to VOL information
- Business processes critical to operations, quality, compliance, and customer commitments
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to:

- Protecting the **confidentiality, integrity, and availability (CIA)** of information
- Preventing unauthorised access, misuse, loss, or disclosure of information
- Managing cybersecurity and information security risks proactively
- Ensuring **business continuity and timely recovery** of critical operations
- Complying with applicable **information security, data protection, and continuity-related legal and regulatory requirements**

Information security and business continuity are integral to VOL's governance, risk management, and operational resilience.

3.1 ISMS Scope, Statement of Applicability & Control Set

- VOL shall define and document the scope of its Information Security Management System (ISMS), including the sites, business processes, information systems and third-party services it covers, and the interfaces and dependencies at its boundary.
- VOL shall maintain a Statement of Applicability (SoA) listing each control in Annex A of ISO/IEC 27001:2022, the justification for its inclusion or exclusion, and its implementation status. The SoA shall be approved by top management and reviewed at least annually.
- Controls shall be selected across the four Annex A themes of the 2022 edition — organisational, people, physical and technological — following a documented information security risk assessment and risk treatment plan, with defined risk acceptance criteria and identified risk owners.
- Information security objectives shall be established, measured and reported, and the ISMS shall be subject to internal audit and management review at planned intervals.
- Business continuity and disaster recovery plans shall be tested at least annually, with defined Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) for critical systems, including GMP-regulated computerised systems subject to data-integrity (ALCOA+) requirements.

4. DETAILED ELEMENTS

4.1 Information Security Management

VOL shall:

- Identify and classify information assets based on sensitivity and criticality.
- Protect information assets against **unauthorised access, disclosure, alteration, destruction, or loss**.
- Implement **role-based access controls** and the principle of least privilege.
- Ensure secure handling, storage, transmission, and disposal of sensitive and confidential information.
- Protect personal data in accordance with applicable **data protection laws (including the DPDP Act, where applicable)**.

4.2 Cybersecurity Risk Management

VOL shall:

- Identify, assess, and manage **cybersecurity threats and vulnerabilities** through risk assessments.
- Implement preventive, detective, and corrective controls such as:
  - System hardening and access controls
  - Antivirus / endpoint protection
  - Patch and update management
- Promote cybersecurity awareness among employees to reduce human-related risks.

4.3 Backup, Recovery & Business Continuity Planning

VOL shall:

- Ensure **regular backup** of critical data, systems, and applications.
- Maintain documented **Business Continuity Plans (BCP)** and **Disaster Recovery Plans (DRP)** for critical processes and IT systems.
- Define recovery priorities, responsibilities, and communication arrangements.
- Periodically test backup restoration and continuity arrangements to verify effectiveness.

4.4 Information Security Incident Management

VOL shall:

- Establish procedures for **reporting, logging, investigating, and responding to information security incidents**.
- Investigate incidents to identify root causes and prevent recurrence.
- Implement corrective and preventive actions and update controls as required.
- Report incidents to relevant authorities or stakeholders where legally required.

5. ROLES & RESPONSIBILITIES

- **Top Management:**

  Provide leadership, resources, and oversight for information security and business continuity.

- **IT / Information Security Function:**

  Implement controls, manage risks, monitor systems, and coordinate incident response and continuity planning.

- **Employees & Third Parties:**

  Comply with information security requirements and report incidents or weaknesses promptly.

6. PERFORMANCE MONITORING & CONTINUAL IMPROVEMENT

VOL shall:

- Monitor information security and continuity performance through **KPIs, audits, testing, and reviews**.
- Identify non-conformities and improvement opportunities.
- Implement corrective actions and enhance controls over time.
- Review performance through **Management Review** processes.

(Detailed quantitative objectives and KPIs are defined in annexures to this policy.)

7. LINKAGE WITH OTHER POLICIES

This policy shall be read in conjunction with:

- VOL-POL-ETH-001 – Code of Conduct & Business Ethics Policy
- VOL-POL-ETH-002 – Anti-Bribery & Anti-Corruption Policy
- VOL-POL-EHS-006 – ESG Policy
- **VOL-POL-EHS-001 – Occupational Health, Safety & Emergency Management Policy**

8. REVIEW PERIOD

This policy shall be reviewed:

- **Every three years, or**
- After any significant:
  - Information security incident

- Cybersecurity event
- Business continuity disruption
- Regulatory or business change

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO
Date: 01-12-2025

ANNEXURE–A

INFORMATION SECURITY OBJECTIVES, TARGETS & KPIs

Baseline Year: FY 2024–25

Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
IT-A1	Security Incidents	Zero major information security breaches	Ongoing	Incident register
IT-A2	Access Control	100% role-based access reviews completed	Annual	Access review records
IT-A3	Data Protection	100% sensitive data classified and controlled	Annual	Asset register
IT-A4	Awareness Training	≥95% employees trained on information security	Annual	Training records

ANNEXURE–B

CYBERSECURITY RISK MANAGEMENT TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
IT-B1	Risk Assessment	Annual cybersecurity risk assessment completed	Annual	Risk register
IT-B2	Patch Management	≥95% critical patches applied within defined timelines	Ongoing	Patch logs
IT-B3	Malware Protection	100% endpoints protected by antivirus	Ongoing	System reports
IT-B4	Vulnerability Closure	≥90% high-risk vulnerabilities closed on time	Annual	VA tracker

ANNEXURE–C

BACKUP, RECOVERY & BUSINESS CONTINUITY TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
IT-C1	Data Backup	100% critical systems backed up as per schedule	Ongoing	Backup logs
IT-C2	Restore Testing	≥1 successful backup restoration test per year	Annual	Test reports
IT-C3	BCP Coverage	100% critical processes covered by BCP	ANNUAL	BCP documents
IT-C4	DR Testing	Disaster recovery test conducted as planned	Annual	DR test report

ANNEXURE–D

INCIDENT RESPONSE, COMPLIANCE & CONTINUAL IMPROVEMENT

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
IT-D1	Incident Reporting	100% security incidents reported & logged	Ongoing	Incident logs
IT-D2	Incident Closure	≥90% incidents closed within defined timelines	Annual	Incident tracker
IT-D3	Legal Compliance	100% compliance with IT & data protection laws	Ongoing	Legal register
IT-D4	Audit & Review	≥1 information security audit per year	Annual	Audit reports

2. DATA PROTECTION & PRIVACY POLICY

Policy No.: VOL-POL-IT-002
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

The purpose of this policy is to ensure that **Virupaksha Organics Ltd. (VOL)** collects, processes, stores, shares, and retains **personal data and confidential information** in a **lawful, fair, secure, and transparent manner**, protecting the privacy rights of all stakeholders.

This policy aims to:

- Safeguard personal and confidential data against unauthorised access, loss, or misuse
- Ensure compliance with applicable data protection and privacy laws
- Establish clear responsibilities for data handling
- Build trust with employees, customers, suppliers, and regulators

2. SCOPE

This policy applies to:

- All VOL employees, contract workers, consultants, and trainees
- All personal data and sensitive personal data processed by VOL
- Data relating to employees, customers, suppliers, contractors, visitors, and other stakeholders
- Data processed in physical, electronic, or digital form
- Third parties processing data on behalf of VOL
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to **respecting privacy and protecting personal data** in all business operations.

VOL commits to:

- Processing personal data lawfully, fairly, and transparently
- Collecting data only for legitimate and defined purposes
- Limiting data collection to what is necessary
- Ensuring accuracy and confidentiality of data
- Protecting data through appropriate technical and organisational safeguards
- Preventing unauthorised disclosure, alteration, or destruction of data

This policy is aligned with:

- Information Technology Act, 2000 (India)
- IT (Reasonable Security Practices & Procedures and Sensitive Personal Data or Information) Rules, 2011
- ISO 27001 – Information Security Management
- ISO 27701 – Privacy Information Management (guidance)
- EcoVadis Responsible Information Management expectations

3.1 Digital Personal Data Protection Act, 2023

This policy is additionally aligned with the Digital Personal Data Protection Act, 2023 and the rules made under it. Accordingly:

- VOL processes digital personal data only for a lawful purpose for which the Data Principal has given free, specific, informed, unconditional and unambiguous consent, or for a legitimate use permitted by the Act, including employment purposes.
- Every request for consent shall be accompanied by a notice stating the personal data collected, the purpose, how the Data Principal may withdraw consent and exercise their rights, and how a complaint may be made to the Data Protection Board of India. The notice shall be available in English and in the languages specified in the Eighth Schedule to the Constitution.
- As a Data Fiduciary, VOL shall implement reasonable security safeguards, erase personal data when the purpose is no longer served or consent is withdrawn (subject to statutory retention), and impose equivalent obligations on Data Processors through contract.
- Data Principals may exercise their rights of access, correction, completion, updating, erasure, grievance redressal and nomination. VOL shall publish the contact details of

the person able to answer questions about its processing, and shall respond within the period prescribed under the Act.

- Personal data breaches shall be notified to the Data Protection Board of India and to each affected Data Principal in the form and manner prescribed, without undue delay.
- Personal data of children under 18, and of persons with disabilities having a lawful guardian, shall be processed only with verifiable consent of the parent or lawful guardian. Tracking, behavioural monitoring and targeted advertising directed at children are prohibited.
- Where VOL processes personal data of individuals in the EU/EEA or the UK in connection with its export business, the additional requirements of the EU/UK GDPR shall be met, including a lawful basis for processing and a valid transfer mechanism.

4. DEFINITIONS

Personal Data: Any information relating to an identified or identifiable individual.

Sensitive Personal Data (SPDI): Includes passwords, financial information, health data, biometric data, or other information defined by law.

Data Subject: An individual whose personal data is processed.

Processing:
Any operation performed on data including collection, storage, use, sharing, or deletion.

5. DATA PROTECTION PRINCIPLES

VOL follows these core principles:

1. **Lawfulness & Fairness** – Data processed only for legitimate purposes
2. **Purpose Limitation** – Data used only for specified purposes
3. **Data Minimisation** – Only necessary data is collected
4. **Accuracy** – Data kept accurate and up to date
5. **Storage Limitation** – Data retained only as long as required
6. **Integrity & Confidentiality** – Data protected against unauthorised access

6. LAWFUL BASIS FOR DATA PROCESSING

VOL processes personal data based on:

- Legal or contractual obligations
- Employment-related requirements
- Consent of the data subject (where applicable)
- Legitimate business interests

7. DATA COLLECTION & USE

- Personal data shall be collected through lawful and transparent means.
- Data subjects shall be informed about:
  - Purpose of data collection
  - Use and sharing of data
  - Retention period
- Data shall not be used for purposes incompatible with the original intent.

8. DATA STORAGE & SECURITY CONTROLS

VOL shall implement appropriate safeguards including:

8.1 Physical Controls

- Restricted access to records and server rooms
- Secure storage of paper files

8.2 Technical Controls

- Password protection and access controls
- Role-based access rights
- Firewalls, antivirus, and secure systems

8.3 Organisational Controls

- Confidentiality agreements
- Defined access authorisation
- Periodic access reviews

9. DATA SHARING & THIRD-PARTY PROCESSORS

- Personal data shall be shared only on a **need-to-know basis**.
- Third parties must:
  - Have adequate data protection measures
  - Sign confidentiality and data protection agreements
- Data shall not be transferred without appropriate safeguards.

10. DATA SUBJECT RIGHTS

VOL respects the rights of data subjects, including:

- Right to access their personal data
- Right to correction of inaccurate data
- Right to withdraw consent (where applicable)
- Right to raise data protection concerns

Requests shall be handled in a timely and documented manner.

11. DATA RETENTION & DISPOSAL

- Data retention periods shall be defined in the **Records Retention Policy**.
- Personal data shall be securely disposed of after the retention period through:
  - Shredding of physical records
  - Secure deletion of electronic data

12. DATA BREACH & INCIDENT MANAGEMENT

- Any suspected or actual data breach must be reported immediately.
- VOL shall:
  - Investigate the incident
  - Take containment and corrective actions

- Notify authorities or stakeholders where legally required

13. TRAINING & AWARENESS

- Employees shall receive data protection and privacy awareness training.
- Specialised training shall be provided to roles handling sensitive data.
- Training effectiveness shall be periodically reviewed.

14. ROLES & RESPONSIBILITIES

Top Management

- Provide leadership and resources for data protection

IT / Information Security

- Implement technical security controls
- Monitor systems and access

HR / Compliance

- Ensure lawful processing of employee data
- Manage policy implementation

Employees & Contractors

- Protect data they handle
- Report suspected breaches immediately

15. NON-COMPLIANCE

Non-compliance with this policy may result in:

- Disciplinary action
- Contractual action for third parties
- Legal or regulatory consequences

16. MONITORING & AUDIT

- Compliance with this policy shall be monitored through:
    - Internal audits
    - Access reviews
    - Incident analysis

Findings shall be addressed through corrective actions.

17. COMMUNICATION

- This policy shall be:
    - Communicated during induction
    - Made available to relevant stakeholders
    - Shared with third parties where applicable

18. REVIEW & CONTINUAL IMPROVEMENT

This policy shall be reviewed:

- Every three years, or
- Upon changes in law, technology, or business operations

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO

Date: 01-12-2025

1. SUSTAINABLE PROCUREMENT & RESPONSIBLE SUPPLY CHAIN POLICY

Policy No.: VOL-POL-SP-001

Effective Date: 01-12-2025

Revision: 01

1. PURPOSE

Virupaksha Organics Ltd. (VOL) commits to responsible and sustainable procurement practices that integrate environmental, social, ethical, quality, energy, information security, and GMP considerations into procurement and supplier management decisions, alongside traditional criteria such as price, quality, reliability, and delivery.

2. SCOPE

This policy applies to:

- All procurement and sourcing activities
- All suppliers, contractors, service providers, agents, and intermediaries
- Domestic and international supply chains
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

VOL is committed to:

- Managing **environmental and climate-related risks** in the supply chain
- Preventing and mitigating **social and human rights risks**, including poor working conditions
- Promoting ethical conduct, transparency, and integrity
- Ensuring compliance with applicable laws, regulations, customer requirements, and GMP
- Applying a **risk-based approach** to supplier selection, monitoring, and improvement
- Driving continual improvement in supplier sustainability performance

3.1 Supplier Sustainability Programme

- All new suppliers of raw materials, key starting materials, solvents, packaging and outsourced manufacturing shall accept VOL's Supplier Code of Conduct as a condition of approval, and the acceptance shall be retained as evidence.
- VOL shall maintain a single definition, agreed with Procurement, of "supplier ESG assessment coverage", distinguishing (a) questionnaires issued, (b) questionnaires returned, and (c) assessments completed and scored. Every internal and external report shall state which definition it uses, so that figures quoted in different reports remain reconcilable.
- Suppliers shall be segmented by ESG risk using spend, country risk, sector risk and criticality to supply. High-risk suppliers shall be subject to onsite audit on a defined cycle.
- VOL shall align its supplier expectations with the PSCI Principles for Responsible Supply Chain Management, and shall accept a valid EcoVadis rating, PSCI shared audit or equivalent third-party assessment in place of a duplicate VOL audit.
- Suppliers that do not meet expectations shall be placed on a time-bound corrective action plan; persistent failure shall lead to suspension or de-listing, and the decision shall be recorded.

4. ENVIRONMENTAL COMMITMENTS

VOL commits to:

- Identifying and assessing **environmental risks and impacts** across its supply chain
- Selecting suppliers that comply with environmental laws and apply responsible practices
- Integrating **environmental protection, climate considerations, and energy efficiency** into sourcing decisions
- Encouraging suppliers to reduce emissions, waste, water consumption, and pollution

5. SOCIAL & LABOUR COMMITMENTS

VOL commits to:

- Respecting and promoting **human rights and fair labour practices** in the supply chain

- Maintaining zero tolerance for **child labour, forced labour, discrimination, harassment, or retaliation**
- Promoting safe and healthy working conditions and worker welfare
- Encouraging effective grievance mechanisms and worker engagement

6. ETHICS, GOVERNANCE & DATA PROTECTION

VOL commits to:

- Preventing bribery, corruption, and conflicts of interest
- Applying enhanced controls for high-risk suppliers
- Ensuring suppliers handling VOL data comply with **information security and data protection requirements**

7. IMPLEMENTATION & GOVERNANCE

This policy is implemented through:

- Supplier segmentation and risk assessment
- ESG & GMP due diligence
- Risk-based audits and monitoring
- Worker Voice Programs
- Corrective action and escalation processes

Detailed objectives and targets supporting this policy are defined in the **Annexures** to this document.

8. REVIEW

This policy is reviewed every three years or upon significant changes in:

- Legal or regulatory requirements
- Business strategy
- Stakeholder expectations

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO
Date: 01-12-2025

ANNEXURE–A

QUANTITATIVE TARGETS – ENVIRONMENTAL SUPPLY CHAIN

Ref	Area	Target	Timeline	Baseline	Monitoring
A1	Environmental Risk Assessment	100% of Critical & High-Risk suppliers assessed	2025	2024-25	Risk Register
A2	Supplier Environmental Audits	100% of Critical suppliers audited	2026	2024-25	Audit Tracker
A3	Procurement Training (Environment)	≥90% procurement staff trained	2025	2024-25	Training Records
A4	Energy / Climate Engagement	Identify & engage energy-intensive suppliers	Ongoing	2024-25	Audit & reviews

ANNEXURE–B

QUANTITATIVE TARGETS – SOCIAL & LABOUR PRACTICES

Ref	Area	Target	Timeline	Baseline	Monitoring
B1	Social & Labour Risk Assessment	100% of Critical & High-Risk suppliers assessed	2025	2024-25	Risk Register
B2	Worker Voice Program	100% labour-intensive High-Risk suppliers covered	2026	2024-25	Worker Voice Records
B3	Procurement Training (Social)	≥90% supplier-facing staff trained	2025	2024-25	Training Records
B4	Social Non-Conformities	100% tracked through SCAP	Ongoing	2024-25	CAPA Tracker

ANNEXURE–C

QUANTITATIVE TARGETS – ETHICS, GOVERNANCE & DATA PROTECTION

Ref	Area	Target	Timeline	Baseline	Monitoring
C1	Supplier Code of Conduct	100% Critical & High-Risk suppliers sign	2025	2024-25	Declarations
C2	Risk Segmentation Coverage	100% suppliers risk-segmented	2025	2024-25	Scoring System
C3	CAPA Effectiveness	≥90% CAPAs closed on time	Annual	2024-25	CAPA Tracker
C4	Data Protection & IT Risk	100% data-handling suppliers assessed	2025	2024-25	IT Risk Register

2. CUSTOMER SAFETY & PRODUCT STEWARDSHIP POLICY

Policy No.: VOL-POL-QMS-002
Effective Date: 01-12-2025
Revision: 01

1. PURPOSE

Virupaksha Organics Ltd. (VOL) is committed to ensuring the safety, quality, integrity, and regulatory compliance of all products supplied to customers.

The purpose of this policy is to establish a framework for:

- Ensuring customer health and safety
- Preventing product contamination and quality failures
- Maintaining product traceability and integrity
- Complying with applicable pharmaceutical regulatory requirements
- Managing risks associated with API and bulk drug intermediate manufacturing
- Ensuring safe handling, storage, packaging, and transportation of products
- Maintaining customer confidence and product reliability

VOL recognizes that customer safety is a critical component of:

- Product stewardship
- Regulatory compliance
- ESG responsibility
- Sustainable business operations
- Ethical pharmaceutical manufacturing

2. SCOPE

This policy applies to:

- API manufacturing operations
- Bulk drug intermediate manufacturing
- Quality Assurance (QA)

- Quality Control (QC)
- Warehouse & Dispatch
- Engineering & Utilities
- Procurement & Vendor Management
- Logistics & Transportation
- Contract manufacturers and service providers
- All Operational sites and offices of Virupaksha Organics Limited

Applicable to all:

- Products
- Raw materials
- Intermediates
- Packaging materials
- Storage and transportation activities

3. POLICY STATEMENT

VOL is committed to:

- Manufacturing safe and compliant pharmaceutical products
- Preventing contamination, mix-ups, and product defects
- Meeting customer and regulatory requirements
- Maintaining product quality and traceability
- Promptly addressing customer complaints and product concerns
- Ensuring safe product handling throughout the supply chain
- Implementing robust quality management systems

The organization shall:

- Follow Good Manufacturing Practices (GMP)
- Conduct risk assessments for product safety
- Maintain validated manufacturing processes

- Ensure proper documentation and traceability
- Promote continual improvement in product safety systems

4. CUSTOMER SAFETY PRINCIPLES

VOL shall ensure:

4.1 Product Quality & Compliance

- Compliance with approved specifications
- Regulatory compliance
- GMP implementation
- Batch traceability
- Product testing and release controls

4.2 Product Safety Risk Management

- Identification of product safety risks
- Risk assessment and mitigation
- Change management controls
- Deviation and CAPA management
- Investigation of product quality incidents

4.3 Contamination Prevention

- Cross-contamination prevention controls
- Cleaning validation
- Environmental monitoring
- Controlled material handling
- Proper segregation systems

4.4 Safe Packaging & Labeling

- Correct labeling practices
- Product identification controls
- Packaging integrity checks
- Batch coding and traceability

4.5 Safe Storage & Transportation

- Controlled storage conditions
- FIFO/FEFO implementation
- Safe loading and dispatch practices
- Transporter compliance monitoring

5. RESPONSIBILITIES

Department	Responsibility
Top Management	Ensure implementation of customer safety systems
QA Department	Product quality and compliance monitoring
QC Department	Testing and product verification
Production Department	GMP-compliant manufacturing
Warehouse	Safe storage and material handling
Regulatory Affairs	Regulatory compliance management
EHS Department	Chemical and occupational safety
Employees	Compliance with SOPs and quality requirements

6. CUSTOMER COMPLAINT MANAGEMENT

VOL shall maintain a structured customer complaint management system.

Complaints shall include:

- Product quality concerns

- Product damage
- Packaging defects
- Labeling errors
- Safety-related complaints

The organization shall ensure:

- Timely investigation
- Root cause analysis
- Corrective and preventive actions (CAPA)
- Customer communication
- Complaint closure tracking

7. PRODUCT RECALL & EMERGENCY RESPONSE

VOL shall maintain procedures for:

- Product recall management
- Batch traceability
- Regulatory communication
- Customer notification
- Risk assessment
- Emergency response actions

Mock recall exercises may be conducted periodically.

8. TRAINING & AWARENESS

Employees shall receive training on:

- GMP requirements
- Product safety
- Contamination prevention
- Hygiene practices

- Data integrity
- Customer complaint handling
- Product traceability
- Safe material handling

Contract workers shall also be covered where applicable.

9. CHANGE MANAGEMENT

All changes impacting product quality or customer safety shall undergo:

- Risk assessment
- QA review and approval
- Validation where applicable
- Documentation control

Changes may include:

- Process changes
- Equipment modifications
- Raw material changes
- Packaging changes
- Utility modifications

10. DOCUMENTATION & TRACEABILITY

VOL shall maintain:

- Batch manufacturing records
- Testing records
- Validation records
- Complaint records
- CAPA records
- Product dispatch records

- Recall records
- Training records

Complete traceability shall be maintained for all batches.

11. SUPPLIER & CONTRACTOR CONTROL

VOL shall evaluate suppliers and contractors based on:

- Product quality compliance
- Regulatory compliance
- Material safety
- Delivery reliability
- ESG and ethical compliance

Approved vendor systems shall be maintained.

12. ESG & SUSTAINABILITY ALIGNMENT

This policy supports:

- Customer health & safety
- Ethical pharmaceutical manufacturing
- ESG governance principles
- Responsible supply chain management
- EcoVadis sustainability requirements

13. COMPLIANCE REQUIREMENTS

This policy aligns with:

- Good Manufacturing Practices (GMP)
- ISO 9001:2015
- ISO 14001:2015
- ISO 45001:2018

- Applicable Drug & Cosmetic Regulations
- Customer quality agreements
- ESG & EcoVadis requirements

14. KEY PERFORMANCE INDICATORS (KPIs)

Ref	Area	Target	Monitoring
CS-K1	Customer Complaints	< 2 complaints per quarter	Complaint records
CS-K2	Product Recall	Zero recalls	Recall records
CS-K3	Batch Traceability	100% traceability maintained	Batch records
CS-K4	GMP Training Coverage	≥ 95% employees trained	Training records
CS-K5	CAPA Closure	≥ 90% CAPA closed within target date	CAPA tracker
CS-K6	On-Time Complaint Closure	≥ 95% complaints closed within timeline	Complaint log
CS-K7	Product Release Compliance	100% QA release before dispatch	QA records
CS-K8	Mock Recall Effectiveness	100% traceability within target timeline	Mock recall reports

15. CONTINUAL IMPROVEMENT

VOL shall continually improve customer safety systems through:

- Internal audits
- Customer feedback
- CAPA implementation
- Process improvements
- Technology upgrades
- Training enhancement

- Risk assessments
- Regulatory compliance reviews

16. MANAGEMENT DECLARATION

Virupaksha Organics Ltd. is committed to protecting customer safety through robust quality systems, regulatory compliance, product integrity, risk management, and continual improvement practices.

The organization shall continue strengthening customer safety measures to ensure reliable, compliant, and safe pharmaceutical products for all customers and stakeholders.

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI
Director & Dy. CEO
Date: 01-12-2025

1. QUALITY POLICY

Policy No.: VOL-POL-QMS-001

1. PURPOSE

The purpose of this policy is to ensure **consistent product quality, regulatory compliance, and customer satisfaction** through the effective establishment, implementation, maintenance, and continual improvement of VOL's **Quality Management System (QMS)**.

2. SCOPE

This policy applies to:

- All VOL products and services
- All processes affecting product quality, safety, and compliance
- All employees, contract staff, and relevant external providers
- All activities governed by **ISO 9001 and applicable GMP requirements**
- All Operational sites and offices of Virupaksha Organics Limited

3. POLICY STATEMENT

Virupaksha Organics Ltd. is committed to:

- Meeting and exceeding **customer, regulatory, and statutory requirements**
- Manufacturing and supplying **safe, effective, and compliant pharmaceutical products**
- Maintaining a robust **process-based and risk-based Quality Management System**
- Continually improving product quality, process performance, and customer satisfaction

The Quality Management System shall be aligned with **ISO 9001:2015, GMP principles, and VOL's Integrated Management System (IMS)**.

4. DETAILED COMMITMENTS

4.1 Process-Based Approach

VOL shall:

- Manage all activities as **interrelated processes** with defined inputs, outputs, responsibilities, and controls.
- Establish process ownership and performance indicators.
- Ensure process interactions are understood and controlled to achieve intended results.

4.2 Risk-Based Thinking

VOL shall:

- Identify and evaluate **risks and opportunities** that may affect:
  - Product quality
  - Regulatory compliance
  - Customer satisfaction
- Implement controls to prevent non-conformities and enhance desirable outcomes.
- Integrate risk-based thinking into planning, operations, change management, and improvement activities.

4.3 Customer Focus

VOL shall:

- Determine and review **customer requirements**, including applicable regulatory and quality expectations.
- Monitor customer satisfaction through feedback, complaints, and performance indicators.
- Address customer feedback and complaints promptly and effectively.

4.4 Continual Improvement

VOL commits to continual improvement through:

- Monitoring and analysis of process and product performance data
- Internal audits and management reviews
- Corrective and preventive actions (CAPA)
- Implementation of improvement initiatives to enhance quality, efficiency, and compliance

5. ROLES & RESPONSIBILITIES

- **Top Management:**
  Provide leadership, resources, and strategic direction for the QMS.
- **Quality Assurance / Quality Control:**
  Implement and maintain the QMS, ensure GMP compliance, and monitor performance.
- **Process Owners & Employees:**
  Follow quality procedures, report non-conformities, and contribute to improvement.

6. PERFORMANCE MONITORING & CONTINUAL IMPROVEMENT

VOL shall:

- Monitor QMS performance through **KPIs, audits, reviews, and customer feedback**.
- Identify non-conformities and improvement opportunities.
- Implement corrective actions and verify effectiveness.
- Review QMS performance during **Management Review**.

7. LINKAGE WITH OTHER POLICIES

This policy shall be read in conjunction with:

- VOL-POL-EHS-006 – ESG Policy
- VOL-POL-EHS-004 – Environmental, Resource & Sustainability Policy
- **VOL-POL-EHS-001 – Occupational Health, Safety & Emergency Management Policy**
- **VOL-POL-IT-001 – Information Security & Business Continuity Policy**

8. REVIEW PERIOD

This policy shall be reviewed:

- **Every three years, or**
- Upon significant changes in:
  - Products or processes
  - Regulatory or GMP requirements
  - Customer expectations

For Virupaksha Organics Ltd.



SANDEEP REDDY KONDAPALLI

Director & Dy. CEO
Date: 01-12-2025

ANNEXURE–A

QUALITY OBJECTIVES, TARGETS & KPIs

Baseline Year: FY 2024–25
Review: Annual / Management Review

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
QMS-A1	Product Quality	Zero critical quality defects / recalls	Ongoing	QA records
QMS-A2	Regulatory Compliance	Zero major regulatory / GMP non-compliances	Ongoing	Audit reports
QMS-A3	CAPA Effectiveness	≥90% on-time closure of CAPAs	Annual	CAPA tracker
QMS-A4	Internal Audits	≥1 internal QMS audit per year	Annual	Audit program
QMS-A5	Training	≥95% employees trained on QMS & GMP	Annual	Training records

ANNEXURE–B

PROCESS PERFORMANCE & RISK MANAGEMENT TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
QMS-B1	Process KPIs	100% key processes with defined KPIs	Annual	Process metrics
QMS-B2	Risk Assessment	100% critical processes risk-assessed	Annual	Risk registers
QMS-B3	Change Management	100% changes assessed for quality impact	Ongoing	Change records
QMS-B4	Deviations	≥90% deviations investigated within timeline	Annual	Deviation logs

ANNEXURE–C

CUSTOMER SATISFACTION & FEEDBACK TARGETS

Ref	Area	Quantitative Target	Timeline	Monitoring / Evidence
QMS-C1	Customer Complaints	100% complaints investigated & closed	Ongoing	Complaint register
QMS-C2	Complaint Timeliness	≥90% complaints closed within defined time	Annual	Closure tracker
QMS-C3	Customer Feedback	Periodic review of customer feedback trends	Annual	Review records
QMS-C4	Customer Satisfaction	Improvement actions identified from feedback	Annual	Action plans