

# SUSTAINABILITY ASSURANCE REPORT



## ISAE 3000 (Revised), July 2022

For, Vimal Intertrade Pvt. Ltd.

Report Date : 15-11-2024



Company Details			
<b>Company Name</b>		Vimal Intertrade Pvt. Ltd.	
<b>Site Address</b>		Registered Office : C-310, Shyamkamal Agrawal Market, Vile Parle – East, Mumbai – 400057, Maharashtra, India	
<b>Contact Person at Site</b>		Mr. Jay Mehta - Executive – BA & ESG Co-ordinator	
<b>Contact Number</b>	+91 8879023881	<b>Email Id</b>	<a href="mailto:jay.mehta@vimalagencies.net">jay.mehta@vimalagencies.net</a>
<b>Assurance Standard</b>		ISAE 3000 (Revised)	
<b>Assurance Theme</b>		Reasonable Assurance on Sustainability Reporting	
<b>Assurance Type</b>	On-Site	<b>Date of Assurance</b>	13-11-2024 to 14-11-2024
<b>Assurance Team</b>		Mr. Devang Shah – Lead Verifier Registered Valuer, Chartered Engineer, Lead Auditor QEHS, GHG Lead Verifier, ESG Analyst  Mr. Randhir Sinha – ESG Analyst and Lead Verifier	

Assurance Company Name & Logo	Report Owner Company Name & Logo
 <p><b>Gaakaa Tech, Assurance Service Provider</b></p>	 <p><b>Vimal Intertrade Pvt. Ltd.</b></p>

## Introduction of Gaakaa Tech

Gaakaa Tech is Assurance, Inspection, Verification, Valuation and Consultancy services provider. We have a qualified and experienced people with promising track records in assurance services to various industries. For this assignment we have deputed team of 02 senior lead verifiers with diverse experience of 24+ years.

## Purpose of Assurance

The purpose of assurance in the context of sustainability reporting, is to provide stakeholders with confidence that the information presented is accurate, reliable, and has been prepared in accordance with applicable standards and guidelines.

## Scope of the Assurance

### Subject Matter

The Specific Data, Statements, Disclosures, Records, Procedures, Policies, Internal Reports of the company. This would cover below elements :-

Environmental Metrics (e.g., carbon emissions, water & energy usages, renewable, waste etc)

Social Metrics (e.g., Labor regulations, health and safety, trainings, statutory benefits, diversity etc)

Governance Metrics (e.g. Anti-corruption, Anti bribery Policies, Fair Treatment, Compliance to Regulations, Certifications ).

### Reporting Period

October – 2023 to September – 2024

### Boundaries

Reporting covers below locations:

**Registered Office (RO):** C-310, Shyamkamal Agrawal Market, Vile Parle - East, Mumbai - 400057, Maharashtra, India

**Sales & Marketing Office (SMO):** Shivam Centrium, Sahar Road, Above Nexa Showroom, Koldongri, Opp. Kaledonia, Andheri East, Mumbai - 400069, Maharashtra, India

**Warehouse:** Plot No. 260/1, 260/2, 260/3, 260/4, Gut No. 145/146A, Plot No.1 to 4, Wada Taluka, Village Khupari, District Palghar - 421312, Maharashtra, India

### Gaakaa Tech's (Assurance Provider) Responsibilities

The responsibilities of Gaakaa Tech includes the verification of data on site & off site, interviews with related process owners and other stakeholders and document reviews.

### Vimal's Responsibilities

The responsibilities of Vimal includes full access of all locations, providing accurate data, access to records and documents, verbal dialogues with related employees and other stakeholders and cooperation with verifier.

### Key Reporting Indicators

#### Employees :-

Location	Women	Men	Total
SMO	33	92	125
RO	37	23	60
Warehouse	04	24	28
<b>Total</b>	<b>74</b>	<b>139</b>	<b>213</b>

#### Participation / Inclusion / Representation of Women :-

<b>Total Women Workforce</b>	54
<b>Total Women on key positions Top Executives &amp; Sr. Executives</b>	07 (SMO : 06 & HO : 01)

#### Working Conditions Verified :-

<b>Weekly Working Days</b>	06 days a week (Monday to Saturday)
<b>Weekly Off</b>	Sunday
<b>Working Hours</b>	08 hours a day
<b>Timings @ Offices</b>	09.00 am to 05.30 pm
<b>Timings @ Warehouse</b>	General + 2 shifts, General : 09.00 am to 05.30 pm 1 <sup>st</sup> Shift : 08.00 am to 4.30 pm, 2 <sup>nd</sup> Shift : 10.00 am to 06.30 pm
<b>Min. Wages</b>	Qualified as per Maharashtra Minimum Wages Rules, 1963
<b>Canteen Facility</b>	Qualified - Available and meeting the minimum criteria
<b>Health Insurance</b>	Qualified - Total 194 employees are covered
<b>Personal Accident Insurance</b>	Qualified - Total 194 employees are covered

### Employee Turnover Rate

Employee Turnover Rate observed is 10.20% during reporting period.

### Accident Incidents

Lost Time Injury Frequency Rate	NIL
Total Recordable work-related injuries	NIL
Loss to assets related incidents	NIL
Loss of working hours due to accidents	NIL
Recordable loss to surrounding environment & people	NIL

### Skill Upgradation & Trainings

Annual Competency Performance Report 2024 is verified.

Type of Training	Employees Covered	% of Coverage	Average Hour of training per employee
Environment Issues	185	95%	11.33 Hours
Social Issues	185	95%	
Governance Issues	185	95%	
Health & Safety	185	95%	
Warehouse Operations	40	20%	
Supplier Engagement	50	25%	

### No. of Hours Worked by all Employees

Location	Total Employees	Working Hours in 2023	Working Hours in 2024
SMO	125	75000	231000
RO	60	36480	110880
Warehouse	28	16800	51744

### Compensation Ratio

**Compensation Ratio = annual compensation for the highest compensated individual ÷ Median annual compensation for all employees (excluding the highest-compensated individual)**

Compensation Ratio is verified from the salary records and it is coming at 6.47 %.

### Ratio of Gender Pay Gap (Male Vs Female) :

Average unadjusted gender pay gap = [average pay of men - average pay of women] ÷ average pay of men x 100

Location	Average Gender Pay Gap in Rupees (Male – Female)	Ratio of Gender Pay Gap in %
SMO	82,979.00	60.74 %
RO	36,572.00	34.08 %
Warehouse	26,172.00	58.28 %

### Absenteeism Rate

Location	Absenteeism Rate
SMO	1.92 %
RO	1.01 %
Warehouse	2.34 %

### Internal Mobility Cases

Type of Mobility	Location	No.
Promotions	SMO	4
Demotions	-	0
Additional Responsibility	SMO	5
Job Swaps	-	0

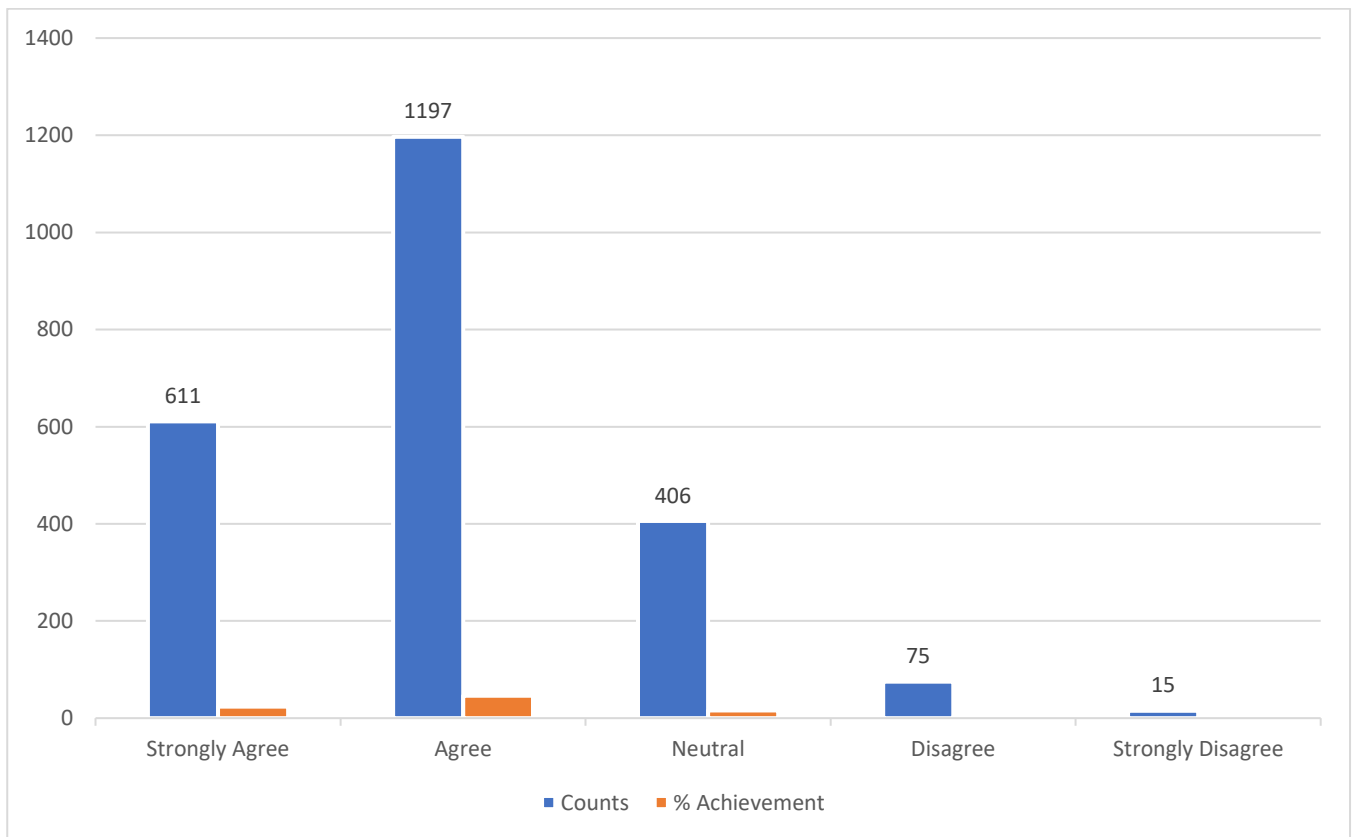
### Statutory Benefits to Employees

Sr. No.	Statutory Benefit	Yes/ No	No. of Employees Covered
1	Gratuity	Yes	213
2	State Insurance	Yes	213
3	Provident Fund	Yes	197
4	Maternity Benefits	Yes	6
5	Mandatory Leave	Yes	213
6	Employee Pension Scheme	Yes	197
7	EDLI - Employees' Deposit Linked Insurance	Yes	197

## Employee Satisfaction Survey

Organization has carried out employee feedback survey via google forms and summary is analysed by verifiers. Summary is as below.

<b>Total Employees Contacted</b>	196	% Achievement
<b>Total Feedback Received</b>	144	73
<b>Total Strongly Agree Counts</b>	611	24
<b>Total Agree Counts</b>	1197	46
<b>Total Neutral Counts</b>	406	16
<b>Total Disagree Counts</b>	75	3
<b>Total Strongly Disagree Counts</b>	15	1



### Greenhouse Gases Emissions

<b>Total Scope 1 Emissions</b>	42.80 MTCO <sub>2</sub>
<b>Total Scope 2 Emissions</b>	232.60 MTCO <sub>2</sub>
<b>Total Upstream Scope 3 Emissions</b>	1328 MTCO <sub>2</sub>
<b>Total Downstream Scope 3 Emissions</b>	299.58 MTCO <sub>2</sub>
<b>Total Scope 3 Emissions</b>	1627.50 MTCO <sub>2</sub>

### Energy Consumption & Reduction

Location	Energy Usage in GJ
<b>SMO</b>	141
<b>RO</b>	562
<b>Warehouse</b>	294
<b>Total Solar Energy at Warehouse</b>	209

Organization has taken key initiatives to reduce the energy consumptions as below :-

1. Solar Plant of 125 KW has been installed at Warehouse located at WADA, Thane. Electricity Bill is issued in the name of Vimal Logistics Pvt. Ltd., which is a group company. There is an agreement established between two group companies for the use of warehouse by Vimal Intertrade Pvt. Ltd.
2. All offices are installed with automatic sensor-based energy efficient LED lights.
3. At warehouse all material handling equipments are electric battery-operated vehicles.
4. All employees are well advised to keep utilities, lights off when not in use. Advisory posters are displayed at each locations.
5. Central Air conditioning is installed at Andheri RO.

### Water Consumption

Description	Usage in ML
<b>Surface Water</b>	NIL
<b>Ground Water</b>	NIL
<b>Third Party Water</b>	38 ML

### Waste Generation & Recycle

Type of Waste	Usage in KG
<b>Paper Waste</b>	100
<b>Hard Waste (including e-waste)</b>	50
<b>Hazardous Chemical Waste</b>	NIL
<b>Other Hazardous Waste</b>	NIL
<b>Recycled Waste</b>	NIL



## Environmental Pollutants : Measurement and Control

Organization has monitored the various environmental pollutants and actions are taken to keep these pollutants under control. Below is the summary :-

Location : Warehouse, Wada			
Pollutant	Safe Range	Observed Reading	Document Record
Noise	< 75 dB	59.12 dB	Test Report
Light	650 to 750 Lux	700 Lux	Test Report
Dust & Particulate Matter	5 mg/m <sup>3</sup>	3.8 mg/m <sup>3</sup>	Test Report

Location : HO, Vile Parle			
Pollutant	Safe Range	Observed Reading	Document Record
Noise	< 65 dB	57.01 dB	Test Report
Light	650 to 750 Lux	770 Lux	Test Report
Dust & Particulate Matter	5 mg/m <sup>3</sup>	3.8 mg/m <sup>3</sup>	Test Report

Location : SMO, Andheri			
Pollutant	Safe Range	Observed Reading	Document Record
Noise	< 65 dB	56.23 dB	Test Report
Light	650 to 750 Lux	720 Lux	Test Report
Dust & Particulate Matter	5 mg/m <sup>3</sup>	3.8 mg/m <sup>3</sup>	Test Report

Actions implemented to control environmental pollutants observed at sites and verified :-

1. Head Office and Sales & Marketing office is located at commercial place of Mumbai City. Both the offices do not have any noise creating operations. Mainly Planning, HR, Sales, Marketing, Admin, Account, Export, Purchase are the activities carried out at these offices. So no unsafe noise level. Organization monitors the noise level with the help of Sound Level Meter which is found calibrated.
2. Both the offices have enough day light usage and also have LED lights at each and every corner. So sufficient light level is maintained. Organization have calibrated Lux meter to check the light levels.
3. At Warehouse, operations like loading, unloading, handling and storage are not of noisy nature. Electric vehicles are used like forklift and pallet trucks so no vehicle noise observed.
4. Sufficient day light is available at warehouse as it is open area surround the warehouse building. Big size 08 gates are available which are providing enough ventilation and day light. Flooring is RCC and coloured so no dust or other particulate matters are spreading.

## Corporate Social Contributions

Sr. No.	Type of CSR Activities	NGO / Org / Institute / Government Department	Record
1	Medical / Education	Vimal Foundation	Receipt available
2	Medical Treatment	Tata Memorial Hospital	Receipt available
3	Food Distribution	Sant Gadge Maharaj Charitable Trust	Receipt available
4	Animal Welfare	Vardhman Sanskar Dhaam	Receipt available
5	Education	Hyderabad Sind National Collegiate Board	Receipt available
6	Environment Protection	Surbhi Charitable trust	Receipt available
7	Education	Surbhi Charitable trust	Receipt available
8	Education	IWC Bombay Charitable Trust	Receipt available
9	Setting Old Age Home	IWC Bombay Charitable Trust	Receipt available
10	Environment Protection	Green City Charitable Trust	Receipt available
11	Medical Treatment	Shri Rajasthan Jain Sangh	Receipt available
12	Medical / Education	Shri Chandraprabh Jain Swami Foundation	Receipt available
13	Medical Help	Rotary Public Charitable Trust of Bombay Airport	Receipt available
14	Education	Rotary Public Charitable Trust of Bombay Airport	Receipt available
15	Medical Help	Bai Jerbai Wadia Hospital	Receipt available
16	Medical Help	Adventures Beyond Barriers Foundation	Receipt available
17	Medical Help	Jupiter Lifeline Hospitals Limited	Receipt available
18	Uplifment of poor	Shree Jinkrupa Charitable Trust	Receipt available
19	Medical Help	Ravindra Joshi Medical Foundation	Receipt available
20	Education	Shri Krishna Kumar Sinhji Vyayam Mandir Trust	Receipt available

## Governance related Incidents

We have verified internal complaint register and interviewed batch of employees to know if there is any violation of procedure, if there is any incident related to whistle blower, data or information breaches, complaint related to POSH, Bribery & corruption or any other harassment. Summary is as below :-

Incident related to Sexual Harassment	NIL
Incident related to Corruption	NIL
Incident related to loss of sensitive & confidential data or information	NIL
Incident related to Information Security Breaches	NIL
Incident related to Whistle Blower	NIL
Incident related to Bribe	NIL

## Risk Assessment for to prevent corruption and bribery issues

We have performed a risk assessment to identify and evaluate risks associated with corruption and bribery within the organization.

### Objectives

To identify potential areas of vulnerability to corruption and bribery.

To evaluate the likelihood and impact of these risks.

To develop strategies to mitigate identified risks.

To ensure compliance with relevant laws and regulations.

### Scope

This risk assessment covers all departments and activities within the organization that may be susceptible to corruption and bribery.

### Methodology

We have followed below method in consultation with Vimal's team and related process owners.

**Risk Identification:** Identify potential risks through internal audits, employee feedback, and external sources.

**Risk Analysis:** Assess the likelihood and impact of each identified risk.

**Risk Evaluation:** Prioritize risks based on their potential impact and likelihood.

Risk Evaluation is based on below matrix :-

Impact		Likelihood	
Very High	5	Very High	5
High	4	High	4
Medium	3	Medium	3
Low	2	Low	2
Very Low	1	Very Low	1

Risk Category	Severity = Impact X Likelihood	Status
High	20 to 25	Not Accepted
Moderate	10 to 20	Accepted with Action
Low	0 to 10	Accepted

1. Identify Risks: List potential risks that could impact your organization.
2. Evaluate Likelihood: Assess the likelihood of each risk occurring on a scale from 1 (Very Low) to 5 (Very High).
3. Assess Impact: Determine the potential impact of each risk on a scale from 1 (Very Low) to 5 (Very High).
4. Plot the Risks: Place each risk in the appropriate cell of the matrix based on its likelihood and impact ratings.
5. Prioritize Risks: Use the matrix to prioritize risks, with those in the "Catastrophic" and "Severe" categories requiring the most immediate attention.

Process / Activity	Recruitment
<b>Risk</b>	Favourism to not deserving candidates
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	Criteria for selection is defined prior to recruitment and multilevel interview system is in place
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	HR
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	Sales & Marketing
<b>Risk</b>	Wrong Commitment to clients
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	All communication is made via official email only by all sales persons and no verbal commitments are entertained or encouraged
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	Sales Head
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	Sales & Marketing
<b>Risk</b>	Bribe to clients to secure the orders
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	All employees are trained and advised to not indulge in any kind of corruption and bribery related events
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	Sales Head
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	Sales & Marketing
<b>Risk</b>	Cash Receipt as payment against the order
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	All payments are against the tax invoices and via electronic payment mode only
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	Sales Head
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	Purchase
<b>Risk</b>	Demanding gift or bribe to place an order to suppliers
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	Implementing a robust procurement policy with clear guidelines and approval processes.
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	Purchase Head
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	Purchase
<b>Risk</b>	Unnecessary delay in payments to suppliers
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	Payments terms are fixed and negotiated with each supplier and strictly followed via payment management system
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	Purchase Head
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	External Audits
<b>Risk</b>	Offer of gift or bribe for smooth audit
<b>Likelihood</b>	3
<b>Impact</b>	2
<b>Severity</b>	6
<b>Status</b>	Accepted
<b>Controls</b>	No such practices are encouraged and employees are well trained for their compliances so no such actions are needed to clear the audits. Internal Whistleblower policy is strictly implemented to report any such event by any employee
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	HR
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	External Audits
<b>Risk</b>	Threat to auditors for conducting fair audit
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	No such practices are encouraged and employees are well trained for their compliances so no such actions are needed to clear the audits. Internal Whistleblower policy is strictly implemented to report any such event by any employees
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	HR
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	External Audits
<b>Risk</b>	Sharing of wrong or fake information to auditors
<b>Likelihood</b>	3
<b>Impact</b>	2
<b>Severity</b>	6
<b>Status</b>	Accepted
<b>Controls</b>	No such practices are encouraged and employees are well trained for their compliances so no such actions are needed to clear the audits. Internal Whistleblower policy is strictly implemented to report any such event by any employee.
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	HR
<b>Identified Issues during the reporting period</b>	NIL



Process / Activity	Internal Audits
<b>Risk</b>	Offer of gift or bribe for smooth audit
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	No such practices are encouraged and employees are well trained for their compliances so no such actions are needed to clear the audits. Internal Whistleblower policy is strictly implemented to report any such event by any employee
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	HR
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	Internal Audits
<b>Risk</b>	Threat to auditors for conducting fair audit
<b>Likelihood</b>	2
<b>Impact</b>	2
<b>Severity</b>	4
<b>Status</b>	Accepted
<b>Controls</b>	No such practices are encouraged and employees are well trained for their compliances so no such actions are needed to clear the audits. Internal Whistleblower policy is strictly implemented to report any such event by any employee
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	HR
<b>Identified Issues during the reporting period</b>	NIL

Process / Activity	Internal Audits
<b>Risk</b>	Sharing of wrong or fake information to auditors
<b>Likelihood</b>	3
<b>Impact</b>	2
<b>Severity</b>	6
<b>Status</b>	Accepted
<b>Controls</b>	No such practices are encouraged and employees are well trained for their compliances so no such actions are needed to clear the audits. Internal Whistleblower policy is strictly implemented to report any such event by any employee
<b>Residual Risk Likelihood</b>	1
<b>Residual Risk Impact</b>	1
<b>Residual Risk Severity</b>	1
<b>Status of Risk</b>	Accepted
<b>Responsibility</b>	HR
<b>Identified Issues during the reporting period</b>	NIL

### Observations on Diversity, Equity, Inclusion, Recruitment, Discrimination, Harassment Issues : -

#### Key Observations on DEI are,

- Organization has the employees of various casts & religions from various locations of the Maharashtra State. Organization has the employees of various age ranging from 25 years to 60 Years.
- No Child is employed and no forced labour is observed.
- Organization has the Male employees as well as Female employees at all 03 locations.
- Organization do not have any transgender as an employee.
- Organization have one physically challenged employee at SMO.
- Overall recruitment process is found fair and no discrimination and no harassment is observed.
- Organization has the equal opportunity for all which is observed as promotions are given to 4 employees and additional responsibilities are given to 5 employees as reported under Internal Mobility Section of this report on page no.06.

#### Key Records Verified for the DEI are as below :-

- Records of recruitment process, appointment letters, email communications for promotions and open opportunity for all to upgrade themselves.
- Employee Handbook which covers Policy on Diversity, Equity & Inclusion.
- Human Rights Policy which covers no discrimination.
- Anti-Discrimination & Anti-Harassment Policy.

## Supplier Engagement

Verifiers have reviewed supplier engagement initiatives and reviewed related evidences. Summary is as below :-

Supplier Procurement Policy Document	Available. Doc Id : VIPL/SPP Issue Date 02-02-2024
Supplier Code of Conduct	Available. Doc Id : VIPL/SCC Issue Date 02-02-2024
Email Communications to Suppliers for Supplier code of conduct	Available.
Total Suppliers communicated for supplier code of conduct requirements	30
Total no. of Signed supplier code of conducts received from suppliers	22 i.e. 73.33 %
Total no. Suppliers' Assessment Carried out It is checklist based desktop assessment	22 i.e. 73.33 %

## Management System Controls & Risk Management

Company has below procedures in place for core controls and reporting.

Procedure	Document ID	Last Review Date
Procedure for Management Review Meetings	VIPL/P/MRM	02-02-2024
Procedure for Monitoring & Review of Customer Satisfaction	VIPL/P/MRCS	02-02-2024
Procedure for Internal Audits	VIPL/P/IA	02-02-2024
Procedure for Handling Non-Conformity and Corrective Actions	VIPL/P/HNCCA	02-02-2024
Procedure for Handling Customer Complaints	VIPL/P/HCC	02-02-2024
Procedure for Evaluation of Compliances	VIPL/P/EC	02-02-2024
Procedure for Emergency Preparedness & Response	VIPL/P/EPR	02-02-2024
Procedure Hazard Identification and Risk Assessment	VIPL/P/HIRA	02-02-2024
Procedure for Aspect Impact Analysis	VIPL/P/AIA	02-02-2024
Procedure for Incident Investigation and Reporting	VIPL/P/IIR	02-02-2024
Procedure for Prevention of Sexual Harassment & Reporting	VIPL/P/POSH	02-02-2024
Procedure for Incident Reporting on Data & Information Security Breaches	VIPL/P/IRDB	02-02-2024
Procedure to perform Risk Assessment for Corruption & Bribery	VIPL/PRACB	02-02-2024

### Key Records available and verified

Key Records	Document ID	Record Date
Annual Competency Building Performance Report 2024	VIPL/CBPR	07-11-2024
Contract with Sustainable Future Trainings, an external Company for the trainings	Quote No. SFT/VIPL/2024	08-10-2024
Internal Training Records at Warehouse for Health & Safety	VIPL/HSE/Trng	04-10-2024
ISO 9001-2015 Certificate By Intertek India Pvt. Ltd.	0151064	06-06-2023
ISO 14001-2015 Certificate By Intertek India Pvt. Ltd.	0121155	15-01-2022
ISO 45001-2018 Certificate By Intertek India Pvt. Ltd.	0121153	15-01-2022
FAMI QS Certificate By Swiss Cert Pvt. Ltd.	510056	29-12-2022
Employee Handbook	VIPL/EHB	01-10-2023
Guidelines for Employee Health & Safety Manual	VIPL/EHSM	15-10-2023
Health & Safety Performance Report 2024	VIPL/EHS/2024	10-10-2024
Employee Medical Test Reports at 03 locations	Test Report	09-02-2024
Test Reports of Nosie, Light, Calibration	Test Report	18-10-2024
GHG Emission Report 2024	VIPL/GHG/2024	02-11-2024
Hazard Identification and Risk Assessment Process Wise	Annexure 14	20-08-2023
Policy Handbook	VIPL/PHB	12-10-2023
Work Instructions Manual	VIPL/WI	01-10-2023
Supplier Code of Conduct	VIPL/SCC	02-02-2024
Standard Operating Procedure Manual	VIPL/SOPM	02-02-2024
Supplier Procurement Policy	VIPL/SPP	02-02-2024
Supplier Assessment Forms	VIPL/F/SA	02-02-2024
Complaint Register	VIPL/R/Comp.	02-02-2024

### Opportunities of Improvements

Team from Gaakaa Tech has verified all the data and methods to collect and maintain the information. Also we have interviewed the related process owners and understand the some areas where we can see further opportunities improve. Below are some key points :-

1. Outline future targets for ESG objectives or indicators
2. Encourage to contribute all related employees in achieving ESG objectives set by management
3. More data can be collected for scope 3 categories from upstream suppliers.
4. Suppliers can be verified for ESG indicators.
5. Encourage suppliers for compliance in ESG indicators.
6. Renewable energy like Solar can be implemented at Offices.
7. Set some course of action for carbon offsetting.
8. Employee Engagement can be carried out more frequently.

9. Supplier Engagement Programs can be carried out to encourage ESG and promote sustainable practices in supply chain.
10. Certifications for Energy Management System ISO 50001 can be obtained.
11. Promote GHG reduction activities in day to day operations.
12. Increase the awareness regarding risk assessment procedures among the employees.
13. Increase the supplier assessments according to Supplier code of conduct. Organization should conduct site visits for such assessments to increase the effectiveness.
14. Choose suppliers and materials that adhere to sustainability practices. This includes using recycled materials, fair trade products, and local sourcing to reduce carbon footprints. For this increase the supplier engagement program initiatives and frequent ESG related assessments at suppliers.
15. Organization may review and try to reduce gender pay gap.

### Communication to Stakeholders

# Emails to employees are verified for the communication of GHG emission report 2024, Annual competency Performance Report, Sustainability Assurance Report 2024, Employee Handbook, Policy Handbook, Employee Health & Safety Performance Report 2024.

# Sustainability Assurance Report 2024 & GHG Emission Report 2024 is available on company's website for the communication to external stakeholders.

### Conclusion on Level of Assurance

As we witnessed on the progress made over the past year, it is clear that Vimal's dedication to sustainability has yielded significant advancements. By prioritizing environmental stewardship, social responsibility, and economic sustainability, Vimal has not only enhanced their operations but also contributed positively to the global climate control community.

Their achievements underscore the importance of continual improvement and transparency. The integration of sustainable practices across all levels of our organization demonstrates their unwavering commitment to a better future.

The level of assurance agreed upon is that of reasonable assurance. A materiality level of 10% was applied. Note that an assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

## Statements of Limiting Conditions

Gaakaa Tech performed verification work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance.

The assessment included the collection of evidence supporting the reported data and multiple checks of compiled data, emissions factors, calculation methodologies, data collection and management systems, and referenced verification criteria and reporting standards.

We have taken fair number of sample sets for the data verification at the time of execution of assessment.

# We have issued this report based on the data and records provided by Vimal Intertrade Pvt. Ltd.'s Team which we believe true and correct. We have verified the method of collection of data and availability of data.

# We have provided our independent opinion with best professional assumptions and judgements.

# Vimal Intertrade Pvt. Ltd. is free to take appropriate decision at their end for which Gaakaa Tech is not stated responsible.

# This report has been prepared for the purposes stated herein and should not be relied upon for any other purpose.

# This report is the property of Vimal Intertrade Pvt. Ltd. and this should not be produced for any legal objective or purpose.

# This report shall not be used for any other objective as stated in this report.

# If there is any fact and / or information which is not provided to us or which is not known to us at the time of preparing this report which may adversely affect the objective of the report, then this report stands null and void.



Signed by : Er Devang Shah, Proprietor @ Gaakaa Tech

Date : 15-11-2024