

SEC: SB:573

July 8, 2026

National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1,  
G- Block, Bandra – Kurla Complex,  
Bandra (East),  
**Mumbai – 400 051**  
**SCRIP CODE: RPSGVENT**

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**Mumbai – 400 001**  
**SCRIP CODE: 542333**

Dear Sirs,

**Sub: Business Responsibility and Sustainability Report for the Financial Year ended  
March 31, 2026**

In terms of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Business Responsibility and Sustainability Report of the Company for the Financial Year ended March 31, 2026, which also forms part of the Annual Report of the Company for the Financial Year 2025-26.

Thanking You.  
Yours faithfully,

For **RPSG Ventures Limited**

**Sudip Kumar Ghosh**  
**Compliance Officer**



Encl: a/a

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(ANNEXURE-‘E’ TO THE BOARD’S REPORT)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

|     |                                                                                                                                                                                                                                                                    |                                                                                                                                                                          |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                               | L74999WB2017PLC219318                                                                                                                                                    |
| 2.  | Name of the Listed Entity                                                                                                                                                                                                                                          | RPSG Ventures Limited                                                                                                                                                    |
| 3.  | Year of incorporation                                                                                                                                                                                                                                              | 2017                                                                                                                                                                     |
| 4.  | Registered office address                                                                                                                                                                                                                                          | CESC House, Chowringhee Square, Kolkata - 700001, West Bengal, India                                                                                                     |
| 5.  | Corporate address                                                                                                                                                                                                                                                  | CESC House, Chowringhee Square, Kolkata - 700001, West Bengal, India                                                                                                     |
| 6.  | E-mail                                                                                                                                                                                                                                                             | <a href="mailto:rpsgventures@rpsg.in">rpsgventures@rpsg.in</a>                                                                                                           |
| 7.  | Telephone                                                                                                                                                                                                                                                          | 033 - 22256040                                                                                                                                                           |
| 8.  | Website                                                                                                                                                                                                                                                            | <a href="http://www.rpsgventuresltd.com">www.rpsgventuresltd.com</a>                                                                                                     |
| 9.  | Financial year for which reporting is being done                                                                                                                                                                                                                   | FY 2025-26                                                                                                                                                               |
| 10. | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                              | BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)                                                                                                     |
| 11. | Paid-up Capital                                                                                                                                                                                                                                                    | ₹ 33.09 Crore                                                                                                                                                            |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                   | Mr. Sudip Kumar Ghosh<br>Whole-time Director and Compliance Officer<br>Contact No. 033-22256040<br>Email: <a href="mailto:rpsgventures@rpsg.in">rpsgventures@rpsg.in</a> |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | The disclosures under this report have been made on standalone basis.                                                                                                    |
| 14. | Name of assurance provider                                                                                                                                                                                                                                         | N.A.                                                                                                                                                                     |
| 15. | Type of assurance obtained                                                                                                                                                                                                                                         | N.A.                                                                                                                                                                     |

N.A. - Not Applicable

### II. Products/services

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

| S. No. | Description of Main Activity                        | Description of Business Activity                                                             | % of Turnover of the entity |
|--------|-----------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------|
| 1.     | Information Technology (IT) and IT related services | Software development support, IT infrastructure support, IT consultancy support and services | 100%                        |

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

| S. No. | Product/Service                      | NIC Code | % of total Turnover contributed |
|--------|--------------------------------------|----------|---------------------------------|
| 1.     | Other information service activities | 63999    | 100%                            |

### III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | -                | 5                 | 5     |
| International | -                | -                 | -     |

#### 19. Markets served by the entity:

##### a. Number of locations

| Locations                        | Value (in numbers) |
|----------------------------------|--------------------|
| National (No. of States)         | 3                  |
| International (No. of Countries) | -                  |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

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

Nil.

### c. A brief on types of customers

RPSG Ventures Limited (“RPSG Ventures”, “RPSG Ventures” or “the Company”) is recognized as a focused IT solutions provider for Group Companies operating in the Power Generation and Distribution sector. The Company offers a complete range of services, including IT consultancy, project management, and software development specifically designed to address the operational and regulatory requirements of the power sector. By ensuring that technology strategies are aligned with sector needs, an important role is played by RPSG Ventures in improving efficiency and strengthening digital resilience within the Group.

The Company’s customer base is largely comprised of internal Group entities, enabling close coordination with business leadership and operations teams for the development of effective, sector-focused IT solutions. This captive customer model supports strong integration and faster implementation cycles, ensuring that deployed technologies remain aligned with both current requirements and future expansion. A broad mix of technologies is utilized, covering established enterprise systems as well as advanced tools such as AI, cloud platforms, and cybersecurity solutions. End-to-end digital support is delivered by a skilled in-house team across application development, IT infrastructure, networking, and security, enabling comprehensive technological advancement within the power sector.

## IV. Employees

### 20. Details as at the end of Financial Year (FY 2025-26)

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

| S. No.    | Particulars              | Total (A) | Male    |         | Female  |         |
|-----------|--------------------------|-----------|---------|---------|---------|---------|
|           |                          |           | No. (B) | % (B/A) | No. (C) | % (C/A) |
| Employees |                          |           |         |         |         |         |
| 1.        | Permanent (D)            | 179       | 139     | 78%     | 40      | 22%     |
| 2.        | Other than Permanent (E) | 0         | 0       | 0       | 0       | 0       |
| 3.        | Total Employees (D+E)    | 179       | 139     | 78%     | 40      | 22%     |
| Workers   |                          |           |         |         |         |         |
| 4.        | Permanent (F)            | N.A.      | N.A.    |         |         |         |
| 5.        | Other than Permanent (G) |           |         |         |         |         |
| 6.        | Total workers (F+G)      |           |         |         |         |         |

N.A. - Not Applicable

#### b. Differently abled Employees and worker

| S. No.                      | Particulars                             | Total (A) | Male    |         | Female  |         |
|-----------------------------|-----------------------------------------|-----------|---------|---------|---------|---------|
|                             |                                         |           | No. (B) | % (B/A) | No. (C) | % (C/A) |
| Differently abled employees |                                         |           |         |         |         |         |
| 1.                          | Permanent (D)                           | -         | -       | -       | -       | -       |
| 2.                          | Other than Permanent (E)                | -         | -       | -       | -       | -       |
| 3.                          | Total differently abled employees (D+E) | -         | -       | -       | -       | -       |
| Differently abled workers   |                                         |           |         |         |         |         |
| 4.                          | Permanent (F)                           | N.A.      | N.A.    |         |         |         |
| 5.                          | Other than permanent (G)                |           |         |         |         |         |
| 6.                          | Total differently abled workers (F + G) |           |         |         |         |         |

N.A. - Not Applicable

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-'E' TO THE BOARD'S REPORT)

### 21. Participation/Inclusion/Representation of women

|                           | Total (A) | No. and percentage of Females |         |
|---------------------------|-----------|-------------------------------|---------|
|                           |           | No. (B)                       | % (B/A) |
| Board of Directors (BOD)  | 6         | 1                             | 16.67%  |
| Key Management Personnel* | 2         | 0                             | 0%      |

\*excludes the Whole-time Director considered in the BOD

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

|                     | FY 2025-26<br>(Turnover rate in current FY) |        |        | FY 2024-25<br>(Turnover rate in previous FY) |        |       | FY 2023-24<br>(Turnover rate in the year prior to the previous FY) |        |        |
|---------------------|---------------------------------------------|--------|--------|----------------------------------------------|--------|-------|--------------------------------------------------------------------|--------|--------|
|                     | Male                                        | Female | Total  | Male                                         | Female | Total | Male                                                               | Female | Total  |
| Permanent Employees | 16.55%                                      | 12.50% | 15.64% | 7.77%                                        | 10.00% | 8.27% | 15.58%                                                             | 12.24% | 14.78% |
| Permanent Workers   | N.A.                                        |        |        |                                              |        |       |                                                                    |        |        |

N.A. - Not Applicable

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

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

| S. No. | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/Subsidiary/Associate/Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|-----------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1      | Rainbow Investments Limited                                           | Holding                                                     | N.A.                              | No                                                                                                                           |
| 2      | Quest Properties India Limited                                        | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 3      | Metromark Green Commodities Private Limited                           | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 4      | Guilfree Industries Limited                                           | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 5      | Apricot Foods Private Limited                                         | Subsidiary                                                  | 70%                               | No                                                                                                                           |
| 6      | Bowlopedia Restaurants India Limited*                                 | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 7      | Herbolab India Private Limited                                        | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 8      | APA Services Private Limited                                          | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 9      | Kolkata Games and Sports Private Limited                              | Subsidiary                                                  | 89%                               | No                                                                                                                           |
| 10     | Rubberwood Sports Private Limited                                     | Subsidiary                                                  | 76%                               | No                                                                                                                           |
| 11     | ATK Mohun Bagan Private Limited                                       | Subsidiary                                                  | 71.20%                            | No                                                                                                                           |
| 12     | Firstsource Solutions Limited                                         | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 13     | Firstsource Process Management Services Limited                       | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 14     | Firstsource Solutions UK Limited                                      | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 15     | Firstsource Solutions S.A., Argentina                                 | Subsidiary                                                  | 53.65%                            | No                                                                                                                           |
| 16     | Firstsource BPO Ireland Limited                                       | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 17     | Firstsource Group USA, Inc.,                                          | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 18     | Firstsource Business Process Services, LLC, USA                       | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 19     | Firstsource Advantage, LLC, USA                                       | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 20     | One Advantage, LLC, USA                                               | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |
| 21     | MedAssist Holding, LLC, USA                                           | Subsidiary                                                  | 53.66%                            | No                                                                                                                           |

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

| <b>S. No.</b> | <b>Name of the holding/subsidiary/associate companies/joint ventures (A)</b> | <b>Indicate whether holding/Subsidiary/Associate/Joint Venture</b> | <b>% of shares held by listed entity</b> | <b>Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)</b> |
|---------------|------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 22            | Firstsource Solutions USA, LLC,                                              | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 23            | Firstsource Health Plans and Healthcare Services, LLC, USA                   | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 24            | Sourcepoint, Inc.                                                            | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 25            | Sourcepoint Fulfilment Services, Inc.                                        | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 26            | Firstsource Dialog Solutions (Private) Limited                               | Subsidiary                                                         | 39.71%                                   | No                                                                                                                                  |
| 27            | PatientMatters LLC                                                           | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 28            | Kramer Technologies, LLC                                                     | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 29            | Medical Advocacy Services for Healthcare, INC.                               | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 30            | American Recovery Service, Inc.                                              | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 31            | The StoneHill Group, Inc                                                     | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 32            | Firstsource Solutions Australia Pty Limited                                  | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 33            | Firstsource BPO South Africa (Pty) Limited                                   | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 34            | Firstsource Solutions Mexico, S.de R. L. de C.V                              | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 35            | Firstsource Solutions Jamaica Limited                                        | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 36            | Firstsource Provider Services Private Limited                                | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 37            | Accunai India Services Private Limited                                       | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 38            | Quintessence Health LLC                                                      | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 39            | Ascensos Limited, UK                                                         | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 40            | Ascensos Trinidad Limited                                                    | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 41            | Ascensos South Africa (RF) (PTY) Limited                                     | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 42            | Ascensos Contact Centres Romania SRL                                         | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 43            | Firstsource Solutions Limited Colombia S.A.S                                 | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 44            | Jaye Inc. d/b/a TeleMedik                                                    | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 45            | Firstsource Solutions Canada Inc.                                            | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 46            | Pastdue Credit Solutions Limited                                             | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 47            | Firstsource Middle East Services LLC                                         | Subsidiary                                                         | 53.66%                                   | No                                                                                                                                  |
| 48            | Aakil Nirman LLP                                                             | Subsidiary                                                         | 100%^                                    | No                                                                                                                                  |
| 49            | RP SG Unique Advisory LLP                                                    | Subsidiary                                                         | 100%                                     | No                                                                                                                                  |
| 50            | RPSG Sports Private Limited                                                  | Subsidiary                                                         | 51%                                      | No                                                                                                                                  |
| 51            | RPSG Sports Venture Private Limited                                          | Subsidiary                                                         | 51%                                      | No                                                                                                                                  |
| 52            | RPSG Sports South Africa Pty Limited                                         | Subsidiary                                                         | 51%                                      | No                                                                                                                                  |
| 53            | Serene Vibes Private Limited                                                 | Subsidiary                                                         | 100%                                     | No                                                                                                                                  |
| 54            | Spectrum Delight Private Limited                                             | Subsidiary                                                         | 100%                                     | No                                                                                                                                  |
| 55            | Natural Wellness Inc, USA                                                    | Subsidiary                                                         | 100%                                     | No                                                                                                                                  |
| 56            | Manchester Originals Limited                                                 | Subsidiary                                                         | 35.70%                                   | No                                                                                                                                  |
| 57            | RP-SG Ventures Advisory LLP                                                  | Joint Venture                                                      | 99%^                                     | No                                                                                                                                  |
| 58            | RPSG Capital Venture Opportunity Fund -I                                     | Joint Venture                                                      | 28.72%^                                  | No                                                                                                                                  |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

### (ANNEXURE-'E' TO THE BOARD'S REPORT)

| S. No. | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/Subsidiary/Associate/Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|-----------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 59.    | RP SG Venture Fund -I                                                 | Joint Venture                                               | 100%^                             | No                                                                                                                           |
| 60.    | RP-SG Capital Venture Fund -II                                        | Joint Venture                                               | 29.72%^                           | No                                                                                                                           |
| 61.    | FSP Design Private Limited                                            | Associate                                                   | 40%                               | No                                                                                                                           |
| 62.    | FSP International Inc. USA                                            | Associate                                                   | 40%                               | No                                                                                                                           |
| 63.    | Nanobi Data and Analytics Private Limited                             | Associate                                                   | 12.30%                            | No                                                                                                                           |

\*Voluntarily liquidated vide NCLT order dated May 13, 2026

#Since the closure of financial year, the Company has incorporated a wholly owned subsidiary named RPSG Brands Mena Private Limited on April 21, 2026.

^% of ownership interest

## II. CSR Details

### 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

- Turnover (₹ in Crore) - ₹ 225.50 Crore\*
- Net worth (₹ in Crore) - ₹ 2,857.88 Crore\*

\*Pertains to FY 2024-25

## III. Transparency and Disclosures Compliances

### 25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:w

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No)<br>(If Yes, then provide web-link for grievance redress policy)                                                                                                                      | FY 2025-26<br>(Current Financial Year)  |                                                           |         | FY 2024-25<br>(Previous Financial Year) |                                                           |         |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------|---------|-----------------------------------------|-----------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                                                                      | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes<br><a href="https://www.rpsgventuresltd.com/uploads/policies/Inclusive%20Growth%20and%20Equitable%20Development.pdf">https://www.rpsgventuresltd.com/uploads/policies/Inclusive%20Growth%20and%20Equitable%20Development.pdf</a> | 0                                       | 0                                                         | -       | 0                                       | 0                                                         | -       |
| Investors (other than shareholders)               | NA                                                                                                                                                                                                                                   | 0                                       | 0                                                         | -       | 0                                       | 0                                                         | -       |
| Shareholders                                      | Yes<br><a href="https://www.rpsgventuresltd.com/uploads/policies/Stakeholder%20engagement%20policy.pdf">https://www.rpsgventuresltd.com/uploads/policies/Stakeholder%20engagement%20policy.pdf</a>                                   | 6                                       | 0                                                         | -       | 1                                       | 0                                                         | -       |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

### (ANNEXURE-'E' TO THE BOARD'S REPORT)

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No)<br>(If Yes, then provide web-link for grievance redress policy)                                                                                     | FY 2025-26<br>(Current Financial Year)  |                                                           |         | FY 2024-25<br>(Previous Financial Year) |                                                           |         |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------|---------|-----------------------------------------|-----------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                                     | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks |
| Employees and workers                             | Yes,<br><a href="https://www.rpsgventuresltd.com/uploads/policies/Human%20Resource%20Policy.pdf">https://www.rpsgventuresltd.com/uploads/policies/Human%20Resource%20Policy.pdf</a>                 | 0                                       | 0                                                         | -       | 0                                       | 0                                                         | -       |
| Customers                                         | Yes,<br><a href="https://www.rpsgventuresltd.com/uploads/policies/Stakeholder%20engagement%20policy.pdf">https://www.rpsgventuresltd.com/uploads/policies/Stakeholder%20engagement%20policy.pdf</a> | 10055*                                  | 71                                                        |         | 912*                                    | 4                                                         | -       |
| Value chain partners                              | Yes,<br><a href="https://www.rpsgventuresltd.com/uploads/policies/Stakeholder%20engagement%20policy.pdf">https://www.rpsgventuresltd.com/uploads/policies/Stakeholder%20engagement%20policy.pdf</a> | 0                                       | 0                                                         | -       | 0                                       | 0                                                         | -       |

NA: Not Applicable

\*RVL records customer complaint data based on logs maintained for service requests/complaints received from clients. During FY 2025-26, unlike the previous year (PY), the Company has expanded its capabilities and implemented advanced ticketing platform. This has resulted in an improved tracking and recording mechanism, leading to higher ticket volumes compared to PY data.

## 26. Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following.

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | In case of risk, approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1.     | Data Security and Privacy | Risk and opportunity                       | <b>Risks:</b> <ol style="list-style-type: none"> <li>Cyber Threats: Potential risks including malware, phishing, and ransomware attacks.</li> <li>Data Breaches: Risks involve hacking, social engineering, and insider threats, potentially leading to the compromise of sensitive data.</li> <li>Third-party Risks: Concerns may arise when third-party IT vendors with access to sensitive data may not uphold the same level of security controls.</li> <li>Data Retention and Destruction: Compliance with regulatory requirements for retaining and destroying data is essential.</li> </ol> | <ol style="list-style-type: none"> <li>RVL employs robust security measures, encompassing access controls, encryption, continuous monitoring, and comprehensive training programs to educate employees on optimal security practices to counteract potential risks.</li> <li>Regular risk assessments, conducted by certified vendors and peer evaluations, are integral to RVL's strategy. This ensures the identification and remediation of vulnerabilities in systems and processes through a corrective action plan.</li> <li>A Privileged Access Management (PAM) system has been implemented to secure administrative credentials and session management.</li> </ol> | Negative                                                                                       |

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

| S. No. | Material issue identified         | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | In case of risk, approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|-----------------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
|        |                                   |                                            | <p>5. Cloud Security: Risks involve potential misconfigurations and cyber-attacks on cloud service providers.</p> <p><b>Opportunities:</b><br/>Expansion of Cybersecurity Services: There is an opportunity to extend existing cybersecurity services to client companies within the Group.<br/>Industry Recognition: Seizing the opportunity to be recognized as a pioneer in information security and implementing cutting-edge data privacy solutions in the industry.</p>                                                                                                                          | <p>4. Next Generation Firewall (NGFW) and Web Application Firewall (WAF) has been implemented to secure business critical web applications.</p> <p>5. DevSecOps platform has been implemented to develop secure business applications.</p> <p>6. RVL aids its clients in establishing critical information infrastructure by conducting periodic IT security assessments. Additionally, the company enhances their Cyber Crisis Management Plan (CCMP) and assists in achieving compliance with ISO 27001:2022 and ISMS standards.</p> <p>7. Ongoing training is provided to IT security professionals and users to keep them informed and equipped with the latest knowledge.</p> <p>8. The Corporate ICT Policy is made accessible to employees through the internal website.</p> <p>9. Collaborating with nodal agencies, the company actively contributes to the development of a Critical Information Infrastructure (CII) framework for its clients.</p> |                                                                                                |
| 2.     | Talent Attraction and Development | Opportunity                                | RPSG Ventures adopts a strategic and forward-looking approach to human resource management, reflecting its dedication to nurturing talent, enhancing employee engagement, recognizing performance, and promoting a culture of diversity and inclusion. This people-first philosophy supports the development of a capable, agile, and motivated workforce, well-prepared to respond to the changing demands of the business environment. By focusing on these critical dimensions, the Company is well-equipped to optimize its human capital and sustain long-term organizational growth and success. | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Positive                                                                                       |
| 3.     | Client Landscape                  | Opportunity                                | The strategic opportunity lies in expanding beyond the current power industry client base. By enhancing capabilities and exploring synergies within the group of companies, The Company aims to diversify and grow in adjacent industries. This approach aligns with the overarching goal of sustained business expansion and market diversification.                                                                                                                                                                                                                                                  | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Positive                                                                                       |
| 4.     | Eco Efficiency                    | Opportunity                                | RVL's client companies in the Power Generation and Distribution sector are increasingly vulnerable to climate change, particularly in ensuring grid resilience. By aligning its offerings with the growing demand for climate-resilient technologies and services, RVL is well positioned to drive higher revenue growth. This strategic approach not only addresses the critical needs of its clients but also positions RVL as a leader in a rapidly evolving market, supporting long-term, sustainable business expansion.                                                                          | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Positive                                                                                       |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

### SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions                                                                                                                     |    | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | P2                                                                                                      | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes                                                                                                          |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |     |     |     |     |     |     |     |
| 1.                                                                                                                                       | a. | Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes                                                                                                     | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|                                                                                                                                          | b. | Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes                                                                                                     | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|                                                                                                                                          | c. | Web Link of the Policies, if available                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <a href="https://www.rpsgventuresltd.com/policies.php">https://www.rpsgventuresltd.com/policies.php</a> |     |     |     |     |     |     |     |
| 2.                                                                                                                                       |    | Whether the entity has translated the policy into procedures. (Yes/No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes                                                                                                     | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3.                                                                                                                                       |    | Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes                                                                                                     | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 4.                                                                                                                                       |    | Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -                                                                                                       | -   | -   | -   | -   | -   | -   | -   |
| 5.                                                                                                                                       |    | Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | The Company is presently assessing internal targets in line with the group's core principles.           |     |     |     |     |     |     |     |
| 6.                                                                                                                                       |    | Performance of the entity against the Specific commitments, and targets along-with reasons in case the same are not met.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | The Company is presently assessing internal targets in line with the group's core principles.           |     |     |     |     |     |     |     |
| 7. Governance, leadership, and oversight                                                                                                 |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |     |     |     |     |     |     |     |
| Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements |    | <p>Environmental, Social, and Governance (ESG) considerations are playing an increasingly critical role in shaping how organizations operate, manage risks, and create long-term sustainable value. At RPSG Ventures, ESG is not viewed merely as a compliance obligation, but as a strategic priority embedded in our commitment to responsible and ethical business practices.</p> <p>Our approach to sustainability is rooted in the principle that technological advancement and innovation must go hand in hand with integrity, stakeholder trust, and meaningful social impact. As an enabler of digital transformation in the power sector, we acknowledge our responsibility to ensure that our growth contributes to inclusive and sustainable development.</p> <p>ESG principles are firmly integrated into our corporate governance framework. The Board and the CSR Committee provide oversight, while cross-functional teams drive implementation across the organization. Our ESG policies guide responsible decision-making, and regular leadership reviews ensure accountability, transparency, and alignment with our strategic goals.</p> <p>On the social front, we are dedicated to building an inclusive, equitable, and non-discriminatory workplace. Our people practices focus on merit-based hiring, employee well-being, and continuous professional development. Beyond our organization, our Corporate Social Responsibility (CSR) initiatives aim to enhance education and other areas, reinforcing our commitment to creating lasting value for the communities.</p> |                                                                                                         |     |     |     |     |     |     |     |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

### (ANNEXURE-'E' TO THE BOARD'S REPORT)

| Disclosure Questions                                                                                             |                                                                                                                                                                              | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9                                                                    |    |    |    |    |    |    |    |    |    |
|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|-----------------------------------------------------------------------|----|----|----|----|----|----|----|----|----|
|                                                                                                                  |                                                                                                                                                                              | As a provider of digital solutions, we prioritize information security and data privacy. Our IT infrastructure is continuously strengthened and closely monitored to ensure resilience, confidentiality, and adherence to evolving standards. Simultaneously, we comply with all applicable environmental regulations, promoting responsible resource use and sustainable operations.<br><br>While we take pride in the progress achieved so far, we recognize that ESG is an ongoing journey. We remain committed to continuously improving our practices, deepening stakeholder engagement, and advancing meaningful strategies that contribute to a more resilient and sustainable future. |    |    |    |    |    |    |    |                                                                       |    |    |    |    |    |    |    |    |    |
| 8.                                                                                                               | Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)..                                                  | Name: Mr. Sudip Kumar Ghosh<br>Designation: Whole-time Director and Compliance Officer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    |    |    |    |    |    |    |                                                                       |    |    |    |    |    |    |    |    |    |
| 9.                                                                                                               | Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues ? (Yes/No) If yes, please provide details. | Yes, the Board level CSR Committee is responsible for decision -making on sustainability related issues. The following are the members of the CSR Committee of the Board as on the date of this report:<br>1. Mr. Shashwat Goenka (Chairman)<br>2. Mr. Arjun Kumar (Member)<br>3. Mr. Sudip Kumar Ghosh (Member w.e.f. April 1, 2026)                                                                                                                                                                                                                                                                                                                                                         |    |    |    |    |    |    |    |                                                                       |    |    |    |    |    |    |    |    |    |
| 10. Details of Review of NGRBCs by the Company:                                                                  |                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |    |    |    |    |    |    |                                                                       |    |    |    |    |    |    |    |    |    |
| Subject for Review                                                                                               |                                                                                                                                                                              | Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |    |    |    |    |    |    | Frequency (Annually/Half yearly/Quarterly/Any other – please specify) |    |    |    |    |    |    |    |    |    |
|                                                                                                                  |                                                                                                                                                                              | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9                                                                    | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action                                                          |                                                                                                                                                                              | Yes, The Company's performance against the above policies is reviewed by the Board's CSR Committee and senior management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |    |    |    |    |    |    |    | Annually                                                              |    |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances |                                                                                                                                                                              | Yes, The Company's statutory compliance is reviewed through the internal audit mechanism under the oversight of the Board's CSR Committee and senior management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |    |    |    |    |    |    | Annually                                                              |    |    |    |    |    |    |    |    |    |
| 11.                                                                                                              | Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.            | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    | P2 |    | P3 |    | P4 |    | P5                                                                    |    | P6 |    | P7 |    | P8 |    | P9 |    |
|                                                                                                                  |                                                                                                                                                                              | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |    |    |    |    |    |    |                                                                       |    |    |    |    |    |    |    |    |    |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

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

| Questions                                                                                                                       | P 1            | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---------------------------------------------------------------------------------------------------------------------------------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| The entity does not consider the Principles material to its business (Yes/No)                                                   | Not Applicable |     |     |     |     |     |     |     |     |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |                |     |     |     |     |     |     |     |     |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         |                |     |     |     |     |     |     |     |     |
| It is planned to be done in the next financial year (Yes/No)                                                                    |                |     |     |     |     |     |     |     |     |
| Any other reason (please specify)                                                                                               |                |     |     |     |     |     |     |     |     |

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

**PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

#### Essential Indicators

##### 1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

| Segment                           | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Board of Directors                | 1                                                      | P1, P2, P3, P4, P5, P6, P7, P8, P9<br>Impact: A well-informed Board enhances oversight of sustainability performance, ensures adherence to reporting obligations, and helps identify ESG-related opportunities, thereby strengthening reputation and building stakeholder trust for long-term success.                                                                                                                                                                                                                                                  | 100%                                                                       |
| Key Managerial Personnel          | 1                                                      | P1, P2, P3, P4, P5, P6, P7, P8, P9<br>Impact: Improved understanding of the nine BRSR principles among KMPs and senior management helps in identifying potential sustainability risks and opportunities, thereby facilitating robust risk mitigation strategies.                                                                                                                                                                                                                                                                                        | 100%                                                                       |
| Employees other than BoD and KMPs | 1                                                      | P1, P2, P3, P4, P5, P6, P7, P8, P9<br>Impact: Increasing employee awareness of the nine BRSR Principles helps them better understand how these principles apply to their roles, fostering greater clarity and informed decision-making. This encourages a culture of compliance and instills a sense of purpose, leading to improved job satisfaction. By promoting a sustainable and responsible workplace ethos, the organization creates a more cohesive and transparent environment that benefits both employees and the Company's overall success. | 100%                                                                       |
| Workers                           |                                                        | N.A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                                                          |

N.A. - Not Applicable

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

### (ANNEXURE-'E' TO THE BOARD'S REPORT)

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

| Monetary        |                 |                                                                   |               |                   |                                        |
|-----------------|-----------------|-------------------------------------------------------------------|---------------|-------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the regulatory/enforcement agencies/judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/Fine    | None            |                                                                   |               |                   |                                        |
| Settlement      |                 |                                                                   |               |                   |                                        |
| Compounding fee |                 |                                                                   |               |                   |                                        |

| Non-Monetary |                 |                                                                   |                   |                                        |
|--------------|-----------------|-------------------------------------------------------------------|-------------------|----------------------------------------|
|              | NGRBC Principle | Name of the regulatory/enforcement agencies/judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | None            |                                                                   |                   |                                        |
| Punishment   |                 |                                                                   |                   |                                        |

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

| Case Details | Name of the regulatory/enforcement agencies/judicial institutions |
|--------------|-------------------------------------------------------------------|
|              | None                                                              |

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

RPSG Ventures has established a robust Anti-Bribery and Anti-Corruption (ABAC) Policy that is uniformly applicable to all employees, Directors, business associates, and third-party intermediaries, irrespective of geography or function. The policy underscores the Company's zero-tolerance approach towards bribery, corruption, facilitation payments, and any form of unethical inducement.

The ABAC Policy lists clear guidelines on due diligence processes, conflict of interest disclosures, third-party risk assessments, permissible limits for gifts and hospitality, and disciplinary measures in the event of non-compliance. Regular employee awareness programmes and periodic risk-based audits are conducted to ensure effective implementation and accountability.

Furthermore, the Company has implemented a Vigil Mechanism and Whistleblower Policy to enable employees, vendors, and other stakeholders to report instances of unethical conduct, misconduct, or violations of the Code of Conduct in a confidential manner, without fear of retaliation.

There is also a dedicated email channel available to all stakeholders for complaints related to bribery and corruption. All reported concerns are reviewed by the Audit Committee, and appropriate actions are taken in accordance with established protocols. The Anti-Bribery and Anti-Corruption Policy is publicly accessible on the Company's website at:

<https://www.rpsgventuresltd.com/uploads/policies/Anti-Corruption%20and%20Anti-Bribery%20Policy.pdf>

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

|           | FY 2025-26<br>(Current Financial Year) | FY 2024-2025<br>(Previous Financial Year) |
|-----------|----------------------------------------|-------------------------------------------|
| Directors | None                                   | None                                      |
| KMPs      |                                        |                                           |
| Employees |                                        |                                           |
| Workers   |                                        |                                           |

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
(ANNEXURE-'E' TO THE BOARD'S REPORT)

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

|                                                                                              | FY 2025-26<br>(Current Financial Year) |         | FY 2024-25<br>(Previous Financial Year) |         |
|----------------------------------------------------------------------------------------------|----------------------------------------|---------|-----------------------------------------|---------|
|                                                                                              | Number                                 | Remarks | Number                                  | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil                                    | None    | Nil                                     | None    |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil                                    | None    | Nil                                     | None    |

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

Not Applicable.

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

|                                     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|----------------------------------------|-----------------------------------------|
| Number of days of accounts payables | Not Applicable                         | Not Applicable                          |

**9. Open-ness of business**

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

| Parameter                  | Metrics                                                                                                      | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Concentration of Purchases | a. Purchases from trading houses as% of total purchases                                                      | 2.09%                                  | 40.23%                                  |
|                            | b. Number of trading houses where purchases are made from                                                    | 11                                     | 62                                      |
|                            | c. Purchases from top 10 trading houses as% of total purchases from trading houses                           | 2.08%                                  | 35.16%                                  |
| Concentration of Sales     | a. Sales to dealers/distributors as% of total sales                                                          | N.A.                                   | N.A.                                    |
|                            | b. Number of dealers/distributors to whom sales are made                                                     |                                        |                                         |
|                            | c. Sales to top 10 dealers/distributors as% of total sales to dealers/ distributors                          |                                        |                                         |
| Share of RPTs in           | a. Purchases (Purchases with related parties/Total Purchases)                                                | N.A.                                   | N.A.                                    |
|                            | b. Sales (Sales related parties/Total Sales)                                                                 | 100%                                   | 100%                                    |
|                            | c. Loans & advances (Loans & advances given to related parties/ Total loans & advances as at March 31, 2026) | 99.92%                                 | 99.89%                                  |
|                            | d. Investments (Investments in related parties/Total Investments made as at March 31, 2026)                  | 57.13%                                 | 100%                                    |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

### Leadership Indicators

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

| Total number of awareness programmes held | Topics/principles covered under the training                                                                                                                                                                                                                                                                             | % Age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| 1                                         | P1, P2, P3, P4, P5, P6, P7, P8, P9<br>Value chain partners are sensitized of the 9 BRSR principles and the Company's commitments, enabling them to understand and incorporate these principles into their operations. This ensures alignment with the Company's sustainability objectives across the entire value chain. | 25.83%                                                                                                              |

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

Yes, The Company has laid a strong foundation of ethical governance through its Code of Conduct, which defines the standards of integrity and professional behaviour expected from Directors and Senior Management. The Code emphasises the importance of acting in the Company's best interest and explicitly addresses conflicts of interest, requiring individuals to exercise due care and avoid situations where personal considerations may influence decision-making.

To uphold transparency and accountability, the Company has established a structured approach to identify and manage potential conflicts at the Board level. Directors are required to furnish annual declarations at the start of each financial year, ensuring timely disclosure of any such instances. Any matters relating to the interpretation or application of the Code are referred to the Board for appropriate review and guidance. The Code of Conduct is available on the Company's website at: [https://www.rpsgventuresltd.com/uploads/policies/Code\\_of\\_conduct.pdf](https://www.rpsgventuresltd.com/uploads/policies/Code_of_conduct.pdf)

### PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

#### Essential Indicators

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

|       | Current Financial Year (FY 2025-26) | Previous Financial Year (FY 2024-25) | Details of improvements in Environmental and social impacts |
|-------|-------------------------------------|--------------------------------------|-------------------------------------------------------------|
| R&D   | Nil                                 | Nil                                  |                                                             |
| Capex | Nil                                 | Nil                                  |                                                             |

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

Yes

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

6.59%

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

Given the nature of RVL's operations in the IT-enabled services sector, the Company's environmental impact is inherently limited, with no direct engagement in manufacturing or other resource-intensive processes. However, RVL remains conscious of its environmental responsibilities and is committed to embedding circular economy principles within its day-to-day operations. The Company follows a structured approach towards waste management, focusing on reducing waste generation, ensuring proper segregation, and promoting responsible disposal practices across its facilities. The primary waste streams include e-waste, paper, packaging materials, and general office waste, all of which are handled in compliance with applicable regulatory frameworks such as the E-Waste (Management) Rules, 2022 and the Solid Waste Management Rules, 2016.

To ensure environmentally sound disposal, RVL has established processes for the safe recycling of end-of-life electronic equipment through authorised e-waste recyclers. Other non-hazardous waste is similarly managed through approved vendors, ensuring disposal practices remain aligned with environmental standards and sustainability objectives.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

### (ANNEXURE-'E' TO THE BOARD'S REPORT)

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

Extended Producer Responsibility (EPR) is not applicable to the Company, considering the nature of its business operations.

#### Leadership Indicators

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

| NIC Code | Name of Product/Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective/Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
|----------|-------------------------|---------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|
|----------|-------------------------|---------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|

The Company primarily provides IT consultancy, digital, and project management services to Group Companies within the power generation and distribution sector. As a service-oriented organization, the scope for conducting a life cycle assessment (LCA) remains very limited, as such assessments are generally more relevant to manufacturing and product-based industries.

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

| Name of Product/Service | Description of the risk/concern | Action Taken |
|-------------------------|---------------------------------|--------------|
|-------------------------|---------------------------------|--------------|

N.A.

N.A. - Not Applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

| Indicate input material | Recycled or re-used input material to total material |                                       |
|-------------------------|------------------------------------------------------|---------------------------------------|
|                         | FY 2025-2026<br>Current Financial Year               | FY 2024-25<br>Previous Financial Year |

N.A.

N.A. - Not Applicable

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

|                               | FY 2025-26<br>Current Financial Year |          |                 | FY 2024-25<br>Previous Financial Year |          |                 |
|-------------------------------|--------------------------------------|----------|-----------------|---------------------------------------|----------|-----------------|
|                               | Re-Used                              | Recycled | Safely Disposed | Re-Used                               | Recycled | Safely Disposed |
| Plastics including packaging) | N.A.                                 |          |                 |                                       |          |                 |
| E-waste                       |                                      |          |                 |                                       |          |                 |
| Hazardous waste               |                                      |          |                 |                                       |          |                 |
| Other waste                   |                                      |          |                 |                                       |          |                 |

N.A. - Not Applicable

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

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

N.A.

N.A. - Not Applicable

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)  
(ANNEXURE-'E' TO THE BOARD'S REPORT)

**PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**

**Essential Indicators**

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

| Category                              | % of employees covered by |                  |         |                    |         |                    |         |                    |         |                     |         |
|---------------------------------------|---------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
|                                       | Total (A)                 | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |         |
|                                       |                           | Number (B)       | % (B/A) | Number (C)         | % (C/A) | Number (D)         | % (D/A) | Number (E)         | % (E/A) | Number (F)          | % (F/A) |
| <b>Permanent employees</b>            |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                                  | 139                       | 139              | 100%    | 139                | 100%    | -                  | -       | -                  | -       | -                   | -       |
| Female                                | 40                        | 40               | 100%    | 40                 | 100%    | 40                 | 100%    | -                  | -       | -                   | -       |
| Total                                 | 179                       | 179              | 100%    | 179                | 100%    | 40                 | 100%    | -                  | -       | -                   | -       |
| <b>Other than Permanent employees</b> |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                                  |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Female                                |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Total                                 |                           |                  |         |                    |         |                    |         |                    |         |                     |         |

N.A. - Not Applicable

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

| Category                  | % of workers covered by |                  |         |                    |         |                    |         |                    |         |                     |         |
|---------------------------|-------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
|                           | Total (A)               | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |         |
|                           |                         | Number (B)       | % (B/A) | Number (C)         | % (C/A) | Number (D)         | % (D/A) | Number (E)         | % (E/A) | Number (F)          | % (F/A) |
| <b>Permanent workers</b>  |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                      |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Female                    |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Total                     |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| <b>Other than workers</b> |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                      |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Female                    |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Total                     |                         |                  |         |                    |         |                    |         |                    |         |                     |         |

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

|                                                                            | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Cost incurred on well-being measures as a% of total revenue of the company | 0.27%                                  | 0.24%                                   |

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

| Benefits                              | FY 2025-26<br>Current Financial Year              |                                               |                                                      | FY 2024-25<br>Current Financial Year              |                                               |                                                      |
|---------------------------------------|---------------------------------------------------|-----------------------------------------------|------------------------------------------------------|---------------------------------------------------|-----------------------------------------------|------------------------------------------------------|
|                                       | No. of employees covered as a% of total employees | No. of workers covered as a% of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a% of total employees | No. of workers covered as a% of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF                                    | 100%                                              | NA                                            | Y                                                    | 100%                                              | NA                                            | Y                                                    |
| Gratuity                              | 100%                                              |                                               |                                                      | 100%                                              |                                               |                                                      |
| ESI                                   | Exempted*                                         |                                               |                                                      | Exempted*                                         |                                               |                                                      |
| Others- Leave Encashment              | 100%                                              |                                               | NA                                                   | 100%                                              |                                               | NA                                                   |
| Others- Post Retiral Medical Benefits | 100%                                              |                                               |                                                      | 100%                                              |                                               |                                                      |

N.A. - Not Applicable

\*Employees are not under the purview of statute considering the compensation.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-'E' TO THE BOARD'S REPORT)

### 3. Accessibility of workplaces

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

Yes, RPSG Ventures strives to ensure that infrastructure remains inclusive and aligned with the diversity and composition of its workforce. Most facilities are provided with wheelchairs, elevators, and ramps in compliance with the Rights of Persons with Disabilities Act, 2016, to support accessibility for differently-abled employees.

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

Yes, as an equal opportunity employer, fair and unbiased treatment is ensured by RPSG Ventures for all employees, irrespective of gender, caste, creed, colour, religion, disability, or sexual orientation across all stages from hiring to separation. A fair and supportive work environment is promoted through the Company's Employee Welfare Policy across its operations. Accessibility for differently-abled employees is also ensured in accordance with the Rights of Persons with Disabilities Act, 2016. The Employee Welfare Policy is publicly available on the Company's website and can be accessed at: <https://www.rpsgventuresltd.com/uploads/policies/Employee%20Welfare%20Policy.pdf>

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

| Gender | Permanent employees* |                | Permanent Workers   |                |
|--------|----------------------|----------------|---------------------|----------------|
|        | Return to work rate  | Retention rate | Return to work rate | Retention rate |
| Male   | -                    | -              | N.A.                | N.A.           |
| Female | -                    | -              | N.A.                | N.A.           |
| Total  | -                    | -              | N.A.                | N.A.           |

\*No employee availed parental leave in the reporting year

N.A. - Not Applicable

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

|                                | Yes/No (If yes, then give details of the mechanism in brief)                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Employees            | Yes. There is a provision for submission of written employee grievances/complaints online as well as offline. Employee grievances, at the first level, are addressed by the respective functional heads. In case, grievances are not resolved at first level, it is forwarded to HR Department for redressal. In case, if no resolution comes out at first and second level, employees have the option to connect to Company's leadership team asking for resolution. |
| Other than Permanent Employees | N.A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Permanent Workers              | N.A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Other than Permanent Workers   | N.A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

N.A. - Not Applicable

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

|                           | FY 2026-25                                          |                                                                                               |         | FY 2024-25                                          |                                                                                               |         |
|---------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------|---------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------|---------|
|                           | Total employees/ workers in respective category (A) | No. of employees/ workers in respective category, who are part of association(s) or Union (B) | % (B/A) | Total employees/ workers in respective category (C) | No. of employees/ workers in respective category, who are part of association(s) or Union (D) | % (D/C) |
| Total Permanent Employees | 179                                                 | -                                                                                             | -       | 160                                                 | -                                                                                             | -       |
| Male                      | 139                                                 | -                                                                                             | -       | 125                                                 | -                                                                                             | -       |
| Female                    | 40                                                  | -                                                                                             | -       | 35                                                  | -                                                                                             | -       |
| Total Permanent Workers   | N.A.                                                |                                                                                               |         |                                                     |                                                                                               |         |
| Male                      |                                                     |                                                                                               |         |                                                     |                                                                                               |         |
| Female                    |                                                     |                                                                                               |         |                                                     |                                                                                               |         |

N.A. - Not Applicable

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

**8. Details of training given to employees and workers:**

| Category  | FY 2025-26<br>Current Financial Year |                                  |         |                         |         | FY 2024-25<br>Previous Financial Year |                                  |         |                         |         |
|-----------|--------------------------------------|----------------------------------|---------|-------------------------|---------|---------------------------------------|----------------------------------|---------|-------------------------|---------|
|           | Total (A)                            | On Health and<br>safety measures |         | On Skill<br>upgradation |         | Total (D)                             | On Health and<br>safety measures |         | On Skill<br>upgradation |         |
|           |                                      | No. (B)                          | % (B/A) | No. (C)                 | % (C/A) |                                       | No. (E)                          | % (E/D) | No. (F)                 | % (F/D) |
| Employees |                                      |                                  |         |                         |         |                                       |                                  |         |                         |         |
| Male      | 139                                  | 51                               | 36.69%  | 72                      | 51.79%  | 125                                   | 64                               | 51.20%  | 61                      | 48.80%  |
| Female    | 40                                   | 20                               | 50.00%  | 27                      | 67.50%  | 35                                    | 26                               | 74.28%  | 22                      | 62.86%  |
| Total     | 179                                  | 71                               | 39.66%  | 99                      | 55.30%  | 160                                   | 90                               | 56.25%  | 83                      | 51.88%  |
| Workers   |                                      |                                  |         |                         |         |                                       |                                  |         |                         |         |
| Male      | N.A.                                 |                                  |         |                         |         |                                       |                                  |         |                         |         |
| Female    |                                      |                                  |         |                         |         |                                       |                                  |         |                         |         |
| Total     |                                      |                                  |         |                         |         |                                       |                                  |         |                         |         |

N.A. - Not Applicable

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

| Category         | FY 2025-26<br>Current Financial Year |        |         | FY 2024-25<br>Previous Financial Year |         |         |
|------------------|--------------------------------------|--------|---------|---------------------------------------|---------|---------|
|                  | Total (A)                            | No.(B) | % (B/A) | Total (C)                             | No. (D) | % (D/C) |
| <b>Employees</b> |                                      |        |         |                                       |         |         |
| Male             | 139                                  | 139    | 100%    | 125                                   | 125     | 100%    |
| Female           | 40                                   | 40     | 100%    | 35                                    | 35      | 100%    |
| Total            | 179                                  | 179    | 100%    | 160                                   | 160     | 100%    |
| <b>Workers</b>   |                                      |        |         |                                       |         |         |
| Male             | N.A.                                 |        |         |                                       |         |         |
| Female           |                                      |        |         |                                       |         |         |
| Total            |                                      |        |         |                                       |         |         |

N.A. - Not Applicable

**10. Health and safety management system:**

**a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?**

No, Given the nature of RVL's operations in the IT-enabled services sector, the relevance of a formal occupational health and safety management system is relatively limited, as the Company is not exposed to hazardous environments or safety risk-intensive activities. Operating primarily in an office setting, the associated health and safety risks are also very minimal. However, the Company maintains that appropriate working conditions to provide a safe and comfortable working environment for all employees.

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

The Company undertakes periodic workplace inspections to identify potential risks, including those related to fire safety and electrical equipment, ensuring adherence to applicable regulations and industry standards. Upon identification of any safety concerns, appropriate preventive and control measures are implemented, including administrative interventions such as the establishment and enforcement of standard operating procedures (SOPs). Employee awareness on safety and incident reporting is promoted through structured induction programmes, regular communications, and monthly awareness initiatives.

**c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Not Applicable.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

### (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

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

Yes, all permanent employees of the Company are provided with medical support for non-occupational healthcare needs through the Medical Department and/or third-party health insurance coverage arranged by the Company.

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

| Safety Incident/Number                                                        | Category* | FY 2025-26<br>Current Financial<br>Year | FY 2024-25<br>Previous Financial<br>Year |
|-------------------------------------------------------------------------------|-----------|-----------------------------------------|------------------------------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | Nil                                     | Nil                                      |
|                                                                               | Workers   |                                         |                                          |
| Total recordable work-related injuries                                        | Employees |                                         |                                          |
|                                                                               | Workers   |                                         |                                          |
| Number of fatalities                                                          | Employees |                                         |                                          |
|                                                                               | Workers   |                                         |                                          |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | Nil                                     | Nil                                      |
|                                                                               | Workers   |                                         |                                          |

\*Including in the contract workforce

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

The nature of the Company's operations does not involve any significant work-related health and safety hazards.

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

|                    | FY 2025-26<br>(Current Financial Year) |                                             |         | FY 2024-25<br>(Previous Financial Year) |                                             |         |
|--------------------|----------------------------------------|---------------------------------------------|---------|-----------------------------------------|---------------------------------------------|---------|
|                    | Filed during<br>the year               | Pending<br>resolution at<br>the end of year | Remarks | Filed during<br>the year                | Pending<br>resolution at<br>the end of year | Remarks |
| Working Conditions | Nil                                    | Nil                                         | -       | Nil                                     | Nil                                         | -       |
| Health & Safety    | Nil                                    | Nil                                         | -       | Nil                                     | Nil                                         | -       |

#### 14. Assessments for the year:

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|-------------------------------------------------------------------------------------------------------|
| Health and safety practices | 0%                                                                                                    |
| Working Condition           |                                                                                                       |

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

During the reporting year, no safety-related incidents or work-related health and safety risks were identified; therefore, no corrective action was required to be taken.

#### Leadership Indicators

#### 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

|           | (Y/N)                                                                      |
|-----------|----------------------------------------------------------------------------|
| Employees | Yes, all the employees are covered for applicable life insurance benefits, |
| Workers   | NA.                                                                        |

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

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

The Company ensures that all statutory dues applicable to third-party vendors are duly deducted and remitted to the relevant authorities, supported by internal audits during onboarding and annual reconciliation processes. This requirement is further embedded through contractual clauses in business agreements.

### 3. Provide the number of employees/workers having suffered high consequence work related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

|           | Filed during the year<br>Pending resolution at the end of year |            | Filed during the year | Pending resolution at<br>the end of year |
|-----------|----------------------------------------------------------------|------------|-----------------------|------------------------------------------|
|           | FY 2025-26                                                     | FY 2024-25 | FY 2025-26            | FY 2024-25                               |
| Employees | 0                                                              | 0          | 0                     | 0                                        |
| Workers   | N.A.                                                           | N.A.       | N.A.                  | N.A.                                     |

N.A. - Not Applicable

### 4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes, the importance of supporting employees during career transitions arising from retirement is recognized by RPSG Ventures and early engagement is initiated through pre-retirement planning programmes. This early interaction is aimed at ensuring a smooth transition and includes detailed planning for retiral benefits such as Provident Fund (PF), Gratuity, and Superannuation. Additionally, support is extended in the form of continued medical insurance coverage for employees and their spouses, with hospitalization benefits remaining available even after retirement from employment.

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

|                             | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---------------------------------------------------------------------------------------------|
| Health and safety practices | 6.59%                                                                                       |
| Working Conditions          |                                                                                             |

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

During the reporting period, the Company did not identify any health and safety or working conditions risks across the assessed value chain partners.

## PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

### Essential Indicators

#### 1. Describe the processes for identifying key stakeholder groups of the entity.

Guided by its Stakeholder Engagement Policy, RVL identifies key stakeholder groups in consultation with senior management, including shareholders, customers, employees, suppliers, government and regulatory authorities, and the community. Stakeholders are prioritised based on their level of influence, relevance, and potential impact on the Company's operations. Through regular and structured interactions, RVL seeks to understand stakeholder expectations, address concerns, and incorporate feedback into its strategic decision-making and ESG framework.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

### (ANNEXURE-'E' TO THE BOARD'S REPORT)

#### 2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

| Stakeholder Group              | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other                                                                                                                                 | Frequency of engagement (Annually/Half yearly/ Quarterly/others please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                      |
|--------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Client                         | No                                                             | <ul style="list-style-type: none"> <li>Company Website</li> <li>Client Meets</li> <li>Service Desk</li> <li>Emails</li> </ul>                                                                                                                                 | Need based                                                                      | <ul style="list-style-type: none"> <li>Client Centricity and quality of services</li> </ul>                                                                                                                          |
| Shareholders                   | No                                                             | <ul style="list-style-type: none"> <li>Company Website</li> <li>Annual General Meeting</li> <li>Annual Reports</li> <li>Quarterly Results</li> </ul>                                                                                                          | As per the requirements of applicable laws                                      | <ul style="list-style-type: none"> <li>Business strategy updates</li> <li>Review of the Company's performance</li> <li>Grievance redressal mechanisms</li> </ul>                                                     |
| Employees                      | No                                                             | <ul style="list-style-type: none"> <li>Townhall Communication Meetings</li> <li>Employee grievance redressal mechanism</li> <li>Regular interactions for celebrating days of individual, organisational, national, and international significance.</li> </ul> | Annually Ongoing Need basis                                                     | <ul style="list-style-type: none"> <li>Professional development</li> <li>Working condition</li> <li>Employee performance</li> <li>Employee wellbeing</li> <li>Work-life balance</li> <li>Company culture.</li> </ul> |
| Government & Regulatory Bodies | No                                                             | <ul style="list-style-type: none"> <li>Government forums</li> <li>Periodic policy advocacy</li> <li>Regular Liasoning.</li> </ul>                                                                                                                             | As and when required                                                            | <ul style="list-style-type: none"> <li>Compliance with law of the land</li> </ul>                                                                                                                                    |
| Supplier                       | No                                                             | <ul style="list-style-type: none"> <li>Periodic vendor interactions for sampling and grievance redressal.</li> </ul>                                                                                                                                          | As and when required                                                            | <ul style="list-style-type: none"> <li>Supplier capacity building for business opportunities</li> <li>Focus on enhancing Environmental and social performance</li> </ul>                                             |
| Community                      | Yes                                                            | <ul style="list-style-type: none"> <li>Email</li> <li>Meetings</li> <li>Verbal communications</li> </ul>                                                                                                                                                      | As and when required                                                            | <ul style="list-style-type: none"> <li>Community welfare</li> <li>Creating value for all</li> </ul>                                                                                                                  |

#### Leadership Indicators

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

RPSG Ventures places strong emphasis on stakeholder engagement as a key element of its sustainability and business responsibility framework. The process begins with structured and periodic consultations conducted by divisional leadership, who engage with key stakeholders on a range of economic, environmental, and social matters. The insights gathered are subsequently shared with the Secretarial Division, which consolidates feedback across business units and presents it to the Board. This structured approach ensures that stakeholder perspectives are effectively integrated into the Company's Corporate Governance Report and Business Responsibility and Sustainability Report.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

### 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, at RPSG Ventures Limited, stakeholder engagement is considered a key driver of the Company's sustainability agenda. The management team maintains ongoing engagement with both internal and external stakeholders to identify and evaluate Environmental, Social, and Governance (ESG) issues that are material to the Company's operations and long-term value creation. The insights gathered from these interactions play a vital role in shaping strategy and aligning business priorities with stakeholder expectations. To effectively address these material aspects, the Company has implemented a comprehensive framework of internal policies, Standard Operating Procedures (SOPs), and focused initiatives, enabling the integration of responsible and sustainable practices across its operations.

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

The Company remains dedicated to uplifting underprivileged sections of society by promoting equitable opportunities for sustainable development. Its approach is guided by a structured engagement framework that incorporates continuous community feedback, regular progress monitoring, and close collaboration with implementation partners. Through this sustained effort, the Company aims to strengthen trust and contribute to meaningful and lasting socioeconomic development within the communities it serves.

## PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

### Essential Indicators

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

| Category             | Current FY (2025-26) |                                             |         | Previous FY (2024-25) |                                          |         |
|----------------------|----------------------|---------------------------------------------|---------|-----------------------|------------------------------------------|---------|
|                      | Total (A)            | No. of employees/<br>workers covered<br>(B) | % (B/A) | Total (C)             | No. employees/<br>workers covered<br>(D) | % (D/C) |
| <b>Employees</b>     |                      |                                             |         |                       |                                          |         |
| Permanent            | 179                  | 71                                          | 39.66%  | 160                   | 160                                      | 100%    |
| Other than permanent | -                    | -                                           | -       | -                     | -                                        | -       |
| Total Employees      | 179                  | 71                                          | 39.66%  | 160                   | 160                                      | 100%    |
| <b>Workers</b>       |                      |                                             |         |                       |                                          |         |
| Permanent            | NA                   |                                             |         |                       |                                          |         |
| Other than permanent |                      |                                             |         |                       |                                          |         |
| Total workers        |                      |                                             |         |                       |                                          |         |

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

| Category  | Current FY (2025-26) |                       |         |                        |         | Previous FY (2024-25) |                       |         |                        |         |
|-----------|----------------------|-----------------------|---------|------------------------|---------|-----------------------|-----------------------|---------|------------------------|---------|
|           | Total (A)            | Equal to Minimum Wage |         | More than Minimum Wage |         | Total (D)             | Equal to Minimum Wage |         | More than Minimum Wage |         |
|           |                      | No. (B)               | % (B/A) | No. (C)                | % (C/A) |                       | No. (E)               | % (E/D) | No. (F)                | % (F/D) |
| Employees |                      |                       |         |                        |         |                       |                       |         |                        |         |
| Permanent | 179                  | 0                     | 0%      | 179                    | 100%    | 160                   | 0                     | 0%      | 160                    | 100%    |
| Male      | 139                  | 0                     | 0%      | 139                    | 100%    | 125                   | 0                     | 0%      | 125                    | 100%    |
| Female    | 40                   | 0                     | 0%      | 40                     | 100%    | 35                    | 0                     | 0%      | 35                     | 100%    |

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-'E' TO THE BOARD'S REPORT)**

| Category             | Current FY (2025-26) |                       |         |                        |         | Previous FY (2024-25) |                       |         |                        |         |
|----------------------|----------------------|-----------------------|---------|------------------------|---------|-----------------------|-----------------------|---------|------------------------|---------|
|                      | Total (A)            | Equal to Minimum Wage |         | More than Minimum Wage |         | Total (D)             | Equal to Minimum Wage |         | More than Minimum Wage |         |
|                      |                      | No. (B)               | % (B/A) | No. (C)                | % (C/A) |                       | No. (E)               | % (E/D) | No. (F)                | % (F/D) |
| Other than Permanent | N.A.                 |                       |         |                        |         |                       |                       |         |                        |         |
| Male                 |                      |                       |         |                        |         |                       |                       |         |                        |         |
| Female               |                      |                       |         |                        |         |                       |                       |         |                        |         |
| Workers              |                      |                       |         |                        |         |                       |                       |         |                        |         |
| Permanent            | N.A.                 |                       |         |                        |         |                       |                       |         |                        |         |
| Male                 |                      |                       |         |                        |         |                       |                       |         |                        |         |
| Female               |                      |                       |         |                        |         |                       |                       |         |                        |         |
| Other than Permanent |                      |                       |         |                        |         |                       |                       |         |                        |         |
| Female               |                      |                       |         |                        |         |                       |                       |         |                        |         |

**3. Details of remuneration/salary/wages**

**a. Median remuneration/wages:**

|                                  | Number         | Male                                                           | Number | Female                                                         |
|----------------------------------|----------------|----------------------------------------------------------------|--------|----------------------------------------------------------------|
|                                  |                | Median remuneration/salary/wages of respective category (in ₹) |        | Median remuneration/salary/wages of respective category (in ₹) |
| Board of Directors (BOD)*        | 1              | 4,14,63,479                                                    | -      |                                                                |
| KMP**                            | 2              | 1,18,62,113                                                    | -      |                                                                |
| Employees other than BOD and KMP | 136            | 21,01,212                                                      | 40     | 15,34,088                                                      |
| Workers                          | Not Applicable |                                                                |        |                                                                |

\* Does not include payment to Non-Executive Directors and represent remuneration to Whole-time Director as at 31/03/2026

\*\*Excludes the Whole-time Director (included in BOD)

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

|                                                | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------|----------------------------------------|-----------------------------------------|
| Gross wages paid to females as% of total wages | 12.03%                                 | 15.23%                                  |

**4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes, Joint bodies comprising staff and management are the focal point for handling human rights impacts or issues linked to the Company's business activities. Within these groups, concerns are raised by employees and addressed in coordination with management to develop appropriate resolutions, ensuring that human rights aspects are incorporated into its operations.

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

RPSG Ventures promotes a safe and supportive workplace for all. This is supported by an open-door policy that enables employees to raise concerns or issues through the available channels. A zero-tolerance stance is maintained by RPSG Ventures towards child labour, forced labour, violence, discrimination, and any form of physical, sexual, psychological, or verbal abuse.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

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

|                                   | FY 2025-26<br>Current Financial Year |                                       |         | FY 2024-25<br>Previous Financial Year |                                       |         |
|-----------------------------------|--------------------------------------|---------------------------------------|---------|---------------------------------------|---------------------------------------|---------|
|                                   | Filed during the year                | Pending resolution at the end of year | Remarks | Filed during the year                 | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | 0                                    | 0                                     | -       | 0                                     | 0                                     | -       |
| Discrimination at workplace       | 0                                    | 0                                     | -       | 0                                     | 0                                     | -       |
| Child Labour                      | 0                                    | 0                                     | -       | 0                                     | 0                                     | -       |
| Forced Labour/ Involuntary Labour | 0                                    | 0                                     | -       | 0                                     | 0                                     | -       |
| Wages                             | 0                                    | 0                                     | -       | 0                                     | 0                                     | -       |
| Other human rights related issues | 0                                    | 0                                     | -       | 0                                     | 0                                     | -       |

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

|                                                                                                                                     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0                                      | 0                                       |
| Complaints on POSH as a% of female employees/workers                                                                                | 0                                      | 0                                       |
| Complaints on POSH upheld                                                                                                           | 0                                      | 0                                       |

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

Measures addressing the Prevention of Sexual Harassment (POSH) at the workplace have been implemented by the Company, focusing on safeguarding employees through frameworks that outline how to recognise and prevent sexual harassment, along with processes for submitting and addressing related complaints. Ongoing training sessions, onboarding programmes, and communications are carried out to ensure employees understand how to raise concerns.

**9. Do human rights requirements form part of your business agreements and contracts?**

Yes, human rights requirements are included in RPSG Venture 's business agreements and contracts wherever applicable. These aspects are specifically incorporated within the Company's Code of Conduct, which is included in the general terms and conditions signed during the onboarding process.

**10. Assessments for the year:**

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|-------------------------------------------------------------------------------------------------------|
| Child labour                | 100%                                                                                                  |
| Forced/involuntary labour   |                                                                                                       |
| Sexual harassment           |                                                                                                       |
| Discrimination at workplace |                                                                                                       |
| Wages                       |                                                                                                       |
| Others – please specify     |                                                                                                       |

\* While a formal assessment framework is not in place, the Company ensures compliance with these parameters through internal policies, statutory adherence, and management oversight.

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

Not Applicable, no instances related to sexual harassment or labour-related violations were identified during FY 2025–26. However, a proactive approach is continued by RPSG Ventures to safeguard employee rights through ongoing internal audits and prompt escalation of potential risks whenever required. Adherence to all applicable labour laws is upheld by the Company, including compliance with minimum wage requirements.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-'E' TO THE BOARD'S REPORT)

### Leadership Indicators

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

No material changes to business processes were made during the reporting period.

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

A comprehensive Human Resource Policy has been formulated by RPSG Ventures, reflecting a strong commitment to a zero-tolerance approach towards human rights issues. Strict compliance with all applicable government regulations, regulatory requirements, and both global and local laws in the countries of operation is ensured through this policy. The effectiveness of human rights due diligence mechanisms is evaluated through ongoing internal audits.

**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes, RPSG Ventures endeavors to foster inclusive environment for all. For this the company ensures that most of its infrastructure remains accessible to all, including differently abled individuals. Facilities such as wheelchairs and elevators are provided at the premises to support ease of movement and enable barrier-free access for differently abled employees and visitors. These initiatives demonstrate the company's overall commitment to diversity, equity, and inclusion within the workplace.

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

|                                  | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---------------------------------------------------------------------------------------------|
| Sexual Harassment                | 6.59%                                                                                       |
| Discrimination at workplace      |                                                                                             |
| Child Labour                     |                                                                                             |
| Forced Labour/Involuntary Labour |                                                                                             |
| Wages                            |                                                                                             |
| Others- please specify           |                                                                                             |

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

Not Applicable

### PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

#### Essential Indicators

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

| Parameter                                                                                                                                                        | FY 2025-26<br>(Current Financial Year)           | FY 2024-25<br>(Previous Financial Year)         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------|
| <b>From renewable sources</b>                                                                                                                                    |                                                  |                                                 |
| Total electricity consumption (A) (GJ)                                                                                                                           | -                                                | -                                               |
| Total fuel consumption (B) (GJ)                                                                                                                                  | -                                                | -                                               |
| Energy consumption through other sources (C) (GJ)                                                                                                                | -                                                | -                                               |
| Total energy consumed from renewable sources (A+B+C)                                                                                                             | -                                                | -                                               |
| <b>From non-renewable sources</b>                                                                                                                                |                                                  |                                                 |
| Total electricity consumption (D) (GJ)                                                                                                                           | 1673.89 GJ                                       | 1591 GJ                                         |
| Total fuel consumption (E) (GJ)                                                                                                                                  | -                                                | -                                               |
| Energy consumption through other sources (F) (GJ)                                                                                                                | -                                                | -                                               |
| Total energy consumed from non-renewable sources (D+E+F) (GJ)                                                                                                    | 1673.89 GJ                                       | 1591 GJ                                         |
| Total energy consumed (A+B+C+D+E+F) (GJ)                                                                                                                         | 1673.89 GJ                                       | 1591 GJ                                         |
| Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)                                                                           | 6.19 GJ/INR Crore of turnover                    | 7.06 GJ/INR Crore of Turnover                   |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP) (GJ/Crore) | 125.87* GJ/INR Crore of Turnover adjusted to PPP | 145.77 GJ/INR Crore of Turnover adjusted to PPP |

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-'E' TO THE BOARD'S REPORT)**

| Parameter                                                                       | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Energy intensity in terms of physical output**                                  | Not Applicable                         | Not Applicable                          |
| Energy intensity (optional) – the relevant metric may be selected by the entity | -                                      | -                                       |

\* PPP rate considered for FY 2025-26 = 20.34 (Source: IMF)

\*\*This is a service-based company hence physical output cannot be quantified.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) Provide the following details related to water discharged:

No, we envisage energy consumption is not material to the Company's business.

If yes, name of the external agency.

Not Applicable.

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

The Company operates within the service sector and has relatively low energy requirements; accordingly, it is not covered under the Government of India's Performance, Achieve and Trade (PAT) Scheme. However, At RPSG Ventures, the importance of energy conservation is recognized and the Company remains committed to the efficient use of resources by deploying modern, energy-efficient computers and electronic equipment across its operations.

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

| Parameter                                                                                                                                           | FY 2025-26<br>(Current Financial Year)              | FY 2024-25<br>(Previous Financial Year)            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|
| <b>Water withdrawal by source (in kiloliters)</b>                                                                                                   |                                                     |                                                    |
| (i) Surface water                                                                                                                                   | -                                                   | -                                                  |
| (ii) Groundwater                                                                                                                                    | 6267.44 KL                                          | 5791.89 KL                                         |
| (iii) Third party water                                                                                                                             | 21.96 KL                                            | 40.89 KL                                           |
| (iv) Seawater/desalinated water                                                                                                                     | -                                                   | -                                                  |
| (v) Others (Rainwater harvesting)                                                                                                                   | -                                                   | -                                                  |
| Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)                                                                            | 6289.40 KL                                          | 5832.78 KL                                         |
| Total volume of water consumption (in kiloliters)                                                                                                   | 6289.40 KL                                          | 5832.78 KL                                         |
| Water intensity per rupee of turnover (Total Water consumed/Revenue from operations) (L/Rs)                                                         | 23.25<br>KL/INR Crore of Turnover                   | 25.87<br>KL/INR Crore of Turnover                  |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) | 472.93*<br>KL/INR Crore of Turnover adjusted to PPP | 534.39<br>KL/INR Crore of Turnover adjusted to PPP |
| Water intensity in terms of physical output**                                                                                                       | Not Applicable                                      | Not Applicable                                     |
| Water intensity (optional) – the relevant metric may be selected by the entity                                                                      | -                                                   | -                                                  |

\* PPP rate considered for FY 2025-26 = 20.34 (Source: IMF)

\*\*This is a service-based company hence physical output cannot be quantified.

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)**

No, we envisage water consumption is not material to the Company's business.

**If yes, name of the external agency.**

Not Applicable.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

**4. Provide the following details related to water discharged:**

| Parameter                                                                    | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water discharge by destination and level of treatment (in kiloliters)</b> |                                        |                                         |
| (i) To Surface water                                                         | Not Applicable                         | Not Applicable                          |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| (ii) To Groundwater                                                          |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| (iii) To Seawater                                                            |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| (iv) Sent to third parties                                                   |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| (v) Others                                                                   |                                        |                                         |
| - No treatment                                                               |                                        |                                         |
| - With treatment – please specify level of treatment                         |                                        |                                         |
| Total water discharged (in kilolitres)                                       |                                        |                                         |

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)**

No, we envisage water discharge is not material to the Company's business.

**If yes, name of the external agency.**

Not Applicable.

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

The Company does not engage in manufacturing activities that require process water and primarily utilises water for domestic purposes. However, RVL recognises the importance of water as a critical resource and remains committed to its responsible and efficient use across its operations.

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

| Parameter                           | Please specify unit | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|---------------------|----------------------------------------|-----------------------------------------|
| NOx                                 | MT                  | Not Applicable                         | Not Applicable                          |
| SOx                                 | MT                  |                                        |                                         |
| Particulate Matter (PM)             | MT                  |                                        |                                         |
| Persistent organic pollutants (POP) | MT                  |                                        |                                         |
| Volatile organic compounds (VOC)    | MT                  |                                        |                                         |
| Hazardous air pollutants (HAP)      | MT                  |                                        |                                         |
| Others- please specify              | MT                  |                                        |                                         |

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

Not Applicable.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

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

| Parameter                                                                                                                                                                                        | Unit                                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-2025<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------|-------------------------------------------|
| Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                            | Metric tonnes of CO <sub>2</sub>                      | -                                      | -                                         |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                            | Metric tonnes of CO <sub>2</sub>                      | 330                                    | 321                                       |
| Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)                                                            | tonnes of CO <sub>2</sub> /₹ Crore                    | 1.22                                   | 1.42                                      |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) | tCO <sub>2</sub> /₹ Crore of turnover adjusted to PPP | 24.81*                                 | 29.41                                     |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output**                                                                                                                       | tCO <sub>2</sub> per MU                               | -                                      | -                                         |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity                                                                                      |                                                       | -                                      | -                                         |

\* PPP rate considered for FY 2025-26 = 20.34 (Source: IMF)

\*\*This is a service-based company hence physical output cannot be quantified.

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)**

No, we envisage GHG emission is not material to the Company's business.

**If yes, name of the external agency.**

Not Applicable.

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

The Company has undertaken initiatives to reduce greenhouse gas (GHG) emissions through a range of targeted measures focused on improving energy efficiency and optimising resource utilisation. These efforts include the adoption of advanced technologies and environmentally responsible practices across its operations. Key initiatives undertaken by the Company include:

- Automation-led energy optimisation
  - Deployment of server virtualisation
  - Implementation of robotic process automation (RPA)
  - Adoption of no-code/low-code platforms
- Efficient cloud infrastructure
  - Deployment of hyper-converged cloud computing systems
  - Integration with third-party cloud service providers
- Energy conservation through retrofits
  - Execution of retrofit projects focusing on lighting, air conditioning, and UPS systems
  - Promoting reduced electricity consumption through employee awareness initiatives

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

| Parameter                                | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Waste generated (in metric tonnes) |                                        |                                         |
| Plastic waste (A)                        | -                                      | -                                       |
| E-waste (B)                              | 12.85 MT                               | 15.05 MT                                |
| Bio-medical waste (C)                    | 0.001 MT                               | -                                       |
| Construction and demolition waste (D)    | -                                      | -                                       |

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

| Parameter                                                                                                                                            | FY 2025-26<br>(Current Financial Year)            | FY 2024-25<br>(Previous Financial Year)          |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------------------|
| Battery waste (E)                                                                                                                                    | -                                                 | 1.84 MT                                          |
| Radioactive waste (F)                                                                                                                                | -                                                 | -                                                |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                   | -                                                 | -                                                |
| Other Non-hazardous waste generated (H). Please specify, if any.<br>(Break-up by composition i.e., by materials relevant to the sector)              | 7.14 MT                                           | 6.63 MT                                          |
| Total (A+B + C + D + E + F + G + H)                                                                                                                  | 19.99 MT                                          | 23.52 MT                                         |
| Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)                                                                | 0.07<br>MT/INR Crore of Turnover                  | 0.10<br>MT/INR Crore of Turnover                 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)<br>(Total waste generated/Revenue from operations adjusted for PPP) | 1.50*<br>MT/INR Crore of Turnover adjusted to PPP | 2.15<br>MT/INR Crore of Turnover adjusted to PPP |
| Waste intensity in terms of physical output**                                                                                                        | -                                                 | -                                                |
| Waste intensity (optional) – the relevant metric may be selected by the entity                                                                       | -                                                 | -                                                |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)              |                                                   |                                                  |
| Category of waste                                                                                                                                    |                                                   |                                                  |
| (i) Recycled                                                                                                                                         | -                                                 | -                                                |
| (ii) Re-used                                                                                                                                         | -                                                 | -                                                |
| (iii) Other recovery operations                                                                                                                      | 19.99 MT                                          | 23.52 MT                                         |
| Total                                                                                                                                                | 19.99 MT                                          | 23.52 MT                                         |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)                                           |                                                   |                                                  |
| Category of waste                                                                                                                                    |                                                   |                                                  |
| (i) Incineration                                                                                                                                     | Not Applicable                                    | Not Applicable                                   |
| (ii) Landfilling                                                                                                                                     |                                                   |                                                  |
| (iii) Other disposal operations                                                                                                                      |                                                   |                                                  |
| Total                                                                                                                                                |                                                   |                                                  |

\* PPP rate considered for FY 2025-26 = 20.34 (Source: IMF)

\*\*This is a service-based company hence physical output cannot be quantified.

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)**

No, we envisage waste generation is not material to the Company's business

**If yes, name of the external agency.**

Not Applicable.

**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

Not Applicable.

**11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:**

| S. No.          | Location of operations/offices | Type of operations | Whether the conditions of environmental approval/clearance are being complied with? (Y/N)<br>If no, the reasons thereof and corrective action taken, if any. |
|-----------------|--------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Not Applicable. |                                |                    |                                                                                                                                                              |

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
**(ANNEXURE-‘E’ TO THE BOARD’S REPORT)**

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes/No) | Results communicated in public Domain (Yes/No) | Relevant Web link |
|-----------------------------------|----------------------|------|-----------------------------------------------------------|------------------------------------------------|-------------------|
|-----------------------------------|----------------------|------|-----------------------------------------------------------|------------------------------------------------|-------------------|

Not Applicable.

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

| S. No. | Specify the law/regulation/ guidelines which was not complied with | Provide details of the non-compliance | Any fines/penalties/ action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|--------|--------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------|
|--------|--------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------|

Not Applicable.

**Leadership Indicators**

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

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

- Name of the area:
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

| Parameter                                                                      | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Water withdrawal by source (in kilolitres)                                     |                                        |                                         |
| (i) Surface water                                                              |                                        |                                         |
| (ii) Groundwater                                                               |                                        |                                         |
| (iii) Third party water                                                        |                                        |                                         |
| (iv) Seawater/desalinated water                                                |                                        |                                         |
| (v) Others                                                                     |                                        |                                         |
| Total volume of water withdrawal (In kilolitres)                               |                                        |                                         |
| Total volume of water consumption (In kilolitres)                              |                                        |                                         |
| Water intensity per rupee of turnover (Water consumed/turnover)                |                                        |                                         |
| Water intensity (optional) – the relevant metric may be selected by the entity |                                        |                                         |
| Water discharge by destination and level of treatment (in kilolitres)          |                                        |                                         |
| (i) Into Surface water                                                         |                                        |                                         |
| - No treatment                                                                 |                                        |                                         |
| - With treatment – please specify level of treatment                           |                                        |                                         |
| (ii) Into Groundwater                                                          |                                        |                                         |
| - No treatment                                                                 |                                        |                                         |
| - With treatment – please specify level of treatment                           |                                        |                                         |
| (iii) Into Seawater                                                            |                                        |                                         |
| - No treatment                                                                 |                                        |                                         |
| - With treatment – please specify level of treatment                           |                                        |                                         |
| (iv) Sent to third parties                                                     |                                        |                                         |
| - No treatment                                                                 |                                        |                                         |
| - With treatment – please specify level of treatment                           |                                        |                                         |
| (v) Others                                                                     |                                        |                                         |
| - No treatment                                                                 |                                        |                                         |
| - With treatment – please specify level of treatment                           |                                        |                                         |
| Total water discharged (in kilolitres)                                         |                                        |                                         |

Not Applicable

Not Applicable

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)**

Not Applicable.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-'E' TO THE BOARD'S REPORT)

**If yes, name of the external agency.**

Not Applicable.

Response to be plugged in when received from the respective department

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

| Parameter                                                                                                                                                             | Unit                                        | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|
| Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | Not Applicable                         | Not Applicable                          |
| Total Scope 3 emissions per rupee of turnover                                                                                                                         |                                             |                                        |                                         |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity                                                                       |                                             |                                        |                                         |

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)**

Not Applicable.

**If yes, name of the external agency.**

Not Applicable.

**3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not Applicable, as the Company does not operate in or near ecologically sensitive areas and does not have any significant direct or indirect impact on biodiversity in its operational locations.

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

| S. No | Initiative undertaken by distribution business | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of initiative (Savings in ₹ Million) |
|-------|------------------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------|
| Nil   |                                                |                                                                                  |                                              |

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

The Company has established a structured framework to plan, implement, monitor, review, and continuously strengthen its Business Continuity Management Strategy (BCMS) across operations. This framework is designed to ensure business resilience, safeguard employee well-being, protect critical assets, and consistently meet client commitments, even during disruptions. RPSG Ventures has developed detailed business continuity plans covering key functions, operational locations, and business units. These plans provide clear guidance for responding to a wide range of potential disruptions, including natural disasters, human-induced incidents, and other unforeseen events that may impact operations. In line with its BCMS strategy, the Company is in the process of implementing a unified Disaster Recovery Centre to further enhance the resilience and reliability of its IT ecosystem. Multiple proof-of-concept assessments across different technology platforms have been carried out to identify the most suitable solution. The initiative is currently progressing with the development of the compute infrastructure for the Data Centre, Disaster Recovery (DC-DR) setup, representing the second phase of implementation.

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

Given the nature of RPSG Ventures' operations in IT and IT-enabled services, the primary sources of hazardous waste are electronic and battery waste arising from its operations and value chain activities. To manage these impacts responsibly, RVL follows established standards by engaging authorised vendors for the safe handling, recycling, and disposal of such waste.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)**  
(ANNEXURE-‘E’ TO THE BOARD’S REPORT)

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

6.59%

**8. How many Green Credits have been generated or procured:**

a. By the listed entity: Nil

b. By the top ten value chain partners (by value of purchases and sales, respectively): Nil

**PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT**

**Essential Indicators**

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

The Company is not affiliated with any trade and industry chambers/associations.

**b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.**

| S. No. | Name of the trade and industry chambers/associations | Reach of trade and industry chambers/associations (State/National) |
|--------|------------------------------------------------------|--------------------------------------------------------------------|
|        | Nil                                                  |                                                                    |

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

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

N.A. – Not Applicable

**Leadership Indicators**

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

| S. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others – please specify) | Web Link, if available |
|--------|-------------------------|-----------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------|------------------------|
|        | N.A.                    |                                   |                                                          |                                                                                         |                        |

N.A. – Not Applicable

**PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**

**Essential Indicators**

**1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on**

| Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | Relevant Web link |
|-----------------------------------|----------------------|----------------------|-----------------------------------------------------------|------------------------------------------------|-------------------|
|-----------------------------------|----------------------|----------------------|-----------------------------------------------------------|------------------------------------------------|-------------------|

N.A. The Company internally assesses the effectiveness of CSR programs.

N.A. – Not Applicable

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

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

N.A.

N.A. – Not Applicable

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

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

RPSG Ventures Limited's CSR Policy is guided by its commitment to creating a meaningful and positive impact across the communities in which it operates. In line with this, the Company has established structured mechanisms to effectively receive, track, and address community grievances, ensuring transparency and accountability in its initiatives. The responsible teams maintain close engagement with on-ground developments, using a combination of formal processes and informal feedback channels to continuously assess project progress and community sentiment. Regular interactions with beneficiaries, undertaken in collaboration with implementation partners, enable timely identification of concerns, incorporation of feedback, and resolution of issues. This approach underscores RVL's focus on participatory development, fostering an environment of trust, inclusiveness, and open dialogue with the communities it serves.

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

|                                             | FY 2025-26 | FY 2024-25 |
|---------------------------------------------|------------|------------|
| Directly sourced from MSMEs/small producers | 3.17%      | 0.20%      |
| Sourced directly from within India          | 100%       | 100%       |

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

| Location     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------|----------------------------------------|-----------------------------------------|
| Rural        | -                                      | -                                       |
| Semi-urban   | -                                      | -                                       |
| Urban        | -                                      | -                                       |
| Metropolitan | 100%                                   | 100%                                    |

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

### Leadership Indicators

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

| Details of negative social impact identified                                              | Corrective action taken |
|-------------------------------------------------------------------------------------------|-------------------------|
| Social Impact Assessment has not been carried out, by the entity as it is not applicable. |                         |

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

| S. No. | State | Aspirational District | Amount spent (In ₹) |
|--------|-------|-----------------------|---------------------|
| N.A.   |       |                       |                     |

N.A. – Not Applicable

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

Yes. The Company actively promotes supplier diversity by identifying, developing, and partnering with marginalized and vulnerable supplier groups. This commitment is formalized through RPSG Ventures' 'Inclusive Growth and Equitable Development Policy,' which reinforces the Company's dedication to ethical business practices and aligns the socioeconomic priorities with global Sustainable Development Goals.

Furthermore, RPSG ventures prioritizes sourcing goods and services from local suppliers. This strategic approach stimulates local economic growth while simultaneously reducing logistics costs and minimizing vehicular emissions. Ultimately, this policy drives the development of a competitive, sustainable value chain designed to empower businesses and generate sustainable livelihoods for vulnerable communities.

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

The Company actively integrates diverse supplier groups into its core procurement framework to champion supply chain inclusion. We systematically identify, develop, and partner with diverse small and medium-scale enterprises.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

Specifically, our procurement efforts target businesses owned and led by women, individuals from SC/ST communities, transgender persons, and persons with disabilities.

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

The systematic framework for capturing the required data is currently under development, with reporting slated to begin in the upcoming years.

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

| S. No. | Intellectual Property based on traditional knowledge | Owned/Acquired (Yes/No) | Benefit shared (Yes/No) | Basis of calculating benefit share |
|--------|------------------------------------------------------|-------------------------|-------------------------|------------------------------------|
| None   |                                                      |                         |                         |                                    |

### 5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

| Name of authority | Brief of the Case | Brief of the Case |
|-------------------|-------------------|-------------------|
| N.A.              |                   |                   |

N.A. – Not Applicable

### 6. Details of beneficiaries of CSR Projects

| S. No. | CSR Project                      | No. of persons benefited from CSR projects | % of beneficiaries from vulnerable and marginalised groups |
|--------|----------------------------------|--------------------------------------------|------------------------------------------------------------|
| 1      | RP-Sanjiv Goenka Group CSR Trust | For benefit of people at large             | For benefit of people at large                             |

## PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

### Essential Indicators

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

At RPSG Ventures, customer satisfaction is integral to the Company's service delivery model. To ensure timely resolution of any concerns, the Company has established various grievance redressal channels, including email, telephone, in-person interactions, and the 'Contact Details' section on the Company's website. <https://www.rpsgventuresltd.com/contact-details.php>.

As part of its ongoing efforts toward continuous improvement, RPSG Ventures customer service management framework has been further strengthened through the upgradation of its ticketing system. Each client query or service request is allotted a distinct ticket identification number, which enables systematic tracking, monitoring, and resolution of issues within defined timelines by RPSG Venture's service personnel. This approach also supports accountability and facilitates the delivery of solutions aligned with individual client requirements.

Customer feedback is collected and evaluated on a regular basis. Based on such inputs, corrective and preventive measures are implemented within a structured feedback mechanism, thereby supporting improvements in client experience and reinforcing the Company's commitment to service quality.

#### 2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

|                                                             | As a percentage to total turnover                                  |
|-------------------------------------------------------------|--------------------------------------------------------------------|
| Environmental and social parameters relevant to the product | Not applicable, in view of the nature of the Company's operations. |
| Safe and responsible usage                                  |                                                                    |
| Recycling and/or safe disposal                              |                                                                    |

N.A. – Not Applicable

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-'E' TO THE BOARD'S REPORT)

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

|                                | FY 2025-26               |                                   |         | FY 2024-25               |                                   |         |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|                                | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy                   | 0                        | 0                                 | -       | 0                        | 0                                 | -       |
| Advertising                    | 0                        | 0                                 | -       | 0                        | 0                                 | -       |
| Cyber-security                 | 0                        | 0                                 | -       | 0                        | 0                                 | -       |
| Delivery of essential services | 0                        | 0                                 | -       | 0                        | 0                                 | -       |
| Restrictive Trade practices    | 0                        | 0                                 | -       | 0                        | 0                                 | -       |
| Unfair Trade Practices         | 0                        | 0                                 | -       | 0                        | 0                                 | -       |
| Others                         | 10055*                   | 71                                | -       | 912*                     | 4                                 | -       |

\*RVL records customer complaint data based on logs maintained for service requests/complaints received from clients. During FY 2025-26, unlike the previous year (PY), the Company has expanded its capabilities and implemented advanced ticketing platform. This has resulted in an improved tracking and recording mechanism, leading to higher ticket volumes compared to PY data.

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | Nil    | Not Applicable     |
| Forced recalls    |        |                    |

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

Yes, the Company prioritizes information security and privacy, implementing robust safeguards for both its internal data and the information entrusted by its clients. RVL's comprehensive Cyber Security Policy, accessible through the internal portal, guides their approach.

### 6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

There were no reported complaints regarding data privacy, cybersecurity, delivery of essential services, etc. within the Company, hence, necessitating no corrective actions.

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

- Number of instances of data breaches along-with impact - Nil
- Percentage of data breaches involving personally identifiable information of customers - 0%
- Impact, if any, of the data breaches - Not Applicable

### Leadership Indicators

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

RPSG Venture's core business comprises information technology (IT) services. The Company supports its clients in the digital transformation of entire value chains and in the adoption of intelligent automation solutions. Additional details pertaining to the various services provided by the Company are available on the website at <https://www.rpsgventuresltd.com/> and in the Annual Report accessible at [https://www.rpsgventuresltd.com/annual\\_report.php](https://www.rpsgventuresltd.com/annual_report.php), which provide comprehensive information on the range of services offered by the company.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.) (ANNEXURE-‘E’ TO THE BOARD’S REPORT)

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

Not Applicable, considering nature of the business.

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

RPSG Ventures ensures the continuity of its business operations through robust security measures. The Company implements industry-standard precautions, which include information security tests and regular data backups. In the event of potential service disruptions, the Company has curated robust notification systems, by which clients are promptly informed through various channels, including alert emails and messages. The information systems of the Company are also replicated to a Disaster Recovery site in Greater Noida, Uttar Pradesh to ensure business continuity even in the face of disasters such as earthquakes, floods, etc.

### 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief

No products are sold, considering the nature of the business; therefore, the provision of product-related information beyond what is mandated under applicable local laws is not considered applicable. A formal Customer Satisfaction Survey is conducted periodically to assess the quality of satisfaction with our major services as a focused initiative to prioritize the customers' experiences and gather their feedback, valuing their insights immensely. The suggestions are not just heard but actively integrated into our organizational strategies and goals, ensuring that we remain customer-centric in every aspect of our operations.

**For and on behalf of the Board of Directors**

Place: Kolkata  
Date: May 21, 2026

**Dr. Sanjiv Goenka**  
Chairman  
DIN: 00074796