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General Company Disclosures

Company Details			
Company Name		Vimal Intertrade Pvt. Ltd.	
Site Address		Registered Office : C-310, Shyamkamal Agrawal Market, Vile Parle – East, Mumbai – 400057, Maharashtra, India	
Contact Person at Site		Mr. Jay Mehta - Executive – BA & ESG Co-ordinator	
Contact Number	+91 8879023881	Email Id	jay.mehta@vimalagencies.net
Assurance Standard		ISAE 3000 (Revised)	
Assurance Theme		Reasonable Assurance on Sustainability Reporting	
Assurance Type	On-Site	Date of Assurance	30-12-2025 to 31-12-2025
Assurance Team		Mr. Devang Shah – Lead Verifier Registered Valuer, Chartered Engineer, Lead Auditor QEHS, GHG Lead Verifier, ESG Analyst, Social Auditor Mr. Randhir Sinha – ESG Analyst and Lead Verifier	

Assurance Provider	Company Under Assurance
 <p>Gaakaa Tech, Assurance Service Provider</p>	 <p>Vimal Intertrade Pvt. Ltd.</p>

1.0 Introduction of GAAKAA TECH

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

2.0 Purpose of Assurance

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

3.0 Scope of the Assurance

3.1 Sustainability Standard

We have selected most appropriate and nearest possible standard for the reporting purpose which is as below,

SASB Resource Transformation Sector Industry Standard Version 2023-12

3.2 Subject Matter

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

Environmental Metrics (e.g. GHG emissions, Air Quality, Energy Management, Water Management, Waste Management)

Social Metrics (e.g., Workforce Health & Safety, Operational Safety, Emergency Preparedness, Labor regulations, health and safety, trainings, statutory benefits, diversity etc)

Governance Metrics (e.g. Anti-corruption, Anti bribery Policies, Fair Treatment, Compliance to Regulations, ISO 14001 & ISO 45001 Certifications).

Reporting Period

01st January, 2025 to 31st December, 2025

Boundaries

Reporting covers below locations:

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

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

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

4.0 Gaakaa Tech’s (Assurance Provider) Responsibilities

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

5.0 Vimal’s Responsibilities

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

6.0 Social Key Reporting Indicators

6.1 Employees

Location	Women	Men	Total
SMO	31	93	124
RO	26	30	56
Warehouse	03	20	23
Total	60	143	203

6.2 Participation / Inclusion / Representation of Women

Total Women Workforce	60
Total Women on key positions Top Executives & Sr. Executives	07 (SMO : 06 & RO : 01)

6.3 Working Conditions

Weekly Working Days	06 days a week (Monday to Saturday)
Weekly Off	Sunday
Working Hours	08 hours a day
Timings @ Offices	09.00 am to 05.30 pm
Timings @ Warehouse	General + 2 shifts, General : 09.00 am to 05.30 pm 1 st Shift : 08.00 am to 4.30 pm, 2 nd Shift : 10.00 am to 06.30 pm
Min. Wages	Qualified as per Maharashtra Minimum Wages Rules, 1963

Canteen Facility	Qualified - Available and meeting the minimum criteria
Health Insurance	Qualified - Total 194 employees are covered
Personal Accident Insurance	Qualified - Total 194 employees are covered

6.4 Employee Turnover Rate

Employee Turnover Rate observed is 14.78 % during reporting period.

6.5 Accident Incidents

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

6.6 Skill Upgradation & Trainings

Annual Learning & Development Performance Report 2025 is verified with training completion certificates.

Type of Training	Average Employees Covered	Total Hours of Training Delivered	Average Hour of training per employee
Environment Issues	108	2970 Hours	73.6 Hours
Social Issues	162	3744 Hours	
Governance Issues	150	3450 Hours	
Health & Safety	168	3820 Hours	
Warehouse Operations	20	800 Hours	
Supplier Code of Conduct	12	260 Hours	
Skills Development	60	960 Hours	

6.7 No. of Hours Worked by all Employees

Location	Total Employees	Total Working Hours in 2025
SMO	56	127680
RO	124	282720
Warehouse	23	55752
Total	203	466152

6.8 Compensation Ratio

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

Compensation Ratio is verified from the salary records and it is coming at 15.82 %.

6.9 Ratio of Gender Pay Gap (Male Vs Female)

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

Location	Average Gender Pay Gap in Rupees (Male – Female)	Ratio of Gender Pay Gap in %
SMO	305014716	69.38 %
RO		
Warehouse		

6.10 Absenteeism Rate

Location	Absenteeism Rate
SMO	1.2 %
RO	
Warehouse	

6.11 Internal Mobility Cases

Type of Mobility	Nos in 2024	Nos in 2025
Promotions	04	NIL
Demotions	NIL	NIL
Additional Responsibility	05	NIL
Job Swaps	NIL	NIL

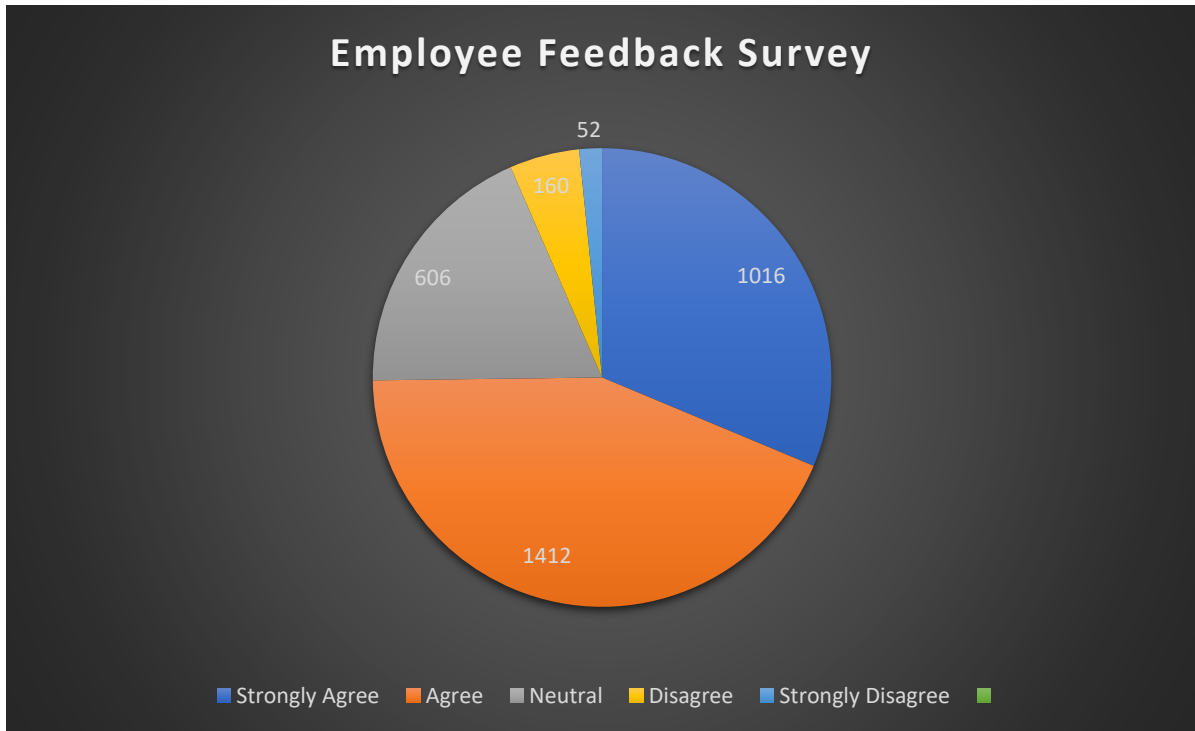
6.12 Statutory Benefits to Employees

Sr. No.	Statutory Benefit	Yes/ No	No. of Employees Covered
1	Gratuity	Yes	203
2	Weekly off	Yes	203
3	Public Holidays	Yes	203
4	Maternity Leaves (Only Female)	Yes	60
5	Pension	Yes	203
6	Life Insurance	Yes	28
7	Personal Accident Insurance	Yes	203
8	Health Insurance	Yes	203

6.13 Employee Satisfaction Survey

Organization has carried out employee feedback survey via google forms and summary is analysed by verifiers and also conducted confidential interview of group of employees on sampling basis. Summary is as below.

Description	Counts	% Achievement
Total Employees Contacted	203	NA
Total Eligible Counts of Feedback	4872	NA
Total Counts of feedback received	3246	66.6
Strongly Agree	1016	20.9
Agree	1412	29
Neutral	606	12.4
Disagree	160	3.28
Strongly Disagree	52	1.07



6.14 Certification

Organization has well implemented the requirements of Occupational Health and Safety Management System as per the **ISO 45001-2018** and certified with an accredited certification body **Eurocert S.A.** **Certificate number is 00.05.1344** which is **valid till 26-05-2028**.

7.0 Environmental Key Indicators

7.1 Greenhouse Gases Emissions

Type of Emissions	Emissions in tCO ₂ e
Scope 1	2495.6
Scope 2 LB*	243.6
Scope 3.6	71.0
Scope 3.7	287.9
Scope 3.8	2621.3
Scope 3.9	437.6
Total Scope 3	3417.8
Total	6157.0

7.2 Energy Consumption & Reduction

Location	Energy Usage in GJ	Energy Offset By Solar in GJ
SMO	558.66	0
RO	124.10	0
Warehouse	523.58	267.66

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

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

7.3 Water Consumption & Recycle

Location	Usage in ML	Recycle in ML
SMO	40 ML	NIL
RO		
Warehouse		

7.4 Waste Generation & Recycle

Type of Waste	Usage in Kg	Recycle in Kg
Paper Waste	NIL	NIL
E-Waste	NIL	NIL
Hazardous Chemical Waste	NIL	NIL
Plastic Waste	29609	NIL
Recycled Waste	NIL	NIL

7.5 Environmental Pollutants : Measurement and Control

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

Location : Warehouse, Wada			
Pollutant	Safe Range	Observed Reading	Document Record
Noise	< 75 dB	70 dB	Test Report
Light	650 to 750 Lux	700 Lux	Test Report
Dust & Particulate Matter	5 mg/m ³	3.8 mg/m ³	Test Report

Location : HO, Vile Parle			
Pollutant	Safe Range	Observed Reading	Document Record
Noise	< 65 dB	59.6 dB	Test Report
Light	650 to 750 Lux	690 Lux	Test Report
Dust & Particulate Matter	5 mg/m ³	1.8 mg/m ³	Test Report

Location : SMO, Andheri			
Pollutant	Safe Range	Observed Reading	Document Record
Noise	< 65 dB	54.9 dB	Test Report
Light	650 to 750 Lux	700 Lux	Test Report
Dust & Particulate Matter	5 mg/m ³	2.0 mg/m ³	Test Report

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

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

7.6 Certification

Organization has well implemented the requirements of Environmental Management System as per the **ISO 14001-2015** and certified with an accredited certification body **Eurocert S.A. Certificate number is 00.02.2063** which is **valid till 26-05-2028**.

8.0 Governance Key Indicators

8.1 Corporate Social Responsibilities

Type of CSR Activities	NGO/ Organization / Institute / Government	Approx Quantum of Beneficiary
Medical	Vimal Foundation	Medical Treatment of 5 patients
	Adventures Beyond Barriers Foundation	Contribution made towards Help a Child Walk Campaign of 7-9 Children
	Geet Gunjan	Providing Air Conditioner in 1 Medical Dispensary
	Rotary Public Charitable Trust of Bombay Airport,	Contribution towards Pediatric Heart Surgeries.
Education	Vimal Foundation	Contribution towards supporting education of 11 children
	Mahavira Jaina Vidyalaya	Contribution for school fees of 1 student
	Parshwa Anukampa Trust	Contribution towards stationery and books distribution to students
Food Distribution	Sant Gadge Maharaj Charitable Trust	Food Distribution Event conducted for 7 number of times in a year. Approx 2,450 patients and their families were served with food.
	Vimal Foundation	100 Food Packets distributed to needy people
Environment	Green City Charitable Trust	Contribution for planting 200 Trees
Any other initiative	Arwind Smriti	Contribution towards Promoting Sports
	Shree Chandraprabh Swami Jain Foundation	Contribution towards Upliftment of Poor
	Inner Wheel Club of Bombay Airport Area Charitable Trust	Contribution towards assistance to Army

Verified the available receipts and challans for the above CSR contributions.

8.2 Ethical Behaviour & Data Breaches Incidents

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

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

8.3 Diversity, Equity and Inclusion

- Organization has the employees of various casts & religions from various locations of the Maharashtra State. Organization has the employees of various age ranging from 25 years to 60 Years.
- No Child is employed and no forced labour is observed.
- Organization has the Male employees as well as Female employees at all 03 locations.
- Organization do not have any transgender as an employee.
- Organization have one physically challenged employee at SMO.
- Overall recruitment process is found fair and no discrimination and no harassment is observed.
- Organization has provided equal opportunities to all which is observed as promotions are given to 4 employees and additional responsibilities are given to 5 employees during the previous year 2024 and NIL during Reporting year 2025 which is described under Internal Mobility of this report section no. 6.11.

Key Records Verified for the DEI are as below :-

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

9.0 Supplier Engagement

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

Supplier Procurement Policy Document	Available. Doc Id : VIPL/SPP Issue Date 05-05-2025
Supplier Code of Conduct	Available. Doc Id : VIPL/SCC Issue Date 05-05-2025
Email Communications to Suppliers for Supplier code of conduct	Available.
Total Suppliers communicated for supplier code of conduct requirements	20
Total no. of Signed supplier code of conducts received from suppliers	10 i.e. 50.00 %
Total no. Suppliers' Assessment Carried out It is checklist based desktop assessment	10 i.e. 50.00 %

10.0 Management System Controls & Risk Management

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

Procedure	Document ID	Last Review Date
Procedure for Management Review Meetings	VIPL/P/MRM	10.01-2025
Procedure for Monitoring & Review of Customer Satisfaction	VIPL/P/MRCS	10.01-2025
Procedure for Internal Audits	VIPL/P/IA	10.01-2025
Procedure for Handling Non-Conformity and Corrective Actions	VIPL/P/HNCCA	10.01-2025
Procedure for Handling Customer Complaints	VIPL/P/HCC	10.01-2025
Procedure for Evaluation of Compliances	VIPL/P/EC	10.01-2025
Procedure for Emergency Preparedness & Response	VIPL/P/EPR	10.01-2025
Procedure Hazard Identification and Risk Assessment	VIPL/P/HIRA	10.01-2025
Procedure for Aspect Impact Analysis	VIPL/P/AIA	10.01-2025
Procedure for Incident Investigation and Reporting	VIPL/P/IIR	10.01-2025
Procedure for Prevention of Sexual Harassment & Reporting	VIPL/P/POSH	10.01-2025
Procedure for Incident Reporting on Data & Information Security Breaches	VIPL/P/IRDB	10.01-2025
Procedure to perform Risk Assessment for Corruption & Bribery	VIPL/PRACB	10.01-2025

11.0 Key Records available and verified

Key Records	Document ID	Record Date
Learning & Development Performance Report 2025	VIPL/LDPR	17-11-2025
Internal Training Records at Warehouse for Health & Safety	VIPL/HSE/Trng	14-12-2025
ISO 9001-2015 Certificate issued by EUROCERT S.A.	0151064	16-05-2025
ISO 14001-2015 Certificate By EUROCERT S.A.	0121155	27-05-2025
ISO 45001-2018 Certificate By EUROCERT S.A.	0121153	27-05-2025
Employee Handbook	VIPL/EHB/2025	18-10-2025
Employee Health & Safety Manual	VIPL/EHSM/2025	22-10-2025
Health & Safety Performance Report 2025	VIPL/EHS/2025	25-11-2025
Employee Medical Test Reports at 03 locations	Test Report	09-02-2024
Test Reports of Nosie, Light, Calibration	Test Report	09-10-2025
GHG Emission Report 2025	VIPL/GHG/2025	30-11-2025
Hazard Identification and Risk Assessment	VIPL/HIRA	07-09-2025
Policy Handbook	VIPL/PHB	05-05-2025
Work Instructions Manual	VIPL/WI	11-10-2025
Supplier Code of Conduct	VIPL/SCC	10-10-2025
Standard Operating Procedure Manual	VIPL/SOPM	10-01-2025
Supplier Procurement Policy	VIPL/SPP	10-01-2025
Supplier Assessment Forms	VIPL/F/SA	02-02-2024
Complaint Register	VIPL/R/Comp.	02-02-2024

12. Opportunities of Improvements

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

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

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

13. Communication to Stakeholders

Emails to employees are verified for the communication of GHG emission report 2025, Annual competency Performance Report, Sustainability Assurance Report 2025, Employee Handbook, Policy Handbook, Employee Health & Safety Performance Report 2025.

Sustainability Assurance Report 2025 & GHG Emission Report 2025 is available on company's website for the communication to external stakeholders.

14. Conclusion on Level of Assurance

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

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

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

15 Statements of Limiting Conditions

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

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

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

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

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

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

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

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

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

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



Signed by : Er Devang Shah, Proprietor @ Gaakaa Tech

Date : 02-01-2026