

Dept. of Corporate Services – Corporate Relationship,  
BSE Limited,  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai - 400 001.

National Stock Exchange of India  
Limited,  
Listing Department,  
Exchange Plaza, C-1, Block 'G'  
Bandra-Kurla Complex,  
Bandra (East),  
Mumbai - 400 051.

**Scrip Code: 509496**

**Scrip Code: CEMPRO**

Date  
29<sup>th</sup> May, 2026

Our Reference No.  
SEC/05/2026

Our Contact  
RAHUL NEOGI

Direct Line  
91 22 67680814  
[cs@cemindia.co.in](mailto:cs@cemindia.co.in)

**Sub: Submission of Business Responsibility and Sustainability Report for the Financial Year 2025-26 under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (SEBI Listing Regulations)**

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI Listing Regulations, please find enclosed herewith Business Responsibility and Sustainability Report for the Financial Year 2025-26.

The Business Responsibility and Sustainability Report is forming the part of the Annual Report for the Financial Year 2025-26.

The Annual Report 2025-26 are available on the Company's website at <https://www.cemindia.co.in/investors/financial/annual-reports/>.

Please acknowledge and take the same on record.

Thanking you,

Yours faithfully,

**For Cemindia Projects Limited  
(formerly ITD Cementation India Limited)**

(RAHUL NEOGI)  
COMPANY SECRETARY

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**Cemindia Projects Limited**

(formerly ITD Cementation India Limited)

Registered & Corporate Office: 9th Floor, Prima Bay,  
Tower - B, Gate No. 5, Saki Vihar Road, Powai, Mumbai - 400 072.  
Tel.: 91-22-66931600 [www.cemindia.co.in](http://www.cemindia.co.in)  
Corporate Identity Number : L61000MH1978PLC020435





# Business Responsibility & Sustainability Reporting (2025-26)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L61000MH1978PLC020435
2. Name of the Listed Entity	Cemindia Projects Limited (formerly ITD Cementation India Limited)
3. Year of incorporation	1978
4. Registered office address	9 <sup>th</sup> Floor, Prima Bay, Tower-B, Gate No.5 Saki Vihar Road, Powai, Mumbai - 400 072
5. Corporate address	9 <sup>th</sup> Floor, Prima Bay, Tower-B, Gate No.5 Saki Vihar Road, Powai, Mumbai - 400 072
6. E-mail	<a href="mailto:investors.relation@cemindia.co.in">investors.relation@cemindia.co.in</a>
7. Telephone	+ 91 22 66931600/67680600
8. Website	<a href="https://www.cemindia.co.in">https://www.cemindia.co.in</a>
9. Financial year for which reporting is being done	01-04-2025 to 31-03-2026
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited.
11. Paid-up Capital	₹ 17,17,87,584
12. Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Manish Kumar Tel: + 91 22 66931600/67680600 <a href="mailto:investors.relation@cemindia.co.in">investors.relation@cemindia.co.in</a>
13. Reporting boundary - Are the disclosures under this report made on (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).	Standalone basis
14. Name of assurance provider	Carbon Check (India) Private Limited
15. Type of assurance obtained	Reasonable Assurance for BRSR Core KPIs

### II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Engineering and Construction	<ul style="list-style-type: none"> <li>▪ Maritime Structures</li> <li>▪ Urban Infrastructure, MRTS and Airports</li> <li>▪ Industrial Structures and Buildings</li> <li>▪ Highways, Bridges and Flyovers</li> <li>▪ Data Centre</li> <li>▪ Hydro, Dams, Tunnels &amp; Irrigation</li> <li>▪ Foundation &amp; Specialist Engineering</li> <li>▪ Water and Wastewater</li> </ul>	100

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
	<ul style="list-style-type: none"> <li>▪ Construction of jetties, dolphins, berths, wharfs, ship lifts, dry docks, wet basins, breakwaters, approach trestles etc</li> <li>▪ Construction of underground and elevated metro systems, including station buildings and track works, as well as integrated passenger terminal buildings at airports</li> <li>▪ Civil works for refineries, petrochemical facilities, power plants, steel plants, commercial buildings, residential colonies, malls and academic institutions</li> <li>▪ Construction of national highways, river bridges, flyovers, underpasses and prestressed box girders</li> <li>▪ Construction of data centre including MEP works</li> <li>▪ Construction of dams, power houses, tunnels (including railway tunnels), intake structures, pressure shafts and irrigation projects</li> <li>▪ Specialised geotechnical and foundation works including piling, diaphragm walls, ground improvement, drilling and grouting, rock anchoring, slope stabilisation and structural rehabilitation</li> <li>▪ Civil works for water treatment and sewerage plants, micro tunnelling and pipeline works for drainage projects</li> </ul>	4290	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	69*	4	73
International	3	3	6
			<b>79</b>

\*includes depots

**19. Markets served by the entity:****a. Number of locations**

Locations	Number
Location (No. of States)	16
International (No. of Countries)	3

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

3.49%

**c. A brief on types of customers**

The Company's business is construction of civil infrastructure. Some of its major clients include State and Central Government, Local municipal bodies, Public sector undertakings and Private Clients.

**IV. Employees****20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1	Permanent (D)	3,160	3,075	97.31	85	2.69
2	Other than Permanent (E)	1,608	1,583	98.45	25	1.55
<b>3</b>	<b>Total employees (D + E)</b>	<b>4,768</b>	<b>4,658</b>	<b>97.69</b>	<b>110</b>	<b>2.31</b>



Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>WORKERS</b>						
4	Permanent (F)	27	27	100.00	0	0
5	Other than Permanent (G)	32,013	32,006	99.98	7	0.02
<b>6</b>	<b>Total workers (F + G)</b>	<b>32,040</b>	<b>32,033</b>	<b>99.98</b>	<b>7</b>	<b>0.02</b>

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	1	1	100.00	0	0
2	Other than Permanent (E)	0	0	0	0	0
<b>3</b>	<b>Total differently abled employees (D + E)</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>0</b>	<b>0</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	0	0	0	0	0
5	Other than permanent (G)	0	0	0	0	0
<b>6</b>	<b>Total differently abled workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 21. Participation/ Inclusion/ Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	5*	1	20.00
Key Managerial Personnel (KMP)	2	0	0

\*Includes Managing Director who is also KMP

## 22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-2026 Turnover rate in current FY			FY 2024-2025* (Turnover rate in previous FY)			FY 2023-2024* (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.03%	11.08%	8.12%	9.27%	10.95%	9.32%	9.51%	13.97%	9.63%
Permanent Workers	10.50%	0.00	10.50%	12.50%	0.00	12.50%	21.05%	0.00	21.05%

\*Figures have been restated for FY 2024-25 & FY 2023-24.

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

### 23. a. Names of holding/ subsidiary/ associate companies/ joint operations

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint operations (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint operations	% 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	Ceminfra Construction Limited (formerly ITD Cementation Projects India Limited)	Subsidiary Company	100.00	No
2	ITD-ITD Cem JV (Consortium of ITD-ITD Cementation)	Joint Operations	55.00	No
3	ITD Cem Maytas Consortium	Joint Operations	95.00	No
4	ITD ITD Cem Joint Venture	Joint Operations	49.00	No
5	ITD Cemindia JV	Joint Operations	80.00*	No
6	CEC - ITD Cem - TPL Joint Venture	Joint Operations	60.00	No
7	ITD Cem - BBJ Joint Venture	Joint Operations	51.00	No
8	ITD Cementation India Limited - Transrail Lighting Limited Joint Venture	Joint Operations	72.66	No
9	Morsagar Bisalpur Water Limited	Associate Company	26.00	No

Note: \*Kindly refer Note 35 (Joint arrangements) of Standalone Financial Statements.

## VI. CSR Details

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

(ii) Turnover (in ₹): 99,82,72,27,305

(iii) Net worth (in ₹): 23,95,56,40,419

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received.	Grievance Redressal Mechanism in Place (Yes/No)  (If yes, then provide web-link for grievance redress policy)	FY (2025-26)			FY (2024-25)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, <a href="https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf">https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf</a>	0	0	-	0	0	-
Investors - other than stakeholders	No	0	0	-	0	0	-



Stakeholder group from whom complaint is received.	Grievance Redressal Mechanism in Place (Yes/No)	FY (2025-26)			FY (2024-25)		
	(If yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes, <a href="https://www.cemindia.co.in/investors/investors-grievance/">https://www.cemindia.co.in/investors/investors-grievance/</a>	8	1	A complaint was lodged on the SCORES portal by a shareholder for the RTA of the Company, it was resolved by RTA and necessary ATR filed by RTA of the Company, the complaint was not disposed off on the SEBI SCORES portal as on March 31, 2026.	99	-	-
Employees and workers	Yes, <a href="https://www.cemindia.co.in/wp-content/uploads/2026/02/PolicyGrievanceRedressal-Feb26.pdf">https://www.cemindia.co.in/wp-content/uploads/2026/02/PolicyGrievanceRedressal-Feb26.pdf</a> & <a href="https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf">https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf</a>	0	0	-	1	0	-
Customers	Yes, <a href="https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf">https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf</a>	0	0	-	0	0	-
Value Chain Partners	Yes, <a href="https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf">https://www.cemindia.co.in/wp-content/uploads/2026/03/WhistleBlower-Mar26.pdf</a>	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

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

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

Sr. 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	Climate Change Adaptation & Energy Management	Risk	Dependence on diesel-based power sources and energy-intensive construction activities expose the Company to fuel price volatility, increasing regulatory requirements related to emissions and potential increase in operating costs associated with carbon-intensive operations.	The Company mitigates energy and emission-related risks by prioritising grid power connectivity at project sites, monitoring energy consumption at site level, and progressively reducing dependence on diesel-based power sources through operational controls and energy optimisation measures.	Negative
		Opportunity	Transition towards cleaner energy sources and enhanced energy management practices present opportunities for reduction in operational costs, improved carbon performance, and alignment with emerging stakeholder and regulatory expectations on climate management.		Positive
2	Resource Efficiency & Circularity	Risk	Construction activities involve significant consumption of raw materials and generation of waste. Inefficient material utilisation or improper waste handling may result in increased operational costs, resource inefficiency and environmental compliance risks.	Material and waste-related risks are managed through adherence to project specifications, defined waste management practices, segregation of waste streams, and monitoring of material consumption to minimise wastage and ensure regulatory compliance.	Negative
		Opportunity	Improved resource efficiency and circularity practices create opportunities for optimisation of material consumption, reduction in waste generation and achievement of cost savings through efficient utilisation of resources.		Positive



Sr. 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)
3	Water Management	Risk	Construction activities require water for operational purposes, and inefficient usage or improper disposal of wastewater may lead to regulatory non-compliance, operational disruptions and adverse environmental impacts.	Water-related risks are managed through controlled water usage practices, monitoring of consumption and treatment and disposal of wastewater in line with applicable environmental requirements and project conditions.	Negative
		Opportunity	Efficient water management practices provide opportunities for improved operational efficiency, optimisation of water consumption, and strengthening of environmental performance across project sites.		Positive
4	Innovation & Technology	Risk	Delay in adoption of advanced construction technologies and operational efficiency may lead to project delays lower productivity and cost overruns.	Operational risks are mitigated through periodic review of construction methodologies and adoption of improved work practices. Project execution processes are continuously evaluated with latest technology to enhance efficiency and reduce delays.	Negative
		Opportunity	Adoption of latest technologies, construction methodologies, and process innovations provides opportunities to enhance productivity, improve project execution efficiency, and strengthen competitiveness.		Positive
5	Ecological Impacts	Risk	Environmental clearances for projects are obtained and managed by the respective project owners/ clients prior to award of work and are outside the Company's scope of responsibility. However, the Company remains responsible for compliance with environmental requirements applicable to its own construction and operational activities at project sites. Failure to comply with contractual environmental obligations, site-specific environmental conditions, or applicable operational requirements may result in penalties, contractual disputes, operational disruptions, or reputational impacts.	Environmental risks associated with the Company's operational activities are mitigated through compliance with applicable environmental requirements, adherence to client contractual obligations, implementation of environmental management practices at project sites, and periodic monitoring of operational controls to minimise ecological impacts.	Negative

Sr. 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)
		Opportunity	Effective environmental management practices and responsible execution of construction activities provide opportunities to strengthen client confidence, improve operational efficiency, and support environmentally responsible project delivery.		Positive
6	Human Capital Development and Workforce Practices	Risk	Availability of skilled manpower, fair workforce practices, and protection of human rights are critical for timely and responsible project execution. Risks such as inadequate training, unsafe working conditions, discrimination, harassment, excessive working hours, inadequate welfare facilities, non-compliance with labour laws, or human rights related grievances involving employees or contract workers may adversely impact workforce stability, productivity, operational continuity, legal compliance, and organisational reputation.	Workforce and labour-related risks are mitigated through structured training and skill development programmes, implementation of workplace policies and practices aligned with applicable labour and human rights requirements, regular awareness initiatives, workforce engagement mechanisms, and monitoring of workplace conditions across project sites.	Negative
		Opportunity	Strong workforce practices, continuous skill development, and responsible human rights management provide opportunities to improve workforce capability, strengthen employee engagement, enhance productivity, support safe and fair working conditions, and reinforce organisational reputation.		Positive



Sr. 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)
7	Talent Attraction & Retention	Risk	Successful project execution is dependent on availability and retention of skilled manpower. High attrition, loss of experienced personnel, or inability to attract competent talent may affect operational continuity, execution capability, and organisational productivity.	Talent-related risks are managed through employee engagement initiatives, training and development programmes, periodic review of HR policies, and transparent appraisal and promotion practices aimed at improving workforce retention and motivation.	Negative
		Opportunity	Effective talent attraction, retention, and employee motivation practices create opportunities to strengthen organisational stability, preserve institutional knowledge, and improve workforce productivity and performance continuity.		Positive
8	Diversity, Equity & Inclusion	Risk	Lack of a fair, inclusive, and equitable workplace environment may adversely impact employee morale, workforce stability, organisational culture, and compliance with applicable labour and workplace regulations.	Workplace-related risks are mitigated through implementation of fair employment practices, promotion of an inclusive work environment, and mechanisms to address employee concerns and maintain equitable treatment across the workforce.	Negative
		Opportunity	Promotion of diversity, equity, and inclusion provides opportunities to strengthen employee engagement, workplace culture, workforce participation, and organisational reputation.		Positive
9	Occupational Health & Safety	Risk	Construction activities involve inherent occupational health and safety risks due to the nature of operations, equipment handling, work at high altitude, and site-level activities. Workplace incidents or unsafe conditions may result in injuries, operational disruptions, legal liabilities, or reputational impacts.	Occupational health and safety risks are managed through implementation of EHS management systems, periodic audits and inspections, monitoring of unsafe acts and conditions, safety awareness programmes, and preventive and corrective actions across project sites.	Negative
		Opportunity	Effective occupational health and safety practices provide opportunities to improve workforce wellbeing, reduce operational disruptions, strengthen safety culture, and enhance execution efficiency and stakeholder confidence.		Positive

Sr. 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)
10	Sustainable Supply Chain Management	Risk	Project execution is dependent on timely availability and performance of suppliers, contractors, and service providers. Non-compliance with defined standards, delays, or performance gaps within the supply chain may impact project timelines, quality, operational continuity.	Supply chain-related risks are mitigated through defined supplier and contractor expectations, monitoring mechanisms, and review processes to support project requirements and operational standards.	Negative
		Opportunity	Strengthening supply chain management practices provides opportunities to improve operational efficiency, enhance supplier performance, support responsible sourcing practices, and improve project execution outcomes.		Positive
11	Product/ Service Quality & Safety	Risk	Quality of project execution directly impacts client satisfaction, operational performance, and future business opportunities. Deviation from defined quality standards or safety requirements may result in rework, project delays, contractual penalties, or reputational impacts.	Quality and safety-related risks are mitigated through implementation of Project Quality Plans, adherence to defined methodologies and standards, and regular inspections and site reviews to monitor compliance and execution quality.	Negative
		Opportunity	Consistent delivery of quality projects and adherence to safety standards provide opportunities to strengthen client confidence, improve market reputation, and support repeat business opportunities.		Positive
12	Customer Satisfaction	Risk	Timely project delivery and quality execution are critical for maintaining client relationships and market reputation. Failure to meet client expectations may impact repeat business opportunities, commercial relationships, and reputation in the market.	Customer-related risks are managed through regular client engagement, feedback mechanisms, monitoring of project performance, and corrective actions to improve service delivery and client satisfaction.	Negative
		Opportunity	Effective client relationship management and consistent delivery performance provide opportunities to strengthen customer confidence, enhance repeat business potential, and improve long-term business growth.		Positive



Sr. 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)
13	Community Engagement	Risk	Projects executed by the Company are generally awarded after obtaining necessary statutory clearances and approvals by the respective project owners/ clients. Accordingly, the Company's direct role in broader community engagement and land-related matters is limited. However, operational activities at project sites may involve interaction with local communities and workforce surroundings, and any unmanaged site-level social concerns or disruptions may affect smooth project execution and local stakeholder relationships.	Site-level community-related risks are mitigated through adherence to client requirements, implementation of responsible workplace and site management practices, local engagement wherever practicable, and grievance handling mechanisms for operational issues arising during project execution.	Negative
		Opportunity	Positive and responsible interaction with local communities during project execution provides opportunities to maintain harmonious site operations, support local goodwill, and strengthen stakeholder confidence at operational locations.		Positive
14	Business Ethics & Integrity	Risk	The Company's operations involve engagement with multiple business partners, vendors, subcontractors, consultants, and project stakeholders across diverse locations. Inadequate governance controls, non-adherence to internal policies, unethical conduct, or lack of transparency in business dealings may expose the Company to reputational concerns, contractual disputes, financial losses, and stakeholder distrust.	Business conduct related risks are mitigated through implementation of governance frameworks, internal control systems, code-based ethical practices, defined approval mechanisms, and periodic awareness and monitoring processes across operations.	Negative
		Opportunity	Strong governance culture and integrity-driven business practices provide opportunities to strengthen stakeholder confidence, improve operational transparency, reinforce business credibility, and support long-term sustainable growth.		Positive

Sr. 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)
15	Regulatory Compliance	Risk	The Company's operations are subject to multiple statutory, contractual, and sector-specific compliance obligations across labour practices, taxation, corporate governance, occupational safety, and operational requirements. Delays, gaps, or failure in compliance management may result in penalties, legal exposure, operational interruptions, or adverse impact on business continuity and reputation.	Regulatory compliance related risks are mitigated through structured compliance management processes, designated oversight responsibilities, periodic monitoring and review mechanisms, and implementation of systems to support adherence to applicable legal and contractual requirements.	Negative
		Opportunity	Effective compliance governance and proactive regulatory management provide opportunities to strengthen operational discipline, minimise regulatory disruptions, improve stakeholder trust, and support resilient and sustainable business operations.		Positive
16	Data Privacy and Cybersecurity	Risk	Increasing dependence on digital systems, project-related data, remote connectivity, and IT-enabled operations exposes the Company to risks related to cyber threats, unauthorised access, data breaches, ransomware attacks, and disruption of critical information systems, which may impact business continuity, confidentiality, and operational reliability.	Cybersecurity and data privacy related risks are mitigated through implementation of IT security controls across corporate offices, branch offices, project sites, and digital infrastructure, including firewall protection, endpoint security, access controls, multi-factor authentication, and monitoring mechanisms.	Negative
		Opportunity	Strengthening cybersecurity and digital governance practices provides opportunities to improve operational resilience, protect critical business information, enhance reliability of digital systems, and strengthen stakeholder confidence in information security practices.		Positive



## 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
<b>Policy and management processes</b>									
1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	N	Y	Y	Y	N	Y	Y	Y
c. Web Link of the Policies, if available	<a href="https://www.cemindia.co.in/investors/company-policies/">https://www.cemindia.co.in/investors/company-policies/</a>								
2 Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3 Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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.	ISO 9001, ISO 14001, ISO 45001								
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	-	2	1	-	-	2, 3	-	4	-
6 Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	Refer Notes below								

Sr. No.	Objective	Target	Achievement/ Status
1	Safe Workplace (IR- Injury Incidence Rate)	0.85	0.35
2	Recycling of Bio-degradable Waste by installing Organic Waste Composter (OWC)	All Applicable Project Sites	OWC Plant installed & commissioned at 18 locations (Projects/ Depots) (18 units: 4 machines, 14 drums)
3	Replacing non-renewable energy with renewable / clean Energy (Installing Roof Top Solar Panels)	Selected Project Sites & Depot	<ul style="list-style-type: none"> <li>▪ 18 panels (10.8 kW) and 5 kW wind turbine combination studied as a prototype at Mumbai Depot</li> <li>▪ 100 kW rooftop solar installation started at Kolkata Depot</li> <li>▪ 5 kW solar commissioned at Varsha Project</li> </ul>
4	Induct Agniveer trained workers at project sites	Depute minimum 100 Agniveer workers	<ul style="list-style-type: none"> <li>▪ First Batch of Agniveer trainees will graduate in Aug'26; selection to begin next FY.</li> <li>▪ Hiring of ex-armed forces personnel for Camp Boss/IR Admin roles initiated.</li> </ul>

## Governance, leadership and oversight

- 7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).

At Cemindia Projects Limited, we recognise that the infrastructure sector plays a critical role in enabling economic growth while also bearing responsibility for managing the environmental and social impacts associated with construction activities. As we progress on our sustainability journey, our focus remains on embedding ESG considerations into core business processes, strengthening governance frameworks and enhancing transparency in line with evolving regulatory expectations, including BRSR Core.

During the year one of the key challenges has been to balance execution efficiency with increasing expectations on environmental performance, particularly in areas such as emissions management, resource efficiency and responsible material use. The geographically dispersed nature of our project sites and dependence on multiple stakeholders across the value chain further adds complexity to the standardisation of ESG practices and data management.

In response, the Company has prioritised strengthening its management systems and operational controls. Our Integrated Management System, aligned with ISO 9001, ISO 14001 and ISO 45001 standards, continues to provide a structured approach to managing quality, environmental and occupational health and safety risks. We have also initiated steps to improve the robustness of ESG data capture and reporting processes to support assurance readiness under BRSR Core.

From an environmental perspective, we have focused on improving resource efficiency and reducing emissions intensity through measures such as the adoption of electric operated equipment (including electric compressors and battery operated forklifts), optimisation of plant and machinery utilisation and increased use of alternative and recycled materials. These efforts are aimed at progressively lowering the environmental footprint of our construction activities while maintaining operational effectiveness. Wherever possible, we influence project owners to use more sustainable and environmentally friendly technologies & construction solutions.

On the social front, strengthening workforce capability and safety culture remains a priority. Through structured training programmes, including Recognition of Prior Learning (RPL) based Construction Supervisor Training at NSQF Level 4, we continue to invest in skill development, safety awareness and frontline leadership. Our safety performance continues to be recognised through leading industry platforms, including national and regional awards such as NSCI and APOSHO recognitions, reflecting our sustained focus on maintaining zero harm, high standard occupational health and safety across project sites.

Our CSR initiatives continue to focus on education, healthcare, and community wellbeing in the areas surrounding our operations, with programmes designed to create long-term value for local communities. During the year, the Company has undertaken several CSR initiatives through Adani Foundation such as beach nourishment and dredging programmes, installation of solar street lights, empowerment of women, upgradation of the learning environment, specialised training for children with special needs, and organic farming using nano-fertiliser techniques to promote natural farming alongwith livelihood development initiatives across sectors such as healthcare, green energy, food processing, and spirituality, thereby encouraging start-ups, entrepreneurs, and researchers.

Looking ahead, our priorities include further strengthening ESG governance, enhancing Scope 1 and Scope 2 emissions measurement and management, expanding training coverage across employees and contract workforce, and improving engagement with our value chain on sustainability aspects. We also aim to progressively align our disclosures and internal systems with assurance requirements and global best practices.

We remain committed to building a responsible and resilient business that delivers infrastructure solutions while creating sustainable value for all stakeholders.



- 8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).  
Name: Mr. Jayanta Basu  
Designation: Managing Director  
DIN: 08291114
- 9 Does the entity have as specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.  
Yes, the Company's CRC Committee of the Board and EHS team are responsible for decision making on sustainability related issues.

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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Performance related to nine principle of NGRBC are reviewed Quarterly or on a need basis by concerned Committees. During the review, the effectiveness of the relevant policies is evaluated and necessary amendments to policies and procedures are implemented.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Status of compliance with all applicable statutory requirements are reviewed by the Board on a quarterly basis.									

- 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 |
|--|----|----|----|----|----|----|----|----|----|
| Yes. TUV Nord conducts Integrated Management System (ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018) audits for the various processes existing at projects & office locations. |    |    |    |    |    |    |    |    |    |

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
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 categorised 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	Topic/principles covered under the training and its impact	% of person in respective category covered by the awareness programmes
Board of Directors	4	Business strategy, performance overview, risk management and updation of Laws	100.00
Key Managerial Personnel	1	Business strategy, planning, risk management and updation of Laws	50.00
Employees other than BoD and KMP's	75	Company policy, Code of Conduct, BRSR, Wellbeing, IMS Policy	43.46
Workers	2,098	EHS: Working at height, Risk Assessment, Material Handling, Permit to Work, Waste (Hazardous Waste Management), Resource Conservation, Integrated Management System, Fire Fighting, Emergency Preparedness etc.	100.00

#### 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):

NGRBC Principle	Monetary		Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Name of the regulatory/ enforcement agencies/ judicial institutions				
Penalty/Fine	-	-	-	-	-
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	-	-	-	-
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
-	-

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

Yes, the Company has in place Codes of Ethical Conduct for Directors, Senior Management and employees of the Company and a Code of Conduct for Vendors and Suppliers covering anti-corruption and anti-bribery aspects. The objective of these Codes is to serve as a guide for all concerned for ensuring compliance with applicable laws, rules and regulations. They reflect the Company's firm commitment towards maintaining ethical standards of governance and zero tolerance towards any act of dishonesty, corruption or bribery.

<https://www.cemindia.co.in/wp-content/uploads/2026/02/CodeOfEthicalConduct-DirectorsAndSeniorManagement-Feb26.pdf>

<https://www.cemindia.co.in/wp-content/uploads/2026/02/CodeOfEthicalConduct-ExecutiveDirectorsAndEmployees-Feb26.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	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

**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	FY 2024-25
Number of days of account payable	98	101

**9. Open-ness of business**

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of purchases	a. Purchases from trading houses as % total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchase from top 10% trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	1.99%	Nil
	b. Sales (Sales to related parties/ Total Sales)	28.39%	Nil
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	NA	NA
	d. Investments (Investments in related parties/Total Investments made)	100.00%	Nil

**Leadership Indicators**

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

Total number of awareness programmes held	Topics/principles covered under the training	% usage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1,776	Environment, Health & Safety awareness and training	100*

\*Value chain partners- Subcontractors that have provided workers to the organisation at different site locations

**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 in place Codes of Ethical Conduct for Directors, Senior Management and Employees of the Company.



## PRINCIPLE 2: Business should provide goods and service in a manner that is sustainable and safe

### Essential indicator

#### Essential Indicators

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

	FY 2025-26	FY 2024-25*	Details of improvements in environmental and social impact
R&D Expenditure	0.00%	0.00%	
Capital Expenditure (Capex) Investment	6.33%	3.90%	<ol style="list-style-type: none"> <li>The adoption of BSVI-compliant 180 kVA and 250 kVA diesel generator (DG) sets supports reduction in air pollutant emissions compared to earlier emission norm-compliant DG sets, including lower nitrogen oxide (NOx), particulate matter (PM), carbon monoxide (CO), and hydrocarbon (HC) emissions. The upgraded systems also offer improved fuel efficiency and enhanced acoustic performance through advanced engine and enclosure design. Depending on operating load and usage hours, the improved efficiency may contribute to lower fuel consumption and associated greenhouse gas emissions over the equipment lifecycle.</li> <li>The HVS Rotating Laser Machine – 150 Meter contributes to improved construction quality, operational efficiency, and workplace safety through enhanced precision in levelling and alignment activities. The equipment supports reduction in manual measurement errors and improves execution accuracy, thereby facilitating safer and more efficient work practices. Its deployment also promotes workforce capability enhancement through exposure to modern surveying and construction technologies, supporting technical upskilling across project teams.</li> <li>The Battery-Powered Road Sweeper Machine – 6,000 m<sup>2</sup>/h supports reduction in localised air and noise pollution compared to conventional diesel-powered alternatives through elimination of direct tailpipe emissions during operation. The equipment assists in improving on-site environmental conditions by enabling efficient dust and debris removal, thereby contributing to cleaner worksite surroundings and reduced dispersion of particulate matter. The transition toward battery-powered equipment also supports the Company's broader focus on adoption of lower-emission operational technologies.</li> <li>The company implemented a major digitisation initiative to minimise the use of paper, printed documents, and other physical records, thereby improving efficiency and supporting environmental sustainability</li> <li>Organic waste composters (OWC) installed at the Few projects help reduce landfill burden, prevent emissions from waste decomposition and transportation, and save time and operational costs.</li> <li>Automation for placement of tetrapods (Pocibloc), eliminating the need for divers for 50% of time, is an innovative approach that minimises human intervention and enhances safety during installation activities</li> </ol>

\*FY24-25 figure has been restated

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

Cemindia Projects Limited Procurement Policy includes Sustainable Sourcing Policy that focuses on conservation of natural resources, minimisation of waste and promotion of circularity. The Policy is anchored in principles of ethical business conduct, human rights, environmental stewardship and regulatory compliance, including prohibition of forced labour, child labour, and non-discrimination.

The Company's Procurement Policy embeds sustainability considerations in Supply Chain Partner selection, promoting sourcing from vendors aligned to quality, environmental and occupational health and safety standards. All procurement is done by way of Purchase Orders incorporating Terms and Conditions, which addresses Environmental and Occupational Health & Safety compliance. These include adherence to EHS regulations, safe handling of materials, use of PPE, trained personnel deployment, and defined accountability through penalties and indemnity provisions.

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

Given that procurement is executed through Purchase Orders and embedded Environmental and Occupational Health Safety requirements, major inputs are covered under the Company's sustainable sourcing framework.

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.

The Company does not have business of such specific products. However, at the project and operation sites, there are systems in place to reuse and dispose the above waste being generated during course of construction and operation in line with the regulatory requirements.

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.

The Extended Producer Responsibility (EPR) registration process was initiated and obtained the registration certificate for procurement of materials received with plastic packaging.

To ensure compliance and strengthen the management practices, the Company has enhanced its internal control processes, conducted awareness sessions across relevant departments and functions to support regulatory compliance requirements.

**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
4290	Batching plant	Not available	Cradle to Gate	No	No

Company has not conducted a Life Cycle Assessment (LCA) for its services in FY 2025–26. In the previous year, an in-house LCA exercise was carried out as a proactive initiative for the batching plant process. In the current year, we continue to monitor the mitigation measures. Concrete is not produced for commercial purposes, it is used for in-house consumption.



**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
Batching Plant	<p>To comprehensively address the environmental impacts associated with concrete production, a Life Cycle Assessment (LCA) of the batching plant is being undertaken to evaluate emissions, and resource consumption across all stages—from raw material sourcing to concrete delivery—enabling informed strategies for sustainability and carbon footprint reduction. The contributing factors are as below.</p> <ol style="list-style-type: none"> <li>Cement consumption accounts for approximately 64% of the total carbon emissions at the batching plant, making it the primary contributor to greenhouse gas emissions. This poses a significant environmental concern and highlights the need for alternative low-carbon materials or optimised mix designs.</li> <li>The transportation of coarse aggregates, river sand, and crusher sand involves long lead distances, resulting in increased fuel consumption and elevated carbon emissions. This contributes to the plant's overall environmental footprint and operational costs.</li> <li>The batching plant has a low dependency on recycled materials and relies heavily on virgin resources. This not only increases environmental degradation but also limits opportunities for sustainable resource management and cost savings.</li> </ol>	<ol style="list-style-type: none"> <li>Incorporate ground granulated blast furnace slag (GGBS), Fly Ash or silica fume as a partial replacement of cement.</li> <li>Identified and utilise nearby sources of coarse aggregate and sand to reduce transportation distances.</li> <li>Optimised truck loads, route planning, and consider using fuel-efficient to lower emissions.</li> <li>Encourage use of M-sand produced from nearby crushing units to replace river sand and reduce lead distance.</li> <li>Install systems to recycle leftover concrete and wash water (sedimentation tank) within the batching plant.</li> </ol>

**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 2025-26	FY 2024-25*
Fly-ash, GGBS & Portland Slag Cement <sup>#</sup>	12.30%	9.61%
Manufactured sand, Stonedust	3.11%	0.83%

<sup>#</sup>The percentages represent the proportion of recycled or reused materials (Fly Ash, GGBS, and Portland Slag Cement) relative to the total quantity of cementitious materials purchased. Percentage calculation by weight.

\*FY24-25 figure has been restated

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:

Material	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.
E-waste	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.
Hazardous waste (Oil filter & cotton waste)	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.
Other waste (Non Hazardous waste)	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.
Battery waste	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.
Used oil	N. A.	N. A.	N. A.	N. A.	N. A.	N. A.
Concrete waste (in cubic meter)	533.65	Nil	Nil	130.00	Nil	Nil

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.

**PRINCIPLE 3: Business should respect and promote 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	Total (A)	% of employees covered by									
		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	3,075	3,075	100	3,075	100	0	0	0	0	0	0
Female	85	85	100	85	100	1	1.18	0	0	0	0
<b>Total</b>	<b>3,160</b>	<b>3,160</b>	<b>100</b>	<b>3,160</b>	<b>100</b>	<b>1</b>	<b>0.03</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent employees</b>											
Male	1,583	157	9.92	1,583	100	0	0	0	0	0	0
Female	25	9	36.00	25	100	0	0	0	0	0	0
<b>Total</b>	<b>1,608</b>	<b>166</b>	<b>10.32</b>	<b>1,698</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Category	Total (A)	% of workers covered by									
		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	27	0	0	27	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Category	% of workers covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Other than Permanent workers</b>											
Male	32,006	0	0	32,006	100	0	0	0	0	0	0
Female	7	0	0	7	100	0	0	0	0	0	0
<b>Total</b>	<b>32,013</b>	<b>0</b>	<b>0</b>	<b>32,013</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well-being measure as a % of total revenue of the Company	0.06%	0.04%

## 2. Details of retirements benefits, for Current FY and Previous financial year.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	0	0.62	Yes	0	1.00	Yes
Others-please specify	0	0	N.A.	0	0	N.A.

## 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. The corporate office is equipped with accessibility features, including ramps at entry points and lobby areas to support wheelchair access, as well as elevators fitted with Braille-enabled signage to assist visually impaired individuals. Additionally, regional offices and depots are also equipped with the necessary accessibility features at entry points to ensure inclusive access at required locations.

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

Yes, the Company has an equal opportunity policy.

<https://www.cemindia.co.in/wp-content/uploads/2026/02/PolicyEqualOpportunity-Feb26.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	0	0	0	0
Female	100%	100%	0	0
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0</b>	<b>0</b>

**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.**

	<b>Yes/No (If Yes, then give details of the mechanism in brief)</b>
Permanent workers	Yes, the Company has a Grievance Redressal Policy explaining how employees can voice their concern faced at the workplace in a constructive way to ensure that their point of view is heard, and the issues are effectively resolved through appropriate action following due process.
Other than Permanent workers	
Permanent Employees	
Other than Permanent Employees	

The grievance redressal mechanism is as follows: -

- Step 1:** The aggrieved employee can register his/her grievance by reaching out to [grievance\\_cell@cemindia.co.in](mailto:grievance_cell@cemindia.co.in)
- Step 2:** The complaint is forwarded to the Grievance Redressal Committee which, in turn, works with the respective leadership team and HR on the next steps.
- Step 3:** The Grievance Redressal Committee initiates the enquiry for further fact-finding.
- Step 4:** The Committee ensures that the entire enquiry is done in a fair, neutral and unbiased manner. Wherever possible, sincere efforts shall be made to establish a dialogue between the concerned parties and/or enable a mediation process. The relevant stakeholders shall be kept informed throughout the process.
- Step 5:** The entire enquiry is to be concluded within 60 days' time from the date of lodging of complaint and the response to be communicated to the aggrieved party. The timeline can also be mutually agreed upon between the aggrieved party and the Committee. It should not, however, go beyond 120 days. The Grievance Redressal Committee shall maintain accurate records.
- Step 6:** If found guilty, the party in question shall be subjected to disciplinary proceedings based on the severity of the complaint. The decision of the Committee is final and binding on both the parties.

**7. Membership of employees and workers in association(s) or Union recognised by the listed entity:**

Benefits	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	<b>3,160</b>	<b>0</b>	<b>0</b>	<b>2,739</b>	<b>0</b>	<b>0</b>
Male	3,075	0	0	2,663	0	0
Female	85	0	0	76	0	0
<b>Total Permanent Workers</b>	<b>27</b>	<b>27</b>	<b>100</b>	<b>30</b>	<b>30</b>	<b>100</b>
Male	27	27	100	30	30	100
Female	0	0	0	0	0	0



## 8. Details of training given to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
<b>Employees</b>										
Male	4,658	4,658	100	924	19.83	4,066	4,066	100	670	16.48
Female	110	110	100	85	77.27	100	100	100	27	27.00
<b>Total</b>	<b>4,768</b>	<b>4,768</b>	<b>100</b>	<b>1,009</b>	<b>21.16</b>	<b>4,166</b>	<b>4,166</b>	<b>100</b>	<b>697</b>	<b>16.73</b>
<b>Workers</b>										
Male	32,033	32,033	100	7,677	23.97	26,800	26,800	100	5,957	22.23
Female	7	7	100	7	100	0	0	0	0	0
<b>Total</b>	<b>32,040</b>	<b>32,040</b>	<b>100</b>	<b>7,684</b>	<b>23.99</b>	<b>26,800</b>	<b>26,800</b>	<b>100</b>	<b>5,957</b>	<b>22.23</b>

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	3,075	3,075	100	2,663	2,663	100
Female	85	85	100	76	76	100
<b>Total</b>	<b>3,160</b>	<b>3,160</b>	<b>100</b>	<b>2,739</b>	<b>2,739</b>	<b>100</b>
<b>Workers</b>						
Male	32,033	27	0.08	26,800	30	0.11
Female	7	0	0	0	0	0
<b>Total</b>	<b>32,040</b>	<b>27</b>	<b>0.08</b>	<b>26,800</b>	<b>30</b>	<b>0.11</b>

## 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?

Yes, the company is certified to ISO 45001:2018, an internationally recognised and widely accepted standard for Occupational Health and Safety (OHS) Management Systems. This certification has been implemented across Corporate office, regional offices, projects and depots, covering 100% footprint and the workforce operating at these locations.

The company has a well-defined IMS System covering IMS Policy and supporting processes to ensure well-beings of its employees and workers with robust occupational health and safety management system.

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

### 1. Procedure P22 (Occupational Safety & Risk Assessment) – This procedure is being followed for Safety (OH&S) Risk & Opportunities Assessment to:

- Identify hazards associated with all routine/non-routine activities, including those arising from potential emergency situations.
- Assess risks, (OH & S and other risks) to personnel, equipment, material and property arising from identified hazards and
- Determine appropriate control measures to reduce risk to acceptable levels.

**2. Procedure P3 Environmental Aspects - This procedure is being followed for Environmental Risk Assessment (ERA) involving:**

- Identification of the environmental aspects of the Company’s activities that interact or can interact with the environment.
- Determination of aspects which have or can have significant impact on the environment.

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

Yes. The Company has implemented SHOP 26 – Stop Work Program (SWP) under its EHS framework, enabling workers to stop work in unsafe conditions.

- Hazard reporting through supervisors, daily observations, near-miss reporting, and digital platforms.
- Workers trained via induction and toolbox talks.
- Stop Work Authority without fear of reprisal.
- Safety Committees ensure worker participation and review of hazards.
- Hazards are recorded, risk-assessed, and closed with corrective actions.
- Emergency procedures and regular audits ensure continuous monitoring.

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

Yes. The Company recognises that the physical and mental well-being of its employees and workers is critical to sustained growth. It adopts a proactive and systematic approach through active consultation, worker participation, and regular health and well-being training.

The Company implements a comprehensive well-being framework that includes health benefits such as medical insurance and access to medical consultations. It conducts regular health awareness programs, medical camps, and periodic health check-ups for workers. An Alcohol and Drug Abuse Policy is also implemented across all projects and depots to ensure a safe and healthy work environment.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury frequency rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.09	0.09
Total recordable work-related injuries	Employees	0	0
	Workers	10	6
No. of fatalities	Employees	0	0
	Workers	1	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	10	7

\*Includes contract workforce

**12. Describe the measures taken by the entity to ensure a safe and healthy work place.**

Hazard identification and risk assessment process is conducted to identify each risk and ensure that proper mitigation measures are put in place to create a healthy and safe work environment. A similar approach for hazard identification is followed at our projects and depots where commonly encountered OHS risks include:

- Fall of person/Material
- Working at height
- Manual and Mechanical material handling
- Electrical and Mechanical hazards
- Fire



- Collapse of Soil/ Scaffolding/ structure
- Failure of equipment/machinery
- Slip and trip
- Exposure to dust being generated
- Noise pollution
- Inadequate illumination etc.

Mitigation measures include:

- Enhancing awareness through induction and OHS trainings
- Deployment of competent work force
- Implementation of preventive measures as per HIRA for each activity
- Adopting safe work methods
- Adopting zero tolerance to OHS violations
- Implementation of disciplinary and reward programme etc.
- Mock drill for fire, medical emergencies and natural calamities
- Conducting periodic inspections and audits
- Monitoring of air quality at project sites at the Company level as well as through external agencies to ensure emission within permissible limits
- Regular training on occupational health & safety matters to sensitise employees on OHS aspects and to inculcate a culture of safety.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	1	0	-
Health & Safety	0	0	-	0	0	-

**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	100 incase of heavy plants, equipment and lifting tools & Tackles
Working Conditions	100

**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.**

The Company’s Corporate EHS team and Senior Management undertakes a joint investigation and review of any incident that has occurred and suggests control measures based on the data gathered through respective Project Site Management. EHS site inspection visits and EHS Audits help to provide relevant data on unsafe conditions/unsafe behaviors. The data received enables identification of any hazard involved and assess key areas of involved risks that guide projects and depots to proactively manage and have proper controls to avoid any untoward incident.

Various steps have been taken including:

- Implementation of EHS Audit Rating through checklist (SCL-12).
- Developing EHS training modules based on high-risk activities, as per Safety Walk About (SWA) analysis.

- Safety Alerts prepared on critical incidents and communicated to project sites and depots to create awareness and implement lessons learnt to prevent any harm to man and material.
- Creation of safety awareness through technical training by external faculty.
- Periodic site visits and mentoring project site management team by Senior Management, follow EHS requirements and enhance safety culture.
- Preparation of action plans to enhance safety culture with higher degree of EHS awareness. This helps upgrade skill set of employees to achieve EHS excellence in their respective workplace by aligning their actions accordingly.

For instance, against a reportable incident at one of our Marine project on May 19, 2025, following corrective actions were taken:

- 1) Standard access ladder with pins and rollers has been installed and additionally safety nets were provided.
- 2) Replaced existing access ladder with structural gangway.
- 3) It is ensured that the access ladder is detached from the tower base frame platform during repositioning.
- 4) Use of life jackets are made compulsory and monitored strictly while working over or near water.
- 5) HIRA reviewed as per the revised Methodology and precautions taken accordingly.
- 6) Training imparted periodically to all staff and workers on safe access & egress from the barge to the tower base frame platform.
- 7) Access ladders are inspected periodically.
- 8) Experienced engineers deployed for such critical activity and being monitored. Emergency Preparedness and Response Procedure has been further enhanced & mock drills conducted to assess its effectiveness.
- 9) Cautionary boards & safety posters displayed in English, Hindi and local language on use of life jackets.

**Leadership Indicators**

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

Yes, the Company extends life insurance benefits and/or compensation package in the event of death of Employees and Workers.

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

Sub-contractors submit valid PF and ESIC registration and copies of attendance & wage registers, Workmen Compensation Policy and challans as a proof of payment of statutory dues on an ongoing basis.

**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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family member have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	11	7	10	6

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

No

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices Working Conditions	The company continues to assess its value chain partners on Health & Safety practices. During reporting period, the assessment approach, coverage criteria and underlying methodology were reviewed and will be enhanced to improve the completeness, consistency and reliability of the assessment process. The refined assessment framework is expected to be implemented in near term, following which more comprehensive and robust disclosure will be made.

**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.**

– N. A.

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholder****Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity**

The business of the Company is primarily EPC (Engineering, Procurement and Construction) and civil construction work. Hence, in line with its business models, the Company has identified the following as key stakeholder groups:

<b>Stakeholder</b>	<b>Basis of identification</b>
Suppliers/ Contractors	EPC and civil construction have significant dependence on supply chain partners for <ol style="list-style-type: none"> <li>i) Sourcing of key raw materials e.g., fuel, cement, aggregates, steel and other materials for construction projects, and high-grade metals, subcomponents, and other inputs for construction business.</li> <li>ii) Outsourcing of business activities e.g., low-end civil works in construction projects, and certain specialised activities. To maintain sustainable growth, designers, consultants, suppliers/contractors are key elements in meeting the desired product and cost objectives for various contracts.</li> </ol>
Government	Government (central and state) orders contribute 36% of the current orderbook. Additionally, orders from Government owned enterprises (PSU's) contribute 6% of the orderbook. They play a crucial role in the growth plans of the Company.
Customers	Private sector contributes 58% of the total orderbook. Company has strong brand recall amongst its diversified customer base and act as partners in developing new solutions or business offerings.
Employees and Workforce	Construction is a labour-intensive activity, and Cemindia employs 33,621 contractual personnel and workforce in addition to 3,187 permanent employees. Company plays important role in their skills development, health and well-being.
Regulatory bodies	Company operates in various sectors, which are governed by specific regulatory bodies. Company ensures that applicable necessary regulatory compliances are maintained.
Shareholders and investors	The Company actively engages with shareholders and investors to ensure smooth business operations and create long-term value for all stakeholders.
Media	Media is one of the important communication channels for the Company to showcase its business performance, visibility and bridge the communication gap amongst its stakeholders.

<b>Stakeholder</b>	<b>Basis of identification</b>
Communities	Company contributes to the socio-economic development of local communities at various locations and fosters an ecosystem of inclusive and sustainable growth.
Industry Associations	Industry associations are identified based on their relevance to the Company's sector, regulatory interface, policy influence, technical guidance, and role in advancing industry best practices. The identification process considers associations with which the Company maintains active membership, participates in sectoral consultations, engages on infrastructure and construction-related policy matters, or collaborates for sustainability, safety, engineering, skill development, and compliance-related initiatives.

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

<b>Sr. No.</b>	<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalised Group (Yes/No)</b>	<b>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other</b>	<b>Frequency of engagement (Annually/Half/ yearly/ Quarterly/ others – please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
1	Shareholders and investors	No	Press Releases, Quarterly Results, Annual Reports, Newspaper publications, Analyst/Investor meet and Conferences, Investor presentation, Concall, audio link and transcripts, Stock Exchange filings, General Meetings, E-mail communication and Company's website as per Law and Regulations.	Periodically and event based	To provide update on Company's financial and operational performance addressing investor queries and any event-based announcement filed with the stock exchanges.
2	Media	No	Press Releases, Investor Presentation, General Meetings and Media interactions	Periodically and event based	To provide update on Company's financial and operational performance and any event-based announcement filed with the stock exchanges.
3	Customers	No	Business interactions, client satisfaction surveys	At convenient intervals	Customer satisfaction and feedback. Project delivery, timeline, challenges that are faced during execution.
4	Government	No	Press Releases, Quarterly Results, Annual Reports, Sustainability Reports, Stock Exchange filings, subject specific meetings, representations	As and when required	Reporting requirement, other requirement (specified by client/ employer), statutory compliance, support from authority and resolution of issues.



Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
5	Employees	No	<ul style="list-style-type: none"> <li>▪ Circulars, E-mails, Notice boards and messages.</li> <li>▪ Employee engagement programs.</li> </ul>	As and when required	Employees' growth and benefits, career growth, professional development, leadership skills and team building, Interpersonal Relationship, communication and presentation skills and continuing education and training, etc.
6	Suppliers/ Contractors	No	Supplier and dealer meet. Business interactions	As and when required	Identifying need and expectation, schedule, supply chain issue, creating awareness and imparting other training, their regulatory compliance, EHS performance etc.
7	Community	No	Contribution through implementing agencies for CSR activities nearby company's Projects sites	As and when required	To help the marginalised sections of the society and to support government approved CSR activities.
8	Industry Associations	No	Industry forums, sectoral meetings, conferences, workshops, policy consultations, webinars, committee participation, circulars and email communications	Periodic/ As required	To engage on sectoral developments, regulatory updates, infrastructure policy advocacy, ESG and sustainability expectations, industry best practices, safety standards, emerging technologies, climate and decarbonisation initiatives, capacity building, and collaborative representation of industry concerns before regulatory and government authorities. Engagement also supports benchmarking, knowledge sharing and alignment with evolving disclosure and compliance requirements including BRSR and ESG-related frameworks.

## 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.

The Company has established internal governance and review mechanisms through which economic, environmental, and social matters are periodically evaluated and escalated to the Board and its Committees, as applicable. Stakeholder concerns and operational observations relating to such topics are assessed through various management processes, including internal audits, compliance reviews, operational reporting, project monitoring mechanisms, and interactions with employees, customers, vendors, communities, and regulatory authorities.

The Internal Audit process includes review of key environmental, social, governance, operational, and compliance-related aspects relevant to the Company's business operations. Critical observations, risk areas, and significant findings identified during each audit cycle are reported to the management and subsequently presented to the Board on a quarterly basis for review, guidance, and oversight.

In addition, inputs received through operational reviews, stakeholder engagements, grievance mechanisms, and statutory compliance processes are periodically consolidated and communicated to senior management and the Board to support informed decision-making on material economic, environmental, and social matters.

### 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. The Company regularly engages with its stakeholders to strengthen relationships, understand evolving expectations, and identify opportunities for sustainable value creation. A structured stakeholder engagement approach is followed across various levels of the organisation to identify, prioritise, and address stakeholder concerns and expectations in a consistent and systematic manner. Inputs received through such engagements support the Company in shaping its environmental and social initiatives, employee welfare measures, community development activities, and operational practices.

The Company maintains structured communication channels with employees through both top-down and bottom-up engagement mechanisms. Feedback and suggestions received from employees and workers have contributed to several initiatives focused on employee well-being, environmental responsibility, and workplace engagement. Key initiatives undertaken include:

1. Provision of transportation facilities for employees to reduce dependence on personal vehicles, thereby supporting reduction in vehicular emissions and promoting environmentally responsible commuting practices.
2. Annual medical check-up facilities for employees above the General Manager category to support preventive healthcare, employee well-being, and fitness for professional responsibilities.
3. Organisation of annual sports activities and employee engagement programmes to promote recreation, team building, collaboration, and a positive workplace culture across the organisation.
4. Plantation of 3,067 saplings based on employee suggestions, supporting local environmental improvement and contributing to long-term community and ecological benefits.
5. Organisation of medical camps and blood donation drives as part of employee and community welfare initiatives, under which 340 employees/workers collectively contributed approximately 119 litres of blood.

Through such engagement-led initiatives, the Company continues to integrate stakeholder feedback into its people practices, environmental initiatives, and community-oriented activities.

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

The Company engages with marginalised stakeholder group through its various CSR initiatives by providing support in various areas such as education and health care services, eradication of poverty, hunger and malnutrition etc. aimed to provide improved living condition to the vulnerable sections of the society focusing on their accelerated development and overall well-being.



## PRINCIPLE 5: Businesses should respect and promote human rights

### Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. employees' workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	3,160	423	13.39	2,739	302	11.03
Other than permanent	1,608	121	7.52	1,426	65	4.56
<b>Total Employees</b>	<b>4,768</b>	<b>544</b>	<b>11.41</b>	<b>4,165</b>	<b>367</b>	<b>8.81</b>
<b>Workers</b>						
Permanent	27	0	0	30	0	0
Other than permanent	32,013	0	0	26,770	0	0
<b>Total Workers</b>	<b>32,040</b>	<b>0</b>	<b>0</b>	<b>26,800</b>	<b>0</b>	<b>0</b>

Note: Training on various issues related to human rights are covered under new employee induction, EHS training, POSH and Code of Conduct.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>	<b>3,160</b>	<b>0</b>	<b>0</b>	<b>3,160</b>	<b>100</b>	<b>2,739</b>	<b>0</b>	<b>0</b>	<b>2,739</b>	<b>100</b>
Male	3,075	0	0	3,075	100	2,663	0	0	2,663	100
Female	85	0	0	85	100	76	0	0	76	100
<b>Other than permanent</b>	<b>1,608</b>	<b>0</b>	<b>0</b>	<b>1,608</b>	<b>100</b>	<b>1,426</b>	<b>0</b>	<b>0</b>	<b>1,426</b>	<b>100</b>
Male	1,583	0	0	1,583	100	1,402	0	0	1,402	100
Female	25	0	0	25	100	24	0	0	24	100
<b>Workers</b>										
<b>Permanent</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>100</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>100</b>
Male	27	0	0	27	100	30	0	0	30	100
Female	0	0	0	0	0	0	0	0	0	0
<b>Other than permanent</b>	<b>32,013</b>	<b>32,013</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>26,770</b>	<b>26,770</b>	<b>100</b>	<b>0</b>	<b>0</b>
Male	32,006	32,006	100	0	0	26,770	26,770	100	0	0
Female	7	7	100	0	0	0	0	0	0	0

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

#### a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Director (BoD)	1	6,32,23,200		
Key Managerial Personnel	2	1,18,93,710		
Employee other than BoD and KMP	3,072	12,07,047	85	10,25,271
Workers	27	7,31,336		

Note: Median Remuneration / wages have been computed based on permanent employees and permanent workers on the roll of company in FY 2025-26

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

	FY 2025-26	FY 2024-25
Gross wages paid to female as % of total wages	2.64%	2.49%

#### 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, Head of the Human Resources is responsible for addressing any issues regarding human rights.

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

All grievances are addressed as and when received by the respective project manager/functional head through IR/Admin in co-ordination with HR. All grievances are duly investigated and appropriate actions are taken to resolve them.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0		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	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaint 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.**

The Company has the following policies to address and prevent adverse consequences to the complainant in discrimination and harassment cases:

- Whistle Blower Policy
- Codes of Ethical Conduct
- Prevention of Sexual Harassment Policy
- Grievance Redressal Policy
- Code of Conduct for Vendors and Suppliers

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

Yes

**10. Assessments for the year:**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child Labour	100
Forced/ involuntary labour	100
Sexual Harassment	100
Discrimination at workplace	100
Wages	100
Others – Please specify	-

Note: The Company undertook internal assessment through its EHS, HR and IR Function.

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

– None

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

– None

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

– None

**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

The corporate office is equipped with accessibility features, including ramps at entry points and lobby areas to support wheelchair access, as well as elevators fitted with Braille-enabled signage to assist visually impaired individuals. Additionally, regional offices and depots are also equipped with the necessary accessibility features at entry points to ensure inclusive access at required locations.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual Harassment	100
Discrimination at workplace	100
Child Labour	100
Forced Labour/ Involuntary Labour	100
Wages	100
Other- 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**

No significant risks or concerns were identified during the assessment of value chain partners in relation to the above parameters during the reporting period. The Company continues to monitor compliance through contractual obligations, engagement mechanisms, and periodic review processes, and remains committed to addressing any identified concerns, if any, in a timely manner.

**PRINCIPLE 6: Business 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:**

<b>Parameter</b>	<b>FY 2025-26</b>	<b>FY 2024-25*</b>
<b>For renewable source</b>		
Total electricity consumption (A)	221.84 GJ	230.88 GJ
Total fuel consumption (B)	-	-
Energy consumption through source (C)	-	-
Total energy consumed from renewable source (A+B+C)	221.84 GJ	230.88 GJ
<b>For non-renewable source</b>		
Total electricity consumption (D)	94,582.34 GJ	91,812.93 GJ
Total fuel consumption (E)	13,10,287.63 GJ	12,82,778.29 GJ
Energy consumption through other source (F)	-	-
Total energy consumed from non-renewable source (D+E+F)	14,04,869.97 GJ	13,74,591.22 GJ
Total energy consumed (A+B+C+D+E+F)	14,05,091.81 GJ	13,74,822.10 GJ
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.00001408	0.00001538
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0002864	0.0003089
Energy intensity in terms of physical Output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note : \* FY24-25 figure have been restated

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – Yes, Carbon Check (India) Private Limited.

Energy consumption relating to electricity has been converted using a factor of 3.6 GJ per MWh, while energy conversion for fuels has been carried out using IPCC-aligned calorific values and conversion factors, as applicable.

For computation of Purchasing Power Parity (PPP)-based emission intensity, the PPP conversion factor of 20.34 has been considered based on data sourced from the International Monetary Fund (IMF) Data Mapper. For FY 2024-25, IMF PPP conversion rate (20.07) has been used.



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.

– No

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

Parameters	FY 2025-26	FY 2024-25*
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	3,98,060.99	1,20,935.60
(ii) Groundwater	3,26,749.11	57,858.97
(iii) Third party water	19,06,151.23	20,56,248.12
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>26,30,961.33</b>	<b>22,35,042.69</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>24,99,413.26</b>	<b>21,23,290.55</b>
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000250	0.0000238
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0005093	0.0004770
Water intensity in terms of physical Output	-	-
Water intensity (optional) – the relevant metric may be selected by the Entity	-	-

Note : \* FY24-25 figure have been restated

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, names of the external agency. – Yes, Carbon Check (India) Private Limited.

For computation of Purchasing Power Parity (PPP)-based emission intensity, the PPP conversion factor of 20.34 has been considered based on data sourced from the International Monetary Fund (IMF) Data Mapper. For FY 2024-25, IMF PPP conversion rate (20.07) has been used.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
<b>Water Discharge by destination and level of treatment (in kiloliters)</b>		
<b>(i) To Surface water</b>		
No treatment	-	-
With treatment-please specify level of treatment	-	-
<b>(ii) To Groundwater</b>		
No treatment	-	-
With treatment-please specify level of treatment	-	-
<b>(iii) To Seawater</b>		
No treatment	-	-
With treatment-please specify level of treatment	-	-
<b>(iv) Sent to Third Parties</b>		
No treatment	-	-
With treatment-please specify level of treatment	-	-
<b>(v) Others</b>		
No treatment	3,59,928.85	-
With treatment – please specify level of treatment (Primary)	18,973.58	-
With treatment – please specify level of treatment (Secondary)	37,440.00	-
<b>Total water discharged (in kiloliters)</b>	<b>4,16,342.43</b>	<b>-</b>

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. – Yes, Carbon Check (India) Private Limited.

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

The company complies with all applicable statutory requirements set by the CPCB for wastewater treatment. Effluent from batching plant operations is treated in a sedimentation tank, and the treated wastewater is reused for dust suppression and tyre washing activities which is further treated for reusing purpose.

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

Parameters	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/m <sup>3</sup>	0.017	0.017
Sox	mg/m <sup>3</sup>	0.03	0.008
Particulate matter (PM)	mg/m <sup>3</sup>	0.099	0.025
Persistent organic pollutants (POP)	mg/m <sup>3</sup>	0	0
Volatile organic compounds (VOC)	mg/m <sup>3</sup>	0	0
Hazardous air pollutants (HAP)	mg/m <sup>3</sup>	0	0
Others – please Specify		0	0

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. - Yes, Carbon Check (India) Private Limited.

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

Parameters	Unit	FY 2025-26	FY 2024-25*
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> Equivalent	1,00,136.00	92,291.00
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> Equivalent	18,639.00	18,108.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	Metric tonnes CO <sub>2</sub> Equivalent/₹	0.00000119	0.00000124
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)	Metric tonnes CO <sub>2</sub> Equivalent/₹	0.00002420	0.00002480
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note : \* FY24-25 figure have been restated.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - Yes, Carbon Check (India) Private Limited.

Scope 1 emissions have been quantified using emission factors aligned with the IPCC dataset, while Scope 2 emissions have been calculated using the Grid Emission Factor published by the Central Electricity Authority (CEA), Database Version 21.

For computation of Purchasing Power Parity (PPP)-based emission intensity, the PPP conversion factor of 20.34 has been considered based on data sourced from the International Monetary Fund (IMF) Data Mapper. For FY 2024-25, IMF PPP conversion rate (20.07) has been used.



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

Yes, the Company has undertaken multiple initiatives aimed at reducing greenhouse gas (GHG) emissions and improving environmental performance across its operations and project sites. These initiatives focus on energy efficiency, renewable energy adoption, sustainable construction practices, waste minimisation, circularity, and deployment of lower-emission technologies.

The Company has installed solar panels at site container offices and solar-powered street lighting systems at some of the project locations to promote use of renewable energy and reduce dependence on conventional electricity sources. During FY 2025–26, the Company consumed 53,821 Kwh electricity generated through on-site solar installations, contributing towards reduction in operational GHG emissions.

To improve resource efficiency and promote circularity, the Company encourages procurement and utilisation of reused and recycled materials, thereby reducing dependence on virgin resources and associated embodied emissions. Organic Waste Converter (OWC) plants have also been deployed at select project sites for on-site treatment of biodegradable waste, reducing waste disposal to landfills and associated environmental impacts.

The Company has also adopted waste-to-resource practices by repurposing leftover concrete for manufacturing concrete blocks and sleepers through reusable mould systems, thereby minimising construction waste generation. Further, low-carbon and resource-efficient construction materials such as Ground Granulated Blast Furnace Slag (GGBS), fly ash, Portland Slag Cement (PSC), Autoclaved Aerated Concrete (AAC) blocks, and fly ash bricks are increasingly incorporated across projects to support reduction in embodied carbon associated with construction activities.

In addition, the Company has initiated deployment of improved and lower-emission equipment and technologies, including BSVI-compliant diesel generator (DG) sets, battery-operated road sweeping machines, solar lighting systems, and modern surveying and execution equipment aimed at improving operational efficiency, reducing fuel consumption, lowering localised emissions, and enhancing sustainable construction practices across project sites.

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

Parameters	FY 2025-26	FY 2024-25
<b>Total waste generated (in metric tonnes)</b>		
Plastic waste (A)	147.67	180.60
E-waste (B)	12.89	9.35
Bio-medical waste (C)	2.35	0.46
Construction and demolition waste (D)	12,637.22	11,475.61
Battery waste (E)	4.41	0.45
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify if any (G)	716.74	292.23
Other non-hazardous waste generated (H). Please specify if any.	255.08	93.99
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>13,776.35</b>	<b>12,051.48</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated/ Revenue from operations)	0.000000138	0.000000135
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.000002807	0.000002707
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameters	FY 2025-26	FY 2024-25
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	10,119.42	6,584.32
(ii) Re-used	3,643.85	5,373.85
(iii) Other recovery operations	0	0
<b>Total</b>	<b>13,763.27</b>	<b>11,958.17</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	2.35	0.46
(ii) Landfilling	10.60	94.38
(iii) Other disposal operations	0	0
<b>Total</b>	<b>12.95</b>	<b>94.84</b>

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. – Yes, Carbon Check (India) Private Limited.

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

The Company is ISO14001:2015 certified organisation and has adopted a robust waste management system considering 3R principles, circular economy and safe and lawful disposal of waste. The Company segregates waste as per its category in store in diverse types of colored waste bins. The Company stores waste in well managed inhouse storage facilities as prescribed in the waste management rules. Disposal of the same is being done according to different rules of waste management under "The Environment Protection Act-1986"

The Company uses hazardous chemicals in very less quantity, except oil/engine oil waste which it stores as per the Hazardous and other Wastes (Management & Transboundary Movement) Rules, 2016, as amended. Generation of Hazardous material waste is less and there is no toxic waste generated. The Company has skilled workforce to manage such waste after taking required precautions. They compulsorily undergo Control of Substances Hazardous to Health (COSHH) training before being engaged to manage hazardous waste. The waste oil and other hazardous materials are handed over to authorised vendors approved by respective Pollution Control Boards at required frequency. Records of the same are maintained through Manifest system.

**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:**

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			The company gets the projects through bidding system, where client floats the tender after getting all required clearances from government agencies before starting any project. Required permission from different environmental institution/government bodies, are taken by the client themselves during tendering period itself. The company is involved in subsequent execution of such project



## 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)	Result communicated in public domain (Yes/ No)	Relevant Web-link
N. A.					

## 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). Yes

If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law/ regulation/ guideline which was not complied with	Provide the 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
N. A.				

## 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:

- I. Name of the area: Chennai, Bangalore, Ahmedabad, Delhi, Surat, Mundra
- II. Nature of operations: Construction of Metros, Micro Tunnel, Piling & Building

### III. Water withdrawal, consumption and discharge in the following format:

Parameters	FY 2025-26	FY 2024-25*
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	5,17,475.38	4,75,438.62
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kiloliters)</b>	<b>5,17,475.38</b>	<b>4,75,438.62</b>
<b>Total volume of water consumption (in kiloliters)</b>	4,91,601.61	4,51,666.69
<b>Water intensity per rupees of turnover</b> (water consumed/ turnover)	0.00000492	0.00000505
<b>Water intensity (optional) -</b> the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
<b>(i) Into Surface water</b>		
No treatment	-	-
With treatment – please specify level of treatment	-	-

Parameters	FY 2025-26	FY 2024-25*
<b>(ii) Into Groundwater</b>		
No treatment	-	-
With treatment – please specify level of treatment	-	-
<b>(iii) Into Seawater</b>		
No treatment	-	-
With treatment – please specify level of treatment	-	-
<b>(iv) Sent to third parties</b>		
No treatment	-	-
With treatment – please specify level of treatment	-	-
<b>(v) Others</b>		
No treatment	-	-
With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	-	-

\*FY24-25 figure have been restated

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No

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

Parameter	Unit	FY 2025-26*	FY 2024-25*
<b>Total Scope 3 emissions</b> (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	-	-
<b>Total Scope 3 emissions</b> per rupee of turnover	Metric tonnes of CO <sub>2</sub> equivalent/₹	-	-
<b>Total Scope 3 emission intensity (optional)</b> – the relevant metric may be selected by the entity	-	-	-

\*The Company is undertaking a comprehensive enhancement of its Scope 3 GHG accounting framework aligned with the GHG Protocol, including assessment of all applicable Scope 3 categories, expansion of activity data boundaries, and strengthening of underlying data collection and governance processes. The Company intends to disclose a more comprehensive and category-aligned Scope 3 inventory for FY 2025–26 in the subsequent reporting cycle.

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No

**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.**

– N. A.



**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:**

<b>Sr. No.</b>	<b>Initiative undertaken</b>	<b>Details of the initiative (Web-link, if any, may be provided along with summary)</b>	<b>Outcome of the initiative</b>
1	Continued reliance on renewable source of electricity consumption.	To promote renewable energy adoption, the Company has installed rooftop solar panel systems at project locations and operational facilities.	The initiative resulted in an annual reduction of approximately 39.12 tonnes of carbon dioxide equivalent (CO <sub>2</sub> e) emissions.
2	Comprehensive treatment system for batching plant waste water.	The Company implemented wastewater treatment measures through installation of sedimentation tanks for treatment of batching plant wastewater. The treated water is subsequently reused for dust suppression activities at project sites, reducing dependence on freshwater resources.	The initiative contributed to reduction in freshwater consumption by approximately 56,414 kilolitres.
3	Promote the use of reused materials to minimise dependence on virgin raw materials.	The Company encourages utilisation of reclaimed steel materials, including old steel structures, ISMB sections, and TMT rebars for operational and construction activities. This supports resource conservation and reduction in emissions associated with production of virgin steel materials.	The initiative contributed to a reduction of approximately 3,348 tonnes of carbon dioxide equivalent (CO <sub>2</sub> e) emissions.
4	The company has procured a bar straightening machine to reuse rebars recovered from construction waste.	The Company deployed a bar straightening machine to recover and restore bent or deformed steel rebars generated from construction and demolition activities. The recovered steel is reused in operations, reducing waste generation and minimising procurement of new steel materials.	The initiative contributed to lowering carbon emissions by approximately 134.57 tonnes of carbon dioxide equivalent (CO <sub>2</sub> e).
5	To enhance waste management practices, the Company has installed an Organic Waste Composter at the project site for processing biodegradable waste.	To strengthen waste management practices, the Company installed Organic Waste Composters at project sites for processing biodegradable waste, including food waste and plant residue. The compost generated is utilised for landscaping and soil enrichment purposes.	The initiative resulted in generation of approximately 15,583 kg of compost/manure and reduction of around 26.90 tonnes of carbon dioxide equivalent (CO <sub>2</sub> e) emissions annually.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
6	Repurposing leftover concrete to create concrete blocks.	The Company reuses leftover concrete generated from construction activities for production of concrete blocks, supporting waste minimisation and resource efficiency.	The initiative contributed to reduction of approximately tonnes of carbon dioxide equivalent 73.92 (CO <sub>2</sub> e) emissions.
7	Use low-carbon materials like GGBS, fly ash, Portland slag cement, AAC blocks, and fly ash bricks in our construction activities.	The Company incorporates low-carbon construction materials such as Ground Granulated Blast Furnace Slag (GGBS), fly ash, Portland Slag Cement (PSC), AAC blocks, and fly ash bricks in construction activities to reduce embodied carbon and improve resource efficiency	The use of low-carbon materials contributed to reduction of approximately 97,514.97 tonnes of carbon dioxide equivalent (CO <sub>2</sub> e) emissions.

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

The Company has established emergency preparedness and response plans at each Project sites/Depots/Offices to deal with the emergency situations. It also provides response procedures for preventing and mitigating the hazard & risk and environmental impacts arising from emergency situations including the provision for first aid. In the event of any occurrence of an emergency, the same shall be investigated and appropriate preventive measures would be initiated to avoid recurrence in future. Relevant information and training related to emergency preparedness and response shall be provided to the interested parties. The duties and responsibilities of all staff and workers are being communicated periodically.

**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 -**

No significant adverse impact reported from any value chain partner. A separate Code of Conduct for Vendors and Suppliers which covers the need for compliance with environmental regulations, health and safety, labour practices, human rights aspects, minimum wages, freedom of association, prohibition of child labour and forced and compulsory labour, ethical behaviour, transparency in business processes and environment conservation. All new vendors/service providers need to sign the aforesaid Code as part of the initial empanelment process. Timely internal environmental management system audit for ISO 14001:2015 and external audits are conducted to evaluate compliance of Environment Management System which also includes the Company's value chain partners.

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

All supply chain partners are required to sign a COC which covers the need for compliance including environmental regulations.

**8. How Many green credits have generated or procured:**

No

**PRINCIPLE 7: Business 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.**

Six

**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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Construction Federation of India	National
2	National Safety Council	National
3	Bombay Chambers of Commerce & Industry	National
4	Project export Promotion Council of India	National
5	Deep Foundation Institute of India	National
6	Builder's Association of India (BAI)	National

**2. Provide details of corrective action taken or underway on any issue related to anti-competitive conduct by the entity based on adverse orders from regulatory authorities**

Name of authority	Brief of the case	Corrective action taken
Nil		

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

Sr. 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/ Other -Please specify)	Web-link, if available
N. A.					

**PRINCIPLE 8: Business should promote inclusive growth and equitable development****Essential Indicators****1. Details of Social impact Assessments (SIA) of projects undertaken by the entity based on applicable law, in the current financial year.**

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
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Social Impact Assessment (SIA) is typically done by the clients representatives at the onset of projects. The Company's involvement with the projects is at a much later stage and hence SIA is not applicable to the entity.

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

Sr. 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.						

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

The complaints or grievances received from the community are addressed by the site management involving the industrial and administration departments and the clients, as applicable. Any issue which is unresolved or needs management intervention is escalated to the respective business heads. Any community member can raise complaint through E-mail address provided at the Company's website which is monitored and addressed as per the Company's Whistle Blower Policy.

**4. Percentage of input material (inputs to total inputs by value) sourced from supplier**

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producer	23.05%	23.67%
Directly from within India	97.46%	92.36%

Note: Calculated on purchase order basis

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

Location	FY 2025-26	FY 2024-25
Rural	29.52	33.11
Semi-urban	7.84	6.39
Urban	12.94	15.11
Metropolitan	49.70	45.39

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

**Leadership indicators**

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

Details of negative social impact identified	Corrective action taken
N. A. - Social Impact Assessment (SIA) is typically done by the owners/owners' representatives at the onset of projects. The Company's involvement with the projects is at a much later stage and hence SIA is not applicable to the entity.	

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
Nil			



3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups?  
No
- b. From which marginalised/vulnerable groups do you procure?  
N. A.
- c. What percentage of total procurement (by value) does it constitute?  
N. A.

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
	Not applicable as the Company does not have any intellectual property owned or acquired by the entity (in the current financial year), based on traditional knowledge.			

5. Details of corrective action 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	Corrective action taken
-	-	-

6. Details of beneficiaries of CSR projects:

Sr. No.	CSR Project	No. of people benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups.
	<b>CSR Project or activity identified</b>		
1	Financial contribution to Bunts Sangha Mumbai, Maharashtra for: Free education to poor students from backward sections of society Higher education to poor students from backward sections of society Vocational training to widows and sewing machines for earning livelihood Eye camps, eye glasses and medical health checkups for poor and old people	40 20 100 120	100
2	Establishment of an Innovation / Multi Skill Lab in Navy Children School, Naval Base Karwar, Karnataka	550	100
3	Constructed of Toilets Dining hall and Provided tables & chairs at Zilla Parishad High School Rambilli near Varsha Project, Vizag, Andhra Pradesh	350	100
4	Constructed Class Rooms Toilets and provided table & chairs at Mandal Parishad Primary School (Kothapatnam) near Varsha Project, Vizag, Andhra Pradesh	120	100

Sr. No.	CSR Project	No. of people benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups.
5	Provided Solar street lights at Rambilli Mandal near Varsha Project, Vizag, Andhra Pradesh	All Local Resident (Approx. 2.5 Lakhs)	75
6	Constructed class rooms toilets at Mandal Parishad Primary School – Bangarpallem Village near Varsha Project, Vizag, Andhra Pradesh	100	100
7	Constructed Boundary Wall (200 Rm), Seating bench for 3 classrooms and RO water system with Purifier at Karanjamal Govt. Upper Primary School – Karanjamal near Dhamra project, Odisha	250	100
8	Provided and Installed Desktop Computers and Digital Boards at Zilla Parishad School at Post Dhakti Dahanu Dist. near Vadhwan Port, Palghar. Installed Water Purifier and Provided Solar Street Lights at Zilla Paishad School at Khetkhadi Tal Dahanu, near Vadhwan Port, Palghar, Maharashtra	206	100
9	Financial contribution to Sangya for Empowering Through Innovation: Learning and Capacity Enhancement for Youth, West Bengal:		
	1. Renovation of learning spaces, basic infrastructure (lighting, seating, ventilation) in respect of upgradation of Learning Environment	165	100
	2. Capacity Building by way of training modules for students (Children with Special Needs) and teachers (Special Educators) on digital tools, soft skills and innovation	165	100
	3. Community Engagement by conducting Community Workshops, exhibitions and community demos	300	80
10	Financial contribution to Adani Foundation:		
	1. Education and Community Health programme through Datta Meghe Institute of Higher Education and Research (DMIHER), Maharashtra	N. A.	N. A.
	2. Community Development initiative for differently abled married women through the Mangal Sewa Project, Gujarat	7	100
	3. Sustainability Livelihood Programme for supporting start-ups, entrepreneurs, and researchers through Ratan Tata Innovation Hub, Andhra Pradesh.	N. A.	N. A.
	4. Promotion of organic farming under the Sustainable Livelihood initiative in Varanasi, Uttar Pradesh	N. A.	N. A.
	5. Climate Action initiative for installation of 60 solar street lights across three villages in Guwahati, Kamrup Metropolitan, Assam.	23,500	100
	6. Beach Nourishment and Dredging Programme under the Climate Action initiative in Gangavaram, Andhra Pradesh	14,000	60

**PRINCIPLE 9: Business 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. -**

As a part of the Company's Integrated Management System, customer feedback (Format no. SR-10) survey is conducted on a quarterly basis and its analysis is done by the Company. Customers evaluate the performance on below mentioned parameters on a scale of 1 to 10:

- Project Management for Timely Completion
- Quality Control Supervision
- Response to Observations/Suggestions
- Housekeeping
- Waste Management
- Control of Dust and Noise
- Implementation of Safety Precautionary Measures
- Use of PPE
- Safety Awareness
- Overall Impression

Customer's perception always plays a significant role in the improvement process and the Company has a mechanism in place to receive and respond to consumer complaints and feedback. Areas of improvement are identified based on quarterly monitoring and action plans are prepared and implemented.

**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 parameter relevant to the product	Not applicable, as the Company does not have any specific consumer product.
Safe and responsible usage	
Recycling and/ or safe disposal	

**3. Number of consumer complaint 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	
Other	0	0		0	0	

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

	<b>Number</b>	<b>Reasons for recall</b>
Voluntary recalls	N. A.	N. A.
Forced recalls	N. A.	N. A.

**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. Available on intranet portal for internal communication.

**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 –**

None

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

- a. Number of instances of data breaches – Nil
- b. Percentage of data breaches involving personally identifiable information of customers – Nil
- c. Impact, if any, of the data breaches – Nil

**Leadership Indicators**

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

Company Website ([www.cemindia.co.in](http://www.cemindia.co.in))

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

Our products are made as per the specifications drawn by our client/ consumer/ its representative and results of compliance of the same are always shared during the course of execution of the project.

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

Anticipated disruption/discontinuation of essential services are planned and permission is taken from concerned authorities prior to taking up any work. If required, action plan is drawn and implemented to minimise the effect of disruption.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/ No/ Not Applicable) - Not applicable for the operations of the Company**

**If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Yes, the average customer satisfaction score achieved during FY 2025-26 was 91.20%



## INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON BRSR OF CEMINDIA PROJECTS LIMITED

### To the Board of Directors of Cemindia Projects Limited

We have undertaken a reasonable assurance engagement for the Cemindia Projects Limited (the "Company"), pursuant to our engagement letter dated 13 February 2026, in respect of the Sustainability Information listed in Appendix I ("Identified Sustainability Information"), in accordance with the criteria described in the Criteria section. This engagement was performed by a multidisciplinary team comprising assurance practitioners, environmental engineers, and subject-matter specialists.

### Identified Sustainability Information

The scope of our reasonable assurance engagement comprises the BRSR core set out in Appendix I of this report. The reporting boundary applied to the Sustainability Report is described in the section titled "Section-A: General Disclosures Para 13" of the Company's Sustainability Report 2025-26.

Our engagement covers the reporting period from 1 April 2025 to 31 March 2026. We have not performed procedures on information relating to prior periods included in the Sustainability Report and therefore do not provide any assurance thereon.

### Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is listed are as follows:

- √ Criteria 1: BRSR Core Indicators, as prescribed under the Business Responsibility and Sustainability Reporting (BRSR) framework issued by the Securities and Exchange Board of India (SEBI) and aligned with the principles of the National Guidelines on Responsible Business Conduct (NGRBC).

### Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for the preparation of the Sustainability Information, including determining the reporting boundary of the Sustainability Report, taking into account applicable laws and regulations, where relevant. This responsibility includes the identification of key sustainability aspects, stakeholder engagement, and the preparation and presentation of the BRSR Core in accordance with the Criteria.

Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Sustainability Report and the measurement of the BRSR core that is free from material misstatement, whether due to fraud or error.

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### Inherent limitations

Non-financial information, including sustainability performance information, is subject to inherent limitations due to the nature of the subject matter and the methods used for determining, calculating, or estimating such information. These limitations include the use of qualitative data, reliance on assumptions and estimates, potential human error in data collection and reporting, and the inclusion of information obtained from third-party sources not under the direct control of the Company.

In addition, greenhouse gas quantification is subject to inherent uncertainty arising from scientific methods used for determining emission factors and estimation techniques applied in the calculation of emissions. Accordingly, sustainability information may be more susceptible to measurement uncertainty compared with financial information.

### Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for VVB (Validation & Verification body), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The management and staff of Carbon Check (India) Private Limited are committed to excellence in the provision of impartial and competent assurance services covering the relevant requirements. Our overall commitment to the success of the business and its service rests on two main pillars, being impartiality and competence, whilst also supported by openness, responsiveness, and clearly defined responsibilities. The firm follows established quality control standards and maintains a comprehensive system to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. This includes documented policies and procedures for maintaining high-quality assurance and related services.

### Our Responsibility

Our responsibility is to express an opinion, based on reasonable assurance, on the BRSR Core set out in Appendix I, based on the procedures performed and the evidence obtained.

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform the engagement to obtain reasonable assurance about whether the BRSR Core is free from material misstatement, whether due to fraud or error.

The engagement involved performing procedures to assess the risks of material misstatement, responding to those risks, and evaluating the overall presentation of the BRSR Core. We exercised professional judgment and maintained professional skepticism throughout the engagement.

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## Level of Assurance

The engagement was performed to provide reasonable assurance over the indicators presented in Appendix I of this report. This involved applying assurance procedures to obtain sufficient and appropriate evidence to evaluate whether the subject matter is fairly stated and free from material misstatement in all material respects. The engagement was conducted in accordance with ISAE 3000 (Revised), which sets out the framework for assurance over non-financial information. A reasonable assurance engagement provides a high level of confidence, though not absolute, that the information subject to assurance is reliable and accurately presented.

## Summary of Work Performed

The procedures we performed, based on our professional judgment, included inquiries, observations of processes, onsite inspections, review of documents, assessment of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records. Additionally, we evaluated the appropriateness of the applicable criteria for the subject matter, interviewed key personnel responsible for preparing the sustainability performance indicators, assessed the design and implementation of controls related to data collation and reporting, inspected relevant documents and evidence to verify the reported sustainability performance indicators, performed analytical procedures and substantive testing on a sample basis, and conducted site visits at one constructed unit and Head Office.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- ✓ Obtained an understanding of the BRSR Core;
- ✓ Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the BRSR Core;
- ✓ Inquiries of sustainability team, EHS team, and others those with the responsibility for preparation of the Reports;
- ✓ Obtained an understanding of the key systems and processes for recording, processing, and reporting the BRSR Core at various sites on a sample basis.
- ✓ Based on the above understanding and the risks that the BRSR Core may be materially misstated, determined the nature, timing and extent of further procedures;
- ✓ Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the BRSR Core with the underlying records; and
- ✓ Reviewed the consolidation for corporate office and one construction site under the reporting boundary for ensuring the completeness of data being reported.

During the assurance process, findings were yet to raised and the same are successfully addressed by the client. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

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## Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on:

- √ Aspects of the Reports and the data/information (qualitative or quantitative) other than the BRSR Core; and
- √ The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

## Assurance Conclusion

In our opinion, the Identified Sustainability Information comprising the BRSR Core indicators set out in Appendix I for the reporting period from 1 April 2025 to 31 March 2026 is in compliance, in all material respects, with the Criteria described in paragraph 3 of this report.

## Restatement of Comparative Information

Without modifying our conclusion, we draw attention to the fact that certain comparative disclosures under Principle 6 (P6) of the BRSR have been restated by the Company during the current reporting period following refinement of underlying data inputs and calculation methodology.

## Other matter

The maintenance and integrity of the Company's website is the responsibility of the Company's management. Our procedures did not involve consideration of these matters and, accordingly, we accept no responsibility for any changes to either the information in the Report or our independent assurance report that may have occurred since the initial date of its presentation on the company's website.

## Restriction on use

Our Sustainability Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our Sustainability Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing

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Place: New Delhi  
Date: 14/05/2026

**Authorized Signatory**  
Name: Amit Anand  
Designation: Chief Executive Officer



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