Corporate Office :
3rd Floor, IRB Complex, Chandivali Farm, Chandivali Village, Andheri (E), Mumbai - 400 072.
Tel: 91 - 22 - 6640 4220 / 4880 4200 ▪ Fax: 91 - 22 - 2857 3441
e-mail: info@irb.co.in ▪ www.irb.co.in
CIN : L65910MH1998PLC115967

IRB INFRASTRUCTURE DEVELOPERS LTD
HIGHWAY TO GROWTH

August 27, 2026

To,

Corporate Relationship Department,	Listing Department,
BSE Limited	**National Stock Exchange of India Limited**
Phiroze Jeejeebhoy Towers	Exchange Plaza, C-1 Block G
Dalal Street, Mumbai 400 001.	Bandra Kurla Complex, Bandra (E), Mumbai 400 051

Dear Sir,

Ref.: Scrip Code: 532947, Symbol: IRB

Subject: Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2025-26

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the BRSR for the financial Year 2025-26, which forms part of the Integrated Annual Report for the Financial Year 2025-26.

The same shall be available on the website of the Company at www.irb.co.in

We request you to take the above on record.

Thanking you,

Yours faithfully,
For IRB Infrastructure Developers Limited

Mehulkumar Natwarlal Patel
Digitally signed by Mehulkumar Natwarlal Patel
Date: 2026.08.27 18:04:13 +05'30'

Mehul Patel
Company Secretary & Compliance Officer

Encl.: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L65910MH1998PLC115967
2.	Name of the Listed Entity	IRB Infrastructure Developers Limited
3.	Year of incorporation	1998
4.	Registered office address	1101, Hiranandani Knowledge Park, 11th Floor, Technology Street, Hill Side Avenue, Opp. Hiranandani Hospital, Powai, Mumbai - 400 076
5.	Corporate address	3rd Floor, IRB Complex, Chandivali Farm, Chandivali Village, Andheri (East), Mumbai - 400 072
6.	E-mail	info@irb.co.in
7.	Telephone	+022 6640 4220
8.	Website	www.irb.co.in
9.	Financial year for which reporting is being done	April 1, 2025 - March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited (NSE) 2. BSE Limited (BSE)
11.	Paid-up Capital	₹ 6,039 Mn
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rishikesh Ahirrao, info@irb.co.in +022 67336400 +022 40536400
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on a consolidated basis for IRB Infrastructure Developers Limited, Hence Business Responsibility and Sustainability (BRS) initiatives are extended to the Subsidiary Companies and its associates.
14	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes
15.	Name of assurance provider	M/s. Carbon Check India Pvt. Ltd.
16.	Type of assurance obtained	ISAE 3000

II. Products/services

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

S. no.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Construction and Maintenance of Roads and Toll Operations*	Construction and Maintenance of Roads	100%

** The company is India's leading Highway Infrastructure Developer and owns 28 long-term Highway Asset concessions through its three listed entities - IRB Infra & two InvITs. It Bids, Develops and Maintains these assets with in-house capabilities of providing Construction and O&M assistance (no third-party EPC work undertaken).*

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

S. no.	Product/service	NIC Code	% of total Turnover contributed
1	Construction and Maintenance of Roads and Toll Operations*	42101	100%

** The company is India's leading Highway Infrastructure Developer and owns 28 long-term Highway Asset concessions through its three listed entities - IRB Infra & two InvITs. It Bids, Develops and Maintains these assets with in-house capabilities of providing Construction and O&M assistance (no third-party EPC work undertaken).*

III. Operations

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

Location	Number of plants	Number of offices	Total
National	36	4	40
International	0	0	0

20. Markets served by the entity:

a. Number of locations

Locations	Numbers
National (No. of States)	13
International (No. of Countries)	0

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

Not applicable.

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

Being an infrastructure and construction Company, our major clients include departments and ministries of State and Central Government, as well as toll road commuters.

IV. Employees

21. Details at the end of Financial Year (2025-26)

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,305	1,256	96.25%	49	3.75%
2.	Other than Permanent (E)	1,522	1,488	97.77%	34	2.23%
3.	**Total employees (D + E)**	**2,827**	**2,744**	**97.06%**	**83**	**2.94%**
WORKERS						
4.	Permanent (F)	1,658	1,617	97.53%	41	2.47%
5.	Other than Permanent (G)	1,788	1,645	92.00%	143	8.00%
6.	**Total workers (F + G)**	**3,446**	**3,262**	**94.66%**	**184**	**5.34%**

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	2	2	100%	0	0.00%
2.	Other than Permanent (E)	1	1	100%	0	0.00%
3.	**Total differently abled employees (D + E)**	**3**	**3**	100%	**0**	**0.00%**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	2	2	100%	0	0.00%
5.	Other than permanent (G)	0	0	0.00%	0	0.00%
6.	**Total differently abled workers (F + G)**	**2**	**2**	**100%**	**0**	**0.00%**

22. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	4	0	0%

23. Turnover rate for permanent employees and workers

	Turnover rate in FY 2025-26			Turnover rate in FY 2024-25			Turnover rate in FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.52%	13.73%	13.53%	5.71%	9.52%	5.86%	4.22%	19.61%	4.79%
Permanent Workers	29.67%	10.13%	29.24%	16.06%	14.08%	16.02%	9.36%	8.00%	9.33%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Modern Road Makers Private Limited	Subsidiary	100%	Yes
2	IRB Ahmedabad Vadodara Super Express Tollway Private Limited	Subsidiary	100%	Yes
3	Mhaiskar Infrastructure Private Limited	Subsidiary	100%	Yes
4	Thane Ghodbunder Toll Road Private Limited	Subsidiary	100%	Yes
5	IRB Infra Industries Private Limited (Formerly known as IRB Kolhapur Integrated Road Development Company Private Limited)	Subsidiary	100%	Yes
6	ATR Infrastructure Private Limited	Subsidiary	100%	Yes
7	Ideal Road Builders Private Limited	Subsidiary	100%	Yes
8	Aryan Toll Road Private Limited	Subsidiary	100%	Yes
9	GE1 Expressway Private Limited	Subsidiary	100%	Yes
10	IRB PS Highway Private Limited	Subsidiary	100%	Yes
11	IRB Sindhudurg Airport Private Limited	Subsidiary	100%	Yes
12	IRB Infrastructure Private Limited	Subsidiary	100%	Yes
13	Aryan Infrastructure Investments Private Limited	Subsidiary	100%	Yes
14	Aryan Hospitality Private Limited	Subsidiary	100%	Yes
15	IRB MP Expressway Private Limited	Subsidiary	100%	Yes
16	IRB Goa Tollway Private Limited	Subsidiary	100%	Yes
17	MRM Mining Private Limited	Subsidiary	100%	Yes
18	VM7 Expressway Private Limited (up to November 30, 2025)	Subsidiary	-	Yes
19	Pathankot Mandi Highway Private Limited	Subsidiary	100%	Yes
20	Chittoor Thachur Highway Private Limited	Subsidiary	100%	Yes
21	MMK Toll Road Private Limited	Joint Venture	51%	Yes
22	IRB Infrastructure Trust	Joint Venture	51%	Yes
23	IRB Westcoast Tollway Limited	Joint Venture	51%	Yes
24	Solapur Yedeshi Tollway Limited	Joint Venture	51%	Yes
25	Yedeshi Aurangabad Tollway Limited	Joint Venture	51%	Yes
26	AE Tollway Limited	Joint Venture	51%	Yes
27	Udaipur Tollway Limited	Joint Venture	51%	Yes
28	CG Tollway Limited	Joint Venture	51%	Yes
29	Palsit Dankuni Tollway Private Limited	Joint Venture	51%	Yes
30	IRB Golconda Expressway Private Limited	Joint Venture	51%	Yes
31	IRB Lalitpur Tollway Private Limited	Joint Venture	51%	Yes
32	Samakhiyali Tollway Private Limited	Joint Venture	51%	Yes
33	IRB Kota Tollway Private Limited	Joint Venture	51%	Yes
34	IRB Gwalior Tollway Private Limited	Joint Venture	51%	Yes
35	Meerut Budaun Expressway Limited	Joint Venture	41%	Yes
36	IRB Harihara Corridors Private Limited (Newly incorporated w.e.f. December 3, 2025)	Joint Venture	51%	Yes
37	IRB Chandibhadra Tollway Private Limited (Newly incorporated w.e.f. January 14, 2026)	Joint Venture	51%	Yes
38	Kaithal Tollway Limited (up to October 31, 2025)	Joint Venture	-	Yes
39	Kishangarh Gulabpura Tollway Limited (up to October 31, 2025)	Joint Venture	-	Yes
40	IRB Hapur Moradabad Tollway Limited (up to October 31, 2025)	Joint Venture	-	Yes

VI. CSR Details

25.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes

(ii) Turnover (in ₹) 78,539.82 Mn

(iii) Net worth (in ₹) 209,487.76 Mn

VII. Transparency and Disclosures Compliances

26. 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 Current Financial Year			FY 2024-25 Previous Financial Year		
		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, IRB has various codes and policies to engage with the stakeholders to provide an effective grievance redressal mechanism. For more details, please refer our website: https://www.irb.co.in/home/investors-relations-code-policies/ and for the grievances and feedback please refer to https://www.irb.co.in/home/contact-us-2/	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders	Yes, IRB has various codes and policies to engage with the stakeholders to provide an effective grievance redressal mechanism. For more details, please refer our website: https://www.irb.co.in/home/investors-relations-code-policies/ and for the grievances and feedback please refer https://www.irb.co.in/home/contact-us-2/	413	0		510	0	
Employees and workers		0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-
Other (please specify)		0	0	-	0	0	-

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

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.

Refer page 46-51 for Materiality Topics

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions

Policy and management processes		P1	P2	P3	P4	P5	P6	P7	P8	P9
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	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://www.irb.co.in/home/investors-relations-code-policies/								
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, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 ISO 14001:2015 ISO 45001:2018 ISO 27001:2022 UNGC Signatory								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Refer Page 70 for Targets								
6.	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	Refer Page 70 for Performance								
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)	Refer page 10-13 - CMD MSG								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Rajpaul Sharma Chief Executive Officer +022 67336400 +022 40536400								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, IRB has an ESG committee, which regularly discusses issues related to sustainability (for more details refer page no. 71).								
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**								
		P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	Performance against above policies and follow up action	All the policies of the Company are approved and reviewed periodically by the Board.								
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with the regulations and applicable laws. The Company has implemented an enterprise compliance management tool for effectively managing statutory compliance. The software tool enables the Company to stay up to date with regulatory changes and ensure compliance.								
	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)	The policies are reviewed periodically and updated on a need 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, the entity has evaluated its policies by an external agency: - 1) ISOQAR 2) Suresh Surana and Associates LLP. 3) Carbon Check India Pvt. Ltd.								
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)	Not Applicable								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
	It is planned to be done in the next financial year (Yes/No)									
	Any other reason (please specify									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

This principle embodies the organization's core values and outlines its governance structure. It serves as an overview of the company's compliance management and corporate governance practices.

IRB sets a benchmark for governance by actively preventing illegal activities, thereby reducing financial risks associated with governmental sanctions for unethical behavior through demonstrated good faith efforts.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	POSH, COC, ABAC, Whistle-blower	100%
Key Managerial Personnel	4	POSH, COC, ABAC, Whistle-blower	100%
Employees other than BoD and KMPs Workers	4861	Leadership Lab, Leadership Fundamentals, Management Development, Shakti-Ladies Special, Sustainable Finance, Stores Management, ESG, EHS Roles & Responsibilities, Electrical Safety, SAP Training, Personal Grooming, Stress Management, Best Automotive Maintenance Practices, ABAC, POSH, CoC, Whistle Blower, MS Excel, Communication skills, Cyber and Information Security, Effective Entry Process and Cross-Checking Responsibilities, ESIC Employee portal access & App, E-Way Bill & E-Invoice, Induction, NHAI, OJT, People Management, Preventive Maintenance Tracking, PVMV - Do's & Don't, PVMV - Gender Sensitivity, Safety with Vehicle, Machinery & Equipment "DO's and Don'ts, Self Development, EHS Policy, ISO standards, safety in plant, machineries & equipment, emergency preparedness, incident reporting, hazard identification, risk mitigation, importance of PPE, working safely near live loads and roads, fire safety, and electrical safety, ESG reporting, and sustainability, crisis management, mock drills, EHS awareness.	100%

2 **Details of fines / penalties / punishment / award / compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

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

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	NIL	-	-
Punishment	-	NIL	-	-

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.**

Not Applicable

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 maintains a policy on anti-corruption and anti-bribery. Its primary purpose is to ensure that the IRB Group, including its directors, executives, employees, and intermediaries, upholds high standards of integrity, transparency, and legal compliance. The policy seeks to prevent involvement in bribery, facilitation payments, corruption, and money laundering. It reinforces the organization's commitment to adhering to all relevant laws and regulations, including anti-bribery and anti-corruption (ABAC) laws. Furthermore, the policy provides a framework for vigilance, oversight, and risk management to promote ethical business practices and foster a culture of integrity within the organization.

https://www.irb.co.in/home/wp-content/uploads/2025/08/01.-ABAC-Policy-14.08.2025.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:**

There were no instances of any disciplinary action taken by any law enforcement agency for the charges of bribery/ corruption against Directors/KMPs/employees/workers.

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Particulars	FY 2025-26 Current Financial Year		FY 2024-25 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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:**

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Number of days of accounts payables	25.57	47.52

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 Current Financial Year	FY 2024-25 Previous Financial Year
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	-	-
	b.	Number of trading houses where purchases are made from	-	-
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	-	-
	b.	Number of dealers / distributors to whom sales are made	-	-
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b.	Sales (Sales to related parties / Total Sales)	36%*	48%*
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%*	100%*
	d.	Investments (Investments in related parties / Total Investments made)	69%*	100%*

** RPTs are entered into in the ordinary course in compliance with applicable regulations.*

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2412	Health & Safety topics covered under principle 3 & 6	100%

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 regularly obtains declarations from its Board members regarding their interests in various entities and ensures that all necessary approvals are secured in accordance with statutory requirements. Additionally, the Company has established policies governing transactions involving these individuals or entities. We have also adopted a Code of Conduct for the Board of Directors, which provides clear guidelines for identifying and disclosing actual or potential conflicts of interest with the Company.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

This Principle promotes organizational transparency regarding its research and development efforts, highlighting their societal and environmental impacts. It entails disclosing sourcing and procurement practices, effective waste management throughout project and product life cycles, thereby ensuring business sustainability through responsible social and environmental stewardship.

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.**

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	*
Capex	112.71 Mn	132.97 Mn	#

** The Company's R&D expenditure includes the cost of reducing social and environmental risks. Since these are integral to the project costs, it is not feasible to identify them separately. IRB is taking the initiative to incorporate renewable energy into its overall energy portfolio, demonstrating our commitment to sourcing clean energy.*

 # In FY26, the company contributed a capital expenditure of ₹112.71 Mn to advance its sustainability initiative. This investment focused on acquiring BS6-compliant vehicles, expanding its electric vehicle (EV) fleet, and deploying mobile plants, all aimed at reducing carbon footprint, enhancing energy efficiency, and supporting eco-friendly growth. These initiatives reflect the company's commitment to sustainable development and aligning its operations with environmental standards.

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

   Yes.

   b. **If yes, what percentages of inputs were sourced sustainably?**

   During the onboarding of value chain partners, the company adopts a proactive approach by conducting comprehensive assessments that cover key factors such as quality, capacity, health, safety, environmental compliance, and adherence to local regulations. It has also mandated its suppliers to follow the IRB's Intermediaries Code of Conduct, as well as its Human Rights and HSW policies, which can be reviewed here:

   https://www.irb.co.in/home/wp-content/uploads/2026/03/ICC-policy_21122025.pdf

   Additionally, the company regularly extends the ESG questionnaire to its value chain partners. This enables ongoing evaluation of ESG performance, with 100% coverage of Tier 1 suppliers, ensuring alignment with the company's sustainability and responsible sourcing commitments.

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.**

   Regarding material and waste management, the company does not have any specific products designated for reclamation at the end of their lifecycle. However, throughout project operations, the company promotes resource efficiency by minimizing waste generation. It also manages its electronic waste, hazardous waste, and plastic waste responsibly and effectively to ensure environmental sustainability.

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.**

   EPR does not apply to the company, as its primary business is road construction. However, the company has established waste management practices based on the 3R principles (Reduce, Reuse, Recycle), which are regularly reviewed and updated in accordance with regulatory requirements to ensure environmental responsibility.

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 an independent external agency	Results communicated in public domain (Yes/No) If yes, provide the web-link
No	No	No	No	No	No

Note: The Company has not undertaken Life Cycle Assessment for its construction activities. Although the Company is monitoring and manages effective and efficient resource utilization at each stage of its business and operational activities.

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
Not Applicable	Not Applicable	Not Applicable

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

Indicate Input Material	Recycled or re-used input material to total material	Recycled or re-used input material to total material
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cement substitution by Ground granulated blast furnace slag (GGBS)	Value - 21.59%	Value - 16.13%
Iron Slag Boulder substitute of aggregate	Value - 15.73%	Value - 36.24%
M-sand/Stone dust substitute of natural sand	Value - 83.15%	Value - 79.18%
Pond Ash substitute for soil	Value - 70.01%	Value - 71.50%
Glass Fiber Reinforced Polymer (GFRP) substitute for TMT BAR	Value - 30.25%	NA

The company has initiated the use of sustainable materials at various project sites, including iron slag, GFRP reinforcement, GGBS, and pond ash. Specifically, we have implemented these eco-friendly products at one project site and incorporated pond ash in two projects.

Additionally, in FY 2026, the Company utilized 58,478 MT of Crumb Rubber Modified Bitumen (CRMB). Beyond this, we also used 30 MT of curing compound sourced through sustainable practices.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed**

   Not Applicable.

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

Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

This Principle encompasses an organization's comprehensive policies and practices aimed at ensuring the well-being of its people, including equal opportunities, diversity, health and safety, employee engagement and performance reviews, and learning and development.

IRB's Code of Conduct, Business Practices, and Company Handbook provide guidelines for employee well-being, emphasizing participation, freedom, equality, and a harassment-free workplace. The company ensures the safety of its female employees through its 'Prevention of Sexual Harassment' policy. Employee-related policies are regularly updated in accordance with amendments to applicable laws for employee welfare. At IRB, learning is a continuous process, supported by ongoing training programs, team-building sessions, and workshops across various subjects. These initiatives strengthen capabilities and positively influence employee attitudes.

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1,256	332	26.43%	1,256	100.00%	-	-		*	-	-
Female	49	7	14.29%	49	100.00%	49	100.00%	-	-	-	-
Total	**1,305**	**339**	**25.98%**	**1,305**	**100.00%**	**49**	**100.00%**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	1,488	799	53.70%	1,488	100.00%	-	-		*	-	-
Female	34	25	73.53%	34	100.00%	34	100.00%	-	-	-	-
Total	**1,522**	**824**	**54.14%**	**1,522**	**100.00%**	**34**	**100.00%**	**-**	**-**	**-**	**-**

Employees are encouraged to take available privileged leave on such occasions.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1,617	1,097	67.84%	1,617	100.00%	-	-		*	-	-
Female	41	35	85.37%	41	100.00%	41	100.00%	-	-	-	-
Total	**1,658**	**1,132**	**68.28%**	**1,658**	**100.00%**	**41**	**100.00%**	**-**	**-**	**-**	**-**
Other than Permanent workers											
Male	1,645	1,263	76.78%	1,645	100.00%	-	-		*	-	-
Female	143	107	74.83%	143	100.00%	143	100.00%	-	-	-	-
Total	**1,788**	**1,370**	**76.62%**	**1,788**	**100.00%**	**143**	**100.00%**	**-**	**-**	**-**	**-**

Workers are encouraged to take available privilege leave on such occasions.

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 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.041%	0.032%

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others Please Specify	-	-	-	-	-	-

Note:		
	PF: 100% Employees & workers are covered.	PF: 100% Employees & workers are covered.
	ESI & Gratuity: 100% eligible employees & workers are covered.	ESI & Gratuity: 100% eligible employees & workers are covered.

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.

The company has implemented proactive measures such as a dedicated HR SPOC and wheelchair accessibility to address issues faced by Persons with Disabilities. Additionally, the company is in the process of making all relevant premises fully accessible to accommodate differently-abled employees and workers.

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**

We have an Equal Opportunity Policy in place that guarantees protection against discrimination and provides necessary support to employees and other stakeholders. Additionally, we have published an Equal Opportunity Statement on the company's website, affirming our commitment to inclusion and embracing diversity.

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	Employees are encouraged to take available privilege leave on such occasions.			
Female	0	0	0	0
Total	0	0	0	0

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, the Company has grievance redressal mechanism wherein grievances can be raised through e-mails (spoc@irb.co.in) to the respective function owner and resolved through the respective HR and Admin function.
Other than Permanent Employees	
Permanent Workers	
Other than Permanent Workers	

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1,305	55	4.21%	1,317	58	4.40%
Male	1,256	55	4.38%	1,264	58	4.59%
Female	49	0	0.00%	53	0	0.00%
Total Permanent Workers	1,658	335	20.21%	1,941	334	17.21%
Male	1,617	300	18.55%	1,903	296	15.55%
Female	41	35	85.37%	38	38	100.00%

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	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)
Employees										
Male	2,744	2,744	100%	1,995	72.70%	3,013	3,013	100%	1,456	48.32%
Female	83	83	100%	63	75.90%	91	91	100%	72	79.12%
Total	**2,827**	**2,827**	**100%**	**2,058**	**72.80%**	**3,104**	**3,104**	**100%**	**1,528**	**49.23%**
Workers										
Male	3,262	3,262	100%	1,999	61.28%	3,649	3,649	100%	654	17.92%
Female	184	184	100%	148	80.43%	168	168	100%	39	23.21%
Total	**3,446**	**3,446**	**100%**	**2,147**	**62.30%**	**3,817**	**3,817**	**100%**	**693**	**18.16%**

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2,744	2,357	85.90%	3,013	2,404	79.79%
Female	83	72	86.75%	91	73	80.22%
Total	**2,827**	**2,429**	**85.92%**	**3,104**	**2,477**	**79.80%**
Workers						
Male	3,262	2,543	77.96%	3,649	2,849	78.02%
Female	184	136	73.91%	168	138	82.14%
Total	**3,446**	**2,679**	**77.74%**	**3,817**	**2,987**	**78.26%**

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 of such a system?**

Yes, the organization has established and maintains an Occupational Health and Safety (OHS) management system aimed at improving health and safety performance. In line with the IRB's vision, mission, and HSW policy, this management system is implemented according to the international standard ISO 45001:2018, which sets out essential requirements for systematic health and safety management. The system includes the development of policies, procedures, and practices to identify and mitigate workplace hazards, promote employee well-being, and ensure compliance with relevant regulations across all work sites—including construction projects, operation and maintenance locations, toll plazas, and offices. Certified by the international certification body ISOQAR, the Integrated Management System (IMS) also incorporates ISO 9001:2015 for quality management and ISO 14001:2015 for environmental management, applicable to all projects.

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

The company has established a systematic hazard identification and risk management process in accordance with the ISO 45001 Management System to detect and control hazards associated with routine and non-routine activities across all sites. Our approach follows a five-step cycle—identification, assessment, mitigation, monitoring, and reporting—that serves as a key driver for managing EHS risks within the business. Before starting any work activity, Hazard Identification and Risk Assessments, Standard Operating Procedures (SOPs), and Work Methodologies are developed and reviewed by all relevant stakeholders, including management and workers, for pre-approval. We prioritize a hierarchical risk mitigation approach, with a strong focus on engineering controls. All identified risks, along with their mitigation plans, are documented, approved, and communicated to appropriate authorities and parties as needed.

Operational safety is overseen by a dedicated safety committee, chaired by the project head and comprising representatives from various business functions. This committee ensures balanced representation from management and workers. During monthly safety meetings, updates on safety issues are discussed, and specific concerns are addressed. The committee reviews upcoming action plans related to the project or work site, ensures comprehensive risk assessments are conducted, and communicates corrective measures until they are effectively implemented.

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

Yes, we have established comprehensive Standard Operating Procedures (SOPs) and standardized reporting formats to document hazards and incidents, including detailed root cause analyses. We actively promote a culture of safety by encouraging all employees and workers to report hazards, near-misses, and incidents promptly. Supervisors are readily available to provide guidance and support for implementing corrective actions as required. Furthermore, we prioritize keeping all employees and workers well-informed and fully aware of our environmental, health, and safety (EHS) management system to ensure ongoing engagement and safety compliance.

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

Yes, first aid facilities are available at all work locations and sites for both employees and workers. Additionally, fully equipped ambulances are strategically stationed at the nearest toll plazas to ensure immediate response. In the event of an accident or emergency, we have established partnerships with nearby hospitals to provide prompt medical assistance for both employees and workers.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one Mn-person hours worked)	Employees	0	0.022
	Workers	0	0.043
Total recordable work-related injuries	Employees	0	1
	Workers	0	2
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The company's HSW policy emphasizes safety as a fundamental value, encouraging ownership and behavioral change at all levels to build a strong, unified safety culture. We ensure a safe and healthy work environment by implementing effective procedures, safety controls, PPE, and allocating necessary resources. Our EHS standards at all project sites surpass legal requirements and are aligned with industry best practices, with leadership actively demonstrating commitment through site inspections, audits, and personal engagement.

Each project begins with a tailored EHS plan that identifies hazards and outlines controls to mitigate risks. A systematic risk management process is in place across all business units to ensure hazards are identified and addressed continuously. The company maintains a zero-tolerance policy on safety issues and supports initiatives such as training, inspections, incident reporting, and employee participation, fostering a proactive and compliant EHS culture across all operations.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	NA	-	Nil	NA	-
Health & Safety	Nil	NA	-	Nil	NA	-

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%
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.**

Yes, we have implemented corrective actions to prevent recurrence of unsafe acts & unsafe conditions, including engineering control measures, comprehensive training programs on various work-related topics, regular safety audits, and strict enforcement of proper PPE usage. Additionally, we address ergonomic risks, enhance incident reporting mechanisms, develop and regularly update emergency response plans, and ensure proper maintenance of equipment and facilities to uphold safety standards.

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)?**

(A) Yes, (B) Yes.

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

The contract agreement with value chain partners includes a clause requiring adherence to all applicable statutory provisions, including the payment and deduction of statutory dues. The Company ensures that all relevant compliance-related clauses are thoroughly validated and mutually agreed upon, with both parties committed to honoring these provisions.

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 members have been placed in suitable employment	
	FY 2025-26 Current Financial Year	FY 2024-25 (Previous Financial Year)	FY 2025-26 Current Financial Year	FY 2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes, we provide advance intimation to employees for their mental and financial preparation, post-retirement.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices Working Conditions	The Company assessed 100% of the identified value chain partners (11 suppliers identified in accordance with SEBI's prescribed value chain applicability criteria) through its ESG questionnaire covering health & safety practices and working conditions. Responses were reviewed against the Company's supplier ESG requirements and relevant IRB policies.

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.**

IRB maintains regular engagement with its value chain partners for operational and business purposes. During these interactions, IRB communicates its policies and standard practices, including training initiatives, particularly concerning social aspects such as health, safety, and welfare. Additionally, we conduct periodic audits of selected key value chain partners to assess their compliance with EHS guidelines. Based on the audit findings, we provide recommendations for corrective and preventive actions to ensure ongoing adherence and improvement.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

This principle underscores the Company's strategy for stakeholder engagement. It emphasizes the importance of considering the expectations of all stakeholders, both internal and external, involved in its business activities. Transparent and effective communication with stakeholders is crucial for addressing sustainability issues that significantly impact its business operations

Essential Indicators

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

We take pride in maintaining strong relationships with our investors, founded on a thorough understanding of their expectations and the Company's consistent performance. IRB recognizes every individual, group, or institution contributing to the Company's value chain as a core stakeholder. We have conducted a comprehensive 360-degree review of our business value chain to identify key stakeholder groups and mapped their engagement mechanisms. The six critical stakeholder groups essential to our success are shareholders/investors, employees, value chain partners (suppliers and vendors), government authorities/regulators, and the community.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, 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
Shareholders / Investors	No	• Quarterly reports, corporate presentation, disclosures and press releases. • Investor Meets and Annual General Meetings (AGMs), including virtual investor meets and virtual AGMs. • Email, newspaper advertisement, website, intimation to stock exchanges, quarterly financials and investor meetings / conferences. • Annual Report • Sustainability Report/ Integrated Report	Quarterly and event-based, with immediate disclosure where required under applicable regulations.	• AGMs/ EGMs allow shareholders to communicate directly with the Board of Directors and the Management. • Quarterly Earnings calls, analyst meet allow investors & analysts to engage with the management of Company on business strategy and performance. • We have dedicated e-mail IDs through which our Investor service engages with shareholders to resolve their queries and grievances.
Customers	No	• Customer satisfaction surveys • Formal and informal feedback • Forum for quick customer query resolution and • Email, SMS, advertisement, website, social media	Continuous, day-to-day engagement with road users through toll operations and incident response	• Understanding of their needs helps in determining product and services quality and pricing • Product innovation development is guided by customer requirements • Reduction in environmental and social impacts of products to help customers meet their Sustainability Goals.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, 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
Employees	No	• Training programmes and toolbox talks. • Performance reviews and employee feedback channels. • Townhalls, team meetings, and internal communication platforms. • Grievance mechanisms and ethics or whistle-blower channels..	Weekly, monthly, quarterly, and ongoing depending on operational, safety, and human resource requirements.	• Employees help meet business goals with their collective knowledge and experience, by initiating best-in-class people practices • Benefits, culture and grievances • Capacity building and career progression • Human Rights aspects related to employee wellbeing • Career development, diversity and equal opportunity, health and safety, skill upgradation, learning and development.
Value chain partners (Suppliers and vendors)	No	• Regular supplier / vendor meets • On-site quality audits of suppliers • Vendor due diligence and prequalification meetings • Tracking of suggestions from O&M Partners for possible implementation • Contract revision and negotiation meetings; and • Email communication	At onboarding and contract award stage, including due diligence and policy alignment checks. Yearly, event-based during execution, depending on contract stage, project progress, and operational requirements. Annual reviews of existing intermediary engagements to assess any new breaches, ESG deviations, or compliance concerns.	• Critical to ensure operational efficiency through timely supplies and logistical efficiency • Vital to our goals of sustainability and responsible sourcing Safety of workers and workplace • New business opportunities, supplier transparency, Business Partner Code, sustainability and ESG, value chain efficiency, payments, and purchase prices.
Government authorities / regulators	No	• Scheduled meetings • Regular liaising Industry forums • Inspection conducted at regular intervals	Periodically and event-based depending on the applicable requirement, concession milestone, or authority interface.	• Regular engagement, communications and advocacy with regulatory authorities. • Strict compliance with rules and regulations.
Community	Yes	• CSR initiatives and interventions • Community welfare program • Programmes Impact Assessment survey as well as Perception studies and • Project Assessment reviews • Sustainability Report	On a need-based depending on project stage, local sensitivity, and community interface requirements.	• Implementation of CSR Initiatives and status of the initiatives undertaken. • Climate actions; environmental protection and regeneration a waste-free world health and well-being; equity, diversity, and inclusion; the future of work; and water stewardship. • Positively touching lives of people and thereby enhancing their quality of life and overall wellbeing Capacity Building, local development.

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.**

   Refer page 34-41 for Stakeholder Engagement

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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. We carry out a sustainability materiality assessment to identify and prioritize the most significant sustainability issues. This process enables us to focus on issues that have the greatest impact on our stakeholders. A sustainability issue is considered material if it presents a principal risk or is part of a key risk that could affect our business or performance, or if it is regarded as important by our key stakeholders.

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

   We engage with vulnerable and marginalized stakeholder groups through our CSR outreach programs. These initiatives focus on comprehensive community development, including healthcare facilities, institution-building, women empowerment, and other impactful activities.

PRINCIPLE 5: Businesses should respect and promote human rights

The core objective of this Principle is to assist organizations in demonstrating their commitment to integrating human rights values and principles into key processes and decisions.

The Company has established procedures to effectively engage with relevant stakeholders on human rights, ensuring a safe, healthy and productive workplace in consultation with employees. IRB places significant emphasis on human rights through its Human Rights policy, which outlines a clear strategy to uphold all employees' rights.

The policy reinforces a commitment to comply with applicable laws and uphold the United Nations Global Compact's principles on human rights and labor. Key features include safeguarding employee rights, fostering an inclusive workplace that values diversity, and prohibiting child labor and forced labor. The policy also addresses working conditions, compensation and benefits, workplace health and safety, freedom of association, and the right to collective bargaining.

Essential Indicators

1. **Employees and Workers who have been provided training on human rights issues and policy(ies) of the Entity, in the following**

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
		Employees				
Permanent	1,305	893	68.43%	1,317	169	12.83%
Other than permanent	1,522	1,166	76.61%	1,787	108	6.04%
Total Employees	**2,827**	**2,059**	**72.83%**	**3,104**	**277**	**8.92%**
		Workers				
Permanent	1,658	520	31.36%	1,941	97	5.00%
Other than permanent	1,788	1,667	93.23%	1,876	44	2.35%
Total Workers	**3,446**	**2,187**	**63.46%**	**3,817**	**141**	**3.69%**

Note-Trainings provided to employees through our new LMS platform launched at the end of the year. Hence the difference in coverage.

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

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

Note: All our employees and workers are being paid salary as per applicable relevant minimum wage guidelines.

3. **Details of remuneration/salary/wages, in the following format:**

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	1	1,265,69,053	1	97,996,930
Key Managerial Personnel*	4	18,324,971	-	-
Employees other than BoD and KMP	2,739	402,416	82	435,180
Workers	3,262	276,572	184	173,499

**Excluding performance incentives/commission*

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

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	6.09%	6.57%

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)**

IRB has committees to address human rights impacts and issues. Grievances related to Human Rights are addressed by the authorized representative of Human Resource and Administration department. Grievances related to sexual harassment are addressed by the Internal POSH Committee headed by the Presiding Officer. For more details refer Human Rights Policy - https://www.irb.co.in/home/wp-content/uploads/2025/08/08.-Human-Rights-Policy-14.08.2025.pdf

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

Employees can register their issues via Grievance Redressal Mechanism by reaching out to the authorized representative of Human resource and Administration Department through mail, who addresses the issues and shares it with the concerned person. Alternatively, they can opt for Whistle-blower policy and POSH policy if their grievance falls under the purview of those policies.

For Whistle-blowing mechanism, employees can approach their immediate superior/ Head of Department/ authorized representative depending on the nature of complaint as mentioned in the policy. For POSH, we have an Internal Committee of 4 Members including one external member, headed by the Presiding Officer, as per the POSH Act. https://www.irb.co.in/home/wp-content/uploads/2025/08/08.-Human-Rights-Policy-14.08.2025.pdf

https://www.irb.co.in/home/Whistle-Blower-Policy.pdf

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Discrimination at workplace	Nil	NA	-	Nil	NA	-
Child Labor	Nil	NA	-	Nil	NA	-
Forced Labor/Involuntary Labor	Nil	NA	-	Nil	NA	-
Wages	Nil	NA	-	Nil	NA	-
Other human rights related issues	Nil	NA	-	Nil	NA	-

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	Nil
Complaints on POSH as a % of female employees / workers	0.37	Nil
Complaints on POSH upheld	Nil	Nil

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

We conduct awareness programs on anti-discrimination, highlighting the complaint registration process and the corresponding disciplinary measures. IRB maintains a strict zero-tolerance policy towards discrimination and harassment. Any form of retaliation against a complainant is strictly prohibited, and appropriate disciplinary actions, including suspension or termination, may be imposed on those found guilty of retaliation.

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

Yes, the Company incorporates comprehensive human rights clauses in its business agreements and contracts. It ensures that business associates and partners acknowledge these commitments through contractual provisions and purchase order terms related to health and safety, social responsibility, and regulatory compliance.

10. **Assessments for the year:**

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

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.**

We have not observed any concern during the assessment. Further, we are creating regular awareness on our policies and grievance redressal mechanism. In addition to this we encourage our internal and external stakeholders to share their concerns and feedback.

Leadership Indicators

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

Since there were no Human Rights violations reported during reporting period, no business process was modified / introduced.

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

   The due-diligence is conducted annually (as a part of internal audit), as part of Human Rights Policy compliance. For more information, please refer IRB's Human Right Policy here. https://www.irb.co.in/home/wp-content/uploads/2025/08/08.-Human-Rights-Policy-14.08.2025.pdf

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?**

   Wheelchair accessibility is a proactive measure taken, to help visitors with Disabilities. The Company is also in process of making all the required premises accessible for differently abled people.

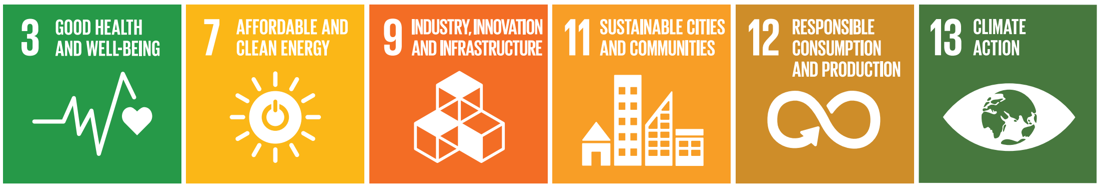
4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company identified 11 value chain partners in accordance with SEBI's BRSR value chain reporting guidance, applying the prescribed 2% threshold for identification of value chain partners. During FY 2025-26, 100% of these identified value chain partners (by value of business) were assessed through the Company's ESG/Human Rights questionnaire covering sexual harassment, discrimination, child labour, forced labour, wages and other relevant human rights parameters.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others - please specify	

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

   During the reporting period, no significant risks or concerns arose. IRB maintains regular engagement with its value chain partners for operational and business purposes.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment



The principle encourages organizations to assess and mitigate potential environmental impacts from their business operations and supply chain activities. This involves implementing procedures and practices to reduce or eliminate negative consequences throughout the value chain.

The Company is committed to environmental sustainability by implementing renewable energy sources such as solar panels to reduce carbon emissions. It is also actively promoting the purchase of electric vehicles (EVs) to lower transportation-related emissions and incorporating mobile plants to enhance operational efficiency while minimizing environmental impact. The Company adopts waste reduction strategies, including recycling products that meet quality and safety standards, and practices sustainable sourcing for raw materials to reduce environmental footprint. Additionally, significant investments are made in energy-efficient technologies and equipment to minimize energy consumption. The Company also focuses on environmental conservation efforts by minimizing deforestation and supporting replanting initiatives, along with implementing water conservation measures such as drip irrigation and rainwater harvesting to ensure responsible resource management.

Essential Indicators

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

(In Giga Joules)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	12,038.08	10,798.15
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**12,038.08**	**10,798.15**

(In Giga Joules)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From non-renewable sources		
Total electricity consumption (D)	**246,769.85**	226,972.19
Total fuel consumption (E)	**1,214,385.30**	1,176,068.33
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	**1,461,155.15**	**1,403,040.51**
Total energy consumed (A+B+C+D+E+F)	**1,473,193.23**	**1,413,838.66**
Energy intensity per Mn of turnover (Total energy consumption/ turnover per Mn)	**18.76**	**17.60**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (in GJ/Mn International $)	**381.58**	**363.72**
Energy intensity GJ / Lane Km#	**82.06**	**88.13**

Purchasing Power Parity (PPP) total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

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, M/s. Carbon Check India Pvt. Ltd.

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

   The Company does not have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	**2,649,285.93**	1,706,929.68
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**2,649,285.93**	**1,706,929.68**
Total volume of water consumption (in kilolitres)	**2,341,885.80**	**1,424,815.35**
Water intensity per Mn of turnover (Water consumed / turnover)	**29.82**	**17.74**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (in kilolitres/Mn International $)	**606.58**	**366.55**
Water intensity KL / Lane Km	130.45	88.82

Purchasing Power Parity (PPP)-total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

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, M/s. Carbon Check India Pvt. Ltd.

4. Provide the following details related to water discharged:

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
(i)	To Surface water	-	-
	No treatment	-	-
	With treatment - please specify level of treatment	-	-
(ii)	To Groundwater	-	-
	No treatment	-	-
	With treatment - please specify level of treatment	-	-
(iii)	To Seawater	-	-
	No treatment	-	-
	With treatment - please specify level of treatment	-	-
(iv)	Sent to third-parties	-	-
	No treatment	-	-
	With treatment - please specify level of treatment	-	-
(v)	Others	-	-
	No treatment	307,400.13	282,114.34
	With treatment - please specify level of treatment		
Total water discharged (in kilolitres)		**307,400.13**	**282,114.34**

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, M/s. Carbon Check India Pvt. Ltd.

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

Recognizing the vital importance of water as a precious resource, we have implemented a range of measures to optimize its use and minimize waste through reuse and recycling initiatives. At specific project sites, we utilize sedimentation tanks to treat and recycle water for applications such as flushing and sprinkling, thereby reducing overall consumption. Our projects also incorporate sewage treatment plants (STPs) to further enhance water recovery and ensure sustainable management of wastewater. In addition, we employ water conservation techniques such as drip irrigation and rainwater harvesting to efficiently utilize water for gardening and landscaping needs. These efforts reflect our commitment to responsible water stewardship and environmental sustainability.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MT	22.31	16.25
SOx	MT	17.88	18.39
Particulate matter (PM)	MT	35.24	84.67
Persistent organic pollutants (POP)	-	Not applicable	Not applicable
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others - please specify	-		

Note - We monitor air emissions at our plants and project sites and ensure that they are within permissible limits.

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

Yes, M/s. Carbon Check India Pvt. Ltd.

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

Parameter	Units	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT CO2e	90,744.21	82,256.49
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	**MT CO2e**	**48,668.50**	**45,835.77**
Total Scope 1 and Scope 2 emissions per Mn of turnover	**MT CO2e / INR (Mn)**	**1.78**	**1.59**
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)	**MT CO2e / Mn International $**	**36.11**	**32.95**
Total Scope 1 and Scope 2 emission intensity per lane km. (optional) - the relevant metric may be selected by the entity	MT CO2e / Lane Km.	7.77	7.98

Purchasing Power Parity (PPP) total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

For details on emission factors and global warming potential, please refer to Annexure-1 on page no. 146.

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, M/s. Carbon Check India Pvt. Ltd.

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

- In FY 2025-26, the company invested approximately ₹112.71 Mn to advance its sustainability initiatives. This investment focused on acquiring BS6-compliant vehicles, expanding the electric vehicle (EV) fleet, and deploying mobile plants, all aimed at reducing the carbon footprint, improving energy efficiency, and promoting eco-friendly growth. Our transition to low-carbon operations, such as converting electrically operated heating tanks from fuel-based systems, has contributed positively to environmental preservation.

- Furthermore, our renewable energy projects generated 3,343,911 KWh of electricity through solar power, resulting in a reduction of approximately 2,374 MT of CO2e emissions.

- Under the Sujalam Sufalam Scheme, we undertook water conservation and management initiatives benefiting local communities. This project created 53,427 cubic meters of water bodies, serving two villages with a combined population of around 4,700+ residents. These efforts have improved water availability for agriculture, drinking, and daily use, thereby supporting better livelihoods and overall well-being for the villagers.

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

Parameter	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
Total Waste generated (in metric tonnes)				
Plastic waste (A)		35.00		33.01
E-waste (B)		42.22		20.31
Bio-medical waste (C)		0.00		0.00
Construction and demolition waste (D)		279,081.43		740,838.74
Battery waste (E)		44.95*		18.81
Radioactive waste (F)		0.00		0.00
Other Hazardous waste. Please specify, if any. (G) (Black Oil)	Used Oil -	10.57	Used Oil -	21.43
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Aluminium -	0.00	Aluminium -	0.00
	Paper -	6.16	Paper -	1.25
	Steel -	2,441.81	Steel -	4,199.39
	Tyre -	95.22	Tyre -	164.82
Total (A + B + C + D + E + F + G + H)		**281,757.36**		**745,297.76**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / revenue from operations) MT / Mn ₹	**3.59**	**9.28**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (in tonnes/Mn International $)	**72.98**	**191.74**
Waste intensity MT / Lane Km.	**15.69**	**46.46**

** Excluding 579 nos. of batteries, which are in buy back scheme,*

Soil Compactor (1 unit), Tipper (3 units), Crusher Unit (1 unit), and Diesel Generators (2 units) have been sold as individual items. An undertaking for confirming the same has been obtained from the concerned vendors.

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste		
(i) Recycled	156,982.70	118,656.75
(ii) Re-used	122,147.12	622,181.99
(iii) Other recovery operations	0.00	0.00
Total	**279,129.82**	**740,838.74**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	2,627.55	4,459.02
Total	**2,627.55**	**4,459.02**

Purchasing Power Parity (PPP)-total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

The total operational lane Km. increased from 16,042 lane km in FY 2024-25 to 17,953 lane km in FY 2025-26, including the Hyderabad ORR service road.

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, M/s. Carbon Check India Pvt. Ltd.

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 waste.**

We are dedicated to enhancing recycling and waste reduction across our operations. Our initiatives adhere to the 3R principles—Reduce, Reuse, Recycle—with the goal of minimizing waste generation at the source and promoting recycling wherever possible. To support responsible waste management, we conduct environmental awareness and training programs for our team members. In accordance with client and regulatory requirements, construction debris is repurposed for backfilling in low-lying areas, while electronic waste is disposed of responsibly through authorized recyclers registered for e-waste management. By integrating recycled materials into our construction processes, we ensure compliance with quality and safety standards while effectively reducing waste and optimizing the use of raw materials.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	Nil	Nil	Nil

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

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

** The relevant Authority secures Environment Clearance (EC) for all Highway Projects and conducts Environmental Impact Assessments (EIA) as part of the process. These EIAs are completed before assigning ongoing construction projects to the company.*

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, and Environment Protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

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

No penalties or fines have been imposed by courts or regulatory bodies, such as pollution control boards. All Company projects and facilities comply with environmental laws, regulations, and guidelines, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and related rules.

Leadership Indicators

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2e, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Refer Page no. 134 for Scope 3		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity			

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, M/s. Carbon Check India Pvt. Ltd.

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

Not Applicable.

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:**

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Sustainable Sourcing	• Investment of 35.92 Mn in new-generation machinery with BS-VI standards. • Used 58478 MT CRMB • Used 30 MT of Curing compound. • Used 4501 MT Glass Fiber Reinforced Polymer (GFRP)	Increased productivity
2	Emission reduction	Investment of 42.80 Mn in EVs, resulting in an annual reduction of 0.9 tonnes of CO_2 emissions per vehicle, supporting our climate action objectives.	0.9 MT CO2e saving (Yearly)
3	Renewable Energy	Generation of 3343911 Kwh Solar Power	2374 MT CO2e saving
4	Water Management	Under the Sujalam Sufalam Scheme, an initiative has been undertaken to enhance water conservation and management for the benefit of local villagers.	This initiative created 53,427 cubic meters of water bodies, serving two villages with a combined population of around 4,700+ residents. These efforts have improved water availability for agriculture, drinking, and daily use, thereby supporting better livelihoods and overall well-being for the villagers.

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

Our company has established comprehensive emergency response plans for each plant and project site, developed in collaboration with local disaster management authorities. These plans include hazard identification, designation of an emergency response team, operation of a control center, a list of regulatory contacts, and contact details for nearby hospitals and emergency services. To ensure preparedness, team members receive regular training in emergency response procedures, and mock drills are conducted biannually to test and refine the effectiveness of the plans.

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.**

   Not evaluated.

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

   Nil.

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

This principle underscores the organization's commitment to transparency and responsibility when advocating for public policies. The Company maintains memberships with trade and industry associations to actively contribute to sustainable business issues.

Authorized officials from the Company participate in industry forums, recognizing their responsibility when representing the Company. They engage in constructive dialogues and discussions while refraining from lobbying or influencing public policy for personal gain. These principles are preserved in the Company's Code of Conduct and Business Practices, which applies to its representatives and affiliated entities.

Essential Indicators

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

   We are affiliated with 5 trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Highways Builders Federation (NHBF)	National
2	Bharat InvIT Association (BIA)	National
3	Global Compact Network India (GCNI)	National
4	Confederation of Indian Industry (CII)	National
5	National Safety Council of India	National

2. **Provide details of corrective action taken or underway on any issues 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	NIL	NIL

The Company is not currently facing any actions or proceedings related to anti-competitive conduct.

Leadership Indicators

Provide 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?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
1	We participate in multi-stakeholder engagements and, when relevant, respond to public consultations. Our approach to advocacy is guided by code / policies. The Code / policies provides that any contact by us or our business associates with Government, legislators, regulators or NGOs must be done with honesty, integrity, openness and in compliance with applicable laws. Only authorized individuals can interact with these institutions. Prior internal approval is required for initiating any contact between our representatives and officials, who aims to proactively address changes / suggestions to regulation or legislation.	We are represented in key industry and business associations. We perform policy advocacy in a transparent and responsible manner while engaging with all the authorities and consider our as well as the larger national interest.	NO	On a need basis	Not Available

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

To foster inclusive growth and equitable development, it is crucial for businesses to innovate and contribute to the overall advancement of the country, particularly focusing on vulnerable, and marginalized communities, as outlined in Section 135 of the Companies Act, 2013.

The Company recognizes its role as a socially responsible entity and understands the importance of fulfilling multiple social responsibilities alongside its financial commitments. Through its Corporate Social Responsibility (CSR) programs, the Company aims to align its business operations and expansion with social, environmental, and economic objectives. The Company's CSR initiatives are guided by the belief that corporate sustainability is intricately linked to the sustainable development of the communities it serves and the environment.

During the reporting year, the Company invested ₹ 204.50 Mn in CSR initiatives focused on a broad spectrum of social and environmental causes, including education, environmental awareness, water conservation, rural education, agriculture and the upliftment of women & youth. Our efforts also extend to healthcare, animal welfare, and providing medical assistance to those in need.

- Key initiatives include establishing IRB Schools in Rajasthan and Punjab to offer free, high-quality education from pre-primary to Class VIII, with a particular emphasis on girl child education. We have provided financial support to various foundations dedicated to improving healthcare facilities and to institutions that ensure quality education and essential infrastructure for students. These initiatives reflect our commitment to fostering sustainable development and community well-being.

Essential Indicators

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

** The relevant Authority obtains all clearances for Highway Projects and conducts Social Impact Assessments (SIA) as part of the process. These assessments are completed before assigning projects to the company.*

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	No. of Project Affected Families (PAFs)	Amounts paid to PAFs in the FY (In ₹)
NIL*						

** Since it is not under ambit of the company.*

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

IRB operates a dedicated email address (grievances@irb.co.in) for receiving grievances, and we are committed to resolving them promptly. Upon receiving grievance, we investigate and take necessary actions. Additionally, the Company maintains a complaint register for commuters at the toll plazas. For more information, please visit IRB's contact us page.

https://www.irb.co.in/home/contact-us-2/

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	18%	22%
Directly from within India	82%	78%

The company prioritizes sourcing from local suppliers to lower costs and emissions while fostering equitable value creation for local suppliers whenever feasible.

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 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	27.06%	29.04%
Semi-urban	6.64%	3.71%
Urban	25.04%	24.19%
Metropolitan	41.25%	43.07%

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

Note: Percentages for FY 2025-26 have been calculated as per the latest guidelines share by SEBI by including all the employees employed as on 31.03.2025

Leadership Indicators

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

Not Applicable

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 ₹)
Not Applicable			

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

The company prioritizes sourcing from local suppliers in order to lower costs and emissions while fostering equitable value creation for local suppliers whenever feasible.

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

Not Applicable

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

Not Applicable

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. In the current financial year, the Company has not acquired or holds any intellectual property based on traditional knowledge.				

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable. In the current financial year, the Company has not acquired or holds any intellectual property based on traditional knowledge.		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Promotion of Rural Education	630	100%

Note- IRB Infrastructure Developers has also made substantial contributions in the fields of education, healthcare, environmental awareness, water conservation, rural education, agriculture and the upliftment of women & youth through our CSR initiatives.

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

This Principle aims to create shared value by delivering high-quality goods and services to customers. It also emphasizes the Company's approach to handling various types of consumer complaints.

Essential Indicators

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

The company has established robust mechanisms to receive and address consumer complaints and feedback effectively. We prioritize construction and engineering quality, actively seeking customer input to improve service. Regular customer satisfaction surveys are conducted to identify key areas of concern, with performance evaluations covering pavement quality, road signage, cleanliness, landscaping, road safety, and overall Toll Plaza experience.

To facilitate communication, we maintain multiple channels, including electronic media, complaint registers at toll plazas, and dedicated email addresses for suggestions and feedback. Our team is committed to prompt grievance resolution, keeping customers informed about the status of their complaints and responses from relevant stakeholders to ensure transparency and customer satisfaction.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The company's core operations focus on the construction and maintenance of roads in strict adherence to regulatory standards. As such, there are no shelf goods or services that require the dissemination of such information. To ensure user safety, we provide emergency management services, including ambulance support for emergencies. We have implemented comprehensive signage, such as speed limits, warning of curves and slopes, helpline contact points, and no-honking zones, to encourage safe and responsible driving. Additionally, we conduct road safety campaigns to raise awareness and reduce accidents. Our waste disposal practices are also managed in compliance with all relevant regulatory guidelines.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	NIL		0	NIL	
Advertising	0	NIL		0	NIL	
Cyber-security	0	NIL		0	NIL	
Delivery of essential services	372	NIL		486	NIL	
Restrictive Trade Practices	0	NIL		0	NIL	
Unfair Trade Practices	0	NIL		0	NIL	
Tariff Issues	745	NIL		435	NIL	
Other (Consumer Complaints)	184	NIL		447	NIL	

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

The requirement does not apply to the Company due to the unique nature of its business, which does not involve specific consumer products.

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

Yes, the Company has a framework and policy addressing cybersecurity and data privacy risks, accessible on the Company's website at

https://www.irb.co.in/home/wp-content/uploads/2025/08/03.-Cyber-Security-Policy-14.08.2025.pdf

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.**

The Company maintains robust internal controls and processes that are regularly reviewed and assessed to minimize incidents. To mitigate risks, we conduct ongoing training and awareness sessions for employees using internal materials and various communication channels.

Additionally, the Company performs Vulnerability Assessment and Penetration Testing (VAPT) to identify and address potential vulnerabilities in applications and networks, ensuring the effectiveness of our security measures. We have also implemented firewalls and other network monitoring tools to strengthen cybersecurity for our stakeholders. At our toll plazas, transactions processed via different payment methods (CASH/FASTag) do not involve capturing or storing customer information in our systems.

Furthermore, the Company has not faced any penal actions from regulatory authorities related to safety standards or compliance issues concerning our products or services.

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

a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customers	Not Applicable
c.	Impact, if any, of the data breaches	Not Applicable

Leadership Indicators

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

   The platforms used to access information about the Company's business offerings include the Website, Integrated Report: https://www.irb.co.in/home/

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

   Since the Company is not directly involved in consumer distribution services, except for specific contractual work such as construction, engineering, and design, we have undertaken several initiatives to promote safety. These include installing adequate signage—such as speed limits, curves and slopes warnings, helpline information, no-honking zones, and others—to encourage safe and responsible road use. Additionally, we conduct road safety campaigns to raise awareness, improve safety measures, and reduce the incidence of road accidents.

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

   During the execution of construction projects, the relevant departmental authorities are notified through letters, and their permissions are obtained beforehand for any road closure, traffic diversion, or isolation of essential services.

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

   Not applicable due to the unique nature of the business. Additionally, surveys were conducted by the Company to gauge customer satisfaction regarding the services provided. The average customer satisfaction score for FY26 was 76.62%.

ANNEXURE I

BRSR Core Verified Data- for reasonable level of assurance

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2024-25	Verified Value for FY 2025-26
1	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard	Total Scope 1 emissions	MT of CO2e	82,256.49	**90,744.21**
		Total Scope 2 emissions	MT of CO2e	45,835.77	**48,668.50**
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT CO2e/Mn Internation $	32.95	**36.11**
		Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT CO2e/Lane km.	7.98	**7.77**
2	Water footprint	Total water consumption	KL	1,424,815.35	**2,341,885.80**
		Water consumption intensity	KL/Mn Internation $	366.55	**606.58**
		Water intensity in terms of physical output	KL/Lane km.	88.82	**130.45**
		Water Discharge by destination and levels of Treatment-Others-No Treatment	KL	282,114.34	**307,400.13**
3	Energy footprint	Total energy consumed	Giga Joules (GJ)	1,413,838.66	**1,473,193.23**
		% of energy consumed from renewable sources	In % terms	1%	**1%**
		Energy intensity	GJ/Mn International $	363.72	**381.58**
			GJ/Lane km.	88.13	**82.06**
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	33.01	**35.00**
		E-waste (B)	MT	20.31	**42.22**
		Bio-medical waste (C)	MT	Nil	**Nil**
		Construction and demolition waste (D)	MT	740,838.74	**279,081.43**
		Battery waste (E)#	MT	18.81	**44.95**
		Radioactive waste (F)	MT	Nil	**Nil**
		Hazardous waste (G)			
		Used Oil (Oil, oil-soaked waste, grinding mud, hazardous waste containers etc.)	MT	21.43	**10.57**
		Non-hazardous waste (H)			
		Aluminum	MT	Nil	**Nil**
		Paper	MT	1.25	**6.16**
		Steel	MT	4,199.39	**2,441.81**
		Tyre	MT	164.82	**95.22**
		Total (A+B + C + D + E + F + G+ H)	MT	745,297.76	**281,757.36**
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT / International $	191.74	**72.98**
		Waste intensity	MT/Lane km.	46.46	**15.69**
		Total waste recovered through recycling, re-using or other recovery operations			
		(i) Recycled	MT	118,656.75	**156,982.70**
		(ii) Re-used	MT	622,181.99	**122,147.12**
		(iii) Other recovery	MT	Nil	**Nil**
		Total	MT	740,838.74	**279,129.82**

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2024-25	Verified Value for FY 2025-26
		Intensity		99.40%	**99.07%**
		Total waste disposed by nature of disposal method			
		(i) Incineration	MT	Nil	**Nil**
		(ii) Landfilling	MT	Nil	**Nil**
		(iii) Other disposal options	MT	4,459.02	**2,627.55**
		Total	MT	4,459.02	**2,627.55**
		Intensity		0.60%	**0.93%**
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers - cost incurred as a % of total revenue of the company	In % terms	0.032%	**0.041%**
		Details of safety related incidents for employees and workers (including contractworkforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	Employees - 0 Workers- 0	**Employees - 0 Workers- 0**
			Total recordable work-related injuries	Employees - 1 Workers- 2	**Employees - 0 Workers- 0**
			Lost Time Injury Frequency Rate (LTIFR) (per one Mn-person hours worked)	Employees - 0.022 Workers- 0.043	**Employees - 0 Workers- 0**
			No. of fatalities	Employees - 0 Workers- 0	**Employees - 0 Workers- 0**
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	6.57	**6.09**
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	Nil	**1.00**
			Complaints on POSH as a % of female employees / workers	Nil	**0.37**
			Complaints on POSH upheld	Nil	**Nil**
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases -and from within India	Directly sourced from MSMEs/ small producers (In % terms - As % of total purchases by value)	22%	**18%**
			Directly sourced from within India	78%	**72%**
		Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non- permanent /on contract) as % of total wage cost	Location		
			Rural	29.04%	**27.06%**
			Semi-urban	3.71%	**6.64%**
			Urban	24.19%	**25.04%**
			Metropolitan	43.07%	**41.25%**
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Nil	**Nil**
		Number of days of accounts payable	(Accounts payable X 365) / Cost of goods/ services procured	47.52	**25.57**
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	Nil	**Nil**

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2024-25	Verified Value for FY 2025-26
			Number of trading houses where purchases are made from	Nil	Nil
			Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
			Sales to dealers / distributors as % of total sales	Nil	Nil
			Number of dealers / distributors to whom sales are made	Nil	Nil
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
			Share of RPTs (as respective %age) in		
			Purchases	Nil	Nil
			Sales	48%*	36%*
			Loans & advances	100%*	100%*
			Investments	100%*	69%*

* *RPTs are enterened into in ordinary course in compliant with applicable regulations*

Excluding 579 nos. of batteries, which are in buy back scheme, Soil Compactor (1 unit), Tipper (3 units), Crusher Unit (1 unit), and Diesel Generators (2 units) have been sold as individual items. An undertaking for confirming the same has been obtained from the concerned vendors.

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF IRB INFRASTRUCTURE DEVELOPERS LIMITED

To the Board of Directors of IRB Infrastructure Developers Limited

We have undertaken to perform reasonable assurance engagement, for IRB Infrastructure Developers Limited (the "Company") vide our engagement letter dated 02nd May 2026, in respect of the agreed Sustainability Information listed in Appendix I (the "Identified Sustainability Information") in accordance with the Criteria stated in section. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers, and specialists.

Identified Sustainability Information

Our scope of reasonable assurance consists of the Identified Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Reports is disclosed in the 'Section-A: General Disclosures Para 13' in the Company's Sustainability Report 2025-26.

Our assurance engagement was with respect to the financial year 1st April 2025 – 31st March 2026, information and we have not performed any procedures with respect to earlier periods included in the reports, and, therefore, do not express any conclusion thereon.

Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is listed below:

- √ Criteria 1: **BRSR Core Indicators**, as outlined under the Business Responsibility and Sustainability Reporting (BRSR) framework issued by (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 preparing the Sustainability Information including the reporting boundary of the Reports, taking into account applicable laws and regulations, if any, related to reporting on Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability.

Information in accordance with the Criteria. This responsibility includes design, implementation, and maintenance of internal controls relevant to the preparation of the

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Reports and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

Non-financial information, such as sustainability performance indicators, is inherently limited due to the nature of the subject matter and the methods used for determining, calculating, or estimating such data. These limitations include the subjective nature of certain qualitative information, the possibility of human error in data collection and reporting, reliance on assumptions, estimates, or projections for certain indicators, and the inclusion of data from third-party sources or processes not under the direct control of the Company, which may be unaudited. Additionally, greenhouse gas accounting involves uncertainties arising from the scientific methods used to determine emission factors and the variability in values for combining different gas emissions. Consequently, our assurance report should be interpreted with these limitations in mind.

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, while also being 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 provide a conclusion, with reasonable assurance, on the Identified Sustainability Information outlined in Appendix I. This conclusion is based on the procedures we performed and the evidence we obtained.

Our engagement followed the principles of the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements on Sustainability Information."

This standard guides us to plan and carry out our engagement to assess the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected Identified Sustainability Information.

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In line with the requirements of a reasonable assurance engagement under this standard, we applied professional judgment and maintained professional skepticism throughout the engagement.

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 two constructed unit and Head Office(Remote).

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

- √ Obtained an understanding of the Identified Sustainability Information and related disclosures;
- √ Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- √ 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 Identified Sustainability Information at various sites on a sample basis.
- √ Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- √ Reviewed the Company's process for collating the sustainability information

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through agreeing or reconciling the Identified Sustainability Information with the underlying records; and

√ Reviewed the consolidation for various sites and corporate office under the reporting boundary for ensuring the completeness of data being reported.

During the assurance process a few of the findings were 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.

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 Identified Sustainability Information; and

√ The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix I and presented in the Report for the financial year 1 April 2025 to 31 March 2026 has not been prepared, in all material respects, in reference to the Criteria stated in paragraph 3 above.

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: 14/08/2026

Authorized Signatory
Name: Amit Anand
Designation: CEO

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APPENDIX I

Identified Sustainability Information/indicators as per BRSR subject to Reasonable Assurance

Category	Cross-reference to BRSR	Attribute	Parameter
Environment	P-6 [E], Question 1	Energy footprint	Total energy consumed (in joules or multiples)
			% from renewables
			Energy intensity
	P-6 [E], Question 3	Water footprint	Total water consumption
			Water consumption intensity
	P-6 [E], Question 4		Water discharge by destination and level of treatment
	P-6 [E], Question 7	GHG footprint	Total Scope 1 emissions (CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
			Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
			GHG intensity per rupee of turnover and PPP-adjusted (Scope 1 + 2)
	P-6 [E], Question 9	Embracing circularity - details related to waste management by the entity	Waste types (plastic, e-waste, bio-medical, etc.), total generated, recycled, disposed, intensity
			Plastic waste (A)
			E-waste (B)
			Bio-medical waste (C)
			Construction and demolition waste (D)
			Battery waste (E)
			Other Hazardous waste (G)
			Other Non-hazardous waste generated (H)
			Total waste generated (A+B + C + D + E + F + G + H)
			Waste intensity per rupee of turnover and PPP-adjusted

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			Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
			For each category of waste generated, total waste disposed by nature of disposal method
Social	P-3 [E], Question 1(c)	Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company
	P-5 [E], Question 3(b)	Gender Diversity	Gross wages paid to females as % of total wages
	P-5 [E], Question 7		Complaints on POSH (Prevention of Sexual Harassment)
	P-8 [E], Question 4	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
	P-8 [E], Question 5		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost
Governance	P-1 [E], Question 8	Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable
	P-1 [E], Question 9	Openness of Business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
	P-9 [E], Question 7	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events