



PATEL ENGINEERING LTD.

CIN: L99999MH1949PLC007039

August 20, 2024

To,
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

The National Stock Exchange of India Ltd.
Exchange Plaza,
Bandra - Kurla Complex
Mumbai – 400 051

Scrip Code No. 531120

Company Code No. PATELENG

Dear Sir(s),

Sub – Submission of Business Responsibility and Sustainability Report for the F.Y.2023-24

In terms of Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2023-24.

You are requested to take the same on record.

Thanking you.

For Patel Engineering Ltd.

Shobha Shetty
Company Secretary
Membership No. F10047

Encl: as above

REGD. OFFICE:

Patel Estate Road, Jogeshwari (W), Mumbai – 400 102. India
Phone +91 22 26767500, 26782916 Fax +91 22 26782455, 26781505
Email headoffice@pateleng.com Website www.pateleng.com

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

| | | |
|-----|--|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L99999MH1949PLC007039 |
| 2. | Name of the Listed Entity | Patel Engineering Limited |
| 3. | Year of Incorporation | 1949 |
| 4. | Registered office of the Company | Patel Estate Road, Jogeshwari West, Mumbai - 400 102 |
| 5. | Corporate Address | Same as above |
| 6. | E-mail | headoffice@pateleng.com |
| 7. | Telephone | 022-26767500 |
| 8. | Website | www.pateleng.com |
| 9. | Financial Year for which reporting is being done | 1st April, 2023 to 31st March, 2024 |
| 10. | Name of the Stock Exchanges where shares are listed | BSE Limited & The National Stock Exchange of India Limited |
| 11. | Paid-up Capital | ₹ 77,36,17,228 |
| 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. Ramu Mohan Deputy General Manager (HSE) Telephone: +91 22 26767535 Email: ramu.mohan@pateleng.com |
| 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). | Standalone Basis |
| 14. | Name of assurance provider | For FY 2023-24, reasonable assurance of BRSR core is not applicable. |
| 15. | Types of assurance obtained | NA |

II. Products/services

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

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|----------------------------------|---|-----------------------------|
| 1 | Civil Engineering & Construction | Civil Engineering & Construction of Hydro Projects, Dams, Tunnels, Roads, railways etc. | 100 |

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

| S. No. | Product/Service | NIC Code | % of total Turnover contributed |
|--------|----------------------------------|---------------------|---------------------------------|
| 1 | Civil Engineering & Construction | 42101, 42201, 42204 | 100 |

III. Operations

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

| Location | Number of plants (Project sites) | Number of offices | Total |
|---------------|----------------------------------|-------------------|-------|
| National | 47 | 5 | 52 |
| International | 2 | - | 2 |

19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|---|--------|
| National (No. of States) | 15 |
| International (No. of Countries) | 1 |

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

None

c. A brief on types of customers:

The projects are awarded to the Company by the Central & State Government on bidding the contract tenders. The clients are governing bodies according to the sectors of their operations like NHPC, NTPC, SJVN, CVPPP, etc. for Hydro Power; IRCON, RVNL, etc. for Railway Tunnels and Railway Lines; NHAI for Highways & Roads, MCGM for urban infrastructure, Irrigation Department of Maharashtra & Madhya Pradesh for Irrigation projects, CIDCO for water tunnel projects.

IV. Employees

20. Details as at the end of Financial Year:

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) | 2,103 | 2,059 | 97.91 | 44 | 2.09 |
| 2. | Other than Permanent (E) | 45 | 41 | 91.11 | 4 | 8.89 |
| 3. | Total employees (D + E) | 2,148 | 2,100 | 97.77 | 48 | 2.23 |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 2,477 | 2,475 | 99.92 | 2 | 0.08 |
| 5. | Other than Permanent (G) | 7,889 | 7,868 | 99.73 | 21 | 0.27 |
| 6. | Total workers (F + G) | 10,366 | 10,343 | 99.78 | 23 | 0.22 |

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) | 4 | 3 | 75 | 1 | 25 |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total differently abled employees (D + E) | 4 | 3 | 75 | 1 | 25 |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 2 | 2 | 100 | 0 | 0 |
| 5. | Other than Permanent (G) | 4 | 4 | 100 | 0 | 0 |
| 6. | Total differently abled Workers (F + G) | 6 | 6 | 100 | 0 | 0 |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and Percentage of Females | |
|---------------------------------|-----------|-------------------------------|---------|
| | | No. (B) | % (B/A) |
| Board of Directors | 7 | 2 | 28.57 |
| Key Managerial Personnel | 4 | 2 | 50.00 |

22. Turnover rate for permanent employees and workers

| | FY 2023-2024 (Turnover rate in current FY) | | | FY 2022-2023 (Turnover rate in previous FY) | | | FY 2021-2022 (Turnover rate in the year prior to the previous FY) | | |
|----------------------------|--|--------|-------|---|--------|-------|---|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 9.68% | 0.08% | 9.76% | 8.42% | 1% | 9.42% | 10% | | |
| Permanent Workers | 8.97% | 0.01% | 8.98% | 8.43% | 0% | 8.43% | | | |

V. Holding, subsidiary and associate companies (including joint ventures)

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

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding / Subsidiary / Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 1. | Friends Nirman Pvt. Ltd. | Subsidiary | 100.00 | No |
| 2. | Energy Design Pvt. Ltd. | Subsidiary | 100.00 | No |
| 3. | Shree Anant Construction Pvt. Ltd. | Subsidiary | 100.00 | No |
| 4. | Patel Engineering Infrastructure Ltd. | Subsidiary | 100.00 | No |
| 5. | Pandora Infra Pvt. Ltd. (Held by Company along with its Wholly Owned Subsidiaries) | Subsidiary | 100.00 | No |
| 6. | Patel Patron Pvt. Ltd. | Subsidiary | 100.00 | No |
| 7. | Vismaya Constructions Pvt. Ltd. | Subsidiary | 100.00 | No |
| 8. | Bhooma Realities Pvt. Ltd. | Subsidiary | 100.00 | No |
| 9. | Shashvat land Projects Pvt. Ltd. | Subsidiary | 100.00 | No |
| 10. | Arsen Infra Pvt. Ltd. | Subsidiary | 100.00 | No |
| 11. | Hera Realcon Pvt. Ltd. | Subsidiary | 97.13 | No |
| 12. | PBSR Developers Pvt. Ltd. | Subsidiary | 100.00 | No |
| 13. | Patel KNR Infrastructures Ltd. | Subsidiary | 60.00 | No |
| 14. | Hampus Infrastructure Pvt. Ltd. | Subsidiary | 100.00 | No |
| 15. | Waterfront Developers Ltd. | Subsidiary | 100.00 | No |
| 16. | Patel Engineering (Singapore) Pte. Ltd. | Subsidiary | 100.00 | No |
| 17. | Patel Engineering (Mauritius) Ltd. | Subsidiary | 100.00 | No |
| 18. | Patel Engineering Inc. | Subsidiary | 100.00 | No |
| 19. | Patel Engineering Lanka (Pvt.) Ltd. | Subsidiary | 100.00 | No |
| 20. | Les Salines Development Ltd. | Subsidiary | 100.00 | No |
| 21. | La Bourgade Development Ltd. | Subsidiary | 100.00 | No |
| 22. | Ville Magnifique Development Ltd. | Subsidiary | 100.00 | No |
| 23. | Sur La Plage Development Ltd. | Subsidiary | 100.00 | No |
| 24. | PT PEL Mineral Resources | Subsidiary | 100.00 | No |

| 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) |
|--------|--|--|-----------------------------------|--|
| 25. | PT Patel Engineering Indonesia | Subsidiary | 100.00 | No |
| 26. | Patel Mining (Mauritius) Ltd. | Subsidiary | 100.00 | No |
| 27. | Enrich Mining Vision Lda | Subsidiary | 100.00 | No |
| 28. | Patel Mining Priviledge Lda. | Subsidiary | 100.00 | No |
| 29. | Patel Infrastructure, Lda | Subsidiary | 100.00 | No |
| 30. | Trend Mining Projects, Lda | Subsidiary | 100.00 | No |
| 31. | Accord Mines Venture, Lda | Subsidiary | 100.00 | No |
| 32. | Netcore Mining Operations, Lda | Subsidiary | 100.00 | No |
| 33. | Metalline Mine Works, Lda | Subsidiary | 100.00 | No |
| 34. | Patel Assignment Mozambique, Lda | Subsidiary | 100.00 | No |
| 35. | Chivarro Mines Mozambique, Lda | Subsidiary | 100.00 | No |
| 36. | Fortune Mines Concession, Lda | Subsidiary | 100.00 | No |
| 37. | Omni Mines Enterprises, Lda | Subsidiary | 100.00 | No |
| 38. | Quest Mining Activities, Lda | Subsidiary | 100.00 | No |
| 39. | ASI Global LLC. | Subsidiary | 100.00 | No |
| 40. | PT Surya Geo Minerals | Subsidiary | 100.00 | No |
| 41. | PT Surpat Geo Minerals | Subsidiary | 100.00 | No |
| 42. | Dirang Energy Pvt. Ltd. | Subsidiary | 100.00 | No |
| 43. | West Kameng Energy Pvt. Ltd. | Subsidiary | 100.00 | No |
| 44. | Digin Hydro Power Pvt. Ltd | Subsidiary | 100.00 | No |
| 45. | Meyong Hydro Power Pvt. Ltd | Subsidiary | 100.00 | No |
| 46. | Saskang Rong Energy Pvt. Ltd. | Subsidiary | 100.00 | No |
| 47. | Patel Energy Ltd. | Subsidiary | 99.99 | No |
| 48. | Bellona Estate Developers Ltd. | Subsidiary | 92.92 | No |
| 49. | Pt Patel Surya Minerals | Subsidiary | 60.00 | No |
| 50. | Pt Patel Surya Jaya | Subsidiary | 60.00 | No |
| 51. | Lucina Realtors Pvt. Ltd. (Held by Company along with its Wholly Owned Subsidiary) | Subsidiary | 100.00 | No |
| 52. | ASI Constructors Inc., USA | Subsidiary | 66.37 | No |
| 53. | ACP Tollways Pvt. Ltd. | Associate | 32.00 | No |
| 54. | Hitodi Infrastructure Pvt. Ltd. | Associate | 49.00 | No |
| 55. | CICO Patel JV | Joint Venture | 99.90 | No |
| 56. | Patel SEW JV | Joint Venture | 60.00 | No |
| 57. | KNR Patel JV | Joint Venture | 49.00 | No |
| 58. | Patel KNR JV | Joint Venture | 50.00 | No |
| 59. | Patel-Varks Precision Consortium | Joint Venture | 60.00 | No |
| 60. | PATEL Soma JV | Joint Venture | 50.00 | No |
| 61. | PATEL V ARKS JV | Joint Venture | 65.00 | No |
| 62. | Patel Avantika Deepika BHEL | Joint Venture | 52.83 | No |
| 63. | AGE PATEL JV | Joint Venture | 49.00 | No |

| 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) |
|--------|---|--|-----------------------------------|--|
| 64. | Patel - Michigan JV | Joint Venture | 10.00 | No |
| 65. | PEL-UEIPL JV | Joint Venture | 60.00 | No |
| 66. | PEL-PPCPL-HCPL JV | Joint Venture | 51.00 | No |
| 67. | PATEL VI JV | Joint Venture | 51.00 | No |
| 68. | Onycon Enterprise | Joint Venture | 60.00 | No |
| 69. | PEL-Gond JV | Joint Venture | 45.00 | No |
| 70. | HES Shuthaliya JV | Joint Venture | 45.00 | No |
| 71. | PEL-Parbati JV | Joint Venture | 52.00 | No |
| 72. | NEC-PEL JV | Joint Venture | 45.00 | No |
| 73. | PEL-RBG JV | Joint Venture | 51.00 | No |
| 74. | Patel SA JV | Joint Venture | 75.00 | No |
| 75. | Era Patel Advance Kiran JV | Joint Venture | 47.06 | No |
| 76. | Era Patel Advance JV | Joint Venture | 30.00 | No |
| 77. | Patel Apco JV | Joint Venture | 50.00 | No |
| 78. | Patel Siddhivinayak JV | Joint Venture | 51.00 | No |
| 79. | PEL-ISC-PRATHMESH JV | Joint Venture | 50.00 | No |
| 80. | ISC Projects-PEL JV | Joint Venture | 49.00 | No |
| 81. | Patel -Civet-Chaitra Micro (KA) JV | Joint Venture | 51.00 | No |
| 82. | Ceigall - PEL (JV) | Joint Venture | 40.00 | No |
| 83. | VPRPL - PEL JV | Joint Venture | 51.00 | No |
| 84. | Mokhabardi Micro Irrigation Project JV | Joint Venture | 51.00 | No |
| 85. | DK Joint Venture LLP | Joint Venture | 51.00 | No |
| 86. | Patel-Raman JV | Joint Venture | 35.00 | No |
| 87. | PEL-PC JV | Joint Venture | 80.00 | No |
| 88. | Patel Civet Project JV | Joint Venture | 51.00 | No |
| 89. | JAI SAI Construction PEL JV | Joint Venture | 60.00 | No |
| 90. | VIDPL LISI JV | Joint Venture | 51.00 | No |
| 91. | Patel SA JV | Joint Venture | 51.00 | No |
| 92. | VKMCPL-PEL JV | Joint Venture | 35.00 | No |
| 93. | Dibang Power (Lot-4) Consortium | Joint Venture | 50.00 | No |
| 94. | DBL-PEL JV | Joint Venture | 35.00 | No |
| 95. | Raj Path Nira JV | Joint Venture | 40.00 | No |
| 96. | Raj Infra Deoghar JV | Joint Venture | 40.00 | No |

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No) Yes**
- (ii) Turnover (₹ In million): 44,120.39
- (iii) Net worth (₹ in million): 30,855.81

VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)# | FY 2023-2024 Current Financial Year | | | FY 2022-2023 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 | There is no direct involvement of the community with the project. All the community related aspects are handled by the client before the project is undertaken. The ongoing communities related issues are dealt by the site on direction of the client | Nil | Nil | No complaints received from the client about the Company's site activities. | Nil | Nil | No complaints received from the client about the Company's site activities. |
| Investors (other than shareholders) | No | Nil | Nil | - | Nil | Nil | - |
| Shareholders | Yes | 4 | Nil | - | Nil | 4 | - |
| Employees and workers | Whistle blower Policy https://tinyurl.com/23j37rka | Nil | Nil | - | Nil | Nil | - |
| Customers | Quality Policy as well complaint Management procedure in place | Nil | Nil | - | Nil | Nil | - |
| Value Chain Partners | All the value chain partners are the part of supplier development program as well. The Company has responsible sourcing policy which is under implementation and part of vendor onboarding process | Nil | Nil | - | Nil | Nil | - |
| Other (please specify) | No | Nil | Nil | - | Nil | Nil | - |

The policy guiding Company's conduct with its stakeholders including grievance mechanism are available at <https://pateleng.com/investors.php>

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

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|--|---|---|
| 1 | Global warming due to high consumption on fossil fuel-based energy used during construction activities | O | Opportunity to get the green power source attached to our project site is ample as most of these sites are closer to existing hydro power project. The Company is utilising this opportunity by drawing green energy at some of the project sites. | - | Positive: Financial implication are saving cost, reduced construction cost, Life cycle impact is carbon neutral or zero carbon emissions |
| 2 | Sourcing of material from large distances (Cement, Concrete etc. leading to carbon emissions as well lead time for procurement due to inclement weather and poor infrastructure near to project site). | R | Project duration increased for availability of raw material and also emission due to surface transport. | Procuring bulk cements in bulk carrier, installation of batching plant, crusher plant at site, cement silos and buying material in bulk. Engaging vendor near to the site for sustainable procurements are some of the activities which have been initiated. | |
| 3 | Consumption of natural resources like water, fuel, aggregates, cements and other chemicals during construction | R | Natural resource depletion over a period | Waste water treatment and usage of the water. The waste concrete recycling, use of slag cement or cement with fly ash. Design construction chemicals to reduce the curing required. Using high energy efficient construction equipment to optimize the resource consumption. Minimizing the energy usage by adopting green energy input where ever it is possible. The source of green energy usage in our case is hydel power or solar usage. Use of low emission oil for heavy plant and equipment. | Positive: The Company strives to get engaged with the client to provide them solutions which are ecologically sound practices and take their approval before doing any changes. The cost saving for the project is also passed on to the client |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|--|---|--|
| 4 | Social disruption during project execution /local pressure group for employment or other opportunities | R | Unskilled person/ demand for money to the client settlements, pressure group for environmental issues etc. may lead to project disruption and delay in project execution | The Company encourages social dialogue in all such cases and work in direction of their agreement. The local employment are where semi-skilled or unskilled activities are to be performed, all trainings are provided to them for their better life. Besides these, the Company runs social development project (CSR) activities which includes water, sanitation, schools, roads, medical facilities, development of rural infrastructure near project sites. | Positive: The local employment opportunities are generated which in turns helps in building the food basket of the locals. Further, Low absenteeism reduces cost due to less need of rehabilitation. |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | |
|--|---|------------------------|---|--------------------------------|--------------------------|---|------------------------|------------------|---------------------|-----|
| | Ethics & Transparency | Product Responsibility | Human Resources | Responsiveness to Stakeholders | Respect for Human Rights | Respect and make efforts to protect and restore the environment | Public Policy Advocacy | Inclusive Growth | Customer Engagement | |
| Policy and management processes | | | | | | | | | | |
| 1. a. | Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. | Has the policy been approved by the Board? (Yes/No) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. | Web Link of the Policies, if available | | https://www.pateleng.com/investor.php | | | | | | | |
| 2. | Whether the entity has translated the policy into procedures. (Yes / No) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3. | Do the enlisted policies extend to your value chain partners? (Yes/No) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 4. | Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | | ISO 9001, ISO 14001, ISO 45001 | | | | | | | |

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | | | | | | | | | |
| | | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | | | | | | | | | |

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
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- 14. Decarbonization projects will be implemented at select construction sites to reduce emissions in targeted processes.
- 15. We aim to minimize CO2 emissions from our construction projects by 50% using the best available options, with a continuous reduction goal set through 2040.

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 placement of these disclosures)

The Company is dedicated to conducting sustainable business operations rooted in our commitment to environmental resilience, social upliftment and robust governance structure. We believe that sound governance principles are essential for creating long-term value for all stakeholders and promoting sustainability. Additionally, respect for human rights is a fundamental and core value of our organization.

Our primary business involves constructing infrastructure projects which includes hydroelectric power plants, tunnels, roads for transports a sustainable resource with an operational lifespan of up to 135 years (in case of Dams), generating zero net carbon emissions from hydel energy. Our efforts are aligned with national building activities and the Sustainable Development Goals set by the Government of India.

These projects have helped in developing infrastructure in the remote parts of India and helped in economic development of the region while maintaining the environmental resilience. We have considered 14 projects for this year BRSR reporting boundary and these project constitute the majority of our construction business.

The Company recognizes that climate change is not just an environmental issue but also a business risk. The Company is increasing its due diligence on Environmental, Health and Safety and social risks in its construction business and this is done through continual monitoring of each projects.

Quality, Environmental and Occupational Health and Safety Management System has helped establishing system throughout the Company and to all our sites. We are building robust HSE system to bring down incident rates, enhancing our efforts for resource optimization, use of alternative or less hazardous process by adapting to latest technology in our field.

Since we participate in the Government tenders and all our projects are government monitored projects, the challenges for use of latest technology, or use of alternative green solutions (which may be costing higher) adaption to 4R (Reduce, Reuse, Recycle and Recover) process becomes challenging to us. We try to overcome these challenges with our site project review meetings with the client and get it addressed.

The Company is also committed to ESG/GRI reporting for its activities and in this direction, we are in preparation stage for our project sites where we are creating teams, developing process and procedures for collection of data and also getting people trained for reporting. Some of the data collection mechanism has been initiated in this direction and the Company is in process of adopting ESG/ Climate Change policy and publish its reporting from FY2024-25.

The Company is exploring the avenues of circular economy and in some of the projects we are in talk with the clients for exploring the avenues. We have improved our health and Safety plans and more number of safety professionals are deployed at the project sites to ensure safe work culture is followed. The incidents are captured and investigated.

The corrective action taken with any incident is also monitored and measured for its effectiveness.

One of our key objectives is to rigorously monitor and control waste generated per ton of concrete. We are actively exploring alternative uses for this waste, either as byproducts within our operations or by external organizations. Efforts are underway to recycle waste concrete back into the batching plant, utilize construction and demolition waste as aggregate and repurpose slurry for brick development. These bricks will be provided to nearby villages for home construction. Approximately 10-15% of this waste is getting reused in the process and another 25-30% of waste concrete is used for in project site for development of labour colony /staff quarter pavement and also performing PCC work. Slurry tanks are placed in all the sites to collect the slurry waste which can also be used for making blocks for using in social development.

The Company is also committed to minimizing the energy intensity of our project activities and promoting the use of green, renewable energy sources. Although our construction work is temporary, we strive to reduce energy consumption through conservation, optimization, efficiency measures and the adoption of green energy solutions wherever it is available.

- | | |
|---|--|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | Mr. Kishan Lal Daga, Whole Time Director DIN: 00083103 Telephone: +91 22 26767500 Email: kishan.daga@pateleng.com |
|---|--|

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|---|-----|-----|-----|-----|-----|-----|-----|-----|
| 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, the Company has constituted BRSR committee which is headed by Director for all the decision making. The meetings are held twice in a year for sustainability related issues. | | | | | | | | |

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | |
|--|--|-----|-----|-----|-----|-----|-----|-----|-----|--|-----|-----|-----|-----|-----|-----|-----|-----|
| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action | Yes | | | | | | | | | Annually | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Yes | | | | | | | | | Annually | | | | | | | | |

| | | | | | | | | | | | | | | | | | | |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|---|--|--|--|--|--|--|--|--|
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | Yes. The Company is certified for Integrated Management System by the British Standard Institution for its activities in Quality, Environment and Occupational health and Safety. | | | | | | | | |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|---|--|--|--|--|--|--|--|--|

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

| Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| The entity does not consider the Principles material to its business (Yes/No) | | | | | | | | | |
| 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) | | | | | | | | | NA |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

| Segment | Total number of training and awareness programme held | Topics/Principles covered under the training and its impact | % of person in respective category covered by the awareness programmes |
|--|---|--|--|
| Board of Directors | 1 | Familiarization programs on updating business projects and update of laws. | 100 |
| Key Managerial Personnel | 8 | Familiarization programs on updating business projects and update of laws. | 100 |
| Employees other than BoD and KMPs | 4162 | POSH, Health & Safety, environmental training, Fire Fighting, First Aid | 60 |
| Workers | | | 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

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

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

Not Applicable

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 is committed to act professionally and fairly in all its business dealing and relationship and in continuous process of implementing and enforcing system to counter bribery and corruption in any form. Anti-bribery management system (ABMS) policy has been formulated and adopted by the Company to deal with bribery and corruption issue. The web link to the policy is <http://www.pateleng.com/pdf/2473PELABMS%20Policy.pdf>

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

| | FY 2023-24 | FY 2022-23 |
|-----------|------------|------------|
| Directors | - | - |
| KMPs | - | - |
| Employees | - | - |
| Workers | - | - |

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

| | FY 2023-24 (Current Financial Year) | | FY 2022-23 (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:

| | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|------------------------------------|--|---|
| Number of days of accounts payable | 286.19 | 232.04 |

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:

| Parameters | Metrics | FY-23-24 (Current Financial Year) | FY-22-23 (Previous financial year) |
|----------------------------|---|--------------------------------------|--|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 44.77 % | Data not collected for the previous year |
| | b. Number of trading where purchases are made from | 1,058 | |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 19.69 % | |
| Concentration of Sales | a. Sales to dealers distributors as % of total sales | NA | NA |
| | b. Number of dealers distributors to whom sales are made | NA | NA |
| | c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors | NA | NA |
| Share of RPTs in | a. Purchases (Purchases with related parties Total Purchases) | NA | NA |
| | b. Sales (Sales to related parties / Total Sales) | NA | NA |
| | c. Loans & advances (Loans & advances given to related parties/ Total loans & advances) | NA | NA |
| | d. Investments (Investments in related parties / Total Investments made) | NA | NA |

Leadership Indicators

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

| Total No. of awareness Programme held | Topics/Principles Covered under the training | % age of value chain partners covered (by value of business done with such partners) under the awareness programme |
|---------------------------------------|--|--|
|---------------------------------------|--|--|

| | | |
|----|---|----|
| 15 | IMS trainings, EHS trainings, Awareness session on BRSR and 9 principles therein. | 30 |
|----|---|----|

The organization has adopted a range of comprehensive policies, including the Human Rights Policy, Sustainable Procurement Policy, Anti-Bribery and Anti-Corruption Policy, Diversity and Inclusion Policy, Child and Forced Labour Policy, and Supplier Code of Conduct. Value chain partners have been identified and informed about these policies.

The relevant team in the organizational is actively engaged in educating, training, and raising awareness throughout this year. To date, we have conducted 15 training programs on Integrated Management Systems (IMS) and company policies, successfully raising awareness among approximately 30% of our value chain partners. The Company is committed to expanding these initiatives, with plans to conduct additional programs to ensure comprehensive coverage of all value chain partners.

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, Code of Conduct Policy is in place for Board of Directors and its Employees. Compliance of the Code of Conduct of the code of conduct is ensured through disclosure to the appropriate authority for taking further action

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

Essential Indicators

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

| | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) | Details of improvements in environmental and social impacts |
|-----|---|---|---|
| R&D | <p>Most of the contracts are tender based, as such no R&D is carried out in the business of Construction. The Company tries to invest in adopting modern technologies of construction to save resources and time.</p> <p>Given the nature of our business, the relevance of these initiatives is closely tied to utilizing the best available technology in construction. The leadership team of Company is committed to continuously adopting and integrating new technologies that facilitate the timely completion of projects, benefiting both our clients and the Company.</p> <p>We have successfully implemented SAP across all operational sites, headquarters and branch offices, significantly enhancing our processes and making them more robust.</p> <p>In terms of environmental performance, we are committed to optimizing resource utilization and minimizing paper waste.</p> <p>The Company has made substantial investments in developing its IT infrastructure. This includes establishing network connectivity for remote sites via telecom and internet facilities and significant capital expenditure on hardware and software.</p> <p>These efforts underscore our dedication to technological advancement and environmental sustainability.</p> | | <p>The company has kept the environmental & OH&S care as its prime and has been certified for ISO 14001 & ISO 45001 for its operations and activities. Environmental and OH&S impacts are taken into consideration for planning and implementing IMS</p> <p>The Company also runs CSR activities at major project sites. Further, the Company takes care of the near by habitant through generating local employment, providing infrastructure facilities in nearby places.</p> |

| | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) | Details of improvements in environmental and social impacts |
|-------|---|---|--|
| | The major equipment's bought under capex during this period are as below: | | |
| | Project | Value (in million) | |
| | 268-SLEEMANABAD CARRIER BARGI | 5.85 | |
| | 320-SHONGTONG KARCHAM HEP | 8.41 | |
| | 334-PARNAI HEP (EPC WORKS) | 25.63 | |
| | 351-IRCON T-14/15 KATRA BANIHAI RAILWAY | 0.61 | |
| | 360-KUNDAH PUMPED STORAGE HEP PKG-I | 16.20 | |
| | 369-MCGM AMT II PROJECT | 4.80 | |
| | 371-SELA PASS-TAWANG PROJECT | 17.33 | |
| Capex | 378-IRCON TUNNEL T-7 PROJECT | 0.88 | |
| | 381-KIRU H.E.PROJECT (LOT-01) | 437.51 | |
| | 382-SUBANSIRI LOWER HEP LOT-SSL6 | 4.16 | |
| | 383-LUHRI HEP STAGE-I | 276.42 | |
| | 386-TEESTA VI HE PROJECT (LOT II) | 55.63 | |
| | 390-MCGM POWAI GHATKOPAR REMAINING WORKS | 24.62 | |
| | 392-KWAR H.E.PROJECT (LOT-I) | 348.81 | |
| | 396 RIHAND PROJECT | 4.12 | |
| | 403 CIDCO WATER TUNNEL | 5.71 | |
| | Total | 1236.66 | |

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
b. If yes, what percentage of inputs were sourced sustainably?

Yes, the Company has established Policy and Procedure for Sustainable Sourcing /Procurement with procedures in place. Last year we planned , but could not achieve due to rigorous SAP implementation and some of the sites were closed due to natural disasters . The project could not take off. This year the company has initiated again and have shortlisted the suppliers and contractors for the sustainable procurement journey of 2025-2026.

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

The major hazardous waste of our Industry is Construction and Demolition waste, metal scrap and waste oil. The following is the process which has been adopted by the organisation

- Approximately 10% of construction and demolition (C&D) waste is utilized onsite, with the remainder managed by external organizations contracted by the client, primarily for road construction and similar applications.
- Concrete slurry is collected in tanks and repurposed for brick manufacturing or road construction. Surplus slurry is redistributed to local communities for residential construction.
- Metal scrap is transferred to scrap dealers who subsequently supply it to manufacturers for the production of TMT bars.
- Burnt or waste oil from DG sets is repurposed as shuttering oil during construction activities. Residual waste oil is delivered to authorized reprocessor. Owing to increased adoption of renewable energy sources, this waste stream has gradually diminished.
- Tyre waste is collected and forwarded to specialized recyclers for processing.
- Office waste paper is sold to paper dealers who further channel it to paper mills for recycling.
- Majority of the electrical waste at the project site is either repaired or it is sold under buy back agreement. The electronic waste is also collected and handed over the authorised E Waste reprocessor. The same is dealt by the site stores. Green Certificate is obtained by them.
- Plastic drums are sent back to manufacturer for recycling or in some of the cases due to remote location, the same is sold to scrap dealers who sells it to the reproducers.

- 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.

There is no such requirements as per contractual condition for the civil construction activities.

Leadership Indicators

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

| NIC Code | Name of Product / Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/ No) If yes, provide the web-link. |
|----------|---|---------------------------------|---|---|---|
| 4290 | Constructions of dams, activities as well road construction | 100 | Company has not conducted any formal life cycle assessment as our role ends to cradle to gate concept where our civil work end handover is last activity. However we have taken into consideration life cycle perspective in our planning and implementation of ISO 14001:2015. We do take care of the environmental impact associated to our work activities. In a thumb rule, for civil construction, embodied carbon intensity remains very high. Such large, scaled infrastructure construction induced a large amount of embodied carbon emissions since many energy-intensive products were consumed. To the reasonable ground, the Life cycle assessment can be conducted to support ESG requirements. | | |

- 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 |
|---|---|--|
| C&D Waste | Land Pollution | Reuse of the entire waste in construction business. The concrete waste is used for pavement and muck is collected and disposed as per the approved waste management plan of the client and record of the same is kept. |
| Disposal of hazardous waste like waste oil, tyres, oil filters, waste chemical containers, paint etc. | Land and Air pollution due to incineration and further secured land fill by the agencies. | Minimization of the waste, Appointment of OEM to handle all the construction equipment's and the waste management, green chemicals, curing chemical usage to minimize the water consumption. The intent is to reduce regulatory risk of projects as per pollution control board norms, adherence to PCB norms which improves public image and future proofing the business. It also reduces pollution levels thereby preserving biodiversity. |

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

| Indicate input material | Recycled or re-used input material to total material | |
|---------------------------------|--|---------------------------------------|
| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
| Construction & Demolition Waste | 10% | 10% |

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

| | FY 2023-24 Current Financial Year | | | FY2022-23 Previous Financial Year | | |
|--------------------------------|---|---|--------------------------------|--------------------------------------|--------------------|---|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | NA | Given to recyclers | 6 MT per annum | NA | Given to recyclers | 5 Mt per annum |
| E-waste | Presently it is being collected at site. Once a quantum is identified, the central procurement team will auction to government authorized e-waste recyclers and re-processor. | | | | | |
| Hazardous waste | 1-2% for shuttering | 98% given to recyclers which are approved | Given to Authorised Recyclers. | 0 | 0 | Majority of hazardous waste is generated through usage of DG sets, Construction vehicles. We have OEM contract in place, accordingly the OEM does take care of all these waste in scientific manner and dispose as per hazardous waste disposal. The muck generated during the process, is also disposed with in site after consultation with the client. |
| Other waste | Other solid waste includes tyres, scrap of iron etc. are sold to regular scrap dealers. | | | | | |

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 to this type of industry |

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

Essential Indicators

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

| Category | Total (A) | % of employees covered by | | | | | | | | | |
|---------------------------------------|--------------|---------------------------|------------|--------------------|-----------|--------------------|----------|--------------------|----------|---------------------|----------|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 2,059 | 2,059 | 98 | 2059 | 98 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 44 | 44 | 2 | 44 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,103 | 2,103 | 100 | 2,103 | 98 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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 | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| Permanent workers | | | | | | | | | | | |
| Male | 2,475 | 0 | 0 | 2,475 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,477 | 0 | 0 | 2,477 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 7,868 | 0 | 0 | 7,868 | 99.7 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 21 | 0 | 0 | 21 | 0.27 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 7,889 | 0 | 0 | 7,889 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|--------------------------------------|---------------------------------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.43 | 0.52 |

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

| Benefits | FY 2023-24 Current Financial Year | | | FY 2022-23 Current Financial Year | | |
|------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100 | 100 | Yes | 100 | 100 | Yes |
| Gratuity | 100 | 100 | Yes | 100 | 100 | Yes |
| Others- please specify | | | | | | |

3. Accessibility of workplaces

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

Yes, most of the permanent facilities and office buildings are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

Yes, the Company has Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016.

The Company believes in equal opportunity for all its employees, wherein it is committed to providing an inclusive work culture and an environment free from any discrimination. The Company values and welcomes diversity and does not treat anybody differently based on their race, sex, religion/beliefs, disability, marital or civil partnership status, age, sexual orientation, gender identity, gender expression, caring responsibilities, or any other class of person protected by laws in the country.

The Company has also embraced with the Philosophy of Diversity and Inclusion and have appointed a diversity Director for any such issues are addressed promptly.

This policy can be accessed through the link: <https://tinyurl.com/t5w9tn84>.

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 | | | | |
| Female | No Employee has applied for parental leaves in the year 2023-24 | | | |
| Total | | | | |

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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|--------------------------------|---|
| Permanent Workers | Human Resource function at the site have the processes of handling all the types of grievances redressal mechanism as per HR Policy of the Company. The HR also deals with any type of grievance in written or oral form. HR at each site is accessible to all for lodging grievance and its redressal from them. |
| Other than Permanent Workers | |
| Permanent Employees | The Company has always believed in open and transparent communication. Employees are encouraged to share their concerns with their business heads, HR or the members of the senior management. The Company always followed an open door policy, wherein any employee irrespective of hierarchy has access to the senior management. In addition, the Corporate Whistleblower Policy Initiative provides a formal platform to share grievances on various matters. The details of the grievance mechanism are shared with employees through a specific module. New recruits are also sensitized on the various policy and mechanism and forms part of the employee induction program. The Company has a policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at the Workplace and has an Internal Complaints Committee (ICC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The organizations policy on the same is placed on the Company's website. The ICC comprises majority of women members. Members of the ICC are responsible for conducting inquiries pertaining to such complaints. |
| Other than Permanent Employees | |

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

| Category | FY 2023-24 (Current Financial Year) | | | FY 2022-23 (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 | 2,103 | 0 | 0 | 2,077 | 0 | 0 |
| - Male | 2,059 | 0 | 0 | 2,035 | 0 | 0 |
| - Female | 44 | 0 | 0 | 42 | 0 | 0 |
| Total Permanent Workers | 2,477 | 958 | 38.68 | 2,349 | 783 | |
| - Male | 2,477 | 958 | 38.68 | 2,347 | 783 | 33.36 |
| - Female | 0 | 0 | 0 | 2 | 0 | 0 |

8. Details of training given to employees and workers:

| Category | FY 2023-24 Current Financial Year | | | | | FY2022-23 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 | 2,059 | 2,059 | 100 | 2,059 | 100 | 2,035 | 2,035 | 100 | 2,035 | 100 |
| Female | 44 | 44 | 100 | 44 | 100 | 42 | 4 | 100 | 42 | 100 |
| Total | 2,103 | 2,103 | 100 | 2,103 | 100 | 2,077 | 2,077 | 100 | 2,077 | 100 |
| Workers | | | | | | | | | | |
| Male | 2,475 | 2,475 | 100 | 2,475 | 100 | 2,347 | 2,347 | 100 | 2,347 | 100 |
| Female | 2 | 2 | 100 | 2 | 100 | 2 | 2 | 100 | 2 | 100 |
| Total | 2,477 | 2,477 | 100 | 2,477 | 100 | 2,349 | 2,349 | 100 | 2,349 | 100 |

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

| Category | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|------------------|--------------------------------------|--------------|------------|---------------------------------------|--------------|------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 2,059 | 2,059 | 100 | 2,035 | 2,035 | 100 |
| Female | 44 | 44 | 100 | 42 | 42 | 100 |
| Total | 2,103 | 2,103 | 100 | 2,077 | 2,077 | 100 |
| Workers | | | | | | |
| Male | 2,475 | 2,475 | 100 | 2,347 | 2,347 | 100 |
| Female | 2 | 2 | 100 | 2 | 2 | 100 |
| Total | 2,477 | 2,477 | 100 | 2,349 | 2,349 | 100 |

10. Health and safety management system:

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

The Company has implemented Occupational Health and Safety management System in compliance with ISO 45001:2018 and we are certified for ISO 45001:2018 by BSI. Company's top management is committed to ensure safe workplace across its area of operations and to achieve the "Mission Zero Harm" through its OH&S Policies and procedures. We ensure the "ethics and compliances" through regular evaluation of OH&S Management system and compliance obligations. The Company has deployed dedicated Health and Safety Officers with desired competency across our project sites to implement, monitor and continually improve OH&S management system and to provide expert advise on OH&S matters to the management.

The Company has a systematic document process of identifying OH&S hazards and related risks for all routine and non-routine activities, which ensures the risk has been reduced at ALARP (As Low as Reasonably Practicable). All sites have formed dedicated safety committee chaired by Project Managers to discuss the internal and external issues related to OH&S and making decisions on OH&S matters.

The Company ensures the consultation and participation of workers and contractors in OH&S matters through various programs like OH&S committee meeting, OH&S Inspections, Tool Box Talk, Mock Drills, Promotional Activities, Rewards and appreciations and OH&S Audits. Regular inspections and audits being conducted by OH&S Department from HO to find out any serious non-conformance and area of improvement and to take necessary action. The Company has implemented systematic process for timely reporting of all OH&S related accidents, Investigation of such accidents in stipulated time to find out the causes of accident, taking necessary corrective actions and its horizontal deployment. With all above mechanisms of OH&S Management System we ensure the continual improvement of our OH&S standards at site.

- 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 process of Hazard Identification and Risk Assessment is intended to establish a standard procedure for determining Occupational Health and Safety Risks and their overall significance relating to the organizational activities. Risks arise from the interaction between people, equipment, materials and the work environment. This Procedure is primarily concerned with personal injury and ill health risks and does not address damage to plant and equipment, except when such damage may injure people. The task of risk assessment should involve both identification of the hazards and undertake an evaluation of the impacts of the risks involved.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N) yes
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **(Yes/ No)** Yes, doctors visit to the project sites and also to labour colony

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

| Safety Incident/Number | Category | Current FY (2023-24) | Current FY (2022-23) |
|--|-----------|----------------------|----------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0.56 | 2 |
| | Workers | | 7 |
| Total recordable work-related injuries | Employees | 26 | 2 |
| | Workers | | 7 |
| No. of fatalities | Employees | 7 | 1 |
| | Workers | | 11 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 2 |
| | Workers | | 7 |

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

When the project initiates, a detailed site OH&S plan, Risk assessment (HIRA) and Method statement are prepared for all routine and non-routine activities, which are reviewed & approved by client for every project undertaken by the Company. The following measures are being complied on an ongoing basis to ensure safe and healthy workplace:

- All workers and staff were medically screened and OH&S inducted prior to deploy them at site. This induction training includes basic OH&S information like, a brief about Company, Company's OH&S Policy, Details of OH&S officers at site, site OH&S rules and regulations (OH&S Codes of conduct), major/significant hazards associated with the workplace, sign in and out procedures, Hand Over Take Over System, permit to work system, location and details of welfare facilities like first aid centre, rest room, toilets, canteen etc., emergency response plan and contact numbers and Accident/Incident reporting procedures.
- A detailed Monthly OH&S Activity Plan being prepared every month which includes all Operation control and monitoring plan for the month, which ensures that all activities are conducted on regular basis in a timely manner.
- Monthly walkthrough inspection being conducted at all work area by the Project Head and OH&S committee and immediate actions were taken on deficiencies observed.
- Workplace EHS inspections, tools and tackle inspections, plant and machinery inspection, electrical inspection, office inspection, etc. being conducted periodically and findings were recorded and communicated to concerned responsible person and ensure that necessary corrective actions were taken on time.
- Periodical monitoring like Ambient Air Quality Monitoring, Lux monitoring, Noise monitoring, drinking water testing, earth pit monitoring, DG stack monitoring, etc. being conducted by third party to ensure that the workplace hygiene requirements are complied with legal and standard requirements.
- All lifting tools and tackles and compressor vessels being inspected periodically by OH&S Officer and External Third-party Inspector once in a year. Internal inspections like RCCB Inspection, Lux and noise monitoring, Gas monitoring, fire extinguisher inspection, earth pit inspection etc. also being conducted by OH&S officer.
- Skill medical tests being conducted once in 6 months to ensure the fitness of worker to perform high risk activities. These skill test includes eye test for drivers, operators, welders, fitters etc., Work at height pass system implemented with proper medical screening for workers working at height and cook and helpers medical screening.
- All high-risk activities like entry to confined space, working in tunnel, work at height, hot work, excavation work etc. being controlled with Permit to Work System and Regular gas monitoring being done in compliance with confined space regulations.

- Various trainings and awareness sessions being planned and conducted on monthly basis to improve the awareness of workers on OH&S. These training and awareness sessions includes Job specific trainings, Tool Box Talks, Induction Trainings, On Job trainings etc.
- Workers being consulted and ensuring their participation through various OHS programs like EHS committee, hazard identification, risk assessment, OHS complaint form etc. and communication of OHS matters being done through TBT, Notice board and email communication to worker representatives.
- All work-related potential emergency conditions are identified, detailed Emergency Response plan were prepared and mock drills being conducted on periodical basis. All sites have formed emergency response team and resources were provided as per emergency plan.
- Provisions are made for timely reporting of OHS incidents and ensure deployment of corrective action recommended by detailed incident investigation to avoid such accidents in future.

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

| | FY2023-24 (Current Financial Year) | | | FY 2022-23 (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 | 0 | 0 | -- | 8 | 0 | - |
| Health & Safety | 0 | 0 | - | 12 | 0 | - |

14. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Health and safety practices | 100 |
| 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.

In continuation to the detailed investigations of incidents happened at various project sites, we have initiated horizontal deployment of following Corrective Actions to prevent further recurrence of similar incidence at project sites.

1. Pre-use inspection carried for all power tools by competent person.
2. Increased the numbers of routine electrical inspections.
3. Electrical panel fitted with RCCB and monthly inspection carried out
4. All new and replaced workmen are going through safety induction prior to deployment.
5. Working at Height Training mandatory for those working at height and anchoring of Safety harness all time while working above 1.8 mtr. from ground level
6. Shift Work commenced only in presence of Supervisors and Job Safety briefing
7. Using the Mobile phone while driving vehicle is prohibited
8. Defensive driving program for all drivers and operators is on going
9. Road Safety Poster displayed on all access roads
10. Vehicle preventive maintenance schedule followed
11. Flagman deploy while reversing vehicles
12. Regular camp inspection carried out for hygiene
13. Gas cutting safety and proper storage of cylinders are followed.
14. Permits taken and Gas monitoring carried out while working in Confined space.
15. Geological assessment and Scaling of loose rocks inside tunnel before carrying out any work
16. Lockout Tagout to followed for all maintenance activities
17. Housekeeping has been maintained at workplace and regular inspection carried.
18. Safety in job specific Training has been conducted
19. Shotcrete on all loose rock portion.
20. Safe manual handling training has been conducted and followed safe work.

21. Only experienced persons were allowed bar bending and cutting work
22. Communicated the preventive measures in daily TBT.
23. Edge protection provided
24. Proper communication to be maintained while working in team
25. Use of mandatory PPEs and job specific PPEs at sites
26. Hazard Identification and Risk Assessment carried out for all activities.

Leadership Indicators

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

Yes. All employees has been covered under Accidental policy and all the workers covered under Employee compensation Act as well as Group Personal Accident Policy.

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

Adherence to the applicable statutory provisions including payment and deduction of statutory dues is incorporated in the contract agreement with the value chain partners. The Company makes sure that all the relevant clauses dealing with statutory compliance are validated and honoured by both sides.

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

| | 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 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
| Employees | 0 | 2 | 0 | 0 |
| Workers | 0 | 7 | 0 | 4 |

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

Yes. The Company provides transition assistance to facilitate continued employability by encouraging them for education, new skill development, site experience, team thinking and team decision making exercises, giving them running the organisation projects from time to time. The Company also helps in managing their post retirements worries and engage them as consultants or trainers till they get settled post retirement completely.

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 | 100% The site contractors/suppliers/visitors/clients or their representatives are to adhere HSE requirements of the Company. HSE manual, with site safety plans and applicable formats. |
| Working Conditions | 100% |

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.

In continuation to the detailed investigations of incidents happened at various project sites, we have initiated horizontal deployment of following Corrective Actions to prevent further recurrence of similar incidence at project sites.

- EHS Inspection checklist of all construction vehicles, equipment's and tools & tackles are created, inspections plan in Monthly Activity Plan and ensued that all inspections are carried out as per the plan.
- Third Party Inspection of all lifting equipment's, tools and tackles made mandatory and ensured that inspections being conducted periodically.
- Batch wise Tool Box Talk being conducted at all sites Daily/ shift wise.
- Permit To Work system implemented for all high risk activities like Lifting and lowering operations, excavation

and mining works, Tunnel works, Hot works, Work at height etc.

- Gas testing being done at different levels especially at the spot of Hot Work inside tunnel.
- Adequate ventilation at tunnel face being ensured before starting the hot works.
- Additional compressed air line extended to face to flush the fore poles and crown before starting Hot work.
- The ventilation duct extended to the face to ensure proper ventilation.
- Permit To Work for hot work enforced strictly.
- Risk assessment reviewed and the hazards related to the generation of Natural gas included.
- Detailed SOP prepared and circulated to the site team for reference.
- EHS alert prepared in basis of the accident and circulated to site team.
- The Hazards due to Natural gas included in Monthly training plan and more trainings are imparted to workers and project team.
- Hazards related to generation of natural gas and hot work included in daily TBT.
- Adequate firefighting arrangements made available at all Hot Work area.
- Mock drill conducted on “Flash fire due to release of natural gas inside tunnel”.
- EHS alert prepared in basis of the accident and circulated to site team.
- Various EHS Trainings is conducted in site as well as from Head office
- Monthly Theme Program is been initiated on different topics.
- Routine Labour Camp Inspections are conducted to ensure the well-beings of workforce

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

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.
2. List stakeholder groups identified as your entity and the frequency of engagement with each stakeholder group.

Any individual or group of individuals or institution that adds value to the business chain of the Company is identified as a core stakeholder. This inter alia includes employees, shareholders and investors, customers, channel partners and key partners, regulators, lenders, research analysts, communities and non-governmental organizations, suppliers amongst others.

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|-------------------------|---|---|--|---|
| Shareholders/ Investors | No | Press Releases, dedicated email ID for Investor Grievances, Annual Report, Website, Newspapers, Stock Exchange Intimations, Emails, SMS, Investor meets etc. | Quarterly / Annually / As and when required. | To update the shareholders / investors on information which are material to them. Key topics are Company's financial performance, update on the various projects awarded to the Company and order book status including steps taken by the Company to reduce its debts. |
| Customer | No | Emails, SMS, Meetings | As per project requirements. | Progress review meeting, HSE meetings |
| Regulators | No | Press Releases, Quarterly Results, Annual Report, Stock Exchange filings, specific meetings, representations. | As and when required. | Reporting requirements, statutory compliances |
| Employees | No | Meetings, inductions, grievance redressal, welfare initiatives for the employees and their families. | As and when required. | Performance, education, training, career enhancement & skill training etc. |

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|-------------------------|---|---|--|---|
| Community | Yes | Direct engagement through Company's various project sites and also through NGOs. | As and when required. | Their feedback / success on CSR project. Also review potentials and further engagement scope. |
| Suppliers / Contractors | No | Suppliers / Contractors meet. | As and when required. | Supply chain issue, need for awareness and other trainings, regulatory compliance, EHS performance etc. |

Leadership Indicators

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

The Company emphasizes the importance of consistent and proactive interaction with its key stakeholders to effectively communicate its strategies and achievements. This ongoing engagement facilitates the alignment of expectations, thereby enhancing the Company's ability to meet stakeholder needs more effectively. Regular updates on developments are provided to the Board, which seeks feedback from Directors accordingly. Stakeholder consultations are conducted at various organizational levels, ensuring broad engagement. Project sites engage in consultations with contractors, local suppliers, and employees, following established procedures for continual participation, consultation and communication processes.

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

Yes, process of consultation, participation and communication is in place and all the sites have a practice of Safety Committee meetings, Risk related to environment and Health and safety are identified, reported and action are taken accordingly. The core team at the sites receives the information of new hazards or the environmental risk, which is analyzed quantifiably and then control actions are determined with the help of the team members.

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

Stakeholder engagement initiatives are undertaken with the overarching objective of involving individuals from diverse stakeholder groups. Engagement efforts encompass creating local employment opportunities and executing Corporate Social Responsibility projects, which are identified in collaboration with local site management, authorities, gram panchayats, and vulnerable segments of society. Regular reporting to legal authorities is conducted in accordance with compliance obligations.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

| Category | FY 2023-24 Current Financial Year | | | FY 2022-23 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 | 2,103 | 2,103 | 100 | 2,035 | 2,035 | 100 |
| Other than permanent | 45 | - | 0 | 42 | 42 | 100 |
| Total Employees | 2,148 | 2,103 | 97.91 | 2,077 | 2,077 | 100 |
| Workers | | | | | | |
| Permanent | 2,477 | 2,477 | 100 | 2,347 | 2,347 | 100 |
| Other than permanent | 7,889 | - | 0 | 2 | 2 | 100 |
| Total Employees | 10,366 | 2,477 | 23.90 | 2,349 | 2,349 | 100 |

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

| Category | FY 2023-24 Current Financial Year | | | | | FY 2022-23 Previous Financial Year | | | | |
|-----------------------------|--------------------------------------|--------------------------|-----|---------------------------|---|---------------------------------------|--------------------------|-----|---------------------------|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (C) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % | No. (C) | % | | No. (E) | % | No. (F) | % |
| | | | | | | | | | | |
| Employees | | | | | | | | | | |
| Permanent | - | - | - | - | - | - | - | - | - | - |
| Male | - | - | - | - | - | - | - | - | - | - |
| Female | - | - | - | - | - | - | - | - | - | - |
| Other than Permanent | - | - | - | - | - | - | - | - | - | - |
| Male | - | - | - | - | - | - | - | - | - | - |
| Female | - | - | - | - | - | - | - | - | - | - |
| Workers | | | | | | | | | | |
| Permanent | 2,477 | 2,477 | 100 | - | - | 2,349 | 2,349 | 100 | - | - |
| Male | 2,475 | 2,475 | 100 | - | - | 2,347 | 2,347 | 100 | - | - |
| Female | 2 | 2 | 100 | - | - | 2 | 2 | 100 | - | - |
| Other than Permanent | 7,889 | 7,889 | 100 | - | - | 10,491 | 10,491 | 100 | - | - |
| Male | 7,868 | 7,868 | 100 | - | - | 10,474 | 10,474 | 100 | - | - |
| Female | 21 | 21 | 100 | - | - | 17 | 17 | 100 | - | - |

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) | 2 | 2,74,65,510 | 1 | 2,85,15,218 |
| Key Managerial Personnel | 2 | 2,74,65,510 | 2 | 1,47,38,683 |
| Employees other than BoD and KMP | 2,057 | 9,43,635 | 42 | 13,16,350 |
| Workers | 2,475 | 3,52,429 | 2 | 0 |

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|--------------------------------------|---------------------------------------|
| Gross wages paid to females as % of total wages | 0.05% | 0.05% |

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

Yes. The Company has adopted Human Rights policy and HR head is custodian to receive grievance, and redressal for any human right related violation reported to their team by project sites as well office employees. In addition, the director in charge of business responsibility along with the executive directors are responsible for addressing any human rights issues caused or contributed by the business.

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

The Organization regards respect for human rights as one of its fundamental and core values and strives to support, protect and promote human rights to ensure that fair and ethical business and employment practices are followed. The Organization is committed to maintain a safe and harmonious business environment and workplace for everyone, irrespective of the ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation and such other parameters.

The Company believes that every workplace shall be free from violence, harassment, intimidation and/or any other unsafe or disruptive conditions, either due to external or internal threats. Accordingly, the Company has aims to provide reasonable safeguards for the benefit of employees at the workplace, while having due regard

for their privacy and dignity. Any human rights related issues can be reported as per Whistle Blower Policy of the organization.

The Company also has zero tolerance towards and prohibits all forms of slavery, coerced labour, child labour, human trafficking, violence or physical, sexual, psychological or verbal abuse. As a matter of policy, the Company does not hire any employee or engage with any agent or vendor against their free will.

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

| | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|-----------------------------------|--------------------------------------|---------------------------------------|---------|---------------------------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | Nil | Nil | Nil | Nil | Nil | Nil |
| Discrimination at workplace | Nil | Nil | Nil | Nil | Nil | Nil |
| Child Labour | Nil | Nil | Nil | Nil | Nil | Nil |
| Forced Labour/Involuntary Labour | Nil | Nil | Nil | Nil | Nil | Nil |
| Wages | Nil | Nil | Nil | Nil | Nil | Nil |
| Other human rights related issues | Nil | Nil | Nil | Nil | Nil | Nil |

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|--------------------------------------|---------------------------------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil | Nil |
| Complaints on POSH as a % of female employees / workers | Nil | Nil |
| Complaints on POSH upheld | Nil | Nil |

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

The Organization is committed to providing equal opportunities to all individuals and is intolerant towards discrimination and / or harassment based on race, sex, nationality, ethnicity, origin, religion, age, disability, sexual orientation, gender identification and expression (including transgender identity), political opinion, medical condition, language as protected by applicable laws. The Diversity & Inclusion Policy and Whistle blower policy has been implemented throughout the organisation and regular meetings are conducted to ensure all the objectives of the policies and its intents are met. Organisation continues to be an employer for all diversity groups - gender identity, disability, caste, creed, colour, religion, marital status, age, sexual orientation and expression, medical condition, language and any other aspects as applicable, to create and foster an open culture of inclusion for all its stakeholders; and to create an environment which has zero tolerance for discrimination. The Company also has a policy on prevention, prohibition and redressal of sexual harassment of women at the workplace and has an Internal Complaints Committee (ICC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Organization on a regular basis sensitizes its employees on the prevention of sexual harassment at the workplace through workshops, group meetings, online training modules and awareness programme which are held on a regular basis

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

(Yes/No)

Yes, in certain business agreements and contracts where relevant insertion has been done as binding by the contractors /suppliers etc

10. Assessments for the year: 2023-2024

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Child labour | 100%. |
| Forced/involuntary labour | The Company is in compliance with the laws, as applicable. All the applicable laws are assessed as part of IMS implementation by the organization externally. Also the assessment is carried out by law enforcing bodies by online returns filed by the Company. |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |
| Others – please specify | |

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

No significant risk exposure during this period.

Leadership Indicators

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

The Organization regularly sensitizes its employees on the Code of Conduct through various training programs as well. The supplier code of conduct has been modified to include the human rights, diversity and other child and forced labour related requirements and supplier are made aware

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

Due diligence is regular part of our activities and it has been assessed by the HR function from HO to the site. The team from site conducts human resource related assessment and any issues which comes up are addressed adequately.

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?

The registered and corporate office of the Company have lifts for easy movement of differently abled visitors. Most of the offices are located in cities which may be on the ground floor or have elevators and infrastructure for differently abled visitors. Wheelchair accessible restrooms are available in certain offices of the Organisation. The persons in our offices are trained for extend all kinds of necessary assistance

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 | Value chain partners have been provided with the policies and in FY 2023-24,we have started taking the undertaking on these issues as supplier code of conduct. Under sustainable procurement we shall be initiating the audit of supplier premises from FY 2024-25 onwards. |
| Discrimination at workplace | |
| Child Labour | |
| Forced Labour/ Involuntary Labour | |
| Wages | |
| Others – please specify | |

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

Not applicable at present

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

Essential Indicators

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

| Parameter | FY 23-24 (Current Financial Year) | FY 22-23 (Previous Financial Year) |
|--|--------------------------------------|---------------------------------------|
| From renewable sources | | |
| Total electricity consumption (A) | 18,97,28,46,82,80,000 | |
| Total fuel consumption (B) | | |
| Energy consumption through other sources (C) | | |
| Total energy consumed from renewable sources (A+B+C) | 18,97,28,46,82,80,000 | |
| From non-renewable sources | | |
| Total electricity consumption (D) | 5,15,20,33,31,89,420.80 | 2,13,915.24 |
| Total fuel consumption (E) | 2,27,91,28,431.39 | 7,65,410.71 |
| Energy consumption through other sources (F) | | 2,29,765.79 |
| Total energy consumed from non-renewable sources (D+E+F) | 5,15,22,61,23,17,852.20 | 12,09,091.74 |
| Total energy consumed (A+B+C+D+E+F) | 24,12,51,08,05,97,852 | 12,09,091.74 |
| Total intensity per rupee of turnover (Total energy consumed/ revenue from operations) | 5,468 | 31.68 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP). (Total energy consumed/ Revenue from operations adjusted for PPP) | Nil | Nil |
| Energy Intensity in terms of physical output | 5,468 | 31.68 |
| Energy Intensity (optional)- the relevant metric may be selected by the entity | | |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not yet . As sites are temporary sites. Energy requirements varies with the construction activities.

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.

Not applicable

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

| Parameter | FY 23-24 (Current Financial Year) | FY 22-23 (Previous Financial Year) |
|---|--------------------------------------|---------------------------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | | 1,92,44,481.78 |
| (ii) Groundwater | 21,98,18,068.59 | 1,06,51,370.88 |
| (iii) Third party water | | 32,21,700.00 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v)Others (River water) | 70,11,04,468.21 | |
| Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v) | 92,09,22,536.80 | 3,31,17,552.66 |
| Total volume of water consumption (in kilolitres) | 92,09,22,536.80 | 3,31,17,552.66 |
| Water intensity per rupee of turnover (Water consumed / turnover) | 2.08 | 0.06 |
| Water intensity per rupee adjusted for Purchasing Power Parity (PPP) (Total water consumption /Revenue from operations adjusted for PPP) | Nil | NIL |
| Water intensity in terms of physical output | - | - |
| Water intensity (optional)- the relevant metric may be selected by the entity | | |

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

4. Provide the details related to water discharged:

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | 5,71,32,979 | 55,07,945.18 |
| - No treatment | 4,57,06,383 | 22,03,178.07 |
| - With treatment – please specify level of treatment | 1,14,26,595 | 33,04,767.11 |
| (ii) To Groundwater | 1,958.50 | 26,62,842.72 |
| - No treatment | 0 | 15,97,705.63 |
| - With treatment – please specify level of Treatment- primary | 1,958.50 | 10,65,137.09 |
| (iii) To Seawater | 0 | - |
| - No treatment | 0 | - |
| - With treatment – please specify level of treatment | - | - |
| (iv) Sent to third-parties | 0 | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | 0 | - |
| (v) Others | 0 | - |
| - No treatment | 0 | - |
| - With treatment – please specify level of Treatment primary | 0 | - |
| Total water discharged (in kilolitres) | 5,71,34,937.00 | 81,70,787.90 |

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

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

No. There is no zero liquid discharge possible from the site due to nature of the business of Hydroelectric Power plant. There is no change in the characteristics of the water use by any means as most of the water is used for construction purpose. There is no waste water generated other than water used for washing of construction vehicles which is passed through sedimentation tank and oil catcher. The waste is collected and sent to disposal site for disposal.

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

| Parameter | Please specify unit | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|-------------------------------------|---------------------|--|---|
| NOx | (µg/3) | 18.2 | 25.00 |
| SOx | (µg/3) | 15.7 | 6.30 |
| Particulate matter (PM) | (µg/3): | 79.4 | 36.30 |
| Persistent organic pollutants (POP) | No process emission | <1 | 0 |
| Volatile organic compounds (VOC) | (µg/m3) | <0.1 | 0 |
| Hazardous air pollutants (HAP) | (µg/m3) | 0.59 | 0 |
| Others – please specify | (µg/m3) | 0.14 | 0 |

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

Yes, Bharat Foundation (Recognized by West Bengal Pollution Control Board has been engaged by the organization to carry out independent assessment of the environmental parameters for all the sites this year.

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

| Parameter | Unit | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|--|---|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 6,120.07 | 54,384.45 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 31,30,88,45,774.5 | 16,325.46 |
| Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG Emissions/ Revenue from operations) | Tco2 eq | 0.00709 | 0.18 |
| 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) | | Nil | Nil |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | | 0 | 0 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | | | |

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

No.

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

Yes, the Company has taken the following steps:

- In Teesta VI HEP site we have started completely using the green grid supply resulting in factually zero scope 1 and scope 2 emission. The energy source in this case is hydroelectric power generation.
- Some of our sites in Himachal Pradesh are already running on green project and efforts are made in remaining other sites to use the renewable energy if available in the area. The project sites are temporary and currently management is in active discussion with sites team for finding opportunities in renewable energy sector.

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

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 2.94 | 17.34 |
| E-waste (B) | 0.55 | 0 |
| Bio-medical waste (C) | 0 | 1.56 |
| Construction and demolition waste (D) | 10,872.72 (re-used at site) | Reused at site |
| Battery waste (E) | 0.25 (buyback arrangement) | Buyback arrangement |
| Radioactive waste (F) | 0 | 0 |
| Other Hazardous waste. Please specify, if any. (G) | 0 | 0 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 256.61 | 510.22 |
| Total (A+B + C + D + E + F + G + H) | 11,132.52 | 529.12 |
| Waste intensity per rupee of turnover (Total waste generated/ Revenue from Operations) | 2.53 | |
| Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from Operations) | nil | nil |

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|--|
| Waste Intensity (optional) the relevant metric may be selected by the entity | 2.53 | |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste Plastic : Given to the vendor who in turns sends back to recyclers | | |
| (i) Recycled | 2.94 | 16.10 |
| (ii) Re-used | 0 | 0 |
| (iii) Other recovery operations | 0 | 0 |
| Total | 2.94 | 16.10 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | Oil filters , oil rugs taken back by OEM 1.2 mt | Oil filters , oil rugs taken back by OEM .8 mt |
| (ii) Landfilling | 0 | 0 |
| (iii) Other disposal operations | 0 | 0 |
| Total | 1.2 MT | .8 MT |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Assurance services are not taken but company is certified for ISO 9001, ISO 14001, ISO 45001 by British Standard Institution.

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

The Company has adopted ISO 14001. We have implemented segregation of hazardous waste locations at all the sites. The hazardous waste associated with our activities are primarily oil contaminated rugs, oil filters and air filters as well as waste oil which is collected and normally it is taken by the OEM suppliers who are having maintenance contract with site. As the hazardous waste agencies of the state cannot reach to the sites located at remote areas, the same is collected and sent to them for either incineration or sent for secure land fill. The medical waste (bio medical waste) is also collected and sent for incineration to the nearby hospital or the hospital with which we do have tie ups. The nature of the business allows us to restrict the usage of hazardous chemicals. Construction chemicals are used as per the requirements.

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

| Sr. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|---------|--|---|---|
| 1 | Sleemanabad Tunnel Project, Jabalpur Road, House no-08, Harsh Nagar, KATNI, Madhya Pradesh-483 501 | Water carrier Tunnel construction | Y |
| 2 | Shongtong-Karchham H.E. Project, Rekong - PEO, District Kinnaur, Himachal Pradesh - 172 107 | Hydro Electric Power project Construction | Y |
| 3 | Parnai HEP, P.O. Draba, Teh. Surankote, Dist.: Poonch - 185 122, J&K | Hydro Electric Power project Construction | Y |
| 4 | USBRL-T2, IRCON Project, Vill+Po: Bhaga, Tel: Katra, Dist: Reasi, Pin-182311, Jammu and Kashmir | Railway tunnel Construction | Y |

| Sr. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|---------|---|---|---|
| 5 | USBRL, T-15 Project, Village-Chakani, Sangaldan, Tehsil-Gool, District-Ramban, Jammu & Kashmir-182 144. | Railway tunnel & Bridge Construction | Y |
| 6 | Kundah Pumped Storage HEP, 4E Type Quarters, Block No: 8, House no:3, Emerald Camp, PO: Emerald-, Pin-643209, Dist.: Nilgiri, Tamil Nadu | Hydro Electric Power project Construction | Y |
| 7 | ARUN III H. E. PROJECT, Near SAPDC Complex, Tumlingtar, Khandbari -9 Dist : Sankhuwasabha, Nepal | Hydro Electric Power project Construction | Y |
| 8 | AMT-II Tunnel Project, Hegdewar Udhyan, Near Vidhya Bhawan High School, Barrister Nath Pai Nagar, Ghatkopar East, Mumbai, Maharashtra | Water carrier Tunnel construction | Y |
| 9 | Sela Road- Tunnel Project, C/O - Mr. Dor Sonam, Vill - Senge, P.O. - Dirang, Dist - West Kameng, Arunachal Pradesh - 790 101 | Road tunnel Construction | Y |
| 10 | Kiru Hydro Electric Project, Village Keroo / Galhar Bhata, Tehsil Nagseni, P.O Kishtwar District Kishtwar. (Jammu and Kashmir) | Hydro Electric Power project Construction | Y |
| 11 | Subansiri Lower Project, NHPC Ltd.C.O Dollungmukh, Kolaptukar, Distt- Kamble, Arunachal Pradesh-791 120 | Hydro Electric Power project Construction | Y |
| 12 | LUHRI HEP STAGE-I, Village Nirath, Post Dattnagar, Tehsil Rampur, Dist. Shimla | Hydro Electric Power project Construction | Y |
| 13 | Jigaon Lift Irrigation Schemes, Gut no 213,Nandura Road, Oppo hotel- Labella Sutala (BK),Tal:Khamgaon , Dist:Buldhana Maharashtra 444 303 | Lift irrigation | Y |

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 domain (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|--|---|------------|--|--|--|
| Sleemanabad Tunnel Project | Government | - | Yes | Yes | https://nvda.mp.gov.in/bargi-diversion-slimnabad-tunnel |
| Shongtong karcham hydro electric project 450MW | J-12011/58/2007-IA-I | 31-08-2007 | Yes | Yes | EIA_India_Shongtong-Karcham Hydroelectric Project (450 MW), EIA Letter.pdf |
| Parnai HEP | 179-185/MS/SEIAA/JK/2010 | 24-12-2020 | Yes | Not available | Not available - |
| Teesta VI Hydro Electric Project | S.O.1533 | 14-09-2006 | - | - | https://environmentclearance.nic.in/report/EIA_Notifications.aspx |
| USBRL (T-2), construction of two tunnel 5130 mtr long each. | - | - | yes | yes | - |
| Construction of Tunnel T-15, part, Tunnel T-14 including Bridge No. -6 (Between Km 73.785 to Km 86.848 approx.) on Katra-Banihal Section of Udhampur-Srinagar-Baramulla New BG Railway Line Project (Package T-15), its amendments over an Area of 0.4751 ha. (3,00,000 cubic metre) | EIA Notification -S.O. 141 (E) EIA Notification 15th January, 2016 and its amendments thereof | 29/07/2022 | yes | yes | https://moef.gov.in/ |
| Kundah Pumped Storage Hydro Electric Project (4x125MW) | J12011/62/2006-IA-I | 08-06-2017 | Yes | Yes | http://environmentclearance.nic.in/writerreaddata/modification/Extension/Attach_file/26092017CIA00QKGPSPHEP-2.pdf |
| ARUN 3 HEP (900) NEPAL - POWER HOUSE, SURGE SHAFT, ADIT 4, VPS | SEC/M93-460 | 12-5-1993 | yes | yes | https://www.eia.n/ldocs/mr/diversen/pos_010-03_nepal_arun_iii_hydroelectric_project_environmental_assessment_summary.pdf |
| AMT II | BMC Project | - | - | - | https://portal.mcgm.gov.in/tijiservlet/portal/preventname/HtmlbEvent/portalcontent/2fevery_user2fgeneral2feu_role2fcomsapkm.home.ws2fcom.sap.km.hidden2fcom.sap.km.ui.access2fcomsap.km.basicsearch?layoutSetNode=exclusive&QueryString=T2-tunnel-project&searchType=quick&ResourceList.Type=com.supportals.wcm.SearchResultList |
| Sela Pass | National Project | - | - | - | Border Road organization project |
| Kiru | - | - | - | - | http://ispccb.nic.in/WriteReadData/Userfiles/file/public%20hearing/Executive%20Summary%20English%20-%20Kiru%20HEP.pdf |
| NHPC Subansiri Lower Hydro Electric Project (2000MW) | J-12011/40/2001-IA-J | 16-03-2007 | - | - | http://www.hpcindia.com/writerreaddata/images/pdf/21%20Subansiri%20Lower%20HEP_Arunachal%20Pradesh_JCB_202108_2.pdf |
| LUHRI HEP STAGE-I Hydroelectric Project | J-12011/8/2015-IA-I@ | 18-03-2021 | - | - | Letter no 240-41.PDF |
| Jigaon Lift Irrigation Schemes | Lift irrigation project under government of India. National Project | 2018 | yes | yes | https://indiainvestmentgrid.gov.in/opportunities/project/400112 |

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

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

All the Company's Projects follow the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder. There is no non-compliance of any said Regulations / Acts. The monitoring of the same is done by client as well by the organisation for the company operations.

Leadership Indicators

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

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

- (i) Name of the area
- (ii) Nature of operations

The company have no project in water stressed areas as announced by the government of India. Hence,not applicable.

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | | |
| (ii) Groundwater | | |
| (iii) Third party water | | |
| (iv) Seawater / desalinated water | | |
| (v) Others | | |
| Total volume of water withdrawal (in kilolitres) | | |
| Total volume of water consumption (in kilolitres) | | |
| Water intensity per rupee of turnover (Water consumed / turnover) | | |
| Water intensity (optional)- the relevant metric may be selected by the entity | | |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | | |
| - No treatment | | Not applicable as we don't have any project in water stressed area. |
| - With treatment – please specify level of treatment | | |
| (ii) To Groundwater | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) To Seawater | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iv) Sent to third-parties | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (v) Others | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| Total water discharged (in kilolitres) | | |

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

Not applicable at present

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

| Parameter | Unit | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|--|---|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | Due to temporary work site and multiple site related operations which includes multiple agencies involved and dynamics of operations involved, its been very challenging till now to identify the scope 3 emissions. The Company is focussed on certain areas (Contract vehicles, material suppliers, including individual vehicles used at the site) be considered in Scope 3 emissions in 2024-2025. | |
| Total Scope 3 emissions per rupee of turnover | | | |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | | | |

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

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

All the Governmental project sites, the EIA reports contain the biodiversity analysis and accordingly there may be impacts on the human populations which may get relocated. The action required are taken by the client before the handover of the site for development. The Company help in rehabilitation, job creation, providing infrastructure support by building roads, providing clean water, sanitation, health services voluntarily.

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 | Green energy procurement to replace the fossil fuel used at all the construction sites. | Every hydro power plant under construction is drawing green power from the hydel source which account to our 85% of total projects. | Significant reduction of fossil fuel impacting climate change |
| 2 | Crusher plant and batching plant installed at site resulting into carbon saving | All the plants are situated at the construction sites resulting in huge transportation related fuel consumption for ferrying raw material, concrete from distance places. | Significant reduction of fossil fuel impacting climate change |
| 3 | Use of construction and demolition waste in construction | Waste minimisation , resulting in cost saving as well energy | Minimisation of waste and maintaining compliance requirements. |
| 4 | AMC's, New equipment with high fuel efficiency, automation, | New equipment's with OEM support to mange the economical running of the plant and equipment's. | Lower Operation and Maintenance cost, help to lower fuel consumption and increase in equipment efficiency. |

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

All the project sites have an approved disaster management plan which is also strengthened with the regular drills conducted at the sites. All the project locations mostly buy materials from the local vendors enabling development of the local areas around the sites. The storage capacity has been developed in such a way that minimal hindrance to the business is ensured.

The type of activity is constructions where manpower is employed for a temporary period of time. All the construction materials are made available to the site and are stocked as per the lead time for procurement to the sites. Some of the sites like Arun 3, situated at the distant part of Nepal, where supplies become impossible during the rainy season, the supplies are kept in reserve for longer time in such project site, beside developing the local vendor for the same. Recent year some climatic activities like storms, heavy rainfall, have resulted in equipment losses which has been taken into consideration in our disaster management plan. We do also coordinate with the local governance and NDRF in such cases if needed.

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?

Most of the value chain impact is related to scope 2 and scope 3 emissions. The Company has already minimised the scope 2 emissions by purchasing electricity where organisation has already taken steps to take green power from hydel grids wherever it is available. The site power requirements are met by green grid power.

Value chain partner in our case is only the suppliers who supply material to the sites, they contribute to scope 3 emission by virtue of transportation. The Company goes beyond minimising impact by actively contributing to conservative efforts in protecting the local ecosystem. The Company has adopted sustainable sourcing policy through which we monitor that suppliers keep updating their logistics solutions keeping in view the environmental requirements. We also monitor their progress to ensure continuous improvement.

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

The sustainable procurement policy has been adopted and the Company has taken initiatives to reach out to the stakeholders particularly value chain partners to sign a CoC which covers the need for compliance including environmental regulations. All our raw material suppliers are ISO 14001, ISO 45001 certified and some of them are already reporting ESG globally. The Company will put efforts in systematic way to reach out to all the critical suppliers to ensure all the value chain partners are assessed for environmental impact is minimised throughout the supply chain.

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

Essential Indicators

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

| Sr. No. | Name of the trade and industry chambers / associations | Reach of trade and industry chambers / associations (State/National) |
|---------|--|--|
| 1 | Builders' Association of India | National |
| 2 | Indian Concrete Institute | National |
| 3 | Indo – American Chamber of Commerce | National |
| 4 | Tunnelling Association of India | National |
| 5 | National Safety Council | National |
| 6 | Federation of Indian Export Organisations | National |
| 7 | Construction Federation of India | National |
| 8 | All India Association of Industries | National |
| 9 | Indian Roads Congress | National |
| 10 | Indian Society for Rock Mechanics and Tunnelling Technology (ISRMTT) | National |

- b) 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 |
|---|-------------------|-------------------------|
| There is no issue related to anti-competitive or any adverse orders passed by regulatory authorities which need to be addressed by the Company. | | |

Leadership Indicators

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

Given Company's expertise, the executives of the Company have over the year played an important role in designing / construction of hydro power plants in association with its Clients. Company proactively engages with various stakeholders including industry chambers, associations, governments and regulators and provides its inputs on various areas such as infrastructure development and construction, renewable energy, space, health and safety,

amongst others. The Company is committed to engage in the public policy advocacy process in a responsible and ethical manner.

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

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Social Impact Assessments are not carried out by the Company. Our clients handover the projects to us on EPC basis after acquiring land and all settlements as per Indian Laws. The social Impact assessment is integral part of client activities and they do all the land settlement compensation and rehabilitation as per procedures laid down by state as well central Government before the project is awarded to the Company. However, some activities like local employments, generation of employment, infrastructure development , schools, medical services, sanitation and potable drinking water are some of the common projects are under taken by the Company without any obligation but for the benefit for society.

| 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 |
|-----------------------------------|----------------------|----------------------|---|--|-------------------|
| Not Applicable. | | | | | |

- 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) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|--------|--|-------|----------|---|--------------------------|---|
|--------|--|-------|----------|---|--------------------------|---|

Rehabilitation and Resettlement of the project affected people are carried out by the Client. The Company has no role in any human resettlement and rehabilitation.

- Describe the mechanisms to receive and redress grievances of the community.

The project Operating agency (Client) receives and redress the grievances of the community as principal occupier. Client may need consultation with the Company in some of the cases which are dealt at site and HO level.

- Percentage of input material (inputs to total inputs by value) sourced from suppliers:

| | FY2023-24 Current Financial Year | FY2022-23 Previous Financial Year |
|--|-------------------------------------|--------------------------------------|
| Directly sourced from MSMEs/ small producers | 5% | 2% |
| Directly from within India | 40% | 35% |

- 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 | FY2023-24 Current Financial Year | FY2022-23 Previous Financial Year |
|--------------|-------------------------------------|--------------------------------------|
| Rural | 95.48% | 95% |
| Semi-urban | - | - |
| Urban | 4.52% | 4.4% |
| Metropolitan | - | - |

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

Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| Not applicable as this comes under client scope. | |

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

| S. No. | State | Aspirational District | Amount spent (In INR) |
|--------|-------|-----------------------|-----------------------|
| Nil | | | |

- Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No): No
 - From which marginalized /vulnerable groups do you procure?
MSME, are preferred in local procurement. Most of the supplies are from the client approved vendors whose selection is done based on past supplies, lead time to procurement, financial capacity, storage and inventory capacity, distance from the site etc.
 - What percentage of total procurement (by value) does it constitute?
5% of the total procurement is from the MSME
- Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

| S. No. | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|--|--|--------------------------|---------------------------|------------------------------------|
| Not Applicable All detailed drawings and planning are prepared and approved by client | | | | |

- 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 All detailed drawings and planning are prepared and approved by client | | |

- Details of beneficiaries of CSR Projects:

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|----------------------------|--|---|--|
| Subansiri Lower HEP | | | |
| 1 | Construction of drain (in progress) near VKV school, Kalaptukar, Dollungmukh Circule, Arunachal Pradesh to solve the issue of water logging which arises every monsoon and trouble the locals as well as disturbs the passing vehicles, the water logging also creates unhygienic situation giving rise to the breeding of mosquitoes which could cause various kinds of diseases. To resolve this issue PEL has decided to help the community by constructing a drain and divert the water through the drain. | (x) - rural development projects | 100 % of the Projects serve the beneficiaries who are from the under privileged, marginalised, vulnerable and backward community of the society. |
| 2 | Construction of school gate (in progress) for Vivekanand Kendriya Vidyalay at Right Bank: By constructing a school gate, it would not only improve the overall infrastructure of the school but it would also protect the building and its occupants from any kind of unwanted entities which try to trespass the building. | (x) - rural development projects | |

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups | |
|------------------|---|--|--|--|
| Luhri HEP | | | | |
| 3 | Construction of running tracks at Duttanagar School | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | 100 % of the Projects serve the beneficiaries who are from the under privileged, marginalised, vulnerable and backward community of the society. | |
| 4 | Relief to be provided to victims of wreaked havoc caused by Heavy rainfall in Himachal Pradesh's Kullu District. | (xii) disaster management, including relief, rehabilitation and reconstruction activities. | | |
| 5 | Educational Aid to the kids under BPL families | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | | |
| 6 | Essential Commodities in Medical Dispensaries of Project affected Panchayats of LHEP (Stage-1) 210MW | (i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. | | |
| Kwar HEP | | | | |
| 7 | Construction of Cultural cum Library Hall at Bharti Vidhya Mandir Higher Secondary School, Tulsi Nagar, Dist. Kishtwar. | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | | |
| Kiru HEP | | | | |
| 8 | Bus services from Patharnaki to Kishtwar on regular basis for local villagers who are living in the adjoining areas of the project | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | | |
| 9 | Ambulance facilities for Local Villagers who are living in the adjoining areas of the project. This will facilitate local to avail the ambulance service and get intime medical assistance. | i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. | | |
| 10 | Infrastructure Development of Schools in Kishtwar district | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | | |
| 11 | Providing RO water facilities and other sanitisation facilities in Govt. Schools in Kishtwar district. | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | | |
| 12 | Maglumi 800 Fully Auto Chemiluminescence Analyzer & Musical Instruments | (i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. | | |

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups | |
|-------------------------------|--|--|--|--|
| IRCON T-15 | | | | |
| 13 | Providing equipments to strengthen the cultural wing of the DIPR (Department of Information and Public Relations), Ramban, Jammu & Kashmir | (v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts; | 100 % of the Projects serve the beneficiaries who are from the under privileged, marginalised, vulnerable and backward community of the society. | |
| 14 | Supply of Construction material to develop school infrastructure | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | | |
| Ladakh Phandey Tsogspa | | | | |
| 15 | For sewing & carpet centre (1 no) / developing Khaadi (loom) in Ladakh Phandey Tsongspa | (x) rural development projects | | |
| Sreshth Foundation | | | | |
| 16 | Rest Rooms and Lavatory in Government Schools in Sreshth Foundation | (i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. | | |
| Kundah | | | | |
| 17 | Adoption of government school in Nilgiris in the Kundah Project. | (ii) -promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and differently abled and livelihood enhancement projects | | |
| Parnai | | | | |
| 18 | For constructing 3 Nos. of Footpath Bridge in Municipal Area of Tehsil Surankote, District Poonch, Jammu & Kashmir in the Parnai project. | (x) rural development projects | | |

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

Essential Indicators

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

The Company is engaged in EPC project which is duly monitored by the Client either directly or through project management Consultants. The project wise progress review as well any kind of modification, structural changes and any kind of complaints including complaints related to Environmental, Health and Safety are discussed with client at site or in their project office periodically. All such complaints are handled and resolved directly.

- 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 | 100% |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

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

| | FY 2023-24 (Current Financial Year) | | Remarks | FY 2022-23 (Previous Financial Year) | | Remarks |
|--------------------------------|--|-----------------------------------|---------|---|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| | Data privacy | - | | - | - | |
| Advertising | - | - | - | - | - | - |
| Cyber-security | - | - | - | - | - | - |
| Delivery of essential services | - | - | - | - | - | - |
| Restrictive Trade Practices | - | - | - | - | - | - |
| Unfair Trade Practices | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |

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

| Number | Reasons for recall |
|-------------------|--|
| Voluntary recalls | We are not manufacturing consumer goods. Hence it is not applicable. |
| Forced recalls | |

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

No

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.

No such corrective action required as no such issues are in place.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches – Not Applicable

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).

All the product and project related information are available at www.pateleng.com All the company policies are mentioned in the investor section on the website. Further, people can reach to us via email and all the email addresses are mentioned on the website. The downloadable form of reports, annual reports, BRSR reports are also uploaded on the website. All business related information are available at the Company's website www.pateleng.com/business-overview.php.

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

We don't have any such product. The project safety plan at the worksite is good enough to take care of project safety for all the people associated with the project.

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

Not applicable

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 nature of product.