



August 24, 2024

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Scrip: 543490

National Stock Exchange of India
Limited
Exchange Plaza
Plot no. C/1, G Block
Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051
Symbol: GMRP&UI

Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24

Pursuant to the Regulation 34 (2) Listing Obligations and Disclosure Requirements Regulations, 2015, Business Responsibility and Sustainability Report (BRSR) of GMR Power and Urban Infra Limited for the Financial Year 2023-24, is attached herewith. The Business Responsibility and Sustainability Report is also available on the website of the Company and can be accessed at: <https://investor.gmrpui.com/annual-reports>.

Request you to please take the same on record.

Thanking you,

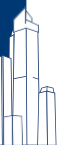
for **GMR Power and Urban Infra Limited**

Vimal Prakash
Company Secretary &
Compliance Officer

Encl: BRSR

GMR Power & Urban Infra Limited

Corporate Office: New Udaan Bhawan, Opp. Terminal 3, Indira Gandhi International Airport, New Delhi - 110 037
Registered Office: Plot No. C-31, G Block, 701, 7th Floor, Naman Centre, Bandra Kurla Complex (Opp. Dena Bank), Bandra (East), Mumbai- 400 051 CIN
L45400MH2019PLC325541 **T** +91 11 42532600 **F** +91 11 47197181 **E** GPUIL.CS@gmrgroup.in **W** www.gmrpui.com



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity -

1. **Corporate Identity Number (CIN) of the Listed Entity** - L45400MH2019PLC325541
2. **Name of the Listed Entity**- GMR Power and Urban Infra Limited
3. **Year of incorporation**- 2019
4. **Registered office address**- Naman Centre, 701,7th Floor, Plot No.C31 G Block, Bandra Kurla Complex Bandra (East), Mumbai City, Mumbai, Maharashtra, India, 400051
5. **Corporate address**- New Udaan Bhawan Complex, Opp. Terminal-3, Indira Gandhi International Airport, New Delhi, Delhi, India, 110037
6. **E-mail**- GPUIL.CS@gmrgroup.in
7. **Telephone**- +91 11 4253 2600
8. **Website**- <https://www.gmrpui.com/>
9. **Financial year for which reporting is being done** - 2023-24
10. **Name of the Stock Exchange(s) where shares are listed**- BSE Limited & National Stock Exchange of India Limited
11. **Paid-up Capital** - ₹ 301.80 Crore (As on March 31, 2024)
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report** -

Name- Vimal Prakash, Company Secretary,
Telephone- +91 11 4253 2600
Email address- vimal.prakash@gmrgroup.in
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). - Consolidated basis for corporate functions. Environmental data has been provided sector wise - energy and transport business wise.
14. **Name of assurance provider**- Not Applicable
15. **Type of assurance obtained**- Not Applicable

II. Products/services

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

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------|
| 1. | Energy Generation | Energy Generation through coal based thermal plants, hydropower plants, solar and wind. | 70.76% |
| 2. | Road Transport | Development, operation and maintenance of highways | 15.98% |
| 3. | EPC & Others | Delivering EPC solutions for highways and railways, development of Special Investment Region (SIR) and others | 13.26% |

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

| S. No. | Product/Service | NIC Code | % of total contributed Turnover |
|--------|-----------------|----------|---------------------------------|
| 1 | Power segment | 3510 | 70.76% |
| 2 | Road Segment | 4210 | 15.98% |
| 3 | EPC | 4220 | 7.59% |

III. Operations

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

| Location | Number of plants | Number of offices (including offices in plant) | Total |
|---------------|------------------|------------------------------------------------|-------|
| National | 14 | 37 | 37 |
| International | 0 | 4 | 4 |

19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|----------------------------------|--------|
| National (No. of States) | 11 |
| International (No. of Countries) | - |

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

Nil

c. A brief on types of customers

The company caters to a) General public, b) Government agencies & c) Non govt agencies - The Company meets the requirements of B2G, B2B and B2C.

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) | 863 | 826 | 96% | 37 | 4% |
| 2. | Other than Permanent (E) | 0 | 0 | 0% | 0 | 0% |
| 3. | Total employees (D + E) | 863 | 826 | 96% | 37 | 4% |
| WORKERS | | | | | | |
| 4. | Permanent (D) | 0 | 0 | 0% | 0 | 0% |
| 5. | Other than Permanent (E) | 0 | 0 | 0% | 0 | 0% |
| 6. | Total employees (D + E) | 0 | 0 | 0% | 0 | 0% |

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) | 0 | 0 | 0% | 0 | 0% |
| 2. | Other than Permanent (E) | 0 | 0 | 0% | 0 | 0% |
| 3. | Total differently abled employees (D + E) | 0 | 0 | 0% | 0 | 0% |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0% | 0 | 0% |
| 5. | Other than permanent (G) | 0 | 0 | 0% | 0 | 0% |
| 6. | Total differently abled workers (F + G) | 0 | 0 | 0% | 0 | 0% |

21. Participation/Inclusion/Representation of women

| Particulars | Total (A) | No. and percentage of Females | |
|--------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 13 | 02 | 15.38% |
| Key Management Personnel | 3 | 0 | 0% |

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

| | FY 2023-24 (Turnover rate in current FY) | | | FY 2022-23 (Turnover rate in previous FY) | | | FY 2021-22 (Turnover rate in the year prior to the previous FY) | | |
|---------------------|---------------------------------------------|--------|-------|----------------------------------------------|--------|-------|--------------------------------------------------------------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 12% | 8% | 11% | 12% | 28% | 13% | 23% | 38% | 24% |
| Permanent Workers | NA | NA | NA | NA | NA | NA | NA | NA | NA |

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. | GMR Enterprises Private Limited | Holding | N.A. | No |
| 2. | GMR Energy Trading Limited (GETL) | Subsidiary | 99.42 | Yes |
| 3. | GMR Londa Hydropower Private Limited (GLHPPL) | Subsidiary | 82.16 | No |
| 4. | GMR Generation Assets Limited (GGAL) | Subsidiary | 82.16 | Yes |
| 5. | GMR Highways Limited (GMRHL) | Subsidiary | 100.00 | No |
| 6. | GMR Ambala-Chandigarh Expressways Private Limited (GACEPL) | Subsidiary | 99.47 | Yes |
| 7. | GMR Pochanpalli Expressways Limited (GPEL) | Subsidiary | 99.98 | Yes |
| 8. | GMR Hyderabad Vijayawada Expressways Private Limited (GHVEPL) | Subsidiary | 99.83 | Yes |
| 9. | GMR Chennai Outer Ring Road Private Limited (GCCRPL) | Subsidiary | 89.47 | Yes |
| 10. | Gateways for India Airports Private Limited (GFIAL) | Subsidiary | 86.49 | No |
| 11. | GMR Corporate Services Limited (formerly known as GMR Aerostructure Services Limited) (GASL) | Subsidiary | 100.00 | No |
| 12. | GMR Aviation Private Limited (GAPL) | Subsidiary | 100.00 | No |
| 13. | GMR Krishnagiri SIR Limited (GKSIR) | Subsidiary | 100.00 | No |
| 14. | Advika Properties Private Limited (APPL) | Subsidiary | 100.00 | No |
| 15. | Aklima Properties Private Limited (AKPPL) | Subsidiary | 100.00 | No |
| 16. | Amartya Properties Private Limited (AMPPL) | Subsidiary | 100.00 | No |
| 17. | Baruni Properties Private Limited (BPPL) | Subsidiary | 100.00 | No |
| 18. | Bougainvillea Properties Private Limited (BOPPL) | 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) |
|--------|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 19. | Camelia Properties Private Limited (CPPL) | Subsidiary | 100.00 | No |
| 20. | Deepesh Properties Private Limited (DPPL) | Subsidiary | 100.00 | No |
| 21. | Eila Properties Private Limited (EPPL) | Subsidiary | 100.00 | No |
| 22. | Gerbera Properties Private Limited (GPL) | Subsidiary | 100.00 | No |
| 23. | Lakshmi Priya Properties Private Limited (LPPPL) | Subsidiary | 100.00 | No |
| 24. | Honeysuckle Properties Private Limited (HPPL) | Subsidiary | 100.00 | No |
| 25. | Idika Properties Private Limited (IPPL) | Subsidiary | 100.00 | No |
| 26. | Krishnapriya Properties Private Limited (KPPL) | Subsidiary | 100.00 | No |
| 27. | Larkspur Properties Private Limited (LAPPL) | Subsidiary | 100.00 | No |
| 28. | Nadira Properties Private Limited (NPPL) | Subsidiary | 100.00 | No |
| 29. | Padmapriya Properties Private Limited (PAPPL) | Subsidiary | 100.00 | No |
| 30. | Prakalpa Properties Private Limited (PPPL) | Subsidiary | 100.00 | No |
| 31. | Purnachandra Properties Private Limited (PUPPL) | Subsidiary | 100.00 | No |
| 32. | Shreyadita Properties Private Limited (SPPL) | Subsidiary | 100.00 | No |
| 33. | Pranesh Properties Private Limited (PRPPL) | Subsidiary | 100.00 | No |
| 34. | Sreepa Properties Private Limited (SRPPL) | Subsidiary | 100.00 | No |
| 35. | Radhapriya Properties Private Limited (RPPL) | Subsidiary | 100.00 | No |
| 36. | Asteria Real Estates Private Limited (AREPL) | Subsidiary | 100.00 | No |
| 37. | Lantana Properties Private Limited (LPPL) | Subsidiary | 100.00 | No |
| 38. | Namitha Real Estates Private Limited (NREPL)* | Subsidiary | 100.00 | No |
| 39. | Honey Flower Estates Private Limited (HFEPL) | Subsidiary | 100.00 | No |
| 40. | GMR SEZ & Port Holdings Limited (GSPHL) | Subsidiary | 100.00 | No |
| 41. | Suzone Properties Private Limited (SUPPL) | Subsidiary | 100.00 | No |
| 42. | Lilliam Properties Private Limited (LPPL) | Subsidiary | 100.00 | No |
| 43. | Dhruvi Securities Limited (DSL) (Formerly known as Dhruvi Securities Private Limited (DSPL)) | Subsidiary | 100.00 | No |
| 44. | GMR Energy Projects (Mauritius) Limited (GEPML) | Subsidiary | 100.00 | No |
| 45. | GMR Infrastructure (Singapore) Pte Limited (GISPL) | Subsidiary | 100.00 | No |
| 46. | GMR Coal Resources Pte Limited (GCRPL) | 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) |
|--------|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 47. | GMR Power and Urban Infra (Mauritius) Limited (GPUIML) (Formerly known as GMR Infrastructure Mauritius Limited (GIML)) | Subsidiary | 100.00 | No |
| 48. | GMR Infrastructure Overseas Limited, Malta (GIOL) | Subsidiary | 100.00 | No |
| 49. | GMR Infrastructure (UK) Limited (GIUL) | Subsidiary | 100.00 | No |
| 50. | GMR Infrastructure (Overseas) Limited (GI(O)L) | Subsidiary | 100.00 | No |
| 51. | GMR Smart Electricity Distribution Private Limited (GSEDPL) (previously known as GMR Mining & Energy Private Limited (GMEL)) | Subsidiary | 100.00 | No |
| 52. | GMR Male International Airport Private Limited (GMIAL) | Subsidiary | 76.87 | No |
| 53. | PT GMR Infrastructure Indonesia (PTGII) | Subsidiary | 100.00 | No |
| 54. | GMR Energy Limited (GEL) | Subsidiary | 94.66 | No |
| 55. | GMR Energy (Mauritius) Limited (GEML) | Subsidiary | 94.93 | No |
| 56. | GMR Lion Energy Limited (GLEL) | Subsidiary | 94.93 | No |
| 57. | Karnali Transmission Company Private Limited (KTCPL) | Subsidiary | 94.93 | No |
| 58. | GMR Kamalanga Energy Limited (GKEL) | Subsidiary | 92.42 | Yes |
| 59. | GMR Vemagiri Power Generation Limited (GVPGL) | Subsidiary | 94.66 | No |
| 60. | GMR (Badrinath) Hydro Power Generation Private Limited (GBHPL) | Subsidiary | 94.66 | No |
| 61. | GMR Consulting Services Limited (GCSL) | Subsidiary | 100.00 | No |
| 62. | GMR Bajoli Holi Hydropower Private Limited (GBHHPL) | Subsidiary | 75.60 | Yes |
| 63. | GMR Warora Energy Limited (GWEL) | Subsidiary | 87.15 | Yes |
| 64. | GMR Bundelkhand Energy Private Limited (GBEPL) | Subsidiary | 94.66 | No |
| 65. | GMR Rajam Solar Power Private Limited (GRSPPL) | Subsidiary | 94.66 | Yes |
| 66. | GMR Maharashtra Energy Limited (GMAEL) | Subsidiary | 94.66 | No |
| 67. | GMR Gujarat Solar Power Limited (GG SPL) | Subsidiary | 94.66 | Yes |
| 68. | GMR Indo-Nepal Power Corridors Limited (GINPCL) | Subsidiary | 94.66 | No |
| 69. | GMR Upper Karnali Hydropower Limited (GUKPL) | Subsidiary | 69.30 | No |
| 70. | GMR Green Energy Limited (GGEL) (Formerly known as GMR Green Energy Private Limited) | Subsidiary | 100.00 | No |
| 71. | GMR Kashi Smart Meters Limited (GKSML) | Subsidiary | 90.00 | No |
| 72. | GMR Triveni Smart Meters Limited (GTSML) | Subsidiary | 90.00 | No |
| 73. | GMR Agra Smart Meters Limited (GASML) | Subsidiary | 90.00 | No |
| 74. | GMR Tenaga Operations and Maintenance Private Limited (GTOM) | Associate | 47.33 | 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) |
|--------|-----------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 75. | Megawide GISPL Construction Joint Venture (MGCJV) | Associate | 45.00 | No |
| 76. | GMR Rajahmundry Energy Limited (GREL) | Associate | 36.97 | No |

Note: Subsidiaries with material impact on ESG parameters have been considered for reporting

* Ceased to be subsidiary of the company w.e.f. July 05, 2024.

VI. CSR Details

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

Yes

(ii) Turnover (in ₹) - 778.96 crore

(iii) Net worth (in ₹) - 10,774.08 crore

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 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities* | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Investors (other than shareholders)* | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Shareholders* | Yes | 26 | 0 | NA | 85 | 0 | NA |
| Employees and workers** | Yes | 90 | 0 | NA | 76 | 0 | NA |
| Customers [§] | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Value Chain Partners ^ | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Other (please specify) | | | | | | | |

* [investor.gmrpui.com/pdf/4.Policy on Whistle Blower.pdf](https://investor.gmrpui.com/pdf/4.Policy%20on%20Whistle%20Blower.pdf)

** <https://investor.gmrpui.com/pdf/11.BRR%20POLICY.pdf>

§ <https://investor.gmrpui.com/pdf/GMR%20Code%20of%20Business%20Ethics%202022.pdf>

^ <https://procurement.gmrgroup.in/EPROC/supplierCOC>

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 | Climate Change and GHG emissions | Risk | <p>a) Increased frequency and intensity of extreme weather events can cause disruption in operations and lead to increased maintenance and repair costs.</p> <p>b) Failure to comply with Climate Change regulations can result in fines, penalties, and reputational damage.</p> | <p>a) To mitigate the risk, we at GMR have a structured system of ISO 14064 for disclosing Climate change emissions. This system enables us to reduce the emissions.</p> <p>b) Resilient Infrastructure: Investing in resilient infrastructure, such as flood barriers and drainage systems, can reduce the impacts of extreme weather events on highways infrastructure.</p> <p>c) Climate Risk Assessment: Conducting a climate risk assessment can identify climate-related risks and develop adaptation strategies to reduce the financial impact of climate change.</p> | Negative |
| 2 | Energy Management | Risk | <p>a) Energy Costs: High energy consumption and inefficient energy management can result in high energy costs, which can impact the financial performance of highways operators and contractors.</p> <p>b) Energy Security: Dependence on fossil fuels and centralized energy systems can pose risks to energy security, such as supply disruptions and price volatility, which can impact the operational and financial performance of highways facilities.</p> <p>c) Regulatory Compliance: Non-compliance with energy regulations, such as energy efficiency standards and emissions regulations, can result in fines and penalties, as well as reputational damage, which can impact the financial performance of highways facilities.</p> | <p>a) Energy Efficiency Measures: Implementing energy efficiency measures, such as upgrading lighting systems, HVAC systems, and building insulation, can reduce energy consumption and costs.</p> <p>b) Energy Management Systems: Adopting energy management systems, such as energy monitoring and building automation systems, can optimize energy consumption and improve operational efficiency.</p> | Negative |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| | | | <p>d) Environmental Performance: High energy consumption and emissions can have negative environmental impacts, such as air pollution and climate change, which can result in increased regulatory scrutiny, reputational damage, and potential litigation risks.</p> | <p>c) Stakeholder Engagement: Engaging with stakeholders, such as regulators, customers, and local communities, can improve compliance with energy regulations and enhance reputational benefits. By identifying and addressing these material ESG issues and implementing effective mitigation measures, the highways sector can minimize risks and negative financial implications and ensure long-term sustainability and resilience.</p> | |
| 3 | Waste Management and Resource Conservation | opportunity | <p>a) Recycling: Implementing a recycling program for construction waste, such as asphalt, concrete, and steel, can reduce waste disposal costs and generate revenue by selling recycled materials.</p> <p>b) Circular Economy: Adopting a circular economy approach can promote the reuse and recycling of materials, reduce waste generation, and create new business opportunities. For example, waste materials can be used as inputs for new products, such as recycled asphalt or concrete.</p> <p>c) Increasing efficiency: Improving water management practices, such as reducing water use and improving wastewater treatment, can help energy companies become more efficient and reduce their operational costs.</p> <p>d) Lowering risks: Water scarcity and quality issues can pose a risk to the energy sector, especially for companies that rely heavily on water for their operations. Implementing sustainable water management practices can help reduce these risks and ensure long-term viability.</p> | Not Applicable | Positive |

| 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 | Workforce health and safety | Opportunity | <p>a) Increasing productivity: A safe and healthy workforce is generally more productive, as employees are less likely to be absent due to illness or injury. This can help Energy and Highways companies improve their operational efficiency and reduce costs.</p> <p>b) Enhancing reputation: Demonstrating a commitment to workforce health and safety can help Energy and Highways companies enhance their reputation and build trust with stakeholders, including customers, investors, and regulators.</p> <p>c) Reducing regulatory risks: The energy sector is subject to a wide range of health and safety regulations, and noncompliance can result in financial penalties and legal liability. Implementing effective health and safety practices can help energy companies avoid these risks.</p> <p>d) Attracting and retaining talent: In a competitive labour market, offering a safe and healthy work environment can help energy companies attract and retain top talent, reducing recruitment and training costs.</p> <p>The GMR Energy also has an ISO certified health & safety management system, and this management system is implemented separately at the entities of Energy sector (GWEL and GKEL- ISO 45001). Energy sector's entity GWEL received Five Star rating and Sword of Honor in British Safety Council. This demonstrates our ability and commitment to establish, implement and maintain an OH&S management system to improve occupational health and safety, eliminate hazards and minimize OH&S risks (including system deficiencies), take advantage of OH&S opportunities, and address OH&S management system non-conformities associated with its activities</p> | Not Applicable | Positive |

| 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) |
|--------|-------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 5 | Road Safety | Opportunity | <p>a) Reduced Costs: By improving road user safety, highways facilities can reduce the number of accidents and injuries on their roads, resulting in lower medical costs, insurance premiums, legal fees, and other related costs.</p> <p>b) Increased Revenue: Safer roads can lead to increased use of highways facilities, as customers and businesses are more likely to choose roads with a lower risk of accidents and injuries. This can result in increased revenue for the facilities.</p> <p>c) Improved Reputation: Adopting and promoting strong road user safety practices can enhance the reputation of highways facilities, increase customer and investor confidence, and improve the bottom line.</p> <p>d) Compliance: Meeting and exceeding road safety regulations can avoid fines and penalties, reduce legal risks, and improve overall compliance with laws and regulations.</p> | Not Applicable | Positive |
| 6 | Human Rights | Risk | The energy sector is subject to a wide range of human rights regulations, and non-compliance can result in financial penalties and legal liability. Implementing effective human rights practices can help energy companies avoid these risks. | GPUIL has various policies such as the Code of Conduct, Whistle blower Policy, Disciplinary Policy, Policy against Sexual Harassment, and Policy on Work Environment. These, alongside transparent HR procedures, effectively address human rights issues. | Negative |
| 7 | Employee Development and Engagement | Opportunity | <p>a) Increased employee retention: When employees feel that their development and growth are prioritized by their employer, they are more likely to stay with the company long-term, reducing recruitment and training costs.</p> <p>b) Improved productivity: Engaged employees are more likely to be productive and efficient in their work, leading to better business outcomes.</p> | Not Applicable | Positive |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|
| | | | <p>c) Enhanced innovation: When employees are given the opportunity to develop their skills and knowledge, they can bring new ideas and innovations to the company, leading to competitive advantages in the marketplace.</p> <p>At GPUIL, we have adopted a Performance Management Process (PMP) to optimize staff performance, aiming to keep our employees motivated and engaged. This process ensures continuous interaction across hierarchies to identify and address developmental needs, nurturing future leaders.</p> | | |
| 8 | Business Ethics | Opportunity | <p>GMR has developed a strong culture focused on ethical conduct. This stems from the GMR Code of Business Conduct & Ethics (COBCE) which is supported by a dedicated Ethics & Integrity team, making ethics a competitive advantage for GMR. This also supports the Group in terms of strengthening its reputation and trust across stakeholders, building employee morale and avoiding any related risks.</p> | NA | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|----------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| c. Web Link of the Policies, if available | Please refer below web link: <ul style="list-style-type: none"> • Anti-Bribery and Corruption Policy: https://investor.gmrpui.com/pdf/ABAC%20Policy%20_Oct2022_Final.pdf • Business Responsibility Policy Link: https://investor.gmrpui.com/pdf/11.BRR%20POLICY.pdf • CSR Policy Link: https://investor.gmrpui.com/pdf/1.CSR%20POLICY-GPUIL%20-%20Final.pdf • Code of Conduct: https://investor.gmrpui.com/code-of-conduct • Whistle Blower Policy https://investor.gmrpui.com/pdf/4.Policy%20on%20Whistle%20Blower.pdf • Related Party Transactions Policy https://investor.gmrpui.com/pdf/3.Policy%20on%20Related%20Party%20Transaction.pdf • Climate Resilience Policy https://investor.gmrpui.com/pdf/Climate%20Resilience%20%20Policy%20GMR%20Group_v7.pdf • Enterprise Risk Management (ERM) Framework Policy and Guidelines https://investor.gmrpui.com/pdf/8.ERM_Framework_Policy_Guidelines.pdf • Board Diversity Policy https://investor.gmrpui.com/pdf/GPUIL_Policy%20on%20Boards%20diversity.pdf | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | DFCCIL Projects [CP-201 & CP-202] is implemented and certified by Integrated Management System [IMS] includes ISO 9001:2015 [Quality Management System]; ISO 14001:2015 [Environment Management System] and ISO 45001:2018 [Occupational Health and Safety Management System]. Our entities in both Energy and transportation sector are certified to ISO 45001 and OHSAS 18001. | | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | <ul style="list-style-type: none"> • Target deployment of 500 MW of clean energy over the next two years • Target 90% recovery / reuse / upcycling of waste annually • Reduce LTIFR (Lost Time Injury Frequency Rate) by 5% on yearly basis • Reduce GHG emission intensity per unit of energy by ~28% by 2030 over 2021-22 baseline | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | <ul style="list-style-type: none"> • Fresh targets have been taken this year & progress will be disclosed publicly going forward • However, for this year's performance please refer to the below sections • Clean energy is reported under Principle 6, question 1 • Waste recovery/recycle is reported under Principle 6, question 8 • LTIFR is reported under Principle 3, question 11 • GHG emission intensity is reported under Principle 6, question 7 | | | | | | | | |

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|

Governance, leadership and oversight

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

GMR's motivation has always been towards achieving sustainability and we believe that economic growth and resource conservation are complementary goals to support sustainable development. This is well encapsulated in our vision statement "GMR Group will be an institution in perpetuity that will build entrepreneurial organizations, making a difference to society through creation of value.

GMR Power and Urban Infra Ltd. (GPUIL) aims to integrate sustainability and ESG into its operations focusing on resource and energy optimization, ethical conduct, and co-existence with stakeholders. Given this, it renewed its transition through the Energy 2.0 Strategy.

GPUIL's Energy 2.0 Strategy represents the Company's commitment to pivot towards green and technology-based energy solutions. A key component of this strategy is the large-scale implementation of smart meters, funded under the government's Revamped Distribution Sector Scheme (RDSS). This project, valued at INR 7,593 crore, involves the installation of 75.69 lakh prepaid smart meters across various districts in Uttar Pradesh. By leveraging advanced technology and automated systems, the smart metering initiative aims to eliminate billing and collection losses, thereby enhancing the financial sustainability of power distribution companies.

Additionally, the Energy 2.0 Strategy includes a focus on exploring avenues for expanding the company's clean energy portfolio with a focus on solar, and hydropower. This strategy underscores GMR's shift towards sustainable energy solutions, aiming to reduce carbon footprints and promote environmental stewardship.

GPUIL's noteworthy achievements in ESG include:

- Successful initiation of transition to green energy projects, contributing to environmental sustainability.
- Initiated implementation of a large-scale smart metering project to improve energy efficiency and financial sustainability of discoms.
- Continuous community development initiatives through GMR Varalakshmi Foundation, impacting thousands of lives positively.
- Maintenance of high standards in corporate governance and ethical business practices.

As GPUIL continues to innovate and expand its sustainability initiatives, it sets a benchmark for the power and infrastructure sectors, ensuring sustainable business practices that drive positive impacts for generations to come.

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | Mr. Srinivas Bommidala (DIN 00061464), Managing Director |
| 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. | <p>Yes. The ESG Committee of the Board is responsible for decision making on sustainability related issues.</p> <p>The ESG Committee comprises of the following members:</p> <ul style="list-style-type: none"> • Mr. Srinivas Bommidala, Managing Director, Chairman • Mr. B.V.N. Rao, Non- Executive Director, Member • Dr. Satyanarayana Beela, Non- Executive Independent Director, Member • Ms. Suman Naresh Sabnani, Non- Executive Independent Director, Member |

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 | | | | | | | | | | | | | | | | | | | Annually |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | | | | | | | | | | | | | | | | | | | Quarterly |

| | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 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 |
| | No | No | No | No | No | No | No | No | No |

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) | | | | | | | | | Not Applicable |
| 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.

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

| Segment | Total number of training and awareness programmes held | Topics/principles covered | under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------|
| Board of Directors | 3 | Climate Resilience Policy, Policy on Board Diversity, Digital Personal Data Protection | | 100 |
| Key Managerial Personnel | 7 | GMR Code of Business Conduct & Ethics (COBCE), Code of Conduct for Directors and Senior Management, GMR Policy Against Sexual Harassment, Climate Resilience Policy, Policy on Board Diversity, Digital Personal Data Protection, Anti-Bribery and Anti-Corruption Policy & Gifts & Hospitality policies | | 100 |
| Employees other than BoD and KMPs | 81 | Training topics included safety (data, behavioral, electrical, other operations related), values, ethics, communication with employees, vendors, customers and other stakeholders, well-being, sexual harassment, skill & function related | | 90.67 |
| Workers | NA | NA | | NA |

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

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

| Non-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) |
| Imprisonment | NA | NA | NA | NA | NA |
| Punishment | NA | NA | NA | NA | NA |

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

| Case Details | Name of the regulatory / enforcement agencies / judicial institutions |
|----------------|-----------------------------------------------------------------------|
| Not applicable | 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 policy is publicly available.

Anti-Bribery and Anti-Corruption Policy

- GMR Group has an Anti-Bribery and Anti-Corruption policy. The policy is applicable to all employees, Board of Directors, subsidiaries, and Business Associates (suppliers, contractors, service providers and other key business partners) of the Company and states zero tolerance towards any form of bribery and corruption.
- Every individual or entity to whom the Policy applies, is bound to exhibit honest and ethical conduct in his/her/its official/ business dealings and relationships, both in letter and in spirit. Policy also provides guidelines on political, community and charitable contributions to avoid any risk of corruption and bribery.

Governing Legislations

- The policy has been prepared after giving specific attention to the requirements of the relevant laws to prevent/counter acts of bribery and corruption in the conduct of its business across jurisdictions as per the applicable law(s) of the land where the GMR Group operates and forbids employees and Value Chain Partners from indulging in such acts. In setting out the principles, due consideration has been paid to Indian and International laws including the following:
 - Prevention of Corruption Act, 1988 and Prevention of Money Laundering Act, 2002 - as amended from time to time
 - UN Convention on Corruption
 - UK Bribery Act; and
 - US Foreign Corrupt Practices Act

Training on Anti-Bribery and Anti-Corruption Policy

Regular training and awareness sessions on the Policy is provided to all employees and concerned stakeholders to acknowledge their understanding and commitment to adhere to the defined guidelines

Reporting of Concerns and Violations

- Every person to whom the Policy applies, is encouraged to raise valid concern(s) about any Bribery or Corruption issue or suspicion of malpractice at the earliest possible stage. The GMR Group has formulated a Whistle Blower Policy with a view to provide a mechanism for the Personnel to raise concern(s) on any violation of GMR Group's Policies.
- GMR Ethics Helpline (Toll Free Number 1800 1020 467 & Email: gmr@ethicshelpline.in).

To access the Policy, please refer to the link provided below:

[AntiBriberyAntiCorruptionPolicy.pdf \(gmrgroup.in\)](#)

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 | 0 | 0 |
| KMPs | 0 | 0 |
| Employees | 0 | 0 |
| Workers | 0 | 0 |

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

| | FY 2023-24 | | FY 2022-23 | |
|----------------------------------------------------------------------------------------------|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0 | - | 0 | - |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | - | 0 | - |

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

Not applicable

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

| | FY 2023-24 | FY 2022-23 |
|-------------------------------------|------------|------------|
| Number of days of accounts payable* | 276 | 198 |

*The above days are calculated on basis of consolidated financial statements.

9. Open-ness of business

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

| Parameter | Metrics* | FY 2023-24 | FY 2022-23 |
|----------------------------|------------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | NA | NA |
| | b. Number of trading houses where purchases are made from | - | - |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | - | - |
| Concentration of Sales | a. Sales to dealers/ distributors as % of total sales | NA | NA |
| | b. Number of dealers / distributors to whom sales are made | - | - |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers/ distributors | - | - |
| Share of RPTs | a. Purchases (Purchases with related parties / Total Purchases) | 50.06% | 30.63% |
| | b. Sales (Sales to related parties / Total Sales) | 11.49% | 23.14% |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 95.23% | 97.97% |
| | d. Investments (Investments in related parties / Total investments made) | 47% | 94% |

*The above ratios are calculated on basis of consolidated financial statements.

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.**

| Parameter | FY 2023-24 | FY 2022-23 | Details of improvements in environmental and social impacts |
|-----------|------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D | 0 | 0 | |
| Capex* | 10% | 7% | Infrastructure developed to improve fallibility and maintain 100% fly ash utilization. Rooftop Solar PV plant installation, Dry Fog Dust Suppression (DFDS) system installed for coal unloading points, installation of Ambient Air Monitoring System and Mercury Analyzer installed in power plants. The numbers provided are only for energy operations. |

*Information provided is specific to two GPUIL entities namely GKEL and GWEL

2. **a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
Yes, all suppliers / vendors are required to abide by the "Supplier Code of Conduct". This includes responsibilities across:
- Ethics and integrity: bribery and corruption, integrity, and conflict of interest
 - Labour laws and human rights including child labour, forced labour, sexual harassment, health & safety, and minimum wages and employee benefits
 - Environment Protection: resource conservation and emissions, hazardous substances, and improvement objectives
 - Management systems: including documentation, audits, implementation plans and corrective action process
 - Usage of GMR logo and brand
 - Confidentiality
 - Reporting concerns across multiple languages
- b. If yes, what percentage of inputs were sourced sustainably?**
100%
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.**
- Plastics waste: It is generated in both the entities of GPUIL, however plastic waste is usually generated through packaging items only. Waste is sold to recyclers as scrap to divert from landfill.
 - E-waste & Hazardous waste: E-waste is generated from usage of LED lights, computers & accessories and hazardous waste is generated in our operations and through use of DG sets. Waste is stored in designated place & sold to authorized recyclers in order to direct from landfill.
 - The fly ash generated is sent for road construction, Cement plants, brick manufacturing, low lying area filling. Damaged Solar PV modules are being taken care by OEM.
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**
Not applicable. The Company and its major subsidiaries are mainly in power segment generating electricity and infrastructure development, Roads and Railways track construction and hence products are out of scope of EPR.

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

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

| S. No. | % of employees covered by | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|-------------|--------------------|-------------|--------------------|-----------|--------------------|-----------|--------------------|-------------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Paternity Benefits | |
| | | Number (B) | % (B / A) | Number (C) | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent employees | | | | | | | | | | | |
| Male | 826 | 826 | 100% | 826 | 100% | | | 826 | 100% | 826 | 100% |
| Female | 37 | 37 | 100% | 37 | 100% | 37 | 100% | | | 37 | 100% |
| Total | 863 | 863 | 100% | 863 | 100% | 37 | 100% | 826 | 100% | 863 | 100% |
| 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:

| S. No. | % of employees covered by | | | | | | | | | | |
|-------------------------------------|---------------------------|------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Paternity Benefits | |
| | | Number (B) | % (B / A) | Number (C) | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent workers | | | | | | | | | | | |
| 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% |
| Other than Permanent workers | | | | | | | | | | | |
| 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% |

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

| | FY 2023-24 | FY 2022-23 |
|------------------------------------------------------------------------------|------------|------------|
| Cost incurred on well- being measures as a % of total revenue of the company | 0.52% | 0.36% |

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

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

* There are no permanent workers engaged by the Company

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, our offices/premises are accessible to differently abled employees and workers

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

Yes, GPUIL at the group-level has enforced Code of Business Conduct and Ethics that includes guidelines for equal opportunities to all employees. Zero tolerance to discrimination based on community, race or gender. Here is the link below:

[investor.gmrpui.com/pdf/GMR Code of Business Ethics 2022.pdf](http://investor.gmrpui.com/pdf/GMR%20Code%20of%20Business%20Ethics%202022.pdf)

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

| Gender | Permanent employees | | Permanent workers | |
|--------------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 100% | 100% | NA | NA |
| Female | 100% | 100% | NA | NA |
| Total | 100% | 100% | NA | NA |

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 | Not Applicable as we do not have any permanent workers in GPUIL |
| Other than Permanent Workers | Not Applicable as we do not have any other than permanent workers in GPUIL |
| Permanent Employees | <p>HR related grievances can be logged by the employees through the 'Ask HR' section of the intranet portal. Post logging of the grievance, it is allotted to the concerned SPOC who is responsible for providing a resolution in two working days. In cases, where the resolution is not provided within two working days, automatic escalation happens, with the resolution turn-around time of one working day. In cases which still remain open post escalation, Operational Head of HR is required to provide resolution on priority.</p> <p>For non-HR related operations, employees can raise such grievances in written to the reporting authority, who is required to provide resolution within five working days. In cases where resolution requires more time, the complainant should be informed within five working days. For an unsatisfactory resolution, the employee can write to Head of the Department with a copy to Business HR who would be providing the resolution in two working days. The grievance is reviewed and post consultation with the relevant stakeholders, feedback / resolution is provided to the employee. If the employee finds the resolution to be inadequate, he / she can submit the grievance to the CEO / Group CXO (GCXO), who is required to provide the employee a personal hearing within two working days on receipt of the grievance and document the discussion. Post examining the grievance, aggrieved employee is provided a solution within 10 working days. Here, the CEO / GCXO may consult a neutral expert consultant or committee before taking a decision. The aggrieved employee who is not satisfied with the decision of the CEO / GCXO has an option to appeal to Corporate Chairman (CCM)/ Business Chairman (BCM) with the detailed reasons for the appeal. The CCM/BCM will take a decision and communicate the same within 7 working days from the receipt of the appeal and the decision will be considered final and binding.</p> |
| Other than Permanent Employees | Not Applicable as we do not have any other than permanent employees in GPUIL. |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|
| | 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 | 863 | 0 | 0% | 813 | 0 | 0% |
| Male | 826 | 0 | 0% | 777 | 0 | 0% |
| Female | 37 | 0 | 0% | 36 | 0 | 0% |

| Category | FY 2023-24 | | | FY 2022-23 | | |
|--------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|
| | 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 Workers | 0 | 0 | 0% | 0 | 0 | 0% |
| Male | 0 | 0 | 0% | 0 | 0 | 0% |
| Female | 0 | 0 | 0% | 0 | 0 | 0% |

8. Details of training given to employees and workers:

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|------------------|------------|-------------------------------|-------------|-----------------------|-------------|-------------|-------------------------------|-------------|-----------------------|-------------|
| | Total (A) | On Health and safety measures | | On Skills upgradation | | Total (D) | On Health and safety measures | | On Skills upgradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Employees | | | | | | | | | | |
| Male | 826 | 826 | 100% | 826 | 100% | 777 | 777 | 100% | 777 | 100% |
| Female | 37 | 37 | 100% | 37 | 100% | 36 | 36 | 100% | 36 | 100% |
| Total | 863 | 863 | 100% | 863 | 100% | 813 | 813 | 100% | 813 | 100% |
| Workers | | | | | | | | | | |
| Male | 0 | 0 | 0% | 0 | 0% | 2102 | 2102 | 100% | 2102 | 100% |
| Female | 0 | 0 | 0% | 0 | 0% | 72 | 72 | 100% | 72 | 100% |
| Total | 0 | 0 | 0% | 0 | 0% | 2174 | 2174 | 100% | 2174 | 100% |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|------------------|------------|------------|-------------|-------------|-------------|-------------|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| Employees | | | | | | |
| Male | 826 | 826 | 100% | 777 | 777 | 100% |
| Female | 37 | 37 | 100% | 36 | 36 | 100% |
| Total | 863 | 863 | 100% | 813 | 813 | 100% |
| Workers | | | | | | |
| Male | 0 | 0 | 0% | 2102 | 2102 | 100% |
| Female | 0 | 0 | 0% | 72 | 72 | 100% |
| Total | 0 | 0 | 0% | 2174 | 2174 | 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?

Yes, GPUIL along with its subsidiaries has implemented occupational health and safety management system covering 100% of its operations. GPUIL's entities in both Energy and transportation sector are certified to ISO 45001 and OHSAS 18001. The HSE policy is driven by its commitment to ensure good health and well-being for all its employees. It provides a comprehensive framework for ensuring a safe and incidence-free workplace, effective investment in health promotion and disease prevention at all levels of the business.

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

GPUIL along with its subsidiaries has implemented a health and safety risk management system to undertake safety audits and identify work related hazards in our operations.

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

Yes, GPUIL has established processes for itself and in its subsidiaries for workers to report the work-related hazards and to remove themselves from such risks

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

Yes. GPUIL has medical centres at all the offices which are accessible to the employees and workers

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

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

*Including in the contract workforce

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

- Hazard identification, Risk Assessment and Management is done in accordance with Hazard Identification and Risk Assessment (HIRA) Procedure and Job Safety Analysis (JSA) Procedure.
- Hierarchy of controls is followed for application of risk control measures, Control Plans commensurate to risk are deployed before execution of job. No job is executed until risks are brought to acceptable range.
- Safety Committees are in place at various levels to review the adequacy of resources for safety and to provide support for safety management system deployment.
- Deployment of Safe and Healthy system of work is assured through periodic safety audits and inspections across sites.
- Specifically, the energy sector entities have implemented the following measures:
- The energy sector has a well-established procedure for consultation and participation of stakeholders.
- Needs and expectations of employees, workers and other stakeholders being identified through the various forums explained in the procedure.
- Involvement in the development and review of policy and procedures to manage risks.
- Consultation when there are any changes that affect environment, workplace health and safety.
- The role of employees representing on this forum is clearly defined
- Management reviews (Monthly Safety Committee, MRM)
- Safety Improvement systems
- Plant Safety Leaders
- Auxiliary Fire Fighting Force (AFFF)
- Relevant stakeholders are involved during Policy setting and development of scope for OHSMS in GWEL.
- Employees are encouraged to suggest improvements in OH&S management through suggestion scheme, near miss reporting, system improvement plan and Idea factory.
- Encouraged to take part in identification of non-conformities, Safety Observations and Hazard Identification and Risk Identification (HIRA) preparation.
- All relevant stakeholders are involved in the Occupational Health and Safety (OHS) objective setting process and development of plans for effective implementation of the identified targets.
- Stakeholders needs are addressed during the procurement stage. OHSMS policy and GMR group's values & beliefs, Business ethics are shared to vendors.

- Periodic feedback is done through Vendor Evaluation survey to understand their needs and further development in OHSMS system.

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | 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 | - | 0 | 0 | - |
| Health & Safety | 0 | 0 | - | 0 | 0 | - |

14. Assessments for the year

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

- Processes are in place in case of safety related accidents to being investigated and learnings from investigation reports are shared across organization for deployment of corrective actions to stop recurrence of such incidents. Effectiveness of Corrective actions deployment is also checked during safety Audits.
- Significant risks/concerns arising from assessment of Health and Safety Practices are addressed through elimination of manual job by use of Technology/Digitization, Safety Capability Building, Monitoring and supervision, etc.

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.

- GPUIL along with its subsidiaries identifies its stakeholder groups through the Stakeholder Engagement and Materiality Assessment (SEMA) process.

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

| Stakeholder Groups | 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) | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others-please specify) |
|--------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee | No | Review Meetings Strategy Workshop CEO Communication KM Sessions, Idea factory camps, 5S session Email, wallpaper and screensaver Internal employee feedback surveys Company intranet - Navyata Digital HR Employee helpline Trainings and workshops B2B relationship meeting Conference and forums GMR Awards Feedback | Monthly/ Quarterly/ Annually Annually Half-yearly Periodically Periodically Periodically Periodically Periodically Periodically Periodically Periodically Periodically Periodically | <ul style="list-style-type: none"> • Job satisfaction • Career progression • Learning & development and knowledge sharing • Employment terms and job stability • Workplace safety • Diversity and inclusion • Company strategy and leadership • Positive corporate image • Environmental stewardship |

| Stakeholder Groups | 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) | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others-please specify) |
|--------------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Customers | No | Power trading and gas market participation Internet based feedback interface Customer satisfaction surveys 24*7 customer care Publications and reports Energy efficiency and demand response programs | Periodically On-going Periodically On-going Monthly/ Quarterly/ Annually Periodically | <ul style="list-style-type: none"> Managing energy use with new technologies Lowering energy costs Interest towards clean energy Energy efficiency Safety |
| Business Associate | No | Meeting with service provider Trainings and workshops B2B Relationship Meeting Conference and forums | Monthly Periodically Periodically Periodically | <ul style="list-style-type: none"> Infrastructure Safe, secure, efficient and clean operational environment Reliable, compatible and innovative IT solutions Business opportunities and growth |

| Stakeholder Groups | 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 |
|------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Government/ Regulators | No | In-person / virtual meetings Event and Conference Power plant tours Policy papers, testimony and briefings Regulatory proceedings and rate cases CEA and state authority reporting Reporting in compliance with national and local requirements across all sites | On-going Periodically Periodically On-going On-going Periodically Periodically | <ul style="list-style-type: none"> Regulatory compliance Frequent communication & interaction Reliability Security, affordability and sustainability of electric supply Energy market structure and regulation Policies Financial derivatives Safety, CSR Fuel diversification and balanced energy matrix |
| Society (Community) | Yes | Corporate Social Initiatives Periodic community meetings for communities surrounding power plants Career fairs Volunteer projects Website Traditional and social media | On-going Periodically Periodically On-going Periodically Periodically | <ul style="list-style-type: none"> Economic and business development Initiative for green sustainable environment Employee Opportunity (employment of local talent) & relationship Infrastructure Emergency response and service restoration Social initiatives |

| Stakeholder Groups | 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 |
|----------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Suppliers | No | Information through web portal (Safety policies and guidelines, procedures, terms and conditions) | Periodically | <ul style="list-style-type: none"> Fair and transparent procurement and sourcing. Requirements, environmental guiding principles and supplier diversity objectives |
| Investors and shareholders | No | Quarterly earnings presentations | Quarterly | <ul style="list-style-type: none"> Strategy and growth plans Return on investment Capital allocation Governance Financial performance and liquidity Shareholder returns, including dividends Risk and crisis management Environmental performance |
| | | Investor relations website | On-going | |
| | | Rating agency discussions | On-going | |
| | | Investor and public forum events such as the Annual Shareholder Meeting | Monthly/ Quarterly/ Annually | |
| | | Annual and Corporate Social Responsibility Reports | Annually | |
| | | Traditional and social media | Periodically | |
| | | Periodic Stock Exchange intimation | Periodically | |

| Stakeholder Groups | 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 |
|--------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Industry observers | No | Industry organizations, conferences, and direct dialogue Advisory councils Website Traditional and social media | Periodically | <ul style="list-style-type: none"> Employment Business development Infrastructure Trends in the sector Environmental performance and policies Safety Skilled workforce development |
| Media | No | Press conferences | On-going | <ul style="list-style-type: none"> Business impact on community and country |
| | | Press releases | On-going | |
| | | Interviews | On-going | |

PRINCIPLE 5 Businesses should respect and promote human rights**Essential Indicators**

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|------------------------|------------|----------------------------------------|-------------|-------------|----------------------------------------|-------------|
| | Total (A) | No. of employees / workers covered (B) | % (B / A) | Total (C) | No. of employees / workers covered (D) | % (D / C) |
| Employees | | | | | | |
| Permanent | 863 | 863 | 100% | 813 | 813 | 100% |
| Other than permanent | 0 | 0 | 0% | 0 | 0 | 0% |
| Total Employees | 863 | 863 | 100% | 813 | 813 | 100% |
| Workers | | | | | | |
| Permanent | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than permanent | 0 | 0 | 0 | 2174 | 2174 | 100% |
| Total Workers | 0 | 0 | 0 | 2174 | 2174 | 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 (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Employees | | | | | | | | | | |
| Permanent | 863 | 0 | 0% | 863 | 100% | 813 | 0 | 0% | 813 | 100% |
| Male | 826 | 0 | 0% | 826 | 100% | 777 | 0 | 0% | 777 | 100% |
| Female | 37 | 0 | 0% | 37 | 100% | 36 | 0 | 0% | 36 | 100% |
| Other than Permanent | 0 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0% |
| Male | 0 | 0 | 0 | 0% | 0 | 0% | 0 | 0 | 0% | 0 |
| Female | 0 | 0 | 0 | 0% | 0 | 0% | 0 | 0 | 0% | 0 |
| Workers | | | | | | | | | | |
| Permanent | 0 | 0 | 0% | 0 | 0% | 0 | 0 | 0% | 0 | 0% |
| Male | 0 | 0 | 0% | 0 | 0% | 0 | 0 | 0% | 0 | 0% |
| Female | 0 | 0 | 0% | 0 | 0% | 0 | 0 | 0% | 0 | 0% |
| Other than Permanent | 0 | 0 | 0% | 0 | 0% | 2174 | 1390 | 64% | 784 | 36% |
| Male | 0 | 0 | 0 | 0% | 0 | 2102 | 1320 | 63% | 782 | 37% |
| Female | 0 | 0 | 0 | 0% | 0 | 72 | 70 | 97% | 2 | 3% |

3. Details of remuneration/salary/wages

- a. Median remuneration / wages: (Standalone)

| Median remuneration / wages: | Male | | Female | |
|----------------------------------|--------|------------------------------------------------------------------|--------|------------------------------------------------------------------|
| | Number | Median remuneration/ salary/ wages of respective category (in ₹) | Number | Median remuneration/ salary/ wages of respective category (in ₹) |
| Board of Directors (BoD)** | 11 | 2,13,63,347* | 2 | 0 |
| Key Managerial Personnel | 3 | 79,60,976 | 0 | 0 |
| Employees other than BoD and KMP | 19 | 7,23,306 | 1 | 7,17,114 |
| Workers | 0 | 0 | 0 | 0 |

* Out of 13 directors, remuneration paid to 2 two executive directors. Seven independent directors were paid sitting fee and not considered in the determination of the median remuneration.

** Managing director has been included in the category of KMP and not in Board of directors.

b. Gross wages paid to females as % of total wages paid by the 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 | 0.78% | 0.96% |

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

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

Human rights aspects and grievance redressal is mentioned in our Code of Business Conduct and Ethics. Refer to our Code of Business Conduct and Ethics at <https://investor.gmrpui.com/code-of-conduct>

6. 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 |
| Sexual Harassment | 0 | 0 | - | 0 | 0 | - |
| Discrimination at workplace | 0 | 0 | - | 0 | 0 | - |
| Child Labour | 0 | 0 | - | 0 | 0 | - |
| Forced Labour/ Involuntary Labour | 0 | 0 | - | 0 | 0 | - |
| Wages | 0 | 0 | - | 0 | 0 | - |
| Other human Rights related issues | 0 | 0 | - | 0 | 0 | - |

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

| | FY 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 | 0% | 0% |
| Complaints on POSH upheld | Nil | Nil |

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

Please refer to our Code of Business Conduct and Ethics at <https://investor.gmrpui.com/code-of-conduct>

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

Yes

10. Assessments for the year:

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

Though no significant risk / concern was reported through the assessments conducted, GPUI ensures regular monitoring and compliance with respect to these aspects. The Company also ensures proper verification of age at the time of employment on company rolls or through the contractor. Well defined grievance redressal mechanism has also been laid out to address any

such concerns or discrimination at workplace. GPUIL also ensures that all employees receive salary more than minimum wages requirements across all locations.

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 2023-24 | FY 2022-23 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| From renewable sources | | |
| Total electricity consumption (A) (Gj) | 1,142 | 0 |
| Total fuel consumption (B) (Gj) | 0 | 0 |
| Energy consumption through other sources (C) (Gj) | 0 | 0 |
| Total energy consumed from renewable sources (A+B+C) | 1,142 | 0 |
| From non-renewable sources | | |
| Total electricity consumption (D) (Gj) | 1,34,693 | 1,92,061 |
| Total fuel consumption (E) (Gj) | 11,66,47,006 | 11,05,48,557 |
| Energy consumption through other sources (F) (Gj) | 0 | 59,217 |
| Total energy consumed from non-renewable sources (D+E+F) (Gj) | 11,67,81,699 | 11,07,99,835 |
| Total energy consumed (A+B+C+D+E+F) (Gj) | 11,67,82,841 | 11,07,99,835 |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (Gj/Crore INR) | 26,015 | 20,087 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | Not applicable as no exports (only earning currency is INR) | Not applicable as no exports (only earning currency is INR) |
| Energy intensity in terms of physical Output* | 9.23 | 9.38 |

*Intensity calculated basis energy generation from major assets only excluding transportation and other operations

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

No.

2. 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.

Yes, GKEL & GWEL is registered under PAT. Target is achieved for both companies.

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

| Parameter | FY 2023-24 | FY 2022-23 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 2,57,31,756 | 2,33,86,166 |
| (ii) Groundwater | 46,876 | 45,789 |
| (iii) Third party water | 0 | 0 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 19,28,249 |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 0 | 0 |
| Total volume of water consumption (in kilolitres) | 2,57,78,632 | 2,53,60,204 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Kilolitres./Crore INR) | 5,743 | 4,598 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) | Not applicable as no exports (only earning currency is INR) | Not applicable as no exports (only earning currency is INR) |
| Water intensity in terms of physical Output* | 2.04 | 2.15 |

*Intensity calculated basis energy generation from major assets only excluding transportation and other operations

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.

Independent audit under Water Efficiency Management System (WEMS) is done through external agency (Bureau Veritas India Pvt Ltd) at GKEL & GWEL

4. Provide the following details related to water discharged:

| Parameter | FY 2023-24 | FY 2022-23 |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | 0 | 0 |
| - No treatment | Our Plant is Zero Liquid Discharge entity. All the effluent generated from process is being treated in ETP and is used in various plant activities. | Our Plant is Zero Liquid Discharge entity. All the effluent generated from process is being treated in ETP and is used in various plant activities. |
| - With treatment - please specify level of treatment | Primary, Secondary and Tertiary | Primary, Secondary and Tertiary |
| (ii) To Groundwater | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment - please specify level of treatment | 0 | 0 |
| (iii) To Seawater | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment - please specify level of treatment | 0 | 0 |
| (iv) Sent to third-parties | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment - please specify level of treatment | 0 | 0 |
| (v) Others | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment - please specify level of treatment | 0 | 0 |
| Total water discharged (in kilolitres) | 0 | 0 |

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

Independent evaluation audit under Water Efficiency Management System (WEMS) is done through external agency (Bureau Veritas India Pvt Ltd) at GKEL & GWEL

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

ZERO Liquid Discharge Strategy:

GKEL & GWEL of Energy sector and DFCC project of Transportation sector have implemented system of Zero Liquid Discharge in design Stage only. All wastewater is purified & recycled hence, leaving Zero Discharge outside the plant at end of treatment cycle.

We are having individual scheme of treatment for reuse/ recycle of different wastewater being generated.

Domestic water after treatment is used for Green Belt Development while Industrial effluent after treatment is used for various process applications with Zero Water Discharge outside the system.

PT Plant Waste: PT plant waste is generated from PT clarifier and also from ERS clarifier. Sludge and water is being separated through sludge handling system, which consists of sludge pit Sludge Thickener- Centrifuge Feed tank- Centrifuge- Sludge Transfer point. Water is being separated in this process is recycled back to Reservoir through the Supernatant tank. RGSF back wash waste is also being collected in supernatant tank, which is being recycled back to reservoir after the settlement of impurities. Solid Sludge separated in the aforementioned process is collected in Trolley truck and disposed off through accredited authority as per standard procedure.

RO-DM Waste: Wastewater is being generated during the generation of RO- DM water is collected in Effluent collection (EC Pit) Pit. Acid and Alkali treatment scheme is provided for Neutralization of EC pit waste. After the neutralization process, treated water is used for the Ash handling plant and also Coal handling plant for dust suppression etc.,

Circulating water waste: Circulating water system COC (Cycle of Concentration) is being operated at greater than 7 against design of 4 to optimize on water consumption. With the help of specialized chemicals, key operating parameters of circulating water are being maintained so as to control Bio growth, corrosion, scaling and deposits. The system blow-down requirement is met by discharging waste through the Effluent recovery system (ERS) & Fire Fighting System. Further water from ERS is passed through clarifier- MGF- UF- RO system. Treated effluent from the aforementioned ERS is utilized for DM water production.

Domestic water waste: All the domestic effluents being collected in collection sump of STP. STP system consists of collection sump- Collection chamber- FBR (Fluidized Bed Reactor)- Tube settler- Clarifier storage tank- Filter Press. Treated water from the STP used for Green belt development.

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 | FY 2022-23 |
|-------------------------------------|---------------------|------------|------------|
| NOx | mg/Nm ³ | 336 | 304 |
| SOx | mg/Nm ³ | 1,132 | 1,178 |
| Particulate matter (PM) | mg/Nm ³ | 35 | 39 |
| Persistent organic pollutants (POP) | | | |
| Volatile organic compounds (VOC) | | - | - |
| Hazardous air pollutants (HAP) | | - | - |
| Others - please specify | | - | - |

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.

Pollution Control Board approved agency (Visiontek Consultancy Services Pvt. Ltd. for GKEL and Mahabal Enviro Engineers Pvt. Ltd. for GWEL) does the independent assessment/ evaluation of our Emissions data.

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

| Parameter | unit | FY 2023-24 | FY 2022-23 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| 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 | 1,03,81,737 | 1,26,05,030 |
| 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 | 27,220 | 1,222 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | Metric tonnes of CO ₂ Equivalent/(Crore INR) | 2,319 | 2,285 |
| 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) | | Not applicable as no exports (only earning currency is INR) | Not applicable as no exports (only earning currency is INR) |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output* | | 0.82 | 1.07 |

*Intensity calculated basis energy generation from major assets only excluding transportation and other operations

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.

GKEL & GWEL is maintaining the GHG emission accounting as per ISO 14064. (Bureau Veritas India Pvt Ltd did independent audit for both the entities)

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

Various energy efficiency capex projects are taken by power generating subsidiary in the company. The major projects include replacement of old pump by Energy Efficient pumps, replacement of Air Pre Heater (APH) baskets, conversion of conventional light to LED, ash conveying line modification to improve reliability and energy saving.

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) |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Plastic waste (A) | 3.97 | 1.65 |
| E-waste (B) | 41.95 | 7.50 |
| Bio-medical waste (C) | 0.04 | 0.04 |
| Construction and demolition waste (D) | 45 | 51.78 |
| Battery waste (E) | 26.14 | 13.05 |
| Radioactive waste (F) | 0 | 0 |
| Other Hazardous waste. Please specify, if any. (G) | 31.9 | 49.58 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 34,69,421 | 34,46,923 |
| Total (A+B + C + D + E + F + G + H) | 34,69,570 | 34,47,046 |

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (metric tonnes/ Crore INR) | 773 | 625 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | Not applicable as no exports (only earning currency is INR) | Not applicable as no exports (only earning currency is INR) |
| Waste intensity in terms of physical output* | 0.27 | 0.29 |

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

| Category of waste | | |
|---------------------------------|------------------|------------------|
| (i) Recycled | 51.34 | 67.23 |
| (ii) Re-used | 27.5 | 73.98 |
| (iii) Other recovery operations | 34,46,615 | 3,46,93,250 |
| Total | 34,46,694 | 34,62,387 |

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

| Category of waste | | |
|---------------------------------|----------|--------------|
| (i) Incineration | 0 | 0 |
| (ii) Landfilling | 0 | 0 |
| (iii) Other disposal operations | 0 | 17.78 |
| Total | 0 | 17.78 |

*Intensity calculated basis energy generation from major assets only excluding transportation and other operations

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

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.

- I. Fly ash: Generated fly ash is collected in closed silos & send to cement manufacturing plant, fly ash brick plant & construction of road.
- II. Used oil: Used oil collect from process & store in Hazardous waste shed. It is sold to authorized recyclers.
- III. E-waste: Generated E-waste stored at e-waste shed & sell to authorized recyclers.
- IV. Battery waste: Collected battery waste store at Hazardous Waste shed and sell to authorized recyclers under buy back policy.
- V. At Bajoli Holi, a bio-medical waste pit is developed at site as per IS standard. The quantity of waste being quite less, a deep burial pit has been constructed, which is safe and in compliance to PCB

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

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

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
| | | | | | |
| | | | Not Applicable | | |

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

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.
6
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|--------|-------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 1 | Confederation of Indian Industry (CII) | National |
| 2 | The Associated Chambers of Commerce & Industry of India (ASSOCHAM), New Delhi | National |
| 3. | Federation of Indian Chambers of Commerce & Industry (FICCI), New Delhi | National |
| 4 | PHD Chamber of Commerce & Industry (PHDCCI), New Delhi | National |
| 5 | Association of Power Producers | National |
| 6 | National Safety Council (NSC) | National |

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable | Not Applicable | Not Applicable |

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

| Name and brief details of project | EIA 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 | | | | | |

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

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|----------------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
| Not Applicable | | | | | | |

4. 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 authority | Corrective Action Taken |
|-------------------|------------------------|-------------------------|
| | | Not Applicable |

5. Details of beneficiaries of CSR Projects:

| Sr. No. | CSR Project | No. of persons benefitted from CSR Projects | % Of beneficiaries from vulnerable and marginalized groups |
|---------|-------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1 | Education - Support to Government Schools | 13700 | 100 |
| 2 | Health - Mobile Medical Unit | 38000 | 90 |
| 3 | Health- Evening Medical Clinics | 22300 | 80 |
| 4 | Health-camps | 17650 | 90 |
| 5 | Health - Awareness camps | 95830 | 70 |
| 6 | Health- Nutrition Centers | 119 | 100 |
| 7 | Water ATMs | 4500 | 50 |
| 8 | Vocational Training | 150 | 100 |
| 9 | Livelihoods-Farming | 1750 | 90 |
| 10 | Livelihoods - Non-farm | 270 | 90 |

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

Essential Indicators

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

GKEL & GWEL

The Customers can use several access mechanisms that best suits their requirement, in order to register a query or a complaint. Daily mail communication sent to the Customers by the Plant Shift-in-charge to the Customers regarding Scheduling / Curtailment / Consent also includes the website link to the PPA team. However, the most preferred and regular communication of the PPA Customer is with the Plant Operations Shift-in-charge since they are mostly operational in nature. All queries / complaints are logged in the complaint register maintained in the Operations Department. If the nature of the query / complaint is within the purview of the shift-in-charge's responsibility, then he is responsible for the closure of the same within the prescribed time limit and subsequently inform the Customer of the closure/response upon completion of the action. The records of all such communication are maintained with the Shift-in-charge. If the nature of the query/complaint requires escalation, then COO is consulted for effective resolution. In addition, the query / complaint data is reviewed in the daily operations meeting and also in the monthly operation review meeting which is chaired by CEO for trends and these form the basis for continuous improvement projects to "deliver the promise" which is one of GMR's core values. There have been no complaints thus far and all communication with the Customer is for the scheduling / consent / curtailment

Bajoli Holi

There are 2 Beneficiaries to Bajoli Holi, one is UPPCL and another is DIAL. PPA management team receive the complaints and being resolved by them over Phones and Emails. Separate logs are not created for the same.

GETL

Consumers raise complaints in case of energy accounting, billing and settlement related which are specific to particular contract terms and conditions. Customers viz. Seller(s) or Buyer(s) as the case may be are handled by dedicated relationship manager who handles such complaints end to end by seeking internal co-ordination with concerned team depending upon queries related to business operations, commercial or contracts as the case may be.

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

| | As a percentage to total turnover |
|-------------------------------------------------------------|---------------------------------------------|
| Environmental and social parameters relevant to the product | Not Applicable given the nature of business |
| Safe and responsible usage | Not Applicable given the nature of business |
| Recycling and/or safe disposal | Not Applicable given the nature of business |

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

| Complaints | FY2023-24 | | | FY 2022-23 | | |
|--------------------------------|--------------------------|---------------------------------------|---------|--------------------------|---------------------------------------|---------------------------------------------------------------------------|
| | Received during the year | Pending resolution at the end of year | Remarks | Received during the year | Pending resolution at the end of year | Remarks |
| Data privacy | 0 | 0 | NIL | 0 | 0 | NIL |
| Advertising | 0 | 0 | NIL | 0 | 0 | NIL |
| Cyber-security | 0 | 0 | NIL | 0 | 0 | NIL |
| Delivery of essential services | 0 | 0 | NIL | 3 | NIL | All complaints resolved within requisite timelines specified in contracts |
| Restrictive Trade Practices | 0 | 0 | NIL | 0 | 0 | NIL |
| Unfair Trade Practices | 0 | 0 | NIL | 0 | 0 | NIL |
| Other | 0 | 0 | NIL | 420 | 0 | NIL |

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

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

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

Yes, GMR Group has a Privacy Policy and the same is published on its website at <https://www.gmrgroup.in/privacy-policy/>.

GMR Group has also an Information Security and Cyber Security Policy which is not available in public domain. However, the policy can be shared with the stakeholders, on need to know basis.

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

There have been no issues reported with respect to cyber security and data privacy. A next generation 24x7 Security Operations Center (SOC) which provides Cyber Threats Detection & Response capabilities to ensure quick and effective detection and response to information and cyber security incidents.

7. Provide the following information relating to data breaches.

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