



PNC Infratech Limited

An ISO 9001 : 2015 Certified Company

Ref No: PNC/SE/49/24-25

Date: 05.09.2024

To,
The Manager
Department of Corporate Services
BSE Limited
Floor 25, P.J. Towers,
Dalal Street, Mumbai-400 001
Scrip Code: 539150

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, BandraKurla Complex,
Bandra (East), Mumbai- 400 051
NSE Symbol: PNCINFRA

Dear Sir,

Sub: Annual Report of the Company for the financial year ended on March 31, 2024 along with the Notice of 25th Annual General Meeting to be held on September 28, 2024

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclose herewith the soft copy of the Annual Report including the Business Responsibility and Sustainability Report for the financial year ended on March 31, 2024 alongwith the Notice of 25th Annual General Meeting to be held on September 28, 2024 .

The Annual Report including the Business Responsibility and Sustainability Report and the Notice of AGM is also available on the website of the Company at www.pncinfratech.com .

Please take note of the same.

Thanking you,

For PNC Infratech Limited

Tapan Jain
Company Secretary & Compliance Officer
M. No.: A22603

Encl: as above



Corporate Office : PNC Tower,
3/22-D, Civil Lines, Bypass Road,
NH-2, Agra-282002

Tel. : 91-562-4054400 (30 Lines)
91-562-4070000 (30 Lines)

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New Delhi--110017 (India)

Tel. : 91-11-29574800 (10 Lines)
91-11-29566511, 64724122

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Email : delhioffice@pncinfratech.com
Web. : www.pncinfratech.com
CIN : L45201DL1999PLC195937

ANNEXURE E

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2023-2024
1	Corporate Identity Number (CIN) of the Listed Entity	L45201DL1999PLC195937
2	Name of the Listed Entity	PNC Infratech Limited
3	Year of incorporation	August 09, 1999
4	Registered office address	NBCC Plaza, Tower II, 4 th Floor, Pushp Vihar, Sector 5, New Delhi - 110017
5	Corporate address	PNC Tower, 3/22-D, Civil Lines, Agra-Delhi Bypass Road, NH-2 Agra UP 282002 IN
6	E-mail	complianceofficer@pncinfratech.com
7	Telephone	0562 4054400
8	Website	https://www.pncinfratech.com/
9	Financial year for which reporting is being done	April 01, 2023 to March 31, 2024
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited; and 2. National Stock Exchange of India Limited
11	Paid-up Capital	₹ 51,30,78,330/-
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- CS Tapan Jain Contact- +91 9997949125 Email ID- tapan@pncinfratech.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Construction	Construction of Roads & Highways, Water Projects	99.94%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Construction of Roads, Highways, Expressways and Bridges	42101	75.18%
2.	Construction of Irrigation & Rural Drinking Water Supply Projects	42204	24.76%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	11	11
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	11
International (No. of Countries)	0

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

PNC Infratech Limited offers integrated infrastructure solutions covering investment, design, development, construction, operation, maintenance, and management. With extensive experience in airports, highways, expressways, bridges, flyovers, rail freight corridors, and water supply projects, the Company implements projects using various formats including Item Rate, EPC (Design-Build), BOT-Annuity, BOT-Toll, and Hybrid Annuity Mode (HAM) across different locations. The Company primarily serves a diverse clientele including State and Central Government entities, as well as key infrastructural development authorities such as NHAI, MORTH, Airports Authority of India, Military Engineering Services, Delhi State Industrial and Infrastructure Development Corporation Limited, Madhya Pradesh Road Development Corporation Limited, Uttar Pradesh State Highways Authority, Uttar Pradesh Expressways Industrial Development Authority, and Uttar Pradesh State Water and Sanitation Mission, among others.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	7,888	7,865	99.71%	23	0.29%
2	Other than Permanent (E)	957	957	100%	0	0%
3	Total employees (D + E)	8,845	8,822	99.74%	23	0.26%
WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total workers (F + G)	-	-	-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B/A)
Board of Directors	10	1	10%
Key Management Personnel	7	0	0%

22. Turnover rate for permanent employees and workers

Particular	FY 2023-24			FY 2022-23			FY 2021-22		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	38.11%	23.53%	38.07%	31.24%	3.77%	31.16%	27.06%	4.26%	27.00%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

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

Sr. 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.	MP Highways Private Limited	Subsidiary	100%	NO
2.	PNC Kanpur Highways Limited	Subsidiary	100%	NO
3.	PNC Infra Holdings Limited	Subsidiary	100%	NO
4.	PNC Delhi Industrialinfra Private Limited	Subsidiary	100%	NO
5.	PNC Bareilly Nainital Highways Private Limited	Subsidiary	100%	NO
6.	PNC Raebareilly Highways Private Limited	Subsidiary	100%	NO
7.	PNC Kanpur Ayodhya Tollways Private Limited	Subsidiary	100%	NO
8.	PNC Rajasthan Highways Private Limited	Subsidiary	100%	NO
9.	PNC Bundelkhand Highways Private Limited	Subsidiary	100%	NO
10.	PNC Chitradurga Highways Private Limited	Subsidiary	100%	NO
11.	PNC Khajuraho Highways Private Limited	Subsidiary	100%	NO
12.	PNC Triveni Sangam Highways Private Limited	Subsidiary	100%	NO
13.	PNC Aligarh Highways Private Limited	Subsidiary	100%	NO
14.	PNC Challakere (Karnataka) Highways Private Limited	Subsidiary	100%	NO
15.	PNC Unnao Highways Private Limited	Subsidiary	100%	NO

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Sr. 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)
16.	PNC Gomti Highways Private Limited	Subsidiary	100%	NO
17.	PNC Bithur Kanpur Highways Private Limited	Subsidiary	100%	NO
18.	PNC Meerut Haridwar Highways Private Limited	Subsidiary	100%	NO
19.	Kanpur Lucknow Expressway Private Limited	Subsidiary	100%	NO
20.	Hardoi Highways Private Limited	Subsidiary	100%	NO
21.	Awadh Expressway Private Limited	Subsidiary	100%	NO
22.	Sonauli Gorakhpur Highways Private Limited	Subsidiary	100%	NO
23.	Akkalkot Highways Private Limited	Subsidiary	100%	NO
24.	Yamuna Highways Private Limited	Subsidiary	100%	NO
25.	Hathras Highways Private Limited	Subsidiary	100%	NO
26.	Varanasi Kolkata Highway Package 2 Private Limited	Subsidiary	100%	NO
27.	Varanasi Kolkata Highway Package 3 Private Limited	Subsidiary	100%	NO
28.	Varanasi Kolkata Highway Package 6 Private Limited	Subsidiary	100%	NO
29.	Prayagraj Kaushambi Highway Package 3 Private Limited	Subsidiary	100%	NO
30.	Western Bhopal Bypass Private Limited	Subsidiary	100%	NO

VI. CSR Details

24. (i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a.	Turnover (in ₹)	76,99,19,53,368.62
b.	Net worth (in ₹)	47,81,31,37,016.14

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) *	FY 2023-24			FY 2022-23		
		Current Financial Year			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		0	0	
Investors (other than shareholders)	Yes	0	0		0	0	
Shareholders	Yes	20	0		10	0	
Employees and workers	Yes	0	0		0	0	
Customers	Yes	0	0		0	0	
Value Chain Partners	Yes	0	0		0	0	
Other (please specify)							

* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.pncinfratech.com/pdfs/grievance-redressal-policy.pdf
Investors (other than shareholders)	
Shareholders	
Employees and workers	
Customers	
Value Chain Partners	
Other (please specify)	-

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate change	R	<p>The pressing issue of climate change has underscored the necessity to enhance the resilience of urban regions. Many infrastructures and public areas weren't planned to cope with the environmental challenges we currently face, including severe weather conditions, air pollution, energy deficits, and water scarcity. Tackling climate change demands the expansion of innovative solutions in areas such as energy, efficiency, material use, and beyond. Government policies are catalyzing a shift towards eco-friendly construction. The climate action agenda presents commercial opportunities that empower us to aid in climate change adaptation and reduction.</p> <p>Potential alterations brought on by climate change, such as regulatory modifications, shifts in consumer preferences, and other substantial changes in the Company's operational context, could also significantly affect the business and poses a risk.</p>	As an organization, we recognize the imperative to address carbon emissions as a risk. We are committed to adopting proactive measures, including investing in clean technologies, optimizing energy efficiency, and promoting sustainable practices. By taking decisive action, we aim to mitigate our carbon footprint and contribute to a greener, low-carbon future.	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Circularity, including materials and resources efficiency	R	The Company is in construction business and the disruption in operations could have the risk of creating an adverse economic impact. The link between circular flows and climate emissions is clear, and increasing circular material flows could help reduce climate impact. Circularity and resource efficiency are linked to operational efficiency and reduced environmental impact.	The Company may adopt measures that promote circular practices, such as utilizing recycled materials, implementing efficient waste management, and prioritizing resource conservation. By embracing circularity, we aim to minimize environmental impact and contribute to a sustainable construction industry	Negative
3.	Occupational health and safety	R	The Group is engaged in executing potentially hazardous projects that necessitate ongoing supervision and administration of health and safety risks. Neglecting to handle these risks could lead to serious consequences, such as causing fatal or life-altering injuries to our employees, subcontractors, external individuals, or the general public. Additionally, it could expose us to the possibility of legal action, substantial penalties, disqualification from tender participation, and damage to our reputation.	We have implemented comprehensive risk mitigation measures to ensure occupational health and safety. These include regular safety training programs, strict adherence to safety protocols, regular inspections. We prioritize the use of personal protective equipment (PPE), conduct risk assessments, and promote a culture of proactive reporting and continuous improvement.	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Corporate Governance and Business Ethics	R	Failure to adhere to the Code of Ethics may result from a lack of adherence to a risk compliance approach; an absence of a suitable corporate culture; a deficient training program and compliance monitoring; lack of a robust testing and monitoring regime; inadequate whistleblowing procedures and a lack of awareness about these channels across the organization; or deliberate or negligent non-compliance. Non-compliance with the Code of Ethics can leave the Group vulnerable to incidents of bribery and corruption, fraud, deception, false declarations or falsified accounting, unfair competitive practices, and violations of human rights such as child labor, illegal labor, etc. Such failures could trigger legal investigations or disputes, causing business disruptions, financial losses, hefty fines and penalties, reputational harm, and exclusion from future opportunities	At our organization, we have robust policies and procedures in place to ensure effective risk mitigation and promote sound governance and business ethics. We adhere to strict regulatory standards, conduct regular audits, and maintain a strong compliance framework. Our employees are educated on ethical practices, and we foster a culture of transparency, accountability, and integrity across all levels of our organization.	Negative
5.	Human Rights & Labor Conditions	R	Companies need to ensure that they are not indirectly involved in human rights abuses. Violations like poor working conditions, modern slavery, child labor, or environmental infractions at work locations/sites or by subcontractors or suppliers in our supply chain can inflict harm on individuals and the environment. Such transgressions can lead to reputational damage, a loss of trust in the Company's responsibility, and can result in fines, penalties, civil litigation, and criminal prosecution. It is essential for businesses to respect and support the principles of freedom of association and the effective recognition of the right to collective bargaining. Furthermore, businesses must actively work towards eliminating all forms of forced and compulsory labor.	We prioritize human rights and labor conditions by implementing comprehensive policies and practices that mitigate risks. Our organization strictly adheres to regulatory compliances and labor standards. We promote fair treatment, non-discrimination, safe working conditions, and provide appropriate training and support to our employees, ensuring their rights and wellbeing are upheld	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Supply chain management	R	As a responsible business, it entails conducting operations in a fair and ethical manner, prioritizing integrity in decision making, and establishing trust as a reliable partner within the supply chain. Sustainable supply chains are crucial in ensuring safe and equitable conditions for all stakeholders. Any disruptions or shortages of materials and labor can lead to both financial and nonfinancial repercussions, such as environmental or safety incidents, violations of human rights within the supply chain, compromised ability to meet customer expectations and project commitments, damage to reputation due to suppliers and subcontractors acting contrary to the Company's values, and potential fines, penalties, and lawsuits.	We have implemented various risk mitigation measures in our supply chain management to ensure operational efficiency. This includes establishing reliable supplier networks, and maintaining strong relationships. We have streamlined processes for timely supplies and inventory management, ensuring uninterrupted operations.	Negative
7.	Waste & Hazardous Materials Management	R	One of the key areas of focus is the advancement of a circular model that emphasizes the reduction and optimization of material usage, as well as effective waste management. By optimizing resources, businesses can enhance operational and financial efficiency while simultaneously minimizing waste generation. Neglecting proper waste management practices can lead to inefficient utilization of raw materials and an escalation in production costs	We prioritize proper waste management practices to mitigate risks associated with waste and materials management. Our organization has implemented protocols for the storage, handling, and disposal of waste. We ensure compliance with all applicable regulations and industry best practices	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Water usage and management	R/O	<p>Risk:</p> <p>Water plays a vital role in construction activities and has significant implications for the environment throughout its extraction, usage, and discharge processes. Given the growing strain on water resources and the imperative to protect the natural environment, effective control and management of water resources have become crucial. Thus, it is essential to encourage the responsible and efficient use of water, along with the development of infrastructure that promotes its conservation in a sustainable and environmentally-friendly manner. Identifying and mitigating water-related risks, as well as implementing responsible management procedures, are necessary steps towards achieving these goals.</p> <p>Opportunity:</p> <p>Implementing effective water usage and management practices not only reduces costs but also mitigates the adverse effects of groundwater depletion and water pollution. By optimizing water utilization, businesses can achieve cost savings while simultaneously minimizing their contribution to the depletion of groundwater sources and pollution of water bodies.</p>	We understand the importance of water management and subsequently, the Company shall put in efforts for efficient water conservation techniques, monitor water consumption and to identify areas for improvement. Additionally, ensure compliance with environmental standards and minimizing water-related risks.	Negative/Positive
9.	Quality of Products and Project delivery	O	Quality serves as a crucial competitive advantage in the construction sector, which requires high levels of technical sophistication. Organizations must adhere to quality standards to effectively identify and fulfil customer needs and priorities. Failure to meet quality expectations or encountering issues related to customer health and safety can pose potential risks, including a decline in sales and damage to reputation	N.A.	Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Customer Experience & Satisfaction	R	Establishing collaborative and enduring relationships with customers is the cornerstone of achieving success. The presence of customers and their acceptance of a business proposition are vital for its survival and sustainability. Any decline or cessation in customer demand can negatively impact the Company's revenue and profitability. Aligning delivery objectives with those of the customer is essential in ensuring favorable outcomes and maintaining customer satisfaction	We prioritize risk mitigation in customer experience and satisfaction by ensuring the quality of our services. We closely align our processes and deliverables with customer expectations, striving for excellence in every aspect. We take proactive measures to address any issues promptly, provide timely and transparent communication, and make efforts towards early project delivery, all with the aim of exceeding customer satisfaction and building long-lasting relationships.	Negative
11.	Employee Engagement	O	Maintaining employee satisfaction is critical and a key aspect within a company's sphere of influence to sustain its capabilities. A team of talented and engaged employees, dedicated to upholding the Company's values, plays a crucial role in delivering on long-term strategies, achieving success, and effectively executing exciting projects while cultivating a positive work environment.	N.A.	Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12.	Community Engagement	O	The individuals directly or indirectly associated with the Company are valuable stakeholders. To foster a sustainable and mutually beneficial relationship with the community, organizations must adopt a collaborative approach guided by a clear vision. By actively listening to the needs of the community and leveraging the core business, companies can develop solutions that generate positive social impact.	N.A.	Positive
13.	Environmental management and protection of biodiversity	R	Companies share a reciprocal relationship with the natural environment, relying on its resources while also having an impact on it. Consequently, it is imperative for companies to prioritize the mitigation of biodiversity and natural resource impacts throughout their projects and operations. Assessing ecosystem services that directly affect the Company is essential. Protecting and conserving biodiversity has emerged as a significant environmental challenge for businesses.	We shall adopt the following measures for environmental management and protection of biodiversity. Mitigation measures will encompass sustainable land use practices, conservation efforts, pollution reduction, and the adoption of renewable energy sources.	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c Web Link of the Policies, if available	https://www.pncinfratech.com/pdfs/brsr-policy.pdf								
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001: 2015	-	-	-	-	-	-	ISO 9001: 2015
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Nil								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable								

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)

As an organization, we recognize the significance of building and nurturing strong relationships with our clients and strategic partners. Collaborative partnerships drive innovation and mutual success, and we are committed to fostering these connections. Maintaining performance efficiency and competitiveness across all our business activities is of utmost importance. We strive to deliver projects with excellence, meeting and exceeding expectations while adhering to stringent quality standards.

To sustain our growth trajectory, we will continue to strengthen our systems and internal processes. By investing in robust infrastructure and leveraging technology, we ensure streamlined operations and enhanced efficiency.

Our dedication to sustainability is steadfast, as we strive to embrace sustainable practices in all aspects of our operations. From minimizing our environmental footprint to upholding social responsibility, we are determined to leave a positive legacy for future generations. Moreover, we deeply value the well-being of our employees and are committed to promoting a safe working environment. Additionally, we actively contribute to community upliftment through our CSR projects, recognizing the importance of giving back and making a meaningful difference in the communities we serve.

Together, we can build a better, more sustainable future for all.

8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

DIN : 00086768

Name : Mr Chakresh Kumar Jain

Designation: Managing Director

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

9 Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No/NA).

Yes

If Yes, please provide details

Risk Management Committee

The committee constitution is as follows-

- 1 Mr Chakresh Kumar Jain, Chairman
- 2 Mr Gauri Shankar, Member
- 3 Mr Krishan Kumar Jalan, 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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Committee of the Board								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Committee of the Board								

Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Annually								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually								

11 Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		No	No	No	No	No	No	No	No
	Not Applicable								

12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions.)

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	13	<ul style="list-style-type: none"> Awareness programs on amendments in Companies Act, 2013 and SEBI Regulations Familiarization Program on periodically basis to provide an opportunity to Independent Directors to interact with Senior Management and help them to understand the Companies strategy, business model, operations and all other areas and relevant issues 	100%
Key Managerial Personnel	12	<ul style="list-style-type: none"> Awareness programs on amendments in Companies Act, 2013 and SEBI Regulations 	100%
Employees other than BOD and KMPs	685	<ul style="list-style-type: none"> Fire Safety Drill, Safety Awareness Waste management practice, Environmental management, ISO and other operational topics 	98%
Workers	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

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

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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
Nil	Not Applicable

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/No)

Yes

If Yes, provide details in brief

The Code of Conduct for Employees of the Company prohibits employees from conducting the Company's business using bribery or corruption. It also prohibits employees offering or providing, either directly or indirectly, any undue pecuniary or other advantages for the purpose of obtaining, retaining, directing or securing any improper business advantage.

If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place

<https://www.pncinfratech.com/pdfs/code-of-conduct-for-employees.pdf>.

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

Particular	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA	NA

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

Case Details	FY 2023-24		FY 2022-23	
	Number	Remark	Number	Remark
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 in the following format:

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	51	42

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	1.00%	1.80%
	b. Number of trading houses where purchases are made from	3	3
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0%	0%
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	3.09%	4.07%
	b. Sales (Sales to related parties/Total Sales)	0.001%	0.060%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments	100%	100%

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

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.

Sr. No.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts*
1	R&D	0	0	N.A.
2	Capex	0	0	N.A.

*The Company has not invested in R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts

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

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)	The Company is not reclaiming products for reusing, recycling and disposing at the end of life.
(b) E-waste	
(c) Hazardous waste	
(d) other waste	

4. a Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No)

No

b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Not Applicable

c If not, provide steps taken to address the same

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	7,865	793	10.08%	7,809	99.29%	0	0%	0	0%	0	0%
Female	23	9	39.13%	23	100%	2	8.70%	-	-	-	-
Total	7,888	802	10.17%	7,832	99.29%	2	8.70%	0	0%	0%	0%
Other than permanent employees											
Male	957	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	957	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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	0.01%	0.01%

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

Benefits	FY 2023-24			FY 2022-23		
	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	98%	-	Y	95%	-	Y
Gratuity	100%	-	Y	100%	-	Y
ESI	76%	-	Y	75%	-	Y
Others – please specify				-	-	

Note : - All eligible employees and workers are covered as per the applicable law.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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?

Yes

If not, whether any steps are being taken by the entity in this regard.

At our organization, we strongly adhere to the principle of non-discrimination and offer equal opportunities to all employees. We are dedicated to supporting employees with disabilities, ensuring their ability to work is not hindered in any way. We aim to foster an inclusive environment that encourages the full participation and contribution of every individual, regardless of any disability they may have.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If so, provide a web-link to the policy.

The Company has an equal opportunity policy as part of its BRSR policy that can be accessed at <https://www.pncinftratech.com/pdfs/brsr-policy.pdf>. As an organization, we strongly believe in and actively practice the values of equal opportunity, our commitment to fairness, non-discrimination, and inclusivity remains unwavering. We strive to create an environment where everyone is treated with respect and given equal opportunities to thrive and succeed.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

**During FY 2023-24, no Permanent employees or workers availed Parental leaves.*

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	N.A.	Not applicable
Other than Permanent Workers	N.A.	Not applicable
Permanent Employees	Yes	At PNC, we place great importance on the well-being and satisfaction of our employees. To effectively address their concerns, we have established a robust system where all employee grievances are reported to our HR department centrally at the head office. This centralized approach ensures consistency and fairness in handling grievances. Our highly skilled HR professionals have the expertise to promptly and confidentially assess and resolve these matters. By adopting this structured approach, we not only address individual concerns but also proactively identify recurring issues, allowing us to implement preventive measures and enhance the overall employee experience.
Other than Permanent Employees	Yes	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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	7,888	0	0%	8,320	0	0%
Male	7,865	0	0%	8,292	0	0%
Female	23	0	0%	28	0	0%
Total Permanent Workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees *										
Male	8,822	8,556	96.98%	8,439	95.65%	9,815	8,936	91.04%	8,200	83.55%
Female	23	23	100%	23	100%	28	28	100%	24	85.71%
Total	8,845	8,579	96.99%	8,462	95.66%	9,843	8,964	91.07%	8,224	83.55%
Including other than permanent employees.										
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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 (D)*	No. (E)	% (E/D)
Employees						
Male	8,822	8,822	100%	9,815	9,815	100
Female	23	23	100%	28	28	100
Total	8,845	8,845	100%	9,843	9,843	100
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

10. Health and safety management system

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)

Yes

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

If Yes, the Coverage such systems?

PNC has implemented an occupational health and safety management system into its operations that provides various measures to foster a secure working environment for its workforce. Moreover, the company conducts routine safety inspections, and internal audits to identify potential hazards or risks, ensuring proactive mitigation strategies or minimization of risks.

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

Our company has established a systematic risk management process to identify and control hazards across construction project sites, manufacturing units, industrial production facilities, and offices. All relevant stakeholders, including project engineers, supervisors, and team members, actively participate in detailed risk monitoring. By engaging the appropriate individuals, we ensure a comprehensive approach to managing risks and maintaining a safe working environment.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks? (Yes/No)

Yes

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

Yes

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	0.28	0.25
	Workers	-	-
Total recordable work-related injuries	Employees	6	6
	Workers	-	-
No. of fatalities	Employees	5	7
	Workers	-	-
High-consequence work-related injury or ill health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including in the contract workforce

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

At PNC Infratech, we understand that the health and safety of our workforce directly affect our internal stakeholders and, consequently the output and delivery of our projects. Therefore, we prioritize maintaining a healthy and safe working environment. We proactively monitor for any gaps, regularly assess potential concerns, and promptly address them to ensure the wellbeing of our employees and the successful execution of our projects.

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

Particulars	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. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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.

Not Applicable

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

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

PNC Infratech, a leading Indian infrastructure and construction company, categorizes stakeholders as groups capable of influencing the Company's objectives or those that could potentially be impacted by its operations. There are multiple stakeholders that can either influence or be influenced by PNC's strategic decisions and actions. The crucial task of identifying these stakeholders has been carried out meticulously by top management in collaboration with board members and various departments. Stakeholders are selected based on their potential to affect or be affected by the Company's operations. This selection encompasses both internal and external stakeholders pertinent to the organization. Interactions with some of these stakeholders occur on a daily basis. The organization's principal stakeholders encompass its employees and workers, investors and shareholders, regulatory bodies, suppliers/contractors and strategic partners, customers, and local communities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and Workers	No	A full range of communications channels, both digital and in person. <ul style="list-style-type: none"> • Website and Public reports • Intranet • Workplace surveys • Corporate communications • Meetings • Notice Board 	On-going	<ul style="list-style-type: none"> • Promoting integrity, professionalism and respect • Ensuring equal opportunities, diversity and inclusion • Promoting culture and corporate values • Ensuring highest levels of occupational health and safety • Respect for Human Rights • Training and Development
Customers	No	<ul style="list-style-type: none"> • Website • Corporate Emails • Social networks • Press releases • In person meetings • Media and advertisements 	Frequent and need based	<ul style="list-style-type: none"> • Addressing queries, complaints and concerns of customers • Ensuring the best technical and economic solutions • Building stable, honest and trusted relationships • Anticipating and tracking customer needs

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	<ul style="list-style-type: none"> Annual Reports Newspaper advertisement Shareholders' Meeting Investors section on the – website Investor Relation Dept/ Investor meetings/calls/ conferences - press releases 	Need based and Quarterly calls	<ul style="list-style-type: none"> Updates on company's annual and quarterly performance Addressing queries and concerns of shareholders Information transparency Promotion of informed participation of Shareholders Statutory Approvals
Suppliers/ Contractors and Strategic Partners	No	<ul style="list-style-type: none"> Website and public reports Periodic Meetings 	Frequent and need based	<ul style="list-style-type: none"> To ensure objective and impartial treatment in the selection of suppliers and contractors. Responsible and sustainable management of the supply chain. Compliance with supplier and subcontractor management rules and systems
Regulatory Bodies	No	<ul style="list-style-type: none"> E-mails Official Communication/ letters Representations, meetings Participation in forums and events etc. 	Frequent and need based	<ul style="list-style-type: none"> Promoting fairness in relationships by fostering equitable competition and responsible utilization of public resources to uphold integrity and transparency Compliance/approvals/permissions, etc. Regulatory filings Updates on company's business
Local Communities	No	<ul style="list-style-type: none"> Directly or through CSR implementation agency Website/public reports Press Articles and Social Network 	Need based	<ul style="list-style-type: none"> To promote economic and social development To advance the business and its sustainability To enhance the Company's prestige and reputation To uphold social responsibilities in areas such as animal welfare, healthcare, poverty and malnutrition, environment sustainability, education, art and culture, sports culture etc.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

PRINCIPLE 5: Businesses should respect and promote human rights.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

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

Benefits	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	7,888	7,888	100%	8,320	8,320	100%
Other than permanent	957	957	100%	1,523	1,523	100%
Total Employees	8,845	8,845	100%	9,843	9,843	100%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

2. Details of minimum wages paid to employees and workers

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	7,865	0	-	7,865	100%	8,292	0	-	8,292	100%
Female	23	0	-	23	100%	28	0	-	28	100%
Total	7,888	0	-	7,888	100%	8,320	0	-	8,320	100%
Other than Permanent										
Male	957	0	-	957	100%	1,523	0	-	1,523	100%
Female	0	0	-	0	0	0	0	-	0	0
Total	957	0	-	957	100%	1,523	0	-	1,523	100%
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

*All employees are paid above minimum wages.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	5*	₹ 28,43,500/-	0*	N.A.**
Key Managerial Personnel	7***	₹ 9,53,904/-	0	N.A.
Employees other than BoD and KMP	7,863	₹ 21,500/-	23	₹ 41,667/-
Workers	0	N.A.	0	N.A.

*Here, the Board of Directors includes only Executive Directors, as the other members are Independent Directors who receive only sitting fees.;

**We have one female Independent Director who receives only sitting fees, therefore, median remuneration is not applicable

***KMP includes the Managing Director, Whole-Time Director, Company Secretary and Chief Financial Officer.

Note: Remuneration includes only the basic salary and the median is calculated based on the monthly salary only.

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages*	0.56%	0.61%

*includes wage cost of both permanent and other than permanent employees.

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

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

In our organization, we prioritize upholding human rights values and ensuring their protection. If any individual encounters a human rights-related issue, they can directly contact the Head of Department, respective site/project manager, or designated personnel. We are committed to promptly addressing such concerns and taking necessary actions to safeguard human rights within our organization and its operations.

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

Particulars	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
Sexual Harassment	0	0		0	0	
Discrimination at workplace	0	0		0	0	
Child Labor	0	0		0	0	
Forced Labor/Involuntary Labor	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

To ensure the well-being and protection of complainants, our organization has implemented policies and procedures to prevent adverse consequences in discrimination and harassment cases. We have established a Vigil (Whistleblower) Mechanism that serves as a confidential channel for employees and directors to report genuine concerns regarding unethical behavior, suspected fraud, or violations of our Codes of Conduct and policies. This mechanism enables individuals to come forward without fear of reprisal, ensuring a safe and transparent environment for all stakeholders.

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

Yes, the business agreements and contracts of the company contain clauses on human rights requirements.

10. Assessments for the year:

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

Note: The assessments were carried out by the Company internally.

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

As of now, there were no reported incidents of human rights breach across all the project sites of the Company. There were no reported instances of child labour, sexual harassment or discrimination at workplace.

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

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

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 (in Giga Joules)		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C.)	-	-
Total energy consumed from renewable sources (in Giga Joules) (A+B+C)	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Parameter	FY 2023-24	FY 2022-23
From non-renewable sources (in Giga Joules)		
Total electricity consumption (D)	35,968.62	30,507.77
Total fuel consumption (E)	24,88,986.40	31,37,591.99*
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (in Giga Joules) (D+E+F)	25,24,955.02	31,68,099.76
Total energy consumed (in Giga Joules) (A+B+C+D+E+F)	25,24,955.02	31,68,099.76
Energy intensity per rupee of turnover (Total energy consumed in Giga Joules/Revenue from operations in ₹)	0.0000328	0.0000449
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in Giga Joules/Revenue from operations in ₹ adjusted for PPP)	0.0006631	0.0009072
Energy intensity in terms of physical output (Total energy consumed in Giga Joules / Construction in KM)	6,722.46	10,532.95

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

No

If yes, name of the external agency.

N.A.

*Fuel Consumption for FY 2022-23 has been updated

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? (Yes/No)

No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kiloliters)		
(i) Surface water	3,87,835	3,88,310
(ii) Groundwater	34,90,516	34,94,794
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	38,78,351	38,83,104
Total volume of water consumption (in kiloliters)	38,78,351	38,83,104
Water intensity per rupee of turnover (Total water consumption in kiloliters/Revenue from operations in ₹)	0.0000504	0.0000550
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in kiloliters/Revenue from operations in ₹ adjusted for PPP)	0.0010186	0.0011120
Water intensity in terms of physical output (Total water consumption in kilolitres / Construction in KM)	10,325.75	12,910.11

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)

No

If yes, name of the external agency.

N.A.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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 kiloliters)		
(i) To Surface water		
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) To Seawater		
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties		
No treatment	38,78,351	38,83,104
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
Total water discharged (in kiloliters)	38,78,351	38,83,104

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

No

If yes, name of the external agency.

Not Applicable

*Water used at PNC is discharged into the community sewage, hence withdrawal, discharge and consumption are reported same.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

If yes, provide details of its coverage and implementation.

Not Applicable

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	Tons/year	27.30	30.22
SOx	Tons/year	5.25	5.81
Particulate matter (PM)	Tons/year	8.61	9.53
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)

No

If yes, name of the external agency.

Not Applicable

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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	1,58,772.54	2,00,273.71*
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	7,153.76	6,864.25
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions in MT of CO ₂ e/Revenue from operations in ₹)		0.0000022	0.0000029
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 in MT of CO ₂ e/Revenue from operations in ₹ adjusted for PPP)		0.0000436	0.0000593
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions in MT of CO ₂ e / Construction in KM)		441.76	688.67

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)
No

If yes, name of the external agency.

N.A.

*Scope 1 Emissions for FY 2022-23 has been updated.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/No)

No

If Yes, then provide details.

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,292.41	286.6
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	4,117.50	4,300.50
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	5,409.91	4,587.10
Waste intensity per rupee of turnover (Total waste generated in MT/Revenue from operations in ₹)	0.0000001	0.0000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in MT/Revenue from operations in ₹ adjusted for PPP)	0.0000014	0.0000013
Waste intensity in terms of physical output (Total waste generated in MT / Construction in KM)	14.40	15.25

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Category of waste	FY 2023-24	FY 2022-23
(i) Recycled	-	-
(ii) Re-used	5,334.38	4,567.21
(iii) Other recovery operations	-	-
Total	5,334.38	4,567.21

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

Category of waste	FY 2023-24	FY 2022-23
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	75.53	19.88
Total	75.53	19.88

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

No

If yes, name of the external agency.

N.A.

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.

Hazardous waste and chemicals are stored as per Hazardous and other Wastes (Management & Trans boundary Movement) Rules, 2016 & Manufacture, Storage and import of Hazardous Chemical Rules, 1989.

Hazardous waste/chemical is segregated from other waste in a separate room include stored in containers with sealed to prevent leakage or spillage & also with labelled with hazardous chemical waste tags. Most of the waste are reused at project site & sold to the authorized vendor for recycle & provide to all employee regarding proper, storage, handing of hazardous waste & chemicals.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
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Not Applicable as the Company has no operations/offices in/around the ecologically sensitive areas.

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
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Not Applicable as the Company has not conducted any EIA during the reporting period.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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/NA).

Yes

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

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			

Leadership Indicators

5. Does the entity have a business continuity and disaster management plan? (Yes/No) Yes

Give details in 100 words/ web link.

The Company operates multiple project sites and ensures that isolated incidents do not impact the project schedule by building in sufficient buffer time. The company also revises operational procedures wherever practical to prevent issues at one location from affecting others. Additionally, in case of any disaster or force majeure condition at one locations, the company has other locations from where the work and business can continue. The company has a policy of making the employees aware of these procedures so that in consultation with the management, critical processes can be quickly restored and work can resume without significant impact.

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

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

4

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1.	National Highway Builders Federation	National
2.	Federation of Indian Chamber of Commerce	National
3.	Confederation of Indian Industry	National
4.	India Infrastructure Forum	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		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

Essential Indicators

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

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

Social Impact assessment is not applicable to the Company during the Financial Year 2023-24.

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

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

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

At our organization, we prioritize the resolution of community grievances through a systematic approach. To achieve this, we have framed a grievance redressal policy which can be accessed at "<https://www.pncinfratech.com/pdfs/grievance-redressal-policy.pdf>". This structured system allows us to address community grievances promptly, maintain transparency, and work towards fostering a harmonious relationship with the community we serve.

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

Particular	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	6.88%	11.32%
Directly from within India	100%	100%

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

Particular	FY 2023-24	FY 2022-23
Rural	0.38%	0.02%
Semi-urban	8.29%	11.11%
Urban	56.18%	53.66%
Metropolitan	35.15%	35.21%

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Leadership Indicators

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
1.	Jharkhand Bihar	Ranchi Aurangabad	70,36,000/-

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

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

We have established channels for addressing consumer complaints and feedback, such as dedicated email addresses and helplines, to receive complaints. Our team promptly review and acknowledge each complaint, and take necessary actions to resolve issues while keeping the consumer informed throughout the process.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

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

Particular	FY 2023-24		Remark	FY 2022-23		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No)

Yes

If available, provide a web link of the policy

<https://www.indiamart.com/privacy-policy.html>

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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.**

Not Applicable

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

- a. **Number of instances of data breaches along-with impact**

0

- b. **Percentage of data breaches involving personally identifiable information of customers**

0

- c. **Impact, if any, of the data breaches**

Not Applicable