



CIL/SE/2024-25/50
September 04, 2024

BSE Limited
P.J. Towers
Dalal Street
Mumbai- 400 001

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

Scrip code: 540710

Symbol: CAPACITE

Sub: Business Responsibility and Sustainability Report for the financial year 2023-24

Ref: Regulation 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We are enclosing herewith Business Responsibility and Sustainability Report for the financial year 2023-24, which also forms a part of the Annual Report for the financial year 2023-24.

Please take same on record.

This disclosure will also be hosted on Company's website viz. www.capacite.in

For any correspondence/ queries/ clarifications, please write to cs@capacite.in.

Thanking you

Yours faithfully,

For Capacit'e Infraprojects Limited

Rahul Kapur
Company Secretary & Compliance Officer

Encl: as above

Capacit'e Infraprojects Limited

Regd. Office: 605-607, Shrikant Chambers, Phase - 1, 6th Floor, Adjacent to R.K. Studios, Sion – Trombay Road, Chembur, Mumbai - 400 071, India. **Tel No.:** +91-022-7173 3733, **Fax.:** +91-022-7173 3733, **Email:** info@capacite.in

CIN: L45400MH2012PLC234318 | www.capacite.in

Annexure VIII

Business Responsibility & Sustainability Report

Sustainable Development Goals (SDGs) mapped against NGRBC principles

(National Guidelines on Responsible Business Conduct)

SDG Goals	Goals description	Goals mapped with NGRBC principles
Goal 1	No poverty	P3, P4, P8
Goal 2	Zero hunger	P2, P6, P7, P8, P9
Goal 3	Good health and well-being	P3, P6, P8
Goal 4	Quality education	P3, P8, P9
Goal 5	Gender equality	P3, P4, P5, P8
Goal 6	Clean water and sanitation	P2, P6, P8
Goal 7	Affordable and clean energy	P2, P6, P7
Goal 8	Decent work and economic growth	P2, P3, P5, P8
Goal 9	Industry, innovation and infrastructure	P3, P4, P8
Goal 10	Reduced inequalities	P2, P6, P7
Goal 11	Sustainable cities and communities	P3, P4, P7, P8
Goal 12	Responsible consumption and production	P2, P6, P9
Goal 13	Climate action	P2, P6, P7, P8
Goal 14	Life below water	P2, P6, P7, P8, P9
Goal 15	Life on land	P2, P6, P7, P8, P9
Goal 16	Peace, justice and strong institutions	P1, P3, P4, P5, P8
Goal 17	Partnership for the goals	P1, P7, P8

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L45400MH2012PLC234318
2.	Name of the Listed Entity	CAPACITE INFRAPROJECTS LIMITED
3.	Year of incorporation	09-08-2012
4.	Registered office address	605-607, Shrikant Chambers, Phase-I, 6th floor, Adjacent To R. K. Studios, Sion-Trombay Road, Mumbai 400 071, Maharashtra, India
5.	Corporate address	605-607, Shrikant Chambers, Phase-I, 6th floor, Adjacent To R. K. Studios, Sion-Trombay, Road, Mumbai 400 071, Maharashtra, India
6.	E-mail	cs@capacite.in
7.	Telephone	+91 022 7173 3717
8.	Website	www.capacite.in
9.	Financial year for which reporting is being done	1st April 2023 to 31st March 2024
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Ltd (NSE)
11.	Paid-up Capital	₹ 84,60,40,430
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: Rahul Kapur Telephone No.: 022 7173 3717 Email: rahul.kapur@capacite.in
13.	Reporting boundary	Consolidated basis
14.	Name of assurance provider	N.A
15.	Type of assurance obtained	N.A

II. Products/services

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

S. no.	Description of main activity	Description of business activity	% of turnover of the entity (FY'23)
1.	Infrastructure	Engineering, Procurement & Construction of Highrise & Super Highrise, Retail and Commercial, Gated Communities, Healthcare & factory, Data Centres and Car parks	100%

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

S. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Construction of Buildings	45400	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	9	11	11
International	–	–	–

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States and Union Territories)	9
International (No. of Countries)	–

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

Not Applicable (NA)

c. A brief on types of customers

The company caters to a diverse clientele, executing projects for both private and public sector entities across various sectors. Our portfolio encompasses a wide range of project types, including high-rise and super-high-rise buildings, retail and commercial complexes, gated communities, healthcare facilities, industrial plants, data centers, and car parks.

IV. Employees

20. Details as at the end of the 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)	912	856	93.85%	56	6.14%
2.	Other than Permanent (E)	650	647	99.53%	3	0.46%
3.	Total employees (D + E)	1562	1503	96.22%	59	3.78%

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
WORKERS						
4.	Permanent (F)*	–	–	–	–	–
5.	Other than Permanent (G)	941	939	99.78%	2	0.21%
6.	Total workers (F + G)	941	939	99.78%	2	0.21%

* No workers on roll of the Company

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

* No workers on roll of the Company

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28%
Key Management Personnel	5	0	0%

22. Turnover rate for permanent employees and workers

Particulars	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	61.05%	3.39%	64.44%	53.95%	1.92%	55.88%	50.09%	1.65%	51.73%
Permanent Workers *	–	–	–	–	–	–	–	–	–

* No workers on roll of the Company

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

23. 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	CIL MMEPL Ekatha Private Limited	Subsidiary	51%	At present, the BR initiatives have been undertaken at parent Company level.
2	CIPL-PPSL-Yongnam Joint Venture Constructions Private Limited*	Subsidiary	100%	

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)
3	PPSL- Capacite JV	Joint Venture	Not Applicable	
4	TCC Construction Pvt. Ltd.	Associate Entity	37.10%	
5	TPL-CIL Construction LLP	Associate Entity	Not Applicable	
6	Capacit'e Viraj AOP	Joint Venture	Not Applicable	
7	CEPL-CIL JV	Joint Venture	Not Applicable	
8	CIL-SIPL JV	Joint Venture	Not Applicable	
9	Capacite- E- Governance JV	Joint Venture	Not Applicable	

* The Company has been amalgamated vide NCLT order dated 21.05.2024

VI. CSR Details:

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - **Yes**
- (ii) Turnover (in ₹) - ₹ **1,79,075.84 lakhs**
- (iii) Net worth (in ₹) - ₹ **107,356.08 lakhs**

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 the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redressal policy)*	FY 2023-24			FY 2022-23		
		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 https://www.capacite.in/wp-content/uploads/2023/11/Contact-details-for-investor-grievance-redressal.pdf	0	0	-	0	0	-
Investors (other than shareholders)	Yes https://www.capacite.in/wp-content/uploads/2023/11/Contact-details-for-investor-grievance-redressal.pdf	0	0	-	0	0	-
Shareholders	Yes https://www.capacite.in/wp-content/uploads/2023/11/Contact-details-for-investor-grievance-redressal.pdf	0	0	-	1	0	-
Employees and workers	Yes https://www.capacite.in/wp-content/uploads/2023/11/Contact-details-for-investor-grievance-redressal.pdf	0	0	-	0	0	-

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redressal policy)*	FY 2023-24			FY 2022-23		
		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
Customers	Yes https://www.capacite.in/wp-content/uploads/2023/11/Contact-details-for-investor-grievance-redressal.pdf	0	0	-	0	0	-
Value Chain Partners	Yes https://www.capacite.in/wp-content/uploads/2023/11/Contact-details-for-investor-grievance-redressal.pdf	0	0	-	0	0	-
Other (please specify)	Yes https://www.capacite.in/wp-content/uploads/2023/11/Contact-details-for-investor-grievance-redressal.pdf	0	0	-	0	0	-

* We have in place different policies and mechanisms for different stakeholders which includes reaching out to Company through emails, phone calls etc. However, the vigil mechanism provides a detailed process for raising concerns or complaints by all the stakeholders. Vigil mechanism is explained in detail in the Corporate Governance Report. The Stakeholders Relationship & Share Transfer Committee, Compliance Officer and Registrar and Transfer Agent of Company, KFin Technologies Limited are responsible for resolving grievances of shareholders/investors. The Whistle Blower Policy and the contact details for resolving investor grievance are available on the website of the Company at www.capacite.in

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

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	Environment, Social and Governance	Risk	ESG Due Diligence	ESG policy statement, development/ ESG management system development	Negative
2	Health & Safety	Risk	ESG Due Diligence	Training/ Awareness/ review at senior level and board committee. Capacit'e Infrastructure Projects is committed to its zero harm to life	Negative
3	Employee & Workforce Engagement, Wellbeing	Opportunity	ESG Due Diligence	-	Positive
4	Human Rights & Labour Conditions	Risk	ESG Due Diligence	CIL ensures its commitment to provide safe, caring and wellbeing of its employee/workers throughout the Company's operation. This is embedded in its various corporate policies like Environment, Health & Safety (EHS) Policy, Protection of Women's Rights at Workplace Policy and the Code of Conduct. Training on various issues related to human rights are covered under new employee induction, EHS training, POSH, code of conduct etc	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)
5	Data Security, privacy, and cybersecurity	Risk	ESG Due Diligence	The data security protocols are implemented by team of IT professionals, which includes- 1) Confidentiality – Ensuring that data is accessed only by authorized users with the proper credentials. 2) Integrity - Ensuring that all data stored is reliable, accurate, and not subject to unwarranted changes and 3) Availability - Ensuring that data is readily and safely accessible and available for ongoing business needs. Firewall is used to manage data traffic, Antivirus / Ransomware software for on premise / cloud servers and endpoints. CIL also have on premise NAS storage and Cloud Storage to backup critical applications / databases with data backup rule sets	Negative
6	Social engagement and Impacts	Opportunity	ESG Due Diligence	–	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

We have developed robust policies which integrates NGRBC (National Guidelines on Responsible Business Conduct) principles and their underlying core elements.

These policies act as a founding pillar and helps us develop a framework for decision-making, governance, and operations within the Company. It ensures that responsible practices are embedded throughout the organization, promotes ethical behaviour, sustainable business practices and stakeholder engagement.

These policies promote transparency and encourage all stakeholders to ensure ethical business conduct. These policies are readily available on the Company's website at www.capacite.in

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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No) *	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Please refer the table 1 below.								
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)	N	N	N	N	N	N	N	N	N

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Principle-wise targets are provided in Table 2 below.								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	The entity is currently in the process of finalizing its performance evaluation against the specific commitments, goals, and targets outlined in the project.								
Governance, leadership, and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements	Mr. Rohit Katyal, Chairman and Executive Director								
	We are committed to sustainable and responsible business practices. As a leading infrastructure company, we recognize the importance of minimizing our environmental impact and contributing positively to society. Our focus areas include: <ul style="list-style-type: none"> Environmental stewardship: Implementing energy-efficient practices, waste management initiatives, and resource conservation measures. Social responsibility: Prioritizing employee safety and well-being, supporting local communities, and fostering diversity and inclusion. Governance: Adhering to high ethical standards, promoting transparency, and ensuring accountability throughout the organization. We are continuously working towards improving our ESG performance and are committed to providing detailed information in future reports as data becomes available.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies*	Name: Mr. Rohit Katyal Designation: Chairman and Executive Director DIN: 00252944 Telephone: 22-71733717 Email ID: cs@capacite.in								
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.	No, The Company does not currently have a dedicated Board Committee focused solely on sustainability-related issues. Sustainability matters are currently overseen by the CSR Committee and integrated into the overall decision-making process of the Board of Directors.								

* Policies are approved by the Board, respective board committees, respective department heads, wherever applicable.

10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC) by the company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency: Annually (A) / Half yearly (H) / Quarterly (Q) / Any other – please specify*								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies & follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	*	*	*	*	*	*	*	*	*
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	*	*	*	*	*	*	*	*	*

*As and when required

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	N	N	N	N	N	N	N	N	N

Table 1

Name of Policy/Code	Linkage to principle	Web-link
Code of Conduct for employees and Code of Conduct for Board Members and Senior Management	P1, P2, P3, P4, P5, P6, P7, P8, P9	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	P1	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Health and Safety Policy	P2, P3, P6	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Environment Policy	P2, P6	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Quality Policy	P2, P9	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Human Rights Policy	P3, P5, P8, P9	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Supplier Code of Conduct	P1, P2, P3, P4, P5, P6, P7, P8, P9	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
CSR Policy	P8	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Equal Opportunity Policy	P3, P5	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf
Privacy Policy	P9	https://www.capacite.in/wp-content/uploads/2020/07/Business-Responsibility-Policy.pdf

Table 2

Principles	Goal
Principle 1	1. To ensure interests of all our stakeholders to the core through our empowered, diverse, and inclusive Board. 2. To ensure robust compliances and integrated practices through our core values.
Principle 2	Focus on resource-efficiency in our processes and to build a sustainable and responsible supply chain.
Principle 3	Ensure a humane workplace with adequate provisions for grievance redressal.
Principle 4	To engage with our stakeholders through various channels through a transparent communication process.
Principle 5	Respect the human rights with adequate provisions for grievance redressal.
Principle 6	Minimize the impact of our operations on the environment.
Principle 7	Fair Public Advocacy for the benefit of the industry.
Principle 8	Empowering lives through our core values
Principle 9	Developing robust framework around data privacy.

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

Not Applicable

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

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*	% of persons in respective category covered by the awareness programs
Board of Directors	–	–	–
Key Managerial Personnel	–	–	–
Employees other than BoD and KMPs and workers	16,958 Man hours	1) New employees HSE Induction Program 2) Project Management Team - CIL HSE System requirements & Implementations	100%
Workers	64,728 Man hours	3) Environment Management - Good practises in Construction sites 4) Waste management and Waste reduction practises 5) Emergency Response Team- Capacity Building Training 6) Roles of Frontline team in HSE management and implementations 7) New Workers HSE Induction Training at Project Site 8) Operators & Signalmen - Competency Assessment & Enhancement Training 9) Skilled Workers- Work & Tool specific safety training 10) Health & Personal Hygiene Training 11) Construction site - Emergency plan and mock drills 12) Height Work safety measures and PPEs - Training	100%

2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/judicial institutions, in the financial year, in the following format

(Note: the entity shall make disclosures based on 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	P1	BSE	172000	Refer Note No. clause 11 (B) of Corporate Governance Report	No
		NSE	172000		
Compounding Fee	P1	RBI	339167	The Company has compounded a contravention of Para 9(1)(B) of schedule 1 to Foreign Exchange Management (Transfer or issue of security by a person Resident outside India) Regulations, 2000 (i.e. Compounding for delay in filing of Form FC-GPR) with Reserve Bank of India.	No

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

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

Not Applicable

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

Yes, The Company has Corporate Integrity policy that may be classified as corruption, bribery or giving or receipt of bribes and the same has been mentioned in its Code of Conduct. The objective of this policy is to serve as a guide for all directors, executives, employees and associated persons for ensuring compliance with applicable anti-bribery laws, rules and regulations. This policy is applicable to all individuals working at all levels and grades, including Board Members and Senior Managerial Personnel, other employees, consultants, contractors, or any other person associated with the Company and such person acting on behalf of the Company.

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	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints about conflict of interest:

Particulars	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	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not Applicable

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	227	188

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses.	-	-
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	-	-
	b. Number of dealers/distributors to whom sales are made	-	-
	c. Sales from top 10 dealers/distributors as % of total sales to dealers/ distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties/ total Purchases)	5.00%	1.54%
	b. Sales (Sales with related parties/ total Sales)	9.92%	2.68%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	27.54%	19.56%
	d. Investments (Investments in related parties/ Total Investments made)	91.07%	98.19%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
150 Training	CIL HSE System Requirements	100%

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Company addresses and manages conflict of interests involving members of the Board which may arise due to Directors joining the Boards of other companies and even conflicts which would take place during normal business activities.

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

Essential Indicators

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	–	–	–
Capex	–	–	–

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

Yes, The Company has implemented sustainable sourcing guidelines and procedures to ensure that our supply chain aligns with our environmental and social responsibility commitments.

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

We are currently in the process of developing a robust system to measure and report the percentage of sustainably sourced inputs. As of now, we have initiated the process of identifying and engaging with suppliers who adhere to sustainable practices. We aim to establish a baseline for sustainable sourcing and set specific targets for future improvement.

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

The Company primarily engages in construction and infrastructure development, generating construction and operational waste. While we do not produce products requiring end-of-life management in the same manner as consumer goods, we adhere to stringent waste management practices.

Our focus lies in:

- **Waste segregation:** Implementing effective waste segregation at source to facilitate recycling and recovery.
- **Recycling and reuse:** Maximizing recycling opportunities for materials such as metals, concrete, and plastics.
- **Safe disposal:** Ensuring proper disposal of non-recyclable waste in accordance with environmental regulations.
- **Hazardous waste management:** Adhering to strict protocols for handling, storage, and disposal of hazardous materials.

We are continuously exploring opportunities to enhance our waste management practices and reduce our environmental impact.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

EPR regulations typically apply to companies that produce consumer goods. As the Company primarily engages in construction and infrastructure development, our operations do not fall under the purview of EPR. Our focus is on managing the waste generated from our own operations rather than the end-of-life management of consumer products.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for the manufacturing industry) or for its services (for the service industry)?

NIC code	Name of Product / Service	% of total Turnover contributed	Boundary Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
Not Applicable*					

* The Company is primarily engaged in construction and infrastructure development, has not conducted formal Life Cycle Assessments (LCAs) for its projects or services to date. However, we incorporate environmental considerations into our project planning and execution, including material selection, waste management, and energy efficiency.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
Given the nature of our business, the primary environmental impacts arise from resource consumption, waste generation, and potential disturbances during construction activities. To mitigate these impacts, we have implemented measures such as:		
<ul style="list-style-type: none"> Resource efficiency: Optimizing material usage and adopting sustainable construction practices. Waste management: Segregating waste at source, recycling, and safe disposal of non-recyclable materials. Environmental compliance: Adhering to all applicable environmental regulations and permits. Community engagement: Collaborating with local communities to minimize disruptions and address concerns. 		
We continuously monitor our operations to identify and address potential environmental and social risks.		

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Reduction of Cement consumption cost by substituting fly Ash	0	0
Usage of AAC block to minimise the usage of natural clay bricks	0	0
Reuse of construction and demolition waste	5%	4%
Curing wastewater is reused at the site after primary treatment for eliminating dust	100%	100%
Waste steel bars are recycled to manufacture secondary steel	100%	100%

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

As the Company is primarily engaged in construction and infrastructure development, our output is primarily construction materials and infrastructure assets rather than consumer products. Therefore, the concept of product reclamation in the traditional sense does not apply to our business model. However, we prioritize resource recovery and waste reduction through recycling and reuse of construction materials wherever feasible.

	FY 2023-24			FY 2022-23		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)			0.30 MT			0.5 MT
E-waste			0.10 MT			-
Hazardous waste			-			-
Other waste			Steel Scrap-1831.97 Ton Wooden Scrap-1286.35 Ton Debris-10671 Ton			Steel Scrap-2926.35 Ton Wooden Scrap-2545.53 Ton Debris-27933 Ton

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

Indicate product category	Reclaimed products & packaging materials as % of total products sold
	Not Applicable

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

Essential Indicators

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

Category	% 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	856	856	100	856	100	–	–	–	–	–	–
Female	56	56	100	56	100	56	100	–	–	–	–
Total	912	912	100	912	100	56	100	–	–	–	–
Other than Permanent employees											
Male	647	647	100	647	100	–	–	–	–	–	–
Female	3	3	100	3	100	3	100	–	–	–	–
Total	650	650	100	650	100	3	100	–	–	–	–

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	–	939	100	939	100	–	–	–	–	–	–
Female	–	2	100	2	100	2	100	–	–	–	–
Total	–	941	100	941	100	2	100	–	–	–	–

* No workers on roll of the Company

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

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

* Currently, the Company does not maintain a segregated data set specifically tracking expenditures on employee well-being initiatives. However, we recognize the importance of investing in our workforce and have integrated well-being programs into our overall HR and operational framework.

We are in the process of establishing a robust system to quantify spending on employee well-being initiatives. This data will be available for inclusion in future reports.

2. Details of retirement benefits.

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.)
Provident Fund	48.25%	NA	YES	22.24%	NA	YES
Gratuity	56.43%	NA	YES	54.6%	NA	YES
ESI	2.11%	NA	YES	5.74%	NA	YES
Others	-	-	-	-	-	-

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.

At present the Company is in process to install accessible option for differently abled employees and workers. The Company is proposing to initiate steps towards creating options for accommodating these categories of people in the next financial year, as per the requirements of the Rights of Persons with Disabilities Act, 2016. However, most of the project sites has ramp facility available.

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.

While the Company does not currently have a dedicated Equal Opportunity Policy specifically aligned with the Rights of Persons with Disabilities Act, 2016, the company is committed to fostering a diverse and inclusive workplace. We believe in equal opportunities for all employees and adhere to all applicable labor laws and regulations.

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	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

Location	Yes/ No (If yes, then give details of the mechanism in brief)
Permanent Workers	*
Other than Permanent Workers	*
Permanent Employees	The Company's grievance procedure aims to quickly and orderly resolve employment-related complaints. Employees at any location can present grievances within 30 days of an incident or awareness of it. The President/VP of HR & Administration or the HR Manager oversees this policy. If unsatisfied with a response, employees can escalate the grievance in writing within ten working days. Decisions cannot contradict company policy, law, or contracts. Employees should first attempt to resolve issues with their immediate supervisors. If unresolved, they may request a written review from the department head or Director.
Other than Permanent Employees	

* No workers on roll of the Company

7. Membership of employees and workers in association(s) or Unions recognized 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) of Union (B)	% (B/A)	Total employees/workers in Respective category (C)	No. of employees/workers in respective category, who are part of association(s) of Union (D)	% (D/C)
Total Permanent Employees	912	Nil	Nil	974	Nil	Nil
- Male	856	Nil	Nil	909	Nil	Nil
- Female	56	Nil	Nil	65	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil
- Male	Nil	Nil	Nil	Nil	Nil	Nil
- Female	Nil	Nil	Nil	Nil	Nil	Nil

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1503	1457	96.94%	1303	86.69%	909	904	99.45%	632	69.43%
Female	59	43	72.88%	43	72.88%	65	65	100%	43	66.15%
Total	1562	1500	96.03%	1346	86.17%	974	969	99.49%	675	69.30%
Workers										
Male	939	939	100%	939	100%	1061	1061	100%	1061	100%
Female	2	2	100%	2	100%	1	1	100%	1	100%
Total	941	941	100%	941	100%	1062	1062	100%	1062	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	1503	1091	72.59	909	879	96.70
Female	59	35	59.32	65	27	41.54
Total	1562	1126	72.09	974	906	93.02
Workers						
Male	939	329	35.04	1061	693	65.32
Female	2	2	100	1	1	100
Total	941	331	35.18	1062	694	65.35

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, what is the coverage of such a system?**

The Company has implemented a robust Occupational Health and Safety Management System (OHSMS) certified to ISO 45001:2018. The system encompasses various aspects of workplace health and safety, including:

- Hazard identification and risk assessment: Regular assessments to identify potential hazards and implement control measures.

- Emergency preparedness and response: Development and implementation of emergency plans to address various scenarios.
- Training and awareness: Comprehensive training programs for employees on health and safety practices.
- Incident reporting and investigation: A systematic approach to incident reporting, analysis, and corrective actions.
- Performance monitoring and improvement: Continuous evaluation of health and safety performance to drive improvements.

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

The Company employs a multi-layered approach to hazard identification and risk assessment. Routine processes include regular site inspections, safety audits, job safety analyses, and near-miss reporting. Non-routine assessments are triggered by changes in operations, new equipment, or incident investigations.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?

Yes, we have established robust reporting mechanisms for employees to communicate hazards or concerns without fear of reprisal. Employees are empowered to stop work if they identify an unsafe condition. Our system includes regular safety meetings, suggestion boxes, and confidential reporting channels.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

The Company provides access to basic healthcare services at project sites through on-site medical facilities or tie-ups with local healthcare providers. We also offer health insurance coverage to our employees, providing access to a wider range of medical services.

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	0.00
	Workers	0.03	0.08
Total recordable work-related injuries	Employees	0	0
	Workers	9	14
No. of fatalities	Employees	0	0
	Workers	4	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	3	5

*Including in the contract workforce

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

The Company prioritizes the health and safety of its employees and stakeholders. Key measures include:

- **Adherence to regulations:** Compliance with all applicable occupational health and safety laws and regulations.
- **Risk management:** Proactive identification and mitigation of workplace hazards.
- **Emergency preparedness:** Regular drills and training to enhance emergency response capabilities.
- **Health and wellness programs:** Promoting employee well-being through initiatives such as health screenings, vaccinations, and mental health support.
- **Continuous improvement:** Regular review and updating of health and safety policies and procedures.

By implementing these measures, we aim to create a safe and healthy work environment for all employees.

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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year

The Company has a robust internal audit process in place, conducting annual audits across all construction projects, sites, and offices in accordance with ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 standards to ensure continuous improvement and compliance.

% 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.

The Company has a practice of incident and accident reporting in terms of loss time accident and incident. Based on the incident and accident reported onsite, root cause analysis of the accident/incident is undertaken to investigate the cause of the event, nature of injury and treatment provided to the affected individual are recorded in the report. This approach supports the company in taking preventive measures to reduce and avoid the occurrence of the accident/ incident of similar nature.

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

Yes, the Company extends life insurance coverage for work related death of its employees and workers.

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

Yes, the Company ensures that applicable statutory provisions including payment and deduction of statutory dues is incorporated in the contract agreement. The Company is also committed to confirm that the value addition partners are complying with statutory compliances and their validation.

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

Indicate Input Material	Total no. of affected employees/ workers		No. of employees/ workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	01	01	1	02
Workers	04	06	3	05

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

The Company provides a defined benefit plan viz. gratuity benefit for its employees. The gratuity benefit is governed by the Payment of Gratuity Act, 1972. Under the act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age.

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practice Working Conditions	As on date the assessment for value chain partners is yet to be conducted, however, this information will be captured before the next financial years.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

As per the internal EHS audit procedure and assessment carried out, all the observations and non-conformances are adequately recorded and notified for closeout. Once closeouts are done, they are recorded with details of closeouts.

The Health, Safety & Environment Management system has been reviewed and aligned to be a part of and fully incorporated into the contract between contractor and the Company. Its purpose is to set forth the areas of EHS concerns and requirements routinely. The contractor system is intended to supplement any contractual requirements, including EHS Management System manual, guidelines, Standard Operating Procedures, any requirements of client, as well as contractor and sub contractor's own EHS Programme

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.

Stakeholder Group	Stakeholder Identification
Suppliers/ Contractors	The Company as an EPC engages with third party contractors to perform sub task of construction activities. Additionally, we are also engaged with registered vendors/ supplier to source of key raw materials e.g., cement, aggregates, steel and other materials for construction projects, and high-grade metals.
Government Bodies	The Company provides services to public sector clients accounting to 61.57% of its business. In addition to this, the government regulatory bodies issue the permits and license which are applicable to the Company's operation for different states. Further, the regulatory bodies also oversee the compliance of the conditions issued in the permits and licenses. The standards set by these regulatory bodies act as benchmark to control the emission/pollution generated from the construction activity.
Customers	The Company has been providing its services to a host of clients and the private sector clients captures almost 38.43% of its business.
Employees and Workforce	Construction is a labour-intensive activity, and we employs thousands workers. Hence, their skills development, health and well-being are important for the Company's ongoing and future operations
Investor/ Lenders	Investors make an important contribution to the growth of the company by providing financial resources for short term i.e., working capital and long term i.e., capital expenditure and investments
Communities	The Company helps catalyse socio-economic development of communities around its premises and at various locations across the country. Focus is on under-privileged and marginalized sections to enable them to bring them on-par with others
Shareholders	Shareholders make an important contribution to the growth of the company by providing inputs to the Company's operation through board meetings. They also play significant role through exercise of their voting rights with respect to Company's growth
Media	Media acts as important channel of communication of Company's performance, policies and plans. They also help in reverse loop in highlighting concerns or issues related to the Company. In order to ensure that there are no gaps in communication, engagement with media entities is a continuous process.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (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
Lender/ Investors	No	Emails, Meetings, Calls.	On Going	Lending and Compliance of Terms, Resolving Investor Quires and apprising investors of latest relevant development
Shareholder	No	Emails, Meetings, Calls.	Quarterly Con Call and as and when required	Shareholders Quires and apprising investors of latest relevant development
Suppliers/ Contractors	No	Regular vendor and supplier meets	As and when required	Need and expectation, schedule, need for awareness and other training, their regulatory compliance, EHS performance etc.
Government Bodies	No	Press Releases, Annual Reports, Stock Exchange filings, issue specific meetings, representations	As and when required	Reporting requirement, statutory compliance, support from authority and resolution of issues
Customers	No	Business interactions, client satisfaction surveys	Continuous	Customer satisfaction and feedback. Project delivery, timeline, challenges that are faced during execution.
Employees and Workforce	No	Employee satisfaction surveys, <ul style="list-style-type: none"> • Circular and messages from corporate and line management • Corporate social initiatives • Welfare initiatives for employee and their families • Online news bulletins to convey topical developments • CSR Programme 	As and when required	Employees’ growth and benefits, their expectation, volunteering, career growth, professional development and continuing education and skill training etc.
Media	No	Press Releases, Annual Reports, AGM (shareholders interaction), Access information and media interactions	As and when required	Performance reporting, good practices, show cases, awards and achievements, initiatives etc are discussed and reported
Communities	Yes (Some of the Company’s CSR Project Beneficiaries)	Direct engagement and through the Company’s CSR project implementation partners (NGO)	As per CSR Annual Plan	Their expectation and feedback on impact/success of CSR project. Also review scale up potentials and further engagement scope.

Leadership Indicators

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

The Company recognizes the importance of stakeholder engagement in shaping our ESG strategy. While we do not currently have a dedicated ESG Committee, we have established a robust governance structure to oversee sustainability-related matters.

Our Board of Directors provides strategic oversight and ensures alignment of ESG initiatives with the company's overall objectives. The CSR Committee, chaired by an Executive Director and CFO, focuses on social and community development aspects. The Risk Management Committee, led by an Independent Director, identifies and assesses ESG-related risks. Additionally, the Stakeholders Relationship Committee facilitates engagement with key stakeholders to gather feedback and insights.

These committees collaborate to integrate ESG considerations into decision-making processes. Quarterly performance reviews and updates are presented to the Board, ensuring transparency and accountability.

We are in the process of establishing an ESG Committee to further enhance our focus on sustainability. This committee will play a pivotal role in driving ESG initiatives and ensuring effective stakeholder engagement.

By combining the strengths of our existing committees and the proposed ESG Committee, we aim to create a comprehensive framework for addressing economic, environmental, and social issues.

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

While the Company does not have a formalized stakeholder consultation process dedicated solely to environmental and social topics, stakeholder feedback is incorporated into our decision-making processes through various channels. Customer interactions, employee suggestions, and community engagement initiatives provide valuable insights.

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

The Company recognizes the importance of addressing the needs of vulnerable and marginalized communities. Our CSR initiatives focus on promoting healthcare and disaster management. Through these programs, we have been able to improve the living conditions and well-being of targeted communities.

We are committed to strengthening our community engagement efforts by conducting regular assessments of community needs and tailoring our initiatives accordingly. Additionally, we will explore opportunities to collaborate with local NGOs and government agencies to maximize the impact of our CSR programs.

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	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-
Total employees	-	-	-	-	-	-
	WORKERS					
Permanent	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-
Total workers	-	-	-	-	-	-

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

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)
Permanent Employees										
Male	856	–	–	856	100	909	–	–	909	100
Female	56	–	–	56	100	65	–	–	65	100
Other than Permanent Employees										
Male	647	–	–	647	100	736	–	–	736	100
Female	3	–	–	3	100	3	–	–	3	100
Permanent Workers										
Male	–	–	–	–	–	–	–	–	–	–
Female	–	–	–	–	–	–	–	–	–	–
Other than permanent Workers										
Male	939	939	100	–	–	1061	1061	100	–	–
Female	2	2	100	–	–	1	1	100	–	–

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

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in Rs.)	Number	Median remuneration/ salary/ wages of respective category (in Rs.)
Board of Directors (BoD)	3	2,40,00,000	0	0
Key Managerial Personnel	5	1,20,00,000	0	0
Employees other than BoD and KMP	856	5,04,000	56	20075
Workers	0	0	0	0

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	2.99%	4.43%

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, The HR Head of the Company is a single focal point for addressing the human rights issues.

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

All grievances are addressed as and when received by the respective Supervisor/ Managers and through Admin in coordination with HR. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/complaint. Whenever required, disciplinary actions are initiated as deemed fit and assistance from regulatory authority is sought.

6. 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
Sexual Harassment	Nil	Nil	NA	01	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

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

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. As per POSH policy

The Company has a POSH Policy for the protection of women at workplace to ensure their rights are protected, grievances are received, unbiased investigation are conducted and appropriate measures are undertaken. The POSH policy ensures that the employees can report, without fear of retaliation, any concerns relating to harassment or wrong practices and inappropriate behaviour which may have a detrimental effect on the individual.

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

Yes, The Company incorporates human rights considerations into its business operations and contractual relationships. While we do not have specific standalone human rights clauses in all contracts, our overarching commitment to ethical and responsible business practices encompasses respect for human rights. This includes adherence to labor laws, health and safety standards, and fair business practices.

We are continually evaluating opportunities to strengthen our human rights integration within contractual frameworks, aligning with international human rights standards and best practices.

10. Assessments of the year

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

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

Not Applicable

Leadership Indicators

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

The Company has not received any formal human rights grievances during the reporting fiscal year (2023-24). Consequently, no business process modifications were implemented in response to such complaints.

However, we maintain an open-door policy for employees, contractors, and stakeholders to raise concerns or grievances. We conduct regular internal audits and employee surveys to identify and address potential human rights issues proactively.

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

While the Company has not conducted a formal human rights due diligence assessment, we are committed to integrating human rights considerations into our business operations. Our existing supplier code of conduct outlines basic labor and human rights standards that our suppliers must adhere to. Additionally, we conduct regular site visits and audits to assess working conditions and identify potential risks.

We recognize the importance of conducting a comprehensive human rights due diligence assessment and are in the process of developing a roadmap for implementation in the upcoming fiscal year.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

We are committed to meet all the accessibility requirements mandated by the Rights of Persons with Disabilities Act, 2016 and have initiated the process of identifying necessary modifications to our premises.

We are committed to creating an inclusive environment and are developing a phased implementation plan to enhance accessibility in our offices and project sites.

4. Details on assessment of value chain partners:

While we have not conducted a formal assessment of our entire value chain in terms of human rights risks, we have implemented a supplier code of conduct that outlines basic labor and environmental standards. This code is shared with our primary suppliers, and we encourage adherence to these principles.

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NA
Discrimination at workplace	NA
Child Labour	NA
Forced Labour/Involuntary Labour	NA
Wages	NA

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

Not Applicable

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources (Joules)		
Total electricity consumption (A) (GJ)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources (Joules)		
Total electricity consumption (D)	63,739,831	65,997,273
Total fuel consumption (E)	49,865,231	52,346,066
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	113,605,062	118,343,339
Total energy consumed (A+B+C+D+E+F)	113,605,062	118,343,339
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations(in lakhs))	608	661
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	13,625	14,651
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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).

No, The Company does not have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water: KIADB Water supply	-	-
(ii) Groundwater	-	-
(iii) Third party water (Municipal water supplies and tanker water) (KL)	5,883,752	5,830,246
(iv) Seawater / desalinated water	-	-
(v) Others (Recycled)	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) (KL)	-	-
Total volume of water consumption (in kilolitres) (KL)	5,883,752	5,830,246
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Lakh)	32	33
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	705.64	721.80
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No

4. Provide the following details related to water discharged:

No wastewater is discharged from any office. Curing wastewater generated from site is reused at the site after primary treatment.

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
– No treatment	NA	NA
– With treatment – please specify level of treatment	NA	NA
(ii) To Groundwater		
– No treatment	NA	NA
– With treatment – please specify level of treatment	NA	NA
(iii) To Seawater		
– No treatment	NA	NA
– With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties		
– No treatment	NA	NA
– With treatment – please specify level of treatment	NA	NA
(v) Others		
– No treatment	NA	NA
– With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA

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

No

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

The Company primarily operates in the construction and infrastructure development sector, where the nature of operations often involves temporary site establishments. While we strive to implement water conservation measures and minimize water usage, the feasibility of achieving zero liquid discharge (ZLD) at all project sites is dependent on factors such as geographical location, availability of infrastructure, and regulatory requirements.

We have implemented water management practices, including rainwater harvesting, wastewater treatment, and recycling, wherever feasible and cost-effective. However, achieving complete ZLD across all our projects is currently a challenge. We are continuously exploring opportunities to enhance water efficiency and reduce our overall water footprint.

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	µg/m ³	43.29	63.9
SOx	µg/m ³	28.52	34
Particulate Matter (PM)	µg/m ³	82.59	91.6
Persistent Organic Pollutants (POP)	µg/m ³	–	–
Volatile organic Compounds (VOC)	µg/m ³	–	–
Hazardous air pollutants (HAP)	µg/m ³	–	–
Others- please specify	µg/m ³	CO- 0.63 Ozone - 15.98	CO - 0.74 Ozone - 9.6

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

Yes, M/s Aditya Environmental Services Pvt. Ltd. & M/s Green circle, as an external agency has been appointed for calculating air emissions.

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)	NA	NA	NA
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)	NA	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
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)	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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, the Company has not carried out any independent assessment/evaluation/assurance on greenhouse gas emission for Scope 1 and Scope 2 yet.

8. Does the entity have any project related to reducing Greenhouse Gas emissions? If yes, then provide details.

The Company is committed to reduce its environmental impact, including greenhouse gas emissions. While we have not initiated dedicated projects solely focused on GHG emissions reduction to date, we have implemented several initiatives to improve energy efficiency and optimize resource utilization across our operations.

These include various energy efficiency measures, including the adoption of energy-efficient equipment, waste reduction programs to reduce our carbon footprint.

We recognize the importance of addressing climate change and are currently developing a comprehensive greenhouse gas emissions reduction strategy. This strategy will include the calculation of our carbon footprint, setting emission reduction targets, and identifying specific projects and initiatives to achieve these goals.

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)	0.3	0.5
E-waste (B)	0.1	–
Bio-medical waste (C)	–	–
Construction and demolition waste (D)	10,671	27,933
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)	3,118.3	5,471.5
Total (A+B + C + D + E + F + G + H)	13,789.7	33,405.0

Parameter	FY 2023-24	FY 2022-23
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/Lakhs)	0.074	0.187
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	1.65	4.14
Waste intensity in terms of physical output	–	–
Waste intensity (optional) – the relevant metric may be selected by the entity	–	–

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	3,362	4,158
(ii) Re-used	–	–
(iii) Other recovery operations	–	–
Total	3,362	4,158

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

Category of waste		
(i) Incineration	–	–
(ii) Landfilling	12,594	27,933
(iii) Other disposal operations	–	–
Total	12,594	27,933

Note: Has an external agency carried out any independent assessment/ evaluation/assurance? (Y/N) If yes, please provide the name of the external agency.

No, independent evaluations were not carried out.

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

The Company has implemented a robust waste management system aligned with ISO 14001:2015 standards. Our approach emphasizes waste minimization, segregation, recycling, and safe disposal. Key practices include:

- Waste segregation: Categorizing waste at source to facilitate efficient management.
- Recycling and recovery: Maximizing resource recovery through recycling programs for materials such as metals, concrete, and plastics.
- Hazardous waste management: Adherence to strict protocols for handling, storage, and disposal of hazardous substances.
- Waste minimization: Continual evaluation of processes to reduce waste generation.

To minimize the use of hazardous and toxic chemicals, we prioritize the selection of environmentally friendly materials and equipment. Regular assessments and training programs are conducted to enhance awareness about chemical safety and proper handling procedures.

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.
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The Company does not have any operational facilities located within or adjacent to 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 & 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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As a real estate developer, we are primarily engaged in project development and execution. The responsibility for obtaining necessary environmental clearances and conducting EIAs rests with the respective project owners.

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
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The Company adheres to all applicable environmental laws and regulations within the scope of its operations. As a real estate developer, our primary role involves project management and execution, while environmental clearances and compliance are the responsibility of project owners. We collaborate with project owners to ensure adherence to environmental standards throughout the project lifecycle.

Leadership Indicators

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

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

- (i) **Name of the area:** None of our office is located in any water stress area
- (ii) **Nature of operations:** Engineering and Construction
- (iii) **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kiloliters)		
(i) Surface water	NIL	NIL
(ii) Groundwater	NIL	NIL
(iii) Third party water	NIL	NIL
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kiloliters)	NIL	NIL
Total volume of water consumption (in kiloliters)	NIL	NIL
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Lakh)	NIL	NIL
Water intensity – the relevant metric may be selected by the entity	NIL	NIL
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
– No treatment	NIL	NIL
– With treatment specify level of treatment	NIL	NIL
(ii) To Groundwater		
– No treatment	NIL	NIL
– With treatment specify level of treatment	NIL	NIL
(iii) To Seawater		
– No treatment	NIL	NIL
– With treatment specify level of treatment	NIL	NIL

Parameter	FY 2023-24	FY 2022-23
(iv) Sent to third-parties		
– No treatment	NIL	NIL
– With treatment level of treatment	NIL	NIL
(v) Others		
– No treatment	NIL	NIL
– With treatment specify level of treatment	NIL	NIL
Total water discharged (in kiloliters)	NIL	NIL

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, third-party evaluations or external assessments were not conducted.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions* (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	NA	NA	NA
Total Scope 3 emissions per rupee of turnover	NA	NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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, the Company has not carried out any such independent assessment/evaluation/assurance by an external agency over this indicator.

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

The Company's primary function is as an Engineering, Procurement, and Construction (EPC) provider, so this information is not applicable.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Construction debris are used for Backfilling purpose, waste steel bars are recycled to manufacture secondary steel.		
2	Curing wastewater is reused at site after primary treatment for eliminating dust		

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

The Company analyse the risk caused by the natural events and have put in place appropriate risk assessment system. External experts and specialists are enlisted to assess this risks, identify measures to minimise the risk, and evaluate the effectiveness of the measures.

The Company has established emergency preparedness plans at each project site to deal with the emergency situations. It also provides response procedures for preventing and mitigating the hazard & risk and environmental impacts arising from emergency situations including the provision for first aid. In the event of any occurrence of an emergency, the same shall be

investigated and appropriate preventive measures would be initiated to avoid recurrence in future. The duties and responsibilities of all the workers are being communicated periodically.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

The Company is committed to minimize environmental impacts throughout its value chain. While no significant adverse environmental impacts have been identified to date, we maintain a robust supplier management process to assess and mitigate potential risks. Our supplier code of conduct outlines environmental performance expectations, and regular audits are conducted to ensure compliance.

We are continually evaluating our supply chain to identify areas for improvement and implement sustainable practices.

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

NA

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

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations:** The Company does not have any trade and industry chambers/associations
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
		-
		-

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 the Authority	Brief of the case	Corrective Action Taken
Nil	Nil	Nil

Leadership Indicators

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
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The Company proactively engages with various stakeholders, including governments, communities, and the media, and provides its inputs on various areas such as infrastructure development and construction. The Company ensures its commitment to engaging in the public policy advocacy process in a responsible and ethical manner.

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	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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The Company prioritizes responsible development. While formal Social Impact Assessments (SIAs) weren't required for projects in the current year, we:

- **Engage Communities:** Actively engage potentially affected communities through open communication and seeking feedback.
- **Focus on Sustainability:** Integrate environmentally and socially responsible practices throughout development.

Currently, SIAs are conducted internally. We continuously evaluate our approach and are exploring opportunities to involve independent external agencies for comprehensive SIAs in the future

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

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)
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The Company currently not undertaking any projects requiring R&R activities. However, we remain committed to responsible development practices. Should any future projects necessitate R&R, we will strictly adhere to all applicable regulations and ensure fair and transparent compensation for any potentially affected communities.

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

We are committed to fostering open communication and addressing community concerns. While we do not currently have a formal grievance redressal mechanism in place, we maintain regular engagement with local communities through various channels, including:

- Direct interaction: Our project teams are encouraged to maintain open communication with local residents.
- Community meetings: Conducting regular meetings to address concerns and provide project updates.
- Complaint boxes: Installing complaint boxes at project sites for anonymous feedback.

We are in the process of developing a comprehensive grievance redressal mechanism, including the appointment of a grievance officer, to ensure timely and effective resolution of community concerns.

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

Parameter	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	100%	100%
Sourced directly from within the 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.

Location	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	–	–
Semi-urban	–	–
Urban	–	–
Metropolitan	100%	100%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
The Company is yet to undertake any project which will require a Social Impact Assessment to be conducted.	

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

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

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

No, we do not currently have a formal preferential procurement policy specifically for marginalized/vulnerable groups.

- (b) From which marginalized /vulnerable groups do you procure: Not Applicable

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

As a result, we cannot provide data on procurement from such groups or the percentage of total procurement it represents. We are, however, committed to responsible sourcing practices and continuously evaluate opportunities to strengthen our social impact.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable. The Company's core business activities primarily focus on real estate development. These activities typically don't involve the use of traditional knowledge in the current financial year. However, we recognize the importance of respecting and potentially incorporating traditional knowledge in future endeavors. We will report on any relevant developments in future BRSR reports.				

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

Name of authority	Brief of the Case	Corrective action taken
		We have not been involved in any intellectual property disputes related to the use of traditional knowledge in the current financial year. As our core business focuses on real estate development and management, such disputes are not typically applicable to our operations.

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
-	-	-	-

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.

The Company has a robust system for addressing customer/ client complaints, if any. There are no customer complaints pending in the reporting year

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	As a real estate developer, we do inform our clients about our sustainability practices. Even still, the parameters listed here are not applicable to us.
Safe and responsible usage	
Recycling and/or safe disposal	

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

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

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

	Number	Reasons for recall
Voluntary recalls	-	NA
Forced recalls	-	NA

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.

The Company has established comprehensive information security policies and procedures to safeguard data privacy and protect against cyber threats. Our policies cover areas such as access controls, data encryption, incident response, and employee training. While not publicly accessible on our website, these policies are internally disseminated and enforced.

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 consumers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

As a construction and infrastructure development company, our core business operations do not involve activities such as advertising, delivery of essential services, or product recalls. Our focus is on project execution and delivery.

Regarding cybersecurity and data privacy, we have not experienced any significant breaches or incidents. We maintain ongoing vigilance through regular security assessments and employee training to prevent potential cyberattacks and data breaches.

7. Provide the following information relating to data breaches:

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

Leadership Indicators

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

The Company's business offering can be assessed from this website link <https://www.capacite.in/portfolio/>

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

As a construction and infrastructure development company, we are primarily engaged in business-to-business transactions. While direct consumer interaction is limited, we prioritize the safety and well-being of individuals working on our projects through comprehensive safety training and protocols. We also collaborate with contractors and suppliers to ensure adherence to safety standards.

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

Given the nature of our business, the risk of disruption or discontinuation of essential services is minimal. Our projects typically involve the development of infrastructure, which is not classified as an essential service. However, we maintain open communication channels with relevant stakeholders and authorities to address any unforeseen circumstances that may impact the public.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey about consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

As a construction and infrastructure development company, our deliverables are primarily projects and assets rather than tangible products. Therefore, product information display is not applicable to our business model.

While we do not conduct formal consumer satisfaction surveys, we gather feedback from clients and stakeholders through project evaluations and post-completion surveys. This input helps us identify areas for improvement and enhance the overall quality of our services.