



**KALPATARU PROJECTS INTERNATIONAL LIMITED**  
(Formerly Kalpataru Power Transmission Limited)

**KPIL/23-24**  
**21<sup>st</sup> June, 2023**

<b>BSE Limited</b> Corporate Relationship Department Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai - 400 001  <b>Scrip Code: 522287</b>	<b>National Stock Exchange of India Ltd.</b> 'Exchange Plaza', C-1, Block 'G', Bandra-Kurla Complex Bandra (E) Mumbai – 400 051  <b>Scrip Code: KPIL</b>
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**Sub.: Business Responsibility and Sustainability Report for FY 2022-23**

Respected Sir(s) / Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2022- 23, which also forms part of the Integrated Annual Report 2022-23, submitted to the Exchanges vide letter dated June 21, 2023.

Kindly take the same on records.

Thanking You,

Yours faithfully,  
For **Kalpataru Projects International Limited**

**Shweta Girotra**  
**Company Secretary & Compliance Officer**

Encl.: a/a

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURE

### I. Details of the Listed Entity

1	Corporate Identity Number (CIN) of the Listed Entity	L40100GJ1981PLC004281
2	Name of the Listed Entity	KALPATARU POWER TRANSMISSION LIMITED
3	Year of incorporation	1981
4	Registered office address	Plot No. 101, Part III, GIDC Estate, Sector 28, Gandhinagar-382028, Gujarat, India
5	Corporate address	7 <sup>th</sup> Floor, Kalpataru Synergy, Opp. Grand Hyatt, Vakola, Santacruz (E), Mumbai 400055. India
6	E-mail	<a href="mailto:cs@kalpatarupower.com">cs@kalpatarupower.com</a> ; <a href="mailto:investorrelations@kalpatarupower.com">investorrelations@kalpatarupower.com</a>
7	Telephone	+91-79 23214000 (Board) and +91 22 30645000 (Board)
8	Website	<a href="https://kalpatarupower.com/">https://kalpatarupower.com/</a>
9	Financial year for which reporting is being done	01 <sup>st</sup> April 2022 to 31 <sup>st</sup> March 2023
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd and BSE Ltd
11	Paid-up Capital	Rs. 32,48,92,304/- divided into 16,24,46,152 fully paid-up equity shares each of Rs. 2/-
12		<b>Contact Person</b>
	Name of the Person	Lalitkumar Tiwari (Group Chief Sustainability Officer)
	Telephone	+91 - 2230641550
	Email address	<a href="mailto:Lalitkumar.tiwari@kalpataru.com">Lalitkumar.tiwari@kalpataru.com</a>
13		<b>Reporting Boundary</b>
	Type of Reporting- Select from the Drop-Down List	Standalone

### II. Product/Services

S. No.	Description of Main Activity	Description of Business Activity (accounting for 90% of the turnover)	% Turnover of the Entity
1	Transmission & Distribution	The company provides end-to-end solutions ranging from in-house designs, testing, procurement, fabrication, erection, installation, and commissioning of power transmission lines and sub-stations	31.0%
2	Building & Factories	The company provides end-to-end capabilities to execute civil works, design & build composite works, structural works, finishing works, utilities, and area development. The company has also partnered with leading players to deliver factory projects in Automotive, FMCG, Textile, Power, Government infrastructure projects, Industrial projects, and Building Projects (Residential, Commercial, and Institutions namely Hospitals & Educational institutions).	28.8%
3	Water	The company's expertise is in designing and building Water Intake, pipeline laying, treatment, storage, supply, distribution, and Operation & maintenance of projects	18.3%
4	Railways	The company offers multi-disciplinary services under its railway arm. The company services include overhead electrification, traction substations, station buildings, railway track laying, earthwork, workshops, signalling & telecommunication (S&T), power systems, and civil works associated with railway networks and composite railway projects. The company is also enhancing its competencies and offerings in emerging areas like dedicated rail corridors & rapid rail systems amongst others.	11.5%
5	Oil & Gas	The company undertakes EPC contracting for cross-country pipelines, terminals, and gas gathering stations for the oil and gas sector across diverse territories.	6.9%

S. No.	Description of Main Activity	Description of Business Activity (accounting for 90% of the turnover)	% Turnover of the Entity
6	Urban Infrastructure	The company offers EPC services for the design and construction of highways, bridges & flyovers, airports, metro rail corridor stations, transit terminals & hubs.	2.8%

	S. No.	Product/Service	NIC Code	% of Total Turnover contributed	
<b>15</b>	<b>Products/ Services sold by the entity (accounting for 90% of the turnover)</b>	1	EPC for T&D, Water and Oil & Gas businesses	4220 (Construction of utility projects)	46.8%
		2	EPC for Building & Factories businesses	4100 (Construction of buildings)	28.8%
		3	EPC for Urban Infrastructure and Railways businesses	4210 (Construction of roads and railways)	14.3%
		4	Manufacturing of Transmission lines Towers and Tower parts	2511 (Manufacture of structural metal products)	9.3%

### III. Operations

<b>16</b>	<b>Number of locations where plants and/or operations/offices of the entity are situated:</b>	<b>Location</b>	<b>Number of plants/ operations</b>	<b>No. of Offices</b>	<b>Total</b>
		<b>National</b>	252	7	259
		<b>International</b>	51	31	82
<b>17</b>	<b>Market served by the entity</b>	<b>Locations</b>	<b>Numbers</b>		
		<b>National (No. of States)</b>	27		
		<b>International (No. of Countries)</b>	39		
	<b>a. No. of Locations</b>				
	<b>a. What is the contribution of exports as a percentage of the total turnover of the entity?</b>		26.43%		

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

The Company is engaged in six diverse businesses with large customer bases.

1. Transmission & Distribution: KPTL is one of the preferred EPC companies in power transmission and distribution sector in India & abroad. Hence, the customers are mainly power utility companies (Government owned or private)
2. Building & Factories business: Grade A real estate developers (Residential & commercial), Government/private institutions, Industrial customers
3. Water: State & Central governments and local municipal bodies/ authorities are our clients.
4. Urban infra: This business includes government and private projects.
5. Railways: Almost all projects within this business are with governments/ government controlled entities
6. Oil & Gas: This business includes EPC contracting for cross country pipelines, terminals, and gas gathering stations for government/private companies

#### IV. Employees

##### 18. Details as of the end of the Financial Year:

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H / A)
<b>a. Employees and workers (including differently abled)</b>								
<b>Employees</b>								
1	Permanent Employees (A)	7,815	7,555	96%	260	3%	0	0%
2	Other than Permanent Employees (B)	2,000	1,991	99.5%	9	0.5%	0	0%
3	<b>Total Employees (A+B)</b>	<b>9,815</b>	<b>9,546</b>	<b>97%</b>	<b>269</b>	<b>3%</b>	<b>0</b>	<b>0%</b>
<b>Workers</b>								
4	Permanent (C)	23	23	100%	0	0.0	0	0%
5	Other than Permanent (D)	13,048	12,929	99%	119	0.9%	0	0%
6	<b>Total Workers (C+D)</b>	<b>13,071</b>	<b>12,952</b>	<b>99%</b>	<b>119</b>	<b>0.9%</b>	<b>0</b>	<b>0%</b>
<b>b. Differently abled employees and workers</b>								
<b>Differently abled Employees</b>								
7	Permanent Employees (E)	11	11	100%	0	0	0	0%
8	Other than Permanent Employees (F)	0	0	0	0	0	0	0%
9	<b>Total Employees (E+F)</b>	<b>11</b>	<b>11</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Differently abled Workers</b>								
10	Permanent (G)	0	0	0	0	0	0	0%
11	Other than Permanent (H)	0	0	0	0	0	0	0%
12	<b>Total Differently Abled Employees (G+H)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

##### 19. Participation/Inclusion/Representation of women

Sr. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1	Board of Directors	10	1	10%
2	Key Management Personnel*	4	1	25%

\*Note: This also includes MD & CEO and Deputy MD.

##### 20. Turnover rate for permanent employees and workers

Particulars	FY 2022-23 (Turnover rate in current FY)				FY 2021-22 (Turnover rate in Previous FY)				FY 2020-21 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
	Permanent Employees	20.0%	1.0%	0%	19.4%	6.5%	13.8%	0%	6.7%	13.5%	17.7%	0%
Permanent Workers	8.0%	0%	0%	8.0%	13.9%	0%	0%	13.9%	7.1%	0%	0%	7.1%

**V. Holding, Subsidiary, and Associate Companies (including joint ventures)****21. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether it is a holding / Subsidiary / Associate / or Joint Venture	% of shares held by the listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Shree Shubham Logistics Limited	Subsidiary	100	No
2.	Energylink (India) Limited*	Subsidiary	100	Yes
3.	Punarvasu Financial Services Pvt. Ltd.	Subsidiary	100	No
4.	Amber Real Estate Limited*	Subsidiary	100	Yes
5.	Adeshwar Infrabuild Limited*	Subsidiary	100	Yes
6.	Saicharan Properties Limited*	Subsidiary	100	Yes
7.	Kalpataru Power DMCC UAE*	Subsidiary	100	Yes
8.	Kalpataru Power Transmission USA Inc*	Subsidiary	100	Yes
9.	Kalpataru Power Transmission (Mauritius) Ltd. *	Subsidiary	100	Yes
10.	LLC Kalpataru Power Transmission Ukraine*	Subsidiary	100	Yes
11.	Kalpataru Metfab Pvt. Ltd. *	Subsidiary	100	Yes
12.	Kalpataru Power Transmission Sweden AB	Subsidiary	100	No
13.	JMC Mining and Quarries Limited	Subsidiary	100	No
14.	Brij Bhoomi Expressway Pvt. Ltd.	Subsidiary	100	No
15.	Wainganga Expressway Pvt. Ltd.	Subsidiary	100	No
16.	Vindhyachal Expressway Pvt. Ltd.	Subsidiary	100	No
17.	Linjemontage I Grastorp AB*	Subsidiary	100	Yes
18.	Linjemontage AS*	Subsidiary	100	Yes
19.	Linjemontage Service Nordic AB*	Subsidiary	100	Yes
20.	Kalpataru Power Chile SpA	Subsidiary	100	No
21.	Kalpataru Power Do Brasil Participacoes Ltda*	Subsidiary	100	Yes
22.	Kalpataru IBN Omairah Company Ltd. *	Subsidiary	65	Yes
23.	Kalpataru Power Senegal - SARL*	Subsidiary	100	Yes
24.	Fasttel Engenharia S.A. *	Subsidiary	51	Yes
25.	Kurukshetra Expressway Pvt. Ltd.	Joint-Venture	49.57	No
26.	Kohima-Mariani Transmission Limited	Associates	26	No
27.	Alipurduar Transmission Limited	Associates	26	No

\* The above subsidiaries partially participate in the business responsibility initiatives of the Company viz Anti Bribery Management System

**VI. CSR Details**

22	a. Whether CSR is applicable as per section 135 of the Companies Act, 2013:	Yes
	Turnover (in Rs.)	~14,337 Crore
	Net worth (in Rs.)	~5,320 Crore

II. Transparency and Disclosures Compliances

23. 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 the grievance redress policy	FY 2022-23		FY 2021-22		Remarks
			Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	
Communities	Yes	<a href="#">CSR Policy</a>	Nil	Nil	Nil	Nil	-
Investors (other than shareholders)	Yes		Nil	Nil	Nil	Nil	-
Shareholders	Yes	<a href="#">Dividend Policy</a> <a href="#">Code for fair disclosure</a>	9	Nil	5	Nil	No complaints pending for resolution
Employees and workers	Yes	<a href="#">Grievance Redressal Policy</a>	1	Nil	Nil	Nil	No complaints pending for resolution
Customers	Yes		Nil	Nil	Nil	Nil	-
Value Chain Partners	Yes	<a href="#">Kalpataru Anti-bribery &amp; Anti-Corruption Policy</a> <a href="#">Whistle Blower Policy</a>	1	Nil	Nil	Nil	No complaints pending for resolution

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

Material Issue Identified	Indicate whether risk or opportunity	The 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)
Water management	Risk	Water can be a risk due to its scarcity or inadequate quality, which can lead to disruptions in operations, increased costs, regulatory compliance issues, reputational damage, and potential supply chain disruptions.	The company is actively promoting water conservation and efficiency by implementing measures such as rainwater harvesting and sustainable sourcing practices. We are continually taking efforts to conserve water through rainwater harvesting to increase the quantity of water collected. Our goal is to contribute to responsible water management, reduce water consumption, and address the challenges of water scarcity in our operations, supply chains, and local communities.	Negative
Efficient Energy management	Opportunity	Efficient energy management can result in a lower environmental footprint. In view of the increased focus on climate change impacts, energy efficiency plays an important role and has an environmental and social impact. Energy reduction projects are undertaken through audits, assessing best market technology availability and its feasibility, monitoring detailed energy consumption and taking corrective actions. We are also increasing indigenous solar power generation and resultant consumption	-	Positive
Waste management and Circularity	Opportunity	When managed appropriately, wastes are source of material to be reused or recycled. In certain cases, circular economy initiatives are required to bring materials to utility. It reduces stress on exploring virgin materials and subsequent processes .	-	Positive

Material Issue Identified	Indicate whether risk or opportunity	The 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)
Waste management and Circularity	Risk	<p>Improper disposal of waste may contaminate surface water, groundwater, and seawater with chemicals or heavy metals, and negatively impact plant and animal species as well as human health. Impacts can depend on an organization's approach to waste management, and regulation, and on the availability of recovery and disposal facilities in the proximity of activities.</p>	<p>We are segregating the waste as non-hazardous waste and hazardous waste. Hazardous wastes are also stored separately as per category and are disposed to authorized handlers. We are following this practice at our manufacturing plant and projects sites. This certainly requires expenditure to born on segregation, storage and even fees to treatment facility.</p>	Negative
Biodiversity and Land Rehabilitation	Risk	<p>Any operations in the sensitive areas would require a proper biodiversity assessment, clearance as well as proper rehabilitation of the communities (if any). There can be a direct impact on the environment in case of setting up the transmission lines in Environmental Sensitive Areas. The local communities surrounded by such areas may have a direct impact.</p>	<p>For certain projects, we conduct an Environmental Impact Assessment before initiating project to assess and identify the potential environmental impact of our operations. This includes evaluating the impacts on biodiversity, water resources, ecosystems, land use, etc. By understanding such impacts we implement appropriate measures to mitigate the negative impact.</p>	Negative
Climate Strategy and emission	Risk	<p>Climate strategy refers to the set of policies, actions, and measures implemented by organizations to address climate change and mitigate its impact on the environment. Effective climate strategies can have several positive effects on the environment.</p>	<p>We are systematically tracking emissions from our direct sources as well as purchased power (Scope 1&amp;2) and implementing Energy consumption reduction projects to reduce emissions. Projects such as Energy audits, solar panel implementation, and Electrical equipment modification/installation. Increasing generation and consumption of Renewable power through solar &amp; wind energy. Use of software/IoT to reduce waste to track consumption and reduce CO2 emissions.</p>	Negative



Material Issue Identified	Indicate whether risk or opportunity	The 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)
Sustainable services / Sustainable Portfolio	Opportunity	Our T&D projects are focused on creating green energy corridor which is a major step towards cleaner energy. The company is focusing on decarbonisation and implementing sustainable projects to contribute to overall environment protection. The Company executes railway projects for rail electrification to reduce noise and air pollution, Oil and gas pipeline projects represent the most environmentally friendly mode of transporting oil and gas products. Through its water business the company is in process of achieving the mission of making available safe drinking water to each household in its project scope. Besides operating biomass power plants, the company is in process of developing its solar power for its captive use.		Positive
Human Rights and Labour Relations	Risk	Respecting human rights is a fundamental responsibility for the company. Compliance with the human rights laws and regulations is critical for the company. Failing to do so can lead to legal consequences and damage the reputation and brand image of the company.	The company is committed to cultivating an empathetic positive culture. This dedication is reflected in the company's various corporate policies, which include the Environmental, Occupational Health & Safety (EHS) Policy, Whistleblower Policy, Anti Sexual Harassment policy and the Kalpataru Code of Conduct. Furthermore, the company is actively implementing various initiatives to support this culture, such as conducting training programmes to ensure awareness and compliance with company policies, fostering a diverse and inclusive work environment, increasing women's representation in senior leadership positions, recruiting individuals with disabilities, and promoting their professional growth and advancement.	Negative

Material Issue Identified	Indicate whether risk or opportunity	The 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)
Human Capital Development	Opportunity	Human capital development is necessary to improve performance, adapt to change, attract, and retain talent, plan for succession, foster innovation, and enhance employee engagement and satisfaction. It is an investment that yields long-term benefits and contributes to the overall success and competitiveness of the company.	-	Positive
Occupational Health & Safety	Risk	Occupational Health and Safety involves safety for not only people but also the environment. Critical hazards involving any harmful chemicals may have the potential to impact the environment as well. It is important for companies to make their operations safe and prevent any harm to the people and environment. Any mishandling of safety-related parameters can lead to a negative on the health and environment	Occupational health and safety are managed through competent people at each site and are governed by top management with the overall direction, policy, resource deployment, and taking corrective measures. The system is certified as per ISO: 45001:2018 standard	Negative
Diversity, Inclusion, and Equal Opportunity	Risk	Diversity, Inclusion, and Equal Opportunity is a basic human right. The Company's efforts towards this can greatly impact society in a positive way	We are working on these parameters. As of now, our policy assures equal opportunities to all eligible candidates. Diversity and inclusion initiatives are discussed and shall be taken at appropriate level	Negative
Customer Centricity	Opportunity	Customer centricity is important as it drives customer satisfaction, loyalty, and retention. It provides a competitive advantage, increases customer lifetime value, and generates positive word-of-mouth marketing. Additionally, customer centricity facilitates customer insights and fosters innovation, enabling companies to stay ahead in a dynamic marketplace.	-	Positive
Corporate Citizenship	Opportunity	Corporate citizenship is the concept that a company or organization has responsibilities to the community and society beyond its economic and financial ones to its shareholders or stakeholders. These responsibilities include social, cultural, and environmental aspects of its operations and activities. A company when undertakes such initiatives as part of its corporate citizenship activities, it aims at impacting the environment and society at large.	-	Positive

Material Issue Identified	Indicate whether risk or opportunity	The 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)
Stakeholder Engagement	Opportunity	As the company's operations have the potential to impact the stakeholders and effective communication may be required can impact the society	-	Positive
Sustainable supply chain	Opportunity	A sustainable supply chain involves ESG aspects taken into consideration while supplier selection and screening processes. Hence, this can impact the environment and the society.	-	Positive
Corporate Governance	Opportunity	Corporate governance is the system of rules, practices, and processes by which a company is directed and controlled. Corporate governance essentially involves balancing the interests of a company's many stakeholders, such as shareholders, senior management executives, customers, suppliers, financiers, the government, and the community. Corporate governance covers the areas of environmental awareness, ethical behavior, corporate strategy, compensation, and risk management. When a company has good governance, it can have a positive impact on the environment and society.	-	Positive
Data privacy and security	Risk	Data privacy and security should be prioritized for cyber security measures, including robust data protection practices, employee training on cybersecurity awareness, regular security assessments, incident response plans, and partnerships with cybersecurity experts to stay updated on emerging threats and best practices.	The IT department has mapped possible areas of such breaches have implemented corrective measures	Negative
ESG integration in risk management	Opportunity	Climate-related risks such as physical risks (floods, droughts, cyclones, heatwaves etc.) may result in events such as the closure of operations. This can have an impact on the employees such as lower productivity, absenteeism, etc. Thus, effective risk management including ESG-related risks can impact people positively	-	Positive

Material Issue Identified	Indicate whether risk or opportunity	The 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)
Brand Management and communication	Opportunity	Company positioning and the ability to manage its communications (also in difficult times) will have an impact on the investor and potential clients	-	Positive
Reporting and Assurance	Opportunity	As stated under public disclosures such as BRSR, GRI, TCFD, etc. entities shall make efforts to disclose the environment and social-related aspects, which will in turn encourage the companies to take necessary actions to mitigate the negative impact caused to the environment and to people	-	Positive
R&D and Digitalization	Opportunity	Adopting latest and modern technologies will have direct impact on the human safety, quality of surveillance and quick response through digitalization	-	Positive
Resilient Business and Long-Term Profitability	Opportunity	Resilient business includes holistic approach to conduct the business by the entity, which involves making operations that has less environmental footprint and have positive impact on the society. Consequently, this approach will ensure the long-term profitability of the company, which will have direct and indirect impact to employees and customers.	-	Positive

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and Management Processes</b>									
<b>1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>b. Has the policy been approved by the Board? (Yes/No)</b>	Yes	No*	Yes	Yes	Yes	No*	Yes	Yes	No*
<b>c. Web Link of the Policies, if available</b>	<a href="#">Policies &amp; Guidelines   Kalpataru Power Transmission Limited</a>								
<b>2 Whether the entity has translated the policy into procedures. (Yes / No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>3 Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>4 Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</b>	All the policies are compliant with respective principles of NGRBC guidelines, the Companies Act, 2013, and comply to international standards of ISO 9001, ISO 14001, ISO 45001, ISO 37001, ISO 3834-2, and EN 1090-1 ISO/IEC 17025, as applicable to respective policies.								
<b>5 Specific commitments, goals, and targets set by the entity with defined timelines, if any.</b>	The company is committed to the principles of NGRBCs. Specifically on climate change, the company has taken several initiatives to reduce carbon emissions, conserve water and adopt efficient waste management practices. However, a detailed goal-setting exercise on various parameters is underway.								
<b>6 Performance of the entity against the specific commitments, goal, and targets along with reasons in case the same are not met.</b>	The performance shall be reported once the targets are fixed, while the initiatives during the year resulted in 5.1% reduction in Green Houses Gases (GHG) intensity, and 8.4% reduction in the intensity of water usage.								
<b>Governance, Leadership, and Oversight</b>									
<b>7 Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements</b>	<p>We are committed to implementing innovative approaches to adapt the methodologies and techniques for sustainable development. However, we face challenges in completing certain projects while meeting specific service delivery parameters, especially considering the anticipated regulatory changes that emphasize green energy and related frameworks. Additionally, the industry encounters difficulties in defining requirements and methodologies for processing data in accordance with various guidelines and frameworks.</p> <p>Our ultimate goal is to contribute to making the world a better place by implementing impactful actions that are relevant to our business and the communities we operate in. We continually assess our performance in relation to these objectives and strive to achieve Carbon Neutrality, Water Positive status, the systematic implementation of circular economy principles, safe work practices, the well-being of our employees and workers with social security, and the application of digital innovations to enhance process efficiency and effectiveness.</p> <p>We have already undertaken strategic pilot projects to advance our progress towards becoming Carbon Neutral, Water Positive, utilizing Internet of Things technology, achieving Occupational Health and Safety Excellence, fostering employee engagement and well-being, and addressing other Sustainable Development Goals. One such example is that in the previous fiscal year, we successfully implemented the Miyawaki Technique to establish a dense forest consisting of 9,005 trees and shrubs in Uttar Pradesh. Our renewable power generation plants have effectively prevented over 90,000 tons of CO2 emissions, and we actively engage with the agricultural community to optimize the reuse of crop waste.</p> <p>Our community and stakeholders have embraced our initiatives in tree plantation, animal care, medical facilities, and skill development institutions. We continuously expand our service portfolio, thereby leading the infrastructure industry and taking pride in contributing to the creation of sustainable infrastructure, such as metro railways, railway lines, water projects, and other civil and energy infrastructure ventures. Through the successful amalgamation of JMC Projects (India) Ltd. with Kalpataru Power Transmission Limited, we have enhanced our capabilities, eliminated duplications, and bolstered our value proposition to our customers.</p>								
<b>8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>	<p>Name: Mr. Manish Mohnot</p> <p>Designation: Managing Director &amp; Chief Executive Officer</p> <p>DIN Number: 01229696</p>								
<b>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.</b>	Yes. The Company has a well-defined ESG department who seeks the decision from the MD & CEO on various aspects of the environmental and social issues of the Company.								

Note: \* Approved by the Managing Director and CEO

**10. Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether the review was undertaken by the Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Performance against the above policies and follow-up action</b>	All the policies of the Company are either approved by the Board or MD & CEO of the Company. Such policies are reviewed periodically or on a need basis by the board/ board committee / MD & CEO. During the review, the effectiveness of the policies is evaluated and necessary amendments to policies and procedures are implemented.																	
<b>Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances</b>	The Company complies with the applicable rules and regulations and principles as are applicable.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The Company's Quality, Environment, Occupational Health & Safety Management Systems are audited and certified by TUV SUD & ISOQAR, as per ISO:9001, 14001 & 45001 Standards. Anti-Bribery Anti- Corruption Management Systems is audited and certified by BSI as per ISO:37001. The Company's Tower Manufacturing Plants are certified by TUV Nord for Production Control of following products ISO 3834-2, ISO/IEC 17025.								

**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 programmes on any of the Principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
<b>Board of Directors</b>	20 manhours	Business, strategy, risks and legal compliance	100%
<b>Key Management Personnel</b>	12 manhours	Anti-Bribery and Anti-Corruption, Kalpataru Code of Conduct (KCoC), Occupational Health & Safety Management etc.	100%
<b>Employees other than BODs and KMPs</b>	1,52,329 manhours	Ethical Conduct, Anti-Corruption and Anti Bribery Practices, Functional trainings including operations, Management Systems, Behavioral & Soft Skills, Human Rights, Customer support, Environmental Management System, Occupational Health & Safety Management, Quality Management, Sustainability ,Business and Strategy, Leadership, Joining and Safety Inductions etc	88%
<b>Workers</b>	5,75,137 manhours	Environmental and Occupational Health & Safety Management, Procedures and Practices, Checks, Emergency Response, Good Construction Practices and Construction / Operational Workmanship, Human Rights, Social Conditions, Various programmes like Inductions, Tool Box talks, Motivating for Safe Work etc	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.

a. Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Public Policy	Burundi Revenue Authority	14,20,337	Penalty under corporate income tax law for FY 2019 & 20.	No
Penalty/ Fine	Public Policy	Ministry of Revenues Eastern Addis Ababa Small tax Payers Branch Office Ethiopia	1,99,069	Penalty on non-admissible expenses as identified during the tax audit.	No
Penalty/ Fine	Public Policy	Mauritania Tax Authorities	1,50,23,032	Penalty due to disallowance of certain expenses	No
Penalty/ Fine	Public Policy	Directorate General of Taxes Senegal	97,44,025	Penalty on account of additions made during audit for FY 2019 to 2021.	No
Settlement	Nil	Nil	Nil		Nil
Compounding fee	Nil	Nil	Nil		Nil
b. Non-Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil		Nil	Nil
Punishment	Nil	Nil		Nil	Nil

**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.**

NIL

**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 in place the Anti-Bribery Anti-Corruption Policy which provides for measures to detect and prevent corruption activities. The policy has been designed to align with ISO:37001 standards and is extended to the employees, subsidiaries, joint ventures, Suppliers, Contractors, and NGOs working with KPTL and all other individuals or entities with which KPTL deals or enters transactions in India or abroad. It emphasizes critical areas of the business where corruption, specifically bribery, is likely to occur, such as gifts, hospitality, political & charitable donations etc. The Company has implemented the Anti Bribery Anti-Corruption Policy (ABAC) & Third Party due diligence (TPDD) policies to provide a framework for identifying and managing the risks associated with bribery and corruption, particularly in the context of interactions with government/public officials. The policies are available at the web-link i.e., <https://kalpatarupower.com/policies-guidelines/>

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

Category	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

Topic	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL		NIL	
Number of complaints received in relation to issues of Conflict of Interest of 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.**

NIL



### LEADERSHIP INDICATORS

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

Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% Age of persons in value chain covered by the awareness programmes
-	-	-

**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. Conflict of interest refers to a situation of conflict between Board Members' personal interests (which may be financially or otherwise) and his / her duty as a Director of the Company. The Company does have a practice to obtain signed Annual Disclosure from each director at the beginning of the financial year. Further, each director is duty-bound to give signed disclosure to the Company with respect to any change in his / her interest during the financial year. As a process, the interested director is not allowed to participate in the discussion and vote on the business item taken up for approval in which the concerned director remains present.

### 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.**

Type	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	Details of improvement in social and environmental aspects
R&D*	3.4%	5.9%	NA
Capital Expenditure (CAPEX)*	0.6%	0.5%	NA

Note: \* Percentage as compared to total capex

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

Yes. The company has a well-defined Supplier Code of Conduct, which incorporates different areas of what is expected of KPTL suppliers in accordance with the company's Values. The Company has laid adequate emphasis on sustainable sourcing practices such as consolidation of requirements, coordination with the planning team to reduce material wastage, optimize inventory, maximize equipment efficiency, and manage the life cycle cost of procured items. These steps are reinforced in the supply chain processes right from requirement gathering, vendor development, RFQ management, value engineering, awarding of the order, successful order execution, and a periodic vendor evaluation mechanism. As a part of the vendor onboarding process, the Company conducts a comprehensive assessment of suppliers to determine their social, environmental & ethical performance and ensure 100% coverage of all value chain partners. The Supplier Code of Conduct covers anti-bribery requirements and HSE requirements. As part of the onboarding process, all new suppliers must sign a declaration agreeing to follow this Code of Conduct and adhere to our anti-bribery and anti-corruption standards. The Company also conforms to responsible sourcing with respect to emissions, safety, human rights, and ethics, apart from the economic considerations as part of the sourcing procedure. The major suppliers of the Company have obtained national and international certifications with respect to environmental management systems etc. Conformity to labor principles and related laws are mandatory qualification requirements for all supplies and services.

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

The company's main material suppliers are well-known companies that have obtained essential ISO certifications related to environmental protection, product quality, and human rights protection within their organization.

**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.**

Product	Process to safely reclaim the product
a. Plastics (including packaging)	NA*
b. E-Waste	NA*
c. Hazardous Waste	NA*
d. Other Waste	NA*

\* (NA - Not Applicable) : Since the company is not a consumer goods company, rather an EPC company involved in Power Transmission & Distribution, Buildings & factories, Water, Railways, Oil & Gas and Urban Infrastructure. Hence, there is no specific product to reclaim at the end of its life. However, appropriate measures are implemented to recycle, reuse and dispose the waste generated during the course of execution on the project sites, ensuring compliance with the regulatory requirements.

**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.**

No

**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)? If yes, provide details in the following format.**

LCA has not been conducted as of now. However, the Company plans to carry out LCA for some products/service in the portfolio in the upcoming year.

NIC code	Name of Product/ Service	% of total Turnover contributed	The boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by an independent external agency (Yes/ No)	Results communicated in the public domain (Yes/ No) If yes provide web-link
-	-	-	-	-	-
-	-	-	-	-	-

2. If there are any significant social or environmental concerns and/or risks arising from the 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.

Not Applicable

S. No.	Name of the product	Description of the risk	Action Taken
1.	NA	NA	NA
2.	NA	NA	NA

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).

Not Applicable

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

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

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent Employees</b>											
Male	7,555	7,555	100%	7,555	100%	0	0	7,555	100%	7,555	100%
Female	260	260	100%	260	100%	260	100%	0	0	260	100%
<b>Total</b>	<b>7,815</b>	<b>7,815</b>	<b>100%</b>	<b>7,815</b>	<b>100%</b>	<b>260</b>	<b>100%</b>	<b>7,555</b>	<b>100%</b>	<b>7,815</b>	<b>100%</b>
<b>Other than Permanent Employees</b>											
Male	1,991	1,991	100%	1,991	100%	0	0	1,991	100%	-	-
Female	9	9	100%	9	100%	9	100%	0	0	-	-
<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>100%</b>	<b>2,000</b>	<b>100%</b>	<b>9</b>	<b>100%</b>	<b>1,991</b>	<b>100%</b>	<b>-</b>	<b>-</b>

Note: The company has day care facilities available in all the corporate offices.

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No.(D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent Workers</b>											
Male	23	23	100%	23	100%	0	0	23	100%	-	-
Female	0	0	0	0	0	0	0	0	0	-	-
<b>Total</b>	<b>23</b>	<b>23</b>	<b>100%</b>	<b>23</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>100%</b>	<b>-</b>	<b>-</b>
<b>Other than permanent workers</b>											
Male	12,929	12,929	100%	12,929	100%	0	0	12,929	100%	-	-
Female	119	119	100%	119	100%	119	100%	0	0	-	-
<b>Total</b>	<b>13,048</b>	<b>13,048</b>	<b>100%</b>	<b>13,048</b>	<b>100%</b>	<b>119</b>	<b>100%</b>	<b>12,929</b>	<b>100%</b>	<b>-</b>	<b>-</b>

Note: The company takes measures to ensure that all statutory benefits are provided to workers.

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

Sr. No.	Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	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 worker	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	100%	Y	100%	100%	Y
2	Gratuity	100%	100%	Y	100%	100%	Y
3	ESI	100%	100%	Y	100%	100%	Y
4	Others-Please Specify	NA	NA	NA	NA	NA	NA

ESI: The ESI available areas are covered with ESIC facility. However, in case of non-availability of ESIC, workmen compensation policy is subscribed

(Note: % of PF, Gratuity beneficiary is calculated as per information requirement. However, as such, all retired employees are given benefits)

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

Yes, our company premises are accessible to differently abled employees with the services like wheelchairs and ramps.

**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.**

The Company abides by its Equal Opportunity Policy, which emphasizes its dedication to providing equal opportunities to all, including individuals with disabilities. Weblink of the Equal Opportunity Policy: <https://kalpatarupower.com/policies-guidelines/>.

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work rate	Retention Rate	Return to Work rate	Retention Rate
Male	100%	100%	NA	NA
Female	25%	0%	NA	NA
<b>Total</b>	<b>82.3%</b>	<b>100%</b>	<b>NA</b>	<b>NA</b>

Note: The female employees who didn't return are on leave as on 31<sup>st</sup> March 2023

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

Yes

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	Kalpataru Power Transmission Limited has implemented a) Grievance Redressal Policy b) Whistleblower Policy and c) Anti Sexual Harassment Policy, among others. The employees / workers can raise their grievances under respective policies based on subject matter. Employees / Workers can report any grievances related to their association with the Company by sending an email to <a href="mailto:hr-grievances@kalpatarupower.com">hr-grievances@kalpatarupower.com</a> . For any whistleblower complain, it can be reported by calling on helpline number at +91-7923214100 or sending an email to <a href="mailto:abms@kalpatarupower.com">abms@kalpatarupower.com</a> or by sending a complaint letter on the company address - Kalpataru Power Transmission Limited, 101, Part III, G.I.D.C Estate, Sector 28, Gandhinagar -382028, Gujarat, India. Any complaint related to Sexual Harassment can be raised with any member of Internal Complaints Committee. Weblink to the policy: <a href="https://kalpatarupower.com/policies-guidelines/">https://kalpatarupower.com/policies-guidelines/</a>
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2022-23 (Current FY)			FY 2021-22 (Previous FY)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
<b>Permanent Employees</b>						
Male	7,555	819	10.8%	7,067	892	12.6%
Female	260	0	0%	228	0	0%
Others	0	0	0%	0	0	0%
<b>Total</b>	<b>7,815</b>	<b>819</b>	<b>10.5%</b>	<b>7,295</b>	<b>892</b>	<b>12.2%</b>
<b>Permanent Workers</b>						
Male	23	0	0%	27	0	0%
Female	0	0	0%	0	0	0%
Others	0	0	0%	0	0	0%
<b>Total</b>	<b>23</b>	<b>0</b>	<b>0%</b>	<b>27</b>	<b>0</b>	<b>0%</b>

**8. Details of training given to employees and workers:**

Category	FY 2022-23 (Current FY)					FY 2021-22 (Previous FY)				
	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)	No. (C/A)		No. (E)	% (E/D)	No. (F)	%(F/D)
<b>Permanent Employees</b>										
Male	7,555	4,503	60%	5,819	77%	7,067	4,324	61%	1,368	19%
Female	260	97	37%	185	71%	228	83	36%	37	16%
Other	0	0	0	0	0%	0	0	0	0	0%
<b>Total</b>	<b>7,815</b>	<b>4,600</b>	<b>59%</b>	<b>6,004</b>	<b>77%</b>	<b>7,295</b>	<b>4,407</b>	<b>60%</b>	<b>1,405</b>	<b>19%</b>
<b>Permanent workers</b>										
Male	23	23	100%	23	100%	27	27	100%	0	0%
Female	0	0	0	0	0	0	0	0	0	0%
Other	0	0	0	0	0%	0	0	0	0	0%
<b>Total</b>	<b>23</b>	<b>23</b>	<b>100%</b>	<b>23</b>	<b>100%</b>	<b>27</b>	<b>27</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

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

Category	FY 2022-23 (Current FY)			FY 2021-22 (Previous FY)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who had a career review (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who had a career review (D)	%(D/C)
<b>Employees</b>						
Male	7,555	6,767	90%	7,067	5,874	83%
Female	260	174	67%	228	192	84%
Others	0	0	0	0	0	0%
<b>Total</b>	<b>7,815</b>	<b>6,941</b>	<b>89%</b>	<b>7,295</b>	<b>6,066</b>	<b>83%</b>
<b>Workers</b>						
Male	23	23	100%	27	27	100%
Female	0	0	0%	0	0	0
Others	0	0	0	0	0	0
<b>Total</b>	<b>23</b>	<b>23</b>	<b>100%</b>	<b>27</b>	<b>27</b>	<b>100%</b>

**10. Health and safety management system:**

<p><b>a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)</b></p>	<p>Yes, the Company has implemented Occupational Health and Safety Management system and is certified as per ISO:45001:2018 Standard</p>
<p><b>What is the coverage of such system?</b></p>	<p>The system has been implemented across the organisation.</p>
<p><b>b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?</b></p>	<p>All business units have a systematic activity conducted for identification of hazards originating from occupational activities regularly. The risks are categorised based on frequency and severity. The risks which are rated high in terms of severity, are considered critical and actions are taken to minimise/eliminate the risks. In certain cases, irrespective of lower probability of any risk if they are perceived critical, actions are taken to mitigate them.</p>
<p><b>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)</b></p>	<p>Yes, we have a defined process. The workers are provided with awareness trainings at all stages right from identification of hazardous activities, risk associated and the outcome of such activities. Workers are provided with appropriate communication channels to help them report any work-related hazards such as daily meetings, weekly safety committee with the head of the department and project leadership teams. Monthly safety committee meetings are conducted to discuss the performance and issues, which may affect EHS performance</p>
<p><b>d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)</b></p>	<p>Yes, they are provided with the facility as per need basis.</p>

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

Safety Incident/Number	Category	FY 2022-2023 Current Financial Year	FY 2021-2022 Previous Financial Year
<b>Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)</b>	<b>Employees</b>	0	0
	<b>Workers</b>	0.07	0.16
<b>Total recordable work-related injuries</b>	<b>Employees</b>	0	0
	<b>Workers</b>	16	26
<b>No. of fatalities</b>	<b>Employees</b>	0	0
	<b>Workers</b>	7	6
<b>High consequence work-related injury or ill-health (excluding fatalities)</b>	<b>Employees</b>	0	0
	<b>Workers</b>	0	0

LTIFR: Lost time injury frequency rate is calculated as per Indian standard IS:3786:2022; Method for computation of frequency and severity rates for industrial injuries and classification of industrial accidents Formula:

$$[(\text{Number of lost time injuries in the reporting period}) \times 1,000,000] / (\text{Total hours worked in the reporting period}).$$

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

All conditions of the workplaces are assessed thoroughly. It is ensured that workplaces have safe and conducive environment. Whenever, workplace (sites/plant areas) are found unfit to work, those areas are prohibited to work until repaired. Frequent internal audits, safety walk downs are undertaken. The company ensures in staying updated of the occupational / contagious diseases to maintain healthy workplace and preventive measures are implemented. Workers are also provided with safety induction during the joining process. The Company also conducts monthly motivational programmes such as, safety conscious employees and workers are identified and recognized with gifts, our senior management is committed and ensures reviewing and guiding on matters related health and safety.

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

Topic	FY 2022-2023 (Current Financial Year)			FY 2021-2022 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

**14. Assessments for the year:**

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

**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.**

- All LITFR incidents are duly investigated, lesson learnt are disseminated and corrective actions are initiated immediately at all project sites. Hazard Identification & Risk Assessment (HIRA) is revised and shared with all concerned authorities. The corrective actions planned are implemented and completed for FY 21-22 & FY 22-23.
- Counselling and refresher trainings sessions are arranged for the entire crew at specific sites.

## 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

**a. Employees (Yes/No):** Yes

**b. Workers (Yes/No):** Yes.

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

The Company conducts statutory compliance reviews and due diligence assessments on a regular basis to ensure strict adherence to the regulations governing dues deduction. The Company ensures all applicable clauses regarding statutory dues are incorporated in agreement with value chain partners.

**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:**

Category	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 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
Employees	0	0	0	0
Workers	7	6	7	6

**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 programmes to assist individuals in their transition phase, ensuring their ability to keep their jobs and effectively manage the end of their careers as they approach retirement.

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

Topic	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working Conditions	-

**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.**

- All LITFR incidents are duly investigated, lessons learned are disseminated and corrective actions are initiated immediately at all project sites. HIRA is revised and shared with all concerned authorities. The corrective actions planned are implemented and completed for FY 21-22 & FY 22-23.
- Counselling and refresher trainings sessions are arranged for the entire crew at specific sites.



## PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL THEIR STAKEHOLDERS

### ESSENTIAL INDICATORS

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

Stakeholders are groups of individuals that have an influence or can be influenced by the Company, directly or indirectly. KPTL has identified its internal stakeholders like employees, leadership team, senior executives, workers, etc. by conducting multiple interaction sessions as well as reviewing key documents of the Company like the charter and organizational chart. The external stakeholders like customers, regulatory authorities, suppliers, communities etc. were identified with the help of some business cases or understanding the entire value chain of the company and listing them out.

#### 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
<b>Employees</b>	No	Engagement surveys, newsletters & notices, training and development initiatives, town-halls, get-togethers, cultural events.	Quarterly	Employee engagement, Employee capability development, Career progression, Reward and Recognition, Fair remuneration, Effective performance management and recognition, Diverse, inclusive, and enabling work culture, Work-life balance
<b>Investors and Shareholders</b>	No	Quarterly Earnings Calls, Investor Conferences, Investor meetings, Company Website, Investor Presentations, Press Releases and financial Reports, Communication of financial results via prominent newspapers, Information pertaining to Dividends, Notices and AGM communicated via e-mail.	Quarterly (In case of AGM, annually)	Financial Performance, Ethical, Anti-Bribery & Anti-Corruption practices, Risk Modeling, Protection of Rights of all stakeholders, Robust Strategy for long-term value creation
<b>Customers</b>	No	Client Meetings, Periodic Project, Review Meetings, Performance Reports	Quarterly	Product pricing, Innovation and IT deployment, Customer privacy and data protection, Customer service and claim settlement, Ethical, Anti-Bribery & Anti-Corruption practices, Customized solutions.
<b>Suppliers</b>	No	Site visits and inspection, Supplier's visits, Regular interactions	Annual	Ethical, Anti-Bribery & Anti-Corruption practices, Transparency, On-time settlement of invoices, Fair registration, and procurement Process, Sustained business opportunities

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
<b>Communities</b>	Yes	Community projects, Employee volunteerism Awareness workshops, Direct and mediated interactions	Ongoing	Transparency, Advancing sustainability, Ethical, Anti-Bribery & Anti-Corruption Practices, Contribution to community welfare, Healthier and safer societies
<b>Government and Regulatory Authorities</b>	No	Responding to Government circulated notifications, Statutory Filings & Disclosures	As and when required	Disclosures, Corporate governance, Adequacy of solvency, Fair and transparent reporting, Timely compliances, Statutory and legal compliance, Support for government policy

#### 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 conducts a thorough assessment of its material issues by consulting with its key stakeholders to determine the importance of environmental, social, and governance issues to the Company. This evaluation involves a systematic approach where the inputs of stakeholders are gathered, and the feedback is then compiled and presented to the Business Unit Heads Board. The board of the Company has several committees, including the Stakeholder Relationship Committee, Corporate Social Responsibility Committee, and Risk Management Committee. Accordingly, During the quarterly management review meetings annual general meetings and other board – level meetings , these committees review the inputs provided by the stakeholders are discussed and devise an action plan is devised to address them. These inputs from stakeholders also help the Company to develop its business strategy. The relevant updates are provided to the board/respective committees of the board on a periodic basis.

**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 the policies and activities of the entity.**

Yes. KPTL undertook a materiality assessment and proactively engaged with the organization's important external and internal stakeholders. The decision to engage stakeholders was based on five factors related to their relationship with KPTL, as outlined by the Global Reporting Initiative (GRI) guidelines: Responsibility, Influence, Proximity, Dependency, and Representation. Customers, supply chain partners, industry groups, non-governmental organizations (NGOs), local community organizations, investors, regulators, the media, and research institutes were among the external stakeholders involved in this exercise. The Company interviewed and surveyed these stakeholders with the help of an independent consulting firm, supplemented by secondary research on our suppliers and distributors, as well as peer companies and competitors. Their inputs were considered in identification of the key ESG topics for the Company.

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

No instances occurred.

**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 2022-2023 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	7,815	7,815	100%	7,295	7,295	100%
Other than permanent	2,000	2,000	100%	1,857	1,857	100%
<b>Total Employees</b>	<b>9,815</b>	<b>9,815</b>	<b>100%</b>	<b>9,152</b>	<b>9,152</b>	<b>100%</b>
<b>Workers</b>						
Permanent	23	23	100%	27	27	100%
Other than permanent	13,048	13,048	100%	13,368	13,368	100%
<b>Total Workers</b>	<b>13,071</b>	<b>13,071</b>	<b>100%</b>	<b>13,395</b>	<b>13,395</b>	<b>100%</b>

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

Category	FY 2022-2023 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No.(C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	7,555	-	-	7,555	100%	7,067	-	-	7,067	100%
Female	260	-	-	260	100%	228	-	-	228	100%
<b>Other than Permanent</b>										
Male	1,991	-	-	1,991	100%	1,848	-	-	1,848	100%
Female	9	-	-	9	100%	9	-	-	9	100%
<b>Workers</b>										
<b>Permanent</b>										
Male	23	-	-	23	100%	27	-	-	27	100%
Female	0	-	-	0	100%	0	-	-	0	NA
<b>Other than Permanent</b>										
Male	12,929	-	-	12,929	100%	13,233	-	-	13,233	100%
Female	119	-	-	119	100%	135	-	-	135	100%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
<b>Board of Directors (BoD)</b>	9	₹ 1.63 Crores	1	₹ 0.35 Crore
<b>Key Managerial Personnel</b>	3	₹ 6.99 Crores	1	₹ 0.47 Crore
<b>Employees other than BoD and KMP</b>	7,551	₹ 6.96 Lacs	259	₹ 6.90 Lac
<b>Workers</b>	23	₹ 4.21 Lacs	0	-

Note: The female KMP joined the company on 30<sup>th</sup> September 2022. Accordingly, the reported information pertains to the specified period.

**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, KPTL is dedicated to safeguarding human rights throughout its entire value chain, including its workers, employees, and other key stakeholders involved in its operations. To ensure transparency, fairness, and equality, KPTL has established systems and practices. KPTL's Corporate Human Rights Policy provides guidelines for parties to follow when conducting business with KPTL. These guidelines include adhering to all applicable human rights laws and national laws, avoiding human rights abuses, respecting the rights of people in communities impacted by business activities, and treating everyone fairly and without discrimination. KPTL's Corporate Human Rights Policy extends to its subsidiaries, joint ventures, suppliers, vendors, and contractors. The Human Rights policy is available internally for the stakeholders of the company. There is a dedicated committee of KPTL for addressing human rights issues. If any employees have concerns or complaints regarding the violation of human rights, they can report them to [hr-grievances@kalpatarupower.com](mailto:hr-grievances@kalpatarupower.com)

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

We have a grievance redressal policy that deals with such issues. There is a dedicated committee at KPTL, for redressing grievances related to Sexual Harassment, Workers' Committee for protection of workers' rights, and corporate level committees, specifically tasked with addressing human rights issues. If any employees have concerns or complaints regarding the violation of human rights, they can report them on [hr-grievances@kalpatarupower.com](mailto:hr-grievances@kalpatarupower.com)

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	Nil	Resolved	Nil	Nil	No complaints received
Discrimination at workplace	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Child Labour	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Forced Labour/ Involuntary Labour	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Wages	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Other human rights related issues	Nil	Nil	No complaints received	Nil	Nil	No complaints received

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

The Company has an institutionalized mechanism of dealing with complaints of sexual harassment through a formal POSH committee constituted in line with the Company’s Policy on the ‘Anti Sexual Harassment policy’. The Company has complied with provisions under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 for the same.

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

Yes

**9. Assessments for the year:**

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

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

Not Applicable

**LEADERSHIP INDICATORS**

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

The company has processes to address any human rights grievances or complaints, e.g., Grievance redressal policy, Prevention of Sexual Harassment at Workplace policy, corporate Human rights policy etc. Further, the company also introduced improvement measures for its employees through new policies for parental leaves, sabbatical leaves, higher education, etc.

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

Human Rights Due Diligence was not conducted during the reporting 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?**

Yes, our company premises are accessible to differently abled employees and visitors.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	-
Forced/involuntary labour	-
Sexual harassment	-
Discrimination at workplace	-
Wages	-

**Note:** Value chain partners such as material suppliers, contractors are evaluated periodically. However, major material suppliers including raw material, capital machineries and high value suppliers are assessed based on Kalpataru Code of Conduct and parameters such as child labour, forced labour, sexual harassment, discrimination.

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

No concerns were raised during the reporting year.

**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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A) (GJ)	2,00,396	1,70,681
Total fuel consumption (B) (GJ)	7,72,296	5,94,764
Energy consumption through other sources (C) (GJ)	0	0
<b>Total energy consumption (A+B+C) (GJ)</b>	<b>9,72,692</b>	<b>7,65,445</b>
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (GJ per ₹ Crore )	67.8	61.7
Energy intensity (optional) – the relevant metric may be selected by the entity – GJ / Employee	99	84

**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, the assurance has been carried out by external agency namely M/s. Infinite Solutions renowned as certified experts in Climate & Renewable Energy Finance.

**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

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	8,05,307	3,17,154
(ii) Groundwater	12,34,025	12,87,330
(iii) Third party water	9,33,178	13,00,598
(iv) Seawater / desalinated water	2,535	1,745
(v) Others (Rainwater storage)	1,09,500	8,242
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>30,84,545</b>	<b>29,15,069</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>29,61,163</b>	<b>27,98,466</b>
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover) (KL per ₹ Crore of revenue)	207	226
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity KL/Employee	302	306

**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, the assurance has been carried out by external agency namely M/s. Infinite Solutions renowned as certified experts in Climate & Renewable Energy Finance.

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

Yes. 75% of the plant operations is Zero Liquid Discharge. Rajasthan (2 plants) and Raipur Power (1 plant) plant has Zero Liquid Discharge mechanism. The water is used for landscaping and toilet flushing.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	µg/m <sup>3</sup>	37	39
Sox	µg/m <sup>3</sup>	44	45
Particulate matter (PM)	µg/m <sup>3</sup>	38	37
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	mg/m <sup>3</sup>	Nil	Nil
Others – please specify	PPM	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.**

Yes, the assurance has been carried out by external agency namely M/s. Infinite Solutions renowned as certified experts in Climate & Renewable Energy Finance.

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

Parameter	Unit	FY2022-23 (Current Financial Year)	FY 2020-21 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	50,494	46,070
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	30,099	27,359
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover (in ₹)</b>	tCO <sub>2</sub> e/ ₹ Cr ₹	5.6	5.9
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional)– the relevant metric may be selected by the entity	tCO <sub>2</sub> e/ employee	8.2	8.0

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

Yes, the assurance has been carried out by external agency namely M/s. Infinite Solutions renowned as certified experts in Climate & Renewable Energy Finance.

7. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide detail

As a Company that focuses on environment-friendly practices, the company recognizes the need to implement measures to reduce emissions caused using coal and burning of Micro Crop Residue (MCR). KPTL has set up two Biomass power plants in the state of Rajasthan with a combined capacity of 15.8 MW (7.8 MW and 8.0 MW) using the Direct Combustion Boiler technology. The projects were installed to utilize Biomass as a fuel in a medium pressure steam boiler (Modified Rankine cycle with regenerative feed water heating and water-cooled condensation), thereby reducing the dependency on coal, resulting reduction in GHG emissions.

At various office and manufacturing locations, the company is replacing conventional light fittings with energy efficient LED lights. We have replaced light diesel oil (LDO) with alternate fuel LPG. We have also undertaken electrification of the fossil fuel combustion-based operations to reduce GHG emissions. The company has conducted energy audits and have implemented projects to reduce energy consumption, which includes change in compressors, modification of DC to AC drives, tracking and monitoring of equipment for consumption of fuel.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	230.1	180.8
E-waste (B)	4.2	2
Bio-medical waste (C)	0.1	0.1
Construction and demolition waste (D)	16,936	17,441

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Battery waste (E)	0.7	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	6,235	4,714
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	257	458
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>23,663</b>	<b>22,796</b>

**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	20,434	20094
(ii) Re-used	762	573
(iii) Other recovery operations	1,220	981
<b>Total</b>	<b>22,416</b>	<b>21,648</b>

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

Category of waste		
(i) Incineration	9.5	34.1
(ii) Landfilling	1,220	1,098
(iii) Other disposal operations	0	0
<b>Total</b>	<b>1,229.5</b>	<b>1,132.1</b>

**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, the assurance has been carried out by external agency namely M/s. Infinite Solutions renowned as certified experts in Climate & Renewable Energy Finance.

**9. 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 waste generated is segregated and collected at our manufacturing plants. Effluents are treated through ETP, the byproduct is sold for reproduction from our tower manufacturing plants. While ETP sludge is disposed to authorized recycler from plants and sites. Other hazardous waste is also disposed to approved and authorized recyclers. Metallic waste like Reinforced bars, Structural steel, Mild steel are reused partially at our sites or plants while the remaining quantity is disposed to recyclers which goes to the secondary market. Other metallic waste like copper aluminum conductors is disposed to the respective authorized recyclers.

**10. 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.
			The company does not have any plants and offices in the above mention areas. Being an EPC company, operations are carried out at the project sites where environmental approval and clearances are obtained by the clients/owner of the project

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

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.
			Being an EPC company, operations are carried out at the project sites where environmental impact assessments of projects are undertaken by the clients/owner of the project



**12. 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:**

The entity is compliant with the environmental laws

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

**LEADERSHIP INDICATORS**

**1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:**

Parameter	FY 2022-23 (Current Financial Year) in GJ	FY 2021-22 (Previous Financial Year) in GJ
<b>From renewable sources</b>		
Total electricity consumption (A)	47,783	50,567
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>47,783</b>	<b>50,567</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	1,52,613	1,20,114
Total fuel consumption (E)	7,72,296	5,94,764
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>9,24,909</b>	<b>7,14,878</b>

**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, the assurance has been carried out by external agency namely M/s. Infinite Solutions renowned as certified experts in Climate & Renewable Energy Finance.

**2. Provide the following details related to water discharged:**

Parameter	FY 2022-23*	FY 2021-22*
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-

Parameter	FY 2022-23*	FY 2021-22*
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
<b>Total water discharged (in kilolitres)</b>	-	-

\* We are currently monitoring the amount of water discharged; However, the amount of water treated is not monitored for the reporting year, which shall be monitored and reported in the coming years.

**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.**

**3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):** Not Applicable

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

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

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2022-23*	FY 2021-22*
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	-	-
<b>Total volume of water consumption (in kilolitres)</b>	-	-
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)	-	-
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

\* currently, the company does not have an assessment of operations that could be in water stressed area, same would be done in the coming years

**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.**

NA

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

Parameter	Unit	FY 2022-23	FY 2022-23
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)			
<b>Total Scope 3 emissions per rupee of turnover</b>			
<b>Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity</b>			

No assessment conducted

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

NA

**5. With respect to the ecologically sensitive areas reported at Question 10 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.**

NA

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	KPTL set up two Biomass power plants in the state of Rajasthan with a combined capacity of 15.8 MW (7.8 MW and 8.0 MW) using the Direct Combustion Boiler technology.	These plants comprise of Boiler, Electrostatic Precipitator, Turbine, Water Treatment Plant, and Fuel Handling System. The projects were installed to utilize Biomass as a fuel in a medium pressure steam boiler (Modified Rankine cycle with regenerative feed water heating and water-cooled condensation), thereby reducing GHG emissions.  Through this infrastructure, KPTL can procure, process, and use 1,50,000 MT of Biomass in a year. The Company has also installed the required transmission lines to transmit power to the power grid in Rajasthan. Furthermore, these plants generate zero waste, and the ash (fly ash and boiler bed ash) generated as by-products is utilized by cement plants, in construction activities, as fertilizers or for landfilling work. Both the plants have been awarded Gold Standard.	<ol style="list-style-type: none"> <li>Promoting Renewable Power Generation: (PPP+UPP) = 109 million Units Export of Power from both the projects</li> <li>Societal Impact: The two plants put together work with a network of over 2,800 farmers who supply the MCR supply. Since the setting up of these plants, the value of every MT of MCR has gone up by over 450%. Hence enabling farmers to establish an alternate source of income from the farming waste.</li> <li>Environmental Impact – Reduction in Carbon Emissions: The Projects result in the reduction of Carbon Emission under the Clean Development Mechanism.</li> </ol>
2	<ol style="list-style-type: none"> <li>Installation of a 350 KW rooftop solar plant at the Gandhinagar factory</li> <li>Installation of a 1,350 KWp rooftop solar plant at the Raipur factory</li> </ol>	<ol style="list-style-type: none"> <li>KPTL has installed a 350 KW rooftop solar plant at a factory situated in Gandhinagar which generates 3.54 Lakh units</li> <li>KPTL has installed a 1,350 KW rooftop solar plant at a factory situated in Raipur which generates 3.54 Lakh unit</li> </ol>	<p>This project has resulted in an emissions savings of 251 Tons of CO<sub>2</sub> reduction in 2022-23.</p> <p>This project has resulted in an emissions savings of about 1107 Tons of CO<sub>2</sub> reduction in 2022-23.</p>
3	Installation of four windmills	For captive consumption, KPTL has installed four windmills for renewable energy generation, which generate 11.7 Lakh units	This project has resulted in emissions that are equivalent to 832 Tons of reduction of CO <sub>2</sub> in 2022-23.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5	Gasoline Management System	KPTL employs a Gasoline Management System that includes RFID tags in fuel tanks to prevent leakage during refilling and to automatically record refill data in the system for better monitoring and management across sites.	The project aids in the reduction in fuel consumption
6	Water Consumption Initiatives	At the two locations in the Gandhinagar plant, we have successfully installed a groundwater consumption monitoring system.	Water consumption reduced due to monitoring and promptly taking actions in case of overflow / leakages and avoiding wastage. This has resulted in water consumption in Galvanizing and reduced consumption of 4 KL.
7	Sewage Treatment Plant and Effluent Treatment Plant	Sewage Treatment Plants (STP) with a capacity of 1,250 KLD for sewage water management and an Effluent Treatment Plant (ETP) for neutralizing diluted acid, a by-product of the manufacturing process, have been installed at our manufacturing facilities and biomass plants.	The recycled water from STP and ETP is used for gardening, washing rooms, ash quenching, and dust suppression.
8	Rainwater Harvesting across plants and at IIT Tirupati	Created artificial ponds along with several Rainwater Harvesting (RWH) structures like tubes and pits to conserve rainwater across our plants.	<p>a. The overall water holding capacity is at ~1,00,000 liters, which helps us harvest ~15,000 liters of water per hour during the rainy season.</p> <p>b. Total of 40,000 KL of water is harvested at the Tirupati site</p>

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

Yes, the company has implemented emergency preparedness plans at each project site to effectively handle emergency situations. These plans include response procedures aimed at preventing and mitigating hazards, risks, and environmental impacts associated with emergencies. The plans also encompass provisions for first aid. In the event of an emergency, a thorough investigation will be conducted, and appropriate preventive measures will be taken to prevent future recurrences. We ensure that relevant information and training on emergency preparedness and response are provided to all stakeholders. Additionally, the duties and responsibilities of all workers are regularly communicated.

**8. 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?**

We have received no reports of any major adverse impacts from our partners in the value chain. Our vendors and service providers are expected to adhere to a Kalpataru Supplier Code of Conduct that covers compliance with environmental regulations, health and safety standards, labor practices, human rights, minimum wage requirements, freedom of association, the prohibition of child labor and forced labor, ethical behavior, transparent business processes, and environmental conservation.

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

The company endeavors that all its value chain partners comply with the policies of the company. The certification of Kalpataru Supplier Code of Conduct is obtained from all major material suppliers which covers the need for compliance including environmental regulations. We are working towards bettering our evaluation and auditing mechanism and making it more specific to Sustainability requirements as well as our material points.

## PRINCIPLE 7: BUSINESSES WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

### ESSENTIAL INDICATORS

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

10

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

S. no	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industry	National
2	Federation of Indian Chamber of Commerce and Industry	National
3	the associated Chambers of Commerce and Industry of India	National
4	Indian electrical & electronics manufacturers' association (IEEMA)	National
5	Project Exports Promotion Council of India	National
6	EEPC India	National
7	International Pipeline & Offshore Contractors Association	National
8	Cable and Conductors manufacturers association of India	National
9	Central Board of irrigation & power (CBIP)	National
10	Gujarat Chamber of Commerce and Industry	State

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

Name of Authority	Brief of the case	Corrective action taken
Nil	Nil	Nil
Nil	Nil	Nil

### LEADERSHIP INDICATOR

1. Details of public policy positions advocated by the entity

KPTL does not engage in any form of lobbying activities. However, it actively works for improvement of public good and therefore engages with business forums and trade associations. KPTL's senior executives are active members of industry bodies that participate in the development of public policy that addresses issues affecting industry, business, and clients. Advocacy policy is in place to ensure that advocacy positions are consistent with the principles and core elements contained in "our Values" of the Company and various policies of the Company, which enhances business responsibility and transparency. KPTL is broadly involved in Governance and administration, economic reform, and energy security areas for advocating public good.

S. no	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/ Half yearly/ Quarterly/ Other-please specify)	Web Link, if available
	NA	NA	NA	NA	NA

## 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)	Resulted communicated in public domain	Relevant Web Link
Nil			Nil		

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	% of PAF covered by RAR	Amount Paid to PAFs in the FY (in ₹)
No rehabilitation and resettlement were undertaken by the entity during the reporting year						

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

The CSR team and Projects/Plant teams are in regular connection with the community in and around the Plant as well as Project site locations. This regular engagement with the key community stakeholders ensures that the grievances are addressed at the local level. The Plant & Site location teams are the first point of contact for the local communities and the redressal takes place mostly on one-on-one basis.

4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:

	FY 2022-2023 Current Financial Year	FY 2021-2022 Previous Financial Year
Directly sourced from MSMEs/ Small producers	15.4%	9.0%
Sourced directly from within the district and neighboring districts	Consolidation not done	Consolidation not done

**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):**

Not Applicable

- 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 ₹)
1	Chhattisgarh	Bastar	2,62,500
2	Jharkhand	Khunti	5,25,000
3	Odisha	Koraput	12,82,846

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

No

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

Not Applicable

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

Not Applicable

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

Not Applicable

- 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.**

Not Applicable

- 6. Details of beneficiaries of CSR Projects.**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Healthcare - Kalpa Aarogya Seva, Swasthya Abhiyan	49,568	All the CSR projects include beneficiaries from vulnerable and marginalized backgrounds, including women, children, persons with disabilities, the elderly, Scheduled Caste, Scheduled Tribe, Other backward classes, etc. No bifurcation of such data was done in this Financial Year
2	Education & Skilling- Kalpa Vidhya Kalpa Kaushal, Shiksha Abhiyan & Unnati Abhiyan	30,040 beneficiaries; 40,000 flags donated	
3	Animal Welfare & Environment – Save our environment save our animals (SAVIOUR) & Paryavaran Abhiyan	30 Lakh Fishes; 22,286 animals in distress; 10,060 farmers through need assessment; 9000+ saplings maintained	
4	Rural Development - Kalpa Gramodaya, Unnati Abhiyan	~5,200	

**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 does not provide/sell its products or services to end consumers. The products and services supplied by KPTL are generally industrial inputs that are used for commercial purposes and not by end consumers. Since the company is executing infrastructure projects, it receives satisfactory project completion report which signifies its quality of work, project execution skills, ethical business dealings and compliance with agreed specifications and contractual requirements in a manner that results in high degree of customer satisfaction.

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

Type	As a percentage to total turnover
<b>Environment and Social parameters relevant to the product</b>	
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	

**3. Number of consumer complaints**

	FY 2022-23 Current Financial Year		FY 2021-22 Previous Financial Year	
	Received during the year	Pending resolution at the end of year	Received during the year	Pending resolution at the end of year
Data privacy	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil
Others	Nil	Nil	Nil	Nil

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

	Number	Reason for recall
<b>Voluntary recalls</b>	NA	NA
<b>Forced recalls</b>	NA	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.**

Yes. Cyber security practices are being implemented under the guidance of Risk Management Committee of the Company. These Practices are grouped into people, process, and technology control areas under the Company-wide Cyber Security Assurance Framework. Employee awareness on cybersecurity is being enhanced through initiatives such as online cyber security awareness campaign on phishing and e-mail securities. Network devices, server operating system and hardware are upgraded periodically. The Company also actively monitors security logs to detect any malicious attempt and takes the necessary to mitigate the risk. Adequate data safety is ensured during its creation, storage, transit, and retrieval. The policy is available in the internal portal of the company.



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

None

#### LEADERSHIP INDICATORS

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

Website - <https://kalpatarupower.com/>

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

Not Applicable.

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

Not Applicable

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

Yes. the towers manufactured by KPTL carry adequate labeling and codes thereby providing adequate information to Clients. The Company also displays Client specified information viz. Client name, the project name for which the tower is being supplied etc. KPTL seeks feedback from its clients on the completion on of project. In EPC business, Customer satisfaction is noted at "Project Completion Certificate" and various clients across all businesses have issued satisfactory project Completion Certificate during FY 2022-23. Furthermore, KPTL has received appreciation/certificates from various clients and their consultants.

- 5. Provide the following information relating to data breaches:**

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

Nil

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

Nil